



**JSS COLLEGE OF ARTS COMMERCE &  
SCIENCE**

**(Autonomous)**

**B.N Road, Mysuru – 25**

**DEPARTMENT OF COMMERCE  
AND MANAGEMENT**

**Syllabus**

**CHOICE BASED CREDIT SYSTEM**

**BBA Programme**

**2017-18**

## Scheme of Study for BBA under CBCS Scheme implemented from 2017-18

YEAR	SEM	COURSE CODE	TITLE OF THE PAPER	NO. OF CREDITS			LECTURE/PRACTICAL HOURS /WEEK			TOTAL TEACHING HOURS			
				L (Hrs)	T (Hrs)	PRA (Hrs)	L (Hrs)	T (Hrs)	PRA (Hrs)	L (Hrs)	T (Hrs)	PRA (Hrs)	
I	I	BDA21011	ENTREPRENEURSHIP DEVELOPMENT	3	1	0	3	1	0	48	16	0	
		BDA22011	FINANCIAL ACCOUNTING AND ANALYSIS	4	1	1	4	1	2	64	16	32	
		BDA23011	BUSINESS DECISIONS	5	1	0	5	1	0	80	16	0	
	II	BDB23011	ORGANISATIONAL BEHAVIOUR	3	1	0	3	1	0	48	16	0	
		BDB21011	STATISTICS FOR BUSINESS	5	1	0	5	1	0	80	16	0	
		BDB22011	COST AND MANAGEMENT ACCOUNTING	5	1	0	5	1	0	80	16	0	
II	III	BDC21011	INCOME TAX	4	1	1	4	1	2	64	16	32	
		BDC22011	CORPORATE FINANCE	5	1	0	5	1	0	80	16	0	
	IV	BDD22001	FINANCIAL MARKETS AND INSTITUTIONS	5	1	0	5	1	0	80	16	0	
		BDD23001	QUANTITATIVE TECHNIQUES	5	1	0	5	1	0	80	16	0	
		BDD21001	COMPUTER APPLICATIONS IN BUSINESS	2	0	2	2	0	4	32	0	64	
III	V	BDE21001	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	5	1	0	5	1	0	80	16	0	
		BDE22001	GST AND CUSTOMS DUTY	5	1	0	5	1	0	80	16	0	
			ELECTIVE -1 (ANY ONE FROM THE LIST DSE GROUP)	LIST GIVEN BELOW									
			ELECTIVE -2 (ANY ONE FROM THE LIST DSE GROUP)	LIST GIVEN BELOW									
	VI	BDF21001	CORPORATE RESTRUCTURING	5	1	0	5	1	0	80	16	0	
		BDF22001	INTERNATIONAL FINANCIAL INSTITUTIONS	5	1	0	5	1	0	80	16	0	
			ELECTIVE -3 (ANY ONE FROM THE LIST DSE GROUP)	LIST GIVEN BELOW									
			ELECTIVE -4 (ANY ONE FROM THE LIST DSE GROUP)	LIST GIVEN BELOW									

### LIST OF COURSES IN DSE GROUP

YEAR	SEM	COURSE CODE	TITLE OF THE PAPER	NO. OF CREDITS			LECTURE/PRACTICAL HOURS /WEEK			TOTAL TEACHING HOURS		
				L (Hrs)	T (Hrs)	PRA (Hrs)	L (Hrs)	T (Hrs)	PRA (Hrs)	L (Hrs)	T (Hrs)	PRA (Hrs)
III	V	BDE23001	INVESTMENT BANKING AND FINANCIAL SERVICES	5	1	0	5	1	0	80	16	0
		BDE24001	CORPORATE ANALYSIS AND VALUATION	5	1	0	5	1	0	80	16	0
		BDE25001	RESEARCH METHODOLOGY	5	1	0	5	1	0	80	16	0
		BDE26001	INTERNATIONAL TRADE BLOCKS & MULTILATERAL AGENCIES	5	1	0	5	1	0	80	16	0
		BDE27001	HUMAN RESOURCE MANAGEMENT	5	1	0	5	1	0	80	16	0

VI	BDF23001	STRATEGIC CORPORATE FINANCE	5	1	0	5	1	0	80	16	0
	BDF24001	MANAGEMENT OF FINANCIAL INSTITUTIONS	5	1	0	5	1	0	80	16	0
	BDF25001	FINANCIAL DERIVATIVES	5	1	0	5	1	0	80	16	0
	BDF26001	RESEARCH SOFTWARE PACKAGE	2	0	2	2	0	4	32	0	64
	BDF27001	COMPUTERISED ACCOUNTING SYSTEM	4	0	2	4	0	4	64	0	64
	BDF28001	PROJECT WORK	1	1	4	1	1	8	16	16	128

**Proposed Scheme of Assessment for BBA under CBCS Scheme to be implemented from 2017-18**

Year	SEM	COURSE CODE	TITLE OF THE PAPER	CONTINUOUS ASSESSMENT					MAX MARKS			PERCENTAGE			DURATION OF EXAM		
				C1		C2		C3	TH	PR	IA	TH	PR	IA	TH	PR	
				T	SDR	T	VIVA										
I	I	BDA21011	ENTREPRENEURSHIP DEVELOPMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDA22011	FINANCIAL ACCOUNTING AND ANALYSIS	10	05	10	05	70	70	70	30	50	20	30	3h	2h	
		BDA23011	BUSINESS DECISIONS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
	II	BDB23011	ORGANISATIONAL BEHAVIOUR	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDB21011	STATISTICS FOR BUSINESS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDB22011	COST AND MANAGEMENT ACCOUNTING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
II	III	BDC21011	INCOME TAX	10	05	10	05	70	70	70	30	50	20	30	3h	2h	
		BDC22011	CORPORATE FINANCE	10	05	10	05	70	70	-	30	70	-	30	3h	-	
	IV	BDD22001	FINANCIAL MARKETS AND INSTITUTIONS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDD23001	QUANTITATIVE TECHNIQUES	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDD21001	COMPUTER APPLICATIONS IN BUSINESS	10	05	10	05	70	50	70	30	35	35	30	3h	2h	
III	V	BDE21001	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDE22001	GST AND CUSTOMS DUTY	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ELECTIVE -1 (ANY ONE FROM THE LIST DSE GROUP)	<b>LIST GIVEN BELOW</b>													
			ELECTIVE -2 (ANY ONE FROM THE LIST DSE GROUP)	<b>LIST GIVEN BELOW</b>													
	VI	BDF21001	CORPORATE RESTRUCTURING	10	05	10	05	70	70	-	30	70	-	30	3h	-	
		BDF22001	INTERNATIONAL FINANCIAL INSTITUTIONS	10	05	10	05	70	70	-	30	70	-	30	3h	-	
			ELECTIVE -3 (ANY ONE FROM THE LIST DSE GROUP)	<b>LIST GIVEN BELOW</b>													
			ELECTIVE -4 (ANY ONE FROM THE LIST DSE GROUP)	<b>LIST GIVEN BELOW</b>													

## LIST OF COURSES IN DSE GROUP

Year	SEM	COURSE CODE	TITLE OF THE PAPER	CONTINUOUS ASSESSMENT					MAX MARKS			PERCENTAGE			DURATION OF EXAM	
				C1		C2		C3	TH	PR	IA	TH	PR	IA	TH	PR
				T	SDR	T	VIVA									
III	V	BDE23001	INVESTMENT BANKING AND FINANCIAL SERVICES	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDE24001	CORPORATE ANALYSIS AND VALUATION	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDE25001	RESEARCH METHODOLOGY	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDE26001	INTERNATIONAL TRADE BLOCKS & MULTILATERAL AGENCIES	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDE27001	HUMAN RESOURCE MANAGEMENT	10	05	10	05	70	70	-	30	70	-	30	3h	-
	VI	BDF23001	STRATEGIC CORPORATE FINANCE	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDF24001	MANAGEMENT OF FINANCIAL INSTITUTIONS	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDF25001	FINANCIAL DERIVATIVES	10	05	10	05	70	70	-	30	70	-	30	3h	-
		BDF26001	RESEARCH SOFTWARE PACKAGE	10	05	10	05	70	50	70	30	35	35	30	2h	2h
		BDF27001	COMPUTERISED ACCOUNTING SYSTEM	10	05	10	05	70	70	70	30	50	20	30	3h	3h
		BDF28001	PROJECT WORK	-	-	-	-	-	-	70	30	-	70	30	-	-

### SCHEME OF VALUATION FOR PRACTICAL EXAMINATION

- A candidate appearing for the first time should submit a duly signed and certified practical record
- Practical record has to be valued for **FIVE marks** by examiners at the time of examination
- **FIVE marks** for conducting viva-voce.
- Computer Lab exams are conducted for 70 marks for each candidates

### EVALUATION OF PROJECT WORK:

SI No	Component	Marks
1	Proposal of Project Work	15
2	PPT Presentation	15
<b>TOTAL</b>		<b>30</b>

Sl No	Component	Marks
1	Evaluation of Project by Internal and External Examinors	50
2	Viva Voce	20
	<b>TOTAL</b>	<b>70</b>

## DEPARTMENT OF COMMERCE

### Discipline Specific Course

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	I	BDA22011	FINANCIAL ACCOUNTING AND ANALYSIS	4	1	1
2		BDA23011	BUSINESS DECISIONS	5	1	0
3	II	BDB21011	STATISTICS FOR BUSINESS	5	1	0
4		BDB22011	COST AND MANAGEMENT ACCOUNTING	5	1	0
5	III	BDC21011	INCOME TAX	4	1	1
6		BDC22011	CORPORATE FINANCE	5	1	0
7	IV	BDC22001	FINANCIAL MARKETS AND INSTITUTIONS	5	1	0
8		BDC23001	QUANTITATIVE TECHNIQUES	5	1	0
9	V	BDE21001	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	5	1	0
10		BDE22001	GST AND CUSTOMS DUTY	5	1	0
11	VI	BDF21001	CORPORATE RESTRUCTURING	5	1	0
12		BDF22001	INTERNATIONAL FINANCIAL INSTITUTIONS	5	1	0

### Generic Elective

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	I	BDA21011	ENTREPRENEURSHIP DEVELOPMENT	3	1	0
2	II	BDB23011	ORGANISATIONAL BEHAVIOUR	3	1	0

### Skill Enhancement Course

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	IV	BDD21011	COMPUTER APPLICATION IN BUSINESS	2	0	2

### Discipline Specific Elective

Sl. No	Sem	Course Code	Title of the paper	Total credits		
				L	T	P
1	V	BDE23001	INVESTMENT BANKING AND FINANCIAL	5	1	0

			SERVICES			
2		BDE24001	CORPORATE ANALYSIS AND VALUATION	5	1	0
3		BDE25001	RESEARCH METHODOLOGY	5	1	0
4		BDE26001	INTERNATIONAL TRADE BLOCKS & MULTILATERAL AGENCIES	5	1	0
5		BDE27001	HUMAN RESOURCE MANAGEMENT	5	1	0
6	VI	BDF23001	STRATEGIC CORPORATE FINANCE	5	1	0
7		BDF24001	MANAGEMENT OF FINANCIAL INSTITUTIONS	5	1	0
8		BDF25001	FINANCIAL DERIVATIVES	5	1	0
9		BDF26001	RESEARCH SOFTWARE PACKAGE	2	0	2
10		BDF27001	COMPUTERISED ACCOUNTING SYSTEM	4	0	2
11		BDF28001	PROJECT WORK	1	1	4

## **Programme code: BBA11**

### **Programme Outcome:**

This program could provide well trained dynamic personnel and professionals for

PO1: Industries and Multinational companies

PO2: Banking Sectors and Insurance Companies

PO3: Financing and Leasing Companies

PO4: Transport Agencies and Warehousing

PO5: Stock Markets and Foreign Trade,

This program could provide well trained professionals to practice and work as

PO6: Chartered accountants, advocates, cost accountants and company secretaries

PO7: Financial Analysts, Tax consultants, Tax Practitioners and Investment consultants

PO8: Financial and management accountants

PO9: Marketing Manager, Store manager, Purchase Manager and Sales Manager

PO10: Human Resources Manager, Counsellor

PO11: Retail Manager, Middle men and Customer relation manager

PO12: Decision Maker

PO13: Stock broker

PO14: Official receiver and Liquidator,

PO15: Market researcher, supply chain manger and Franchisee

PO16: Administrator of the different types of Business and Non-business organizations

### **Programme Specific Outcomes**

The students at the end of the BBA programme can become a

PSO1: Business Entrepreneur

PSO2: Business Administrator

PSO3: Financial, Cost and Management Accountant

PSO4: Business Researcher

PSO5: Bank Manager

PSO6: Personal Secretary

PSO7: Project Manager

PSO8: Legal adviser

PSO9: Stock Broker

**BDA22011**

**SEMESTER I**

**FINANCIAL ACCOUNTING AND ANALYSIS – DSC 1**

(Credits: Lecture – 04, Tutorial – 01, Practical – 01)

Lectures: 64 Hrs

Tutorials: 16 Hrs

Practical: 32 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn the characteristics of financial accountant and able to work as financial accountant

CO2: Learn the classification and characteristics and apply the principles of accounting in preparation of financial statements

CO3: Understand in details with application and generate financial statement using accounting software

CO4: Understand in details with examples become a financial analyst

CO5: Identify the characteristics of financial analyst and able to become financial analyst

**Unit 1: Introduction to Financial Accounting:**

Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions. Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance.

**Unit 2: Preparation of Financial Statements:**

Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, Understanding contents of financial statements of a joint stock company as per the Companies Act 2013; Understanding the contents of annual report of a company.

**Unit 3: Indian Accounting Standards (Ind-AS):**

Concept, benefits, procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards(IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

**Unit 4: Computerised Accounting Systems:26 Practical Lab**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

### **Unit 5: Financial Statement Analysis:**

Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short-term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratios.

### **Reference:**

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paperbacks
2. Tulsian, P.C., Financial Accounting, Pearson
3. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
  
6. Gupta, Ambrish: Financial Accounting for Management
7. Bhattacharyya, Asish K., Financial Accounting for Business Managers
8. Jain, S.P. & Narang, K.L., Advanced Accountancy.
8. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.

**Note: Latest edition of the text books should be used.**

**BDA23011**

**SEMESTER I**  
**BUSINESS DECISIONS – DSC 2**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Identify in detail the cost and income effect on business

CO2: Learn in depth the decision making areas and able to make appropriate business decisions

CO3: Understand in details with examples Analyse the behaviour of consumer

CO4: Learn in detail the characteristics of forecast and able to forecast the demand for products

CO5: Understand and analyse business problems and able to solve them

**Unit 1: Market Dynamics:**

Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; Theory of consumer behaviour: cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.

**Unit 2: Producer and optimal production choice:**

Optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

**Unit 3: Theory of firm and market organization:**

Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma

**Unit 4: Factor Market:**

Demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

**Reference:**

1. Dominick Salvatore (2009). Principles of Microeconomics(5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics.( 11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed. ). Pearson.

**Note: Latest edition of the text books should be used.**

**SEMESTER I**  
**ENTREPRENEURSHIP DEVELOPMENT - GE 1**

(Credits: Lecture – 03, Tutorial – 01, Practical – 0)

Lectures: 48 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in depth qualities of an entrepreneur and able to become an entrepreneur

CO2: Write down the details of financial schemes offered by banks and government agencies and able to access them easily

CO3: Learn the details of mobilisation of resources

CO4: Learn in depth the characteristics of customer and able to identify the customer

**Unit 1: Entrepreneurial Development Perspective:**

Concept of entrepreneurship development and their dynamics. Importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business, ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms enterprise ownership and their details.

**Unit 2: Enterprise Management**

Logistics and launching formalities, probable pitfalls, managing money, men, machinery, material and marketing. Support organization, entrepreneurial growth, following the law of the land and social obligation. Managing organisation for innovation and creativity. Importance of leadership, business ethics and business skills on good team building

**Unit 3: Running A Family Business :**

Concept, structure and kinds of family firms. Understanding its reputation and brand. Enhancing the knowledge and skill. Managing family and shareholders relationship. Managing leadership succession and understanding the group dynamics, encouraging family women into business. Identifying the changed customer needs and encouraging growth and change in the family business.

**Unit 4: Social Entrepreneurship:**

Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization innovatively through local resources in a social context, sustainability, Business Strategies and Scaling up.

**Unit 5: Role Of Government And Financial Institutions**

Role of Central and State Government in promoting entrepreneurship. Types of schemes, loans, incentives, grants and subsidies. Different types of financial institutions, role of commercial banks, types of loans for MSMEs schemes, appraisal, sanctions, repayment.

**Reference:**

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity Tata MC Graw hill
5. Innovative Entrepreneurship – Practice and Principles – Drucker P.F.

**Note: Latest edition of the text books should be used.**

**BDB23011**

**SEMESTER II**  
**ORGANISATIONAL BEHAVIOUR - GE 2**

(Credits: Lecture – 03, Tutorial – 01, Practical – 0)

Lectures: 48 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand in detail behaviour of employees and able to manage them efficiently

CO2: Identify in details employees performance and able to motivate for effective performance

CO3: Learn in depth and analyse the behaviour of employees

CO4: Understand in details key positions in an organisation and able to occupy them

CO5: Learn in details with examples frame policies and strategies in organisation

**Unit 1: Introduction to Organisational Behaviour:**

Organisation- Concept, features and types. Organisational Behaviour – concept, meaning, scope, characteristics and role. Evolution, challenges and opportunities for O.B.

**Unit 2: Personality:**

Personality – Meaning, characteristics and determinants. Theories – Psychoanalytical Theory. Erikson stages, CheisArgyeis’s immateriality – Maturity Theory, Traits Theory and Self theory. Personality traits.

**Unit 3: Perception, Attitude and Learning:**

Perception – concept, nature, process and factors influencing perceptual set.

Attitudes – Meaning, definition, nature, components and sources.

Learning – concept, nature, theories of learning, principles and determinants of learning

**Unit 4: Groups and Teams:**

Groups – Definitions, types, reasons for group formation. Groups Dynamics – Definition and features. Teams – Meaning , Groups v/s Teams, features, importance and types.

**Reference:**

1. Koontz & Heinz Weihrich: Essential of management McGraw Hill (1999)
2. Kaul, Vijay kumar, Management- Text & Cases, Vikas Publishing, New Delhi, 2015
3. Stoner & Wankel: Management
4. Stephen P. Robbins and Mary Coulter: Management, Pearson
5. Y.K. Bhushan: Fundamentals of Business Organisation & Management X Edition
6. Richard L. Daft, Principles Of Management, Cengage Learning, India
7. Robbins Stephen P. : Organisational Behaviour, Pearson Education, 12th Edition

**Note: Latest edition of the text books should be used.**

**BDB21011**

**SEMESTER II**  
**STATISTICS FOR BUSINESS - DSC 3**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in details with examples Measures of Central tendency

CO2: Understand the classification and characteristics of Measures of dispersion

CO3: Learn in detail the correlation and determine the relation between two variables

CO4: Understand in depth regression and able to find unknown variable value based on known variable value

CO5: Learn the characteristics and components of time series analysis and able fit a trend line

**Unit 1: Measures of Central Value:**

Meaning, Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness.

**Unit 2: Correlation Analysis:**

Meaning and significance. Types of correlation. Methods of studying simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y and Y on X) and Standard error of estimate.

**Unit 3: Analysis of Time Series and Probability**

**Analysis of Time Series:** Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, parabolic trend and logarithmic trend.

**Probability:** Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. s

**Unit 4: Introduction to testing of Hypothesis:**

Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis concerning Proportion. Z -test, t – test for single mean and difference of means and ANNOVA – one way and two way.

**Reference:**

1. S.P. Gupta (S.P.) : Statistical Methods, Sultan Chand & Sons, 34th Edition

2. Richard Levin & David Rubin : Statistics for management, Prentice Hall
3. M. Wilson – Business Statistics
4. Sancheti&Kapoor – Business Statistics
5. C.B. Gupta - Business Statistics
- 6.Tulsian - Business Statistics

**Note: Latest edition of the text books should be used.**

**BDB22011**

**SEMESTER II**

**COST AND MANAGEMENT ACCOUNTING - DSC 4**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO 1: Understand in depth budgetary control system and able to prepare different types of budgets

CO 2: Understand in detail the techniques of costing and able to become cost accountant

CO 3: Learn in detail the classification of cost and able to prepare cost sheet, tender and quotation

CO 4: Learn in depth variance analysis and able to determine Material, Labour and overhead variance

CO5: Learn in detail marginal costing techniques and able to determine BEP, desired profit

**Unit 1: Cost concepts:**

Meaning, Scope, Objectives, and Importance of Cost Accounting, Cost, Costing, Cost Control, and Cost Reduction. Elements of Cost, Components of total Cost, Cost sheet.

Classification of costs: Fixed, Variable, Semi-variable, and Step costs; Product, and Period costs; Direct, and Indirect costs; Relevant, and Irrelevant costs; Shut-down, and Sunk costs; Controllable, and Uncontrollable costs; Avoidable, and Unavoidable costs; Imputed / Hypothetical costs; Out-of-pocket costs; Opportunity costs; Expired, and Unexpired costs; Conversion cost. Cost Ascertainment: Cost Unit, Cost Center, Profit Center, Cost Allocation and Cost apportionment; Cost Reduction and Cost Control.

**Unit 2: Cost-Volume-Profit Analysis:**

Contribution, PV Ratio, Breakeven-point, Margin of safety, cost break-even-point, cash break-even-point, Composite break-even-point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Shut down or continue.

Process costing: Process losses and wastage, Abnormal effectives.

**Unit 3: Budgets and Budgetary Control:**

Meaning, Types of Budgets (sales, production, purchase raw material consumption, cash budget). Steps in Budgetary Control, Fixed and Flexible Budgeting, Responsibility Accounting.

**Unit 4: Standard Costing and Variance Analysis:**

Material, Labour & Overhead variances.

**Reference:**

1. Maheshwari, S.N., and Mittal, S.N. Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers), Delhi.

2. M.N.Arora, Management Accounting, Theory, Problems and Solutions, Himalaya Publishing House
3. Horngren, C.T., Foster, G, and Datar, S.M., Cost Accounting: A Managerial Emphasis, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Henke, E.O., and Spoede, C.W., Cost Accounting: Managerial Use of Accounting Data,PWS-KENT Publishing Company, Boston.

**Note: Latest edition of the text books should be used.**

**BDC21011**

**SEMESTER III**  
**INCOME TAX - DSC 5**

(Credits: Lecture – 04, Tutorial – 01, Practical – 01)

Lectures: 64 Hrs

Tutorials: 16 Hrs

Practical: 32 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in depth the procedure of online filing and able to file online income tax returns

CO2: Understand in depth Income Tax Act of 1961 and can become tax consultant practitioner

CO3: Deliberate in detail with examples and appear before IT tribunal on behalf of clients

CO4: Learn in detail different sections Under IT Act to reduce tax liability

CO5: Identify the different heads of income and able to compute tax liability

**Unit 1: Basic concepts:**

Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Residential status of persons and its effect on tax incidence. Exempted income under section 10(in relation to individuals).

**Unit 2: Computation of income under the heads:**

Salaries, Income from house property

**Unit 3: Computation of income under the heads:**

Profits and gains of business & profession, Capital gain, Income from other sources.

**Unit 4: Computation Total Income and Tax Liability**

Deductions under Chapter VI-A- Computation of total income and tax liability of individuals. Preparation of return of income manually and through software. Provision & Procedures of Compulsory online filing of returns for specified assesses.

**Reference:**

1. Dr.VinodkSinghania and Dr.MonicaSinghania; Students guide to income tax, Taxman Publications.
2. GirishAhuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.
3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: SahityaBhawan
5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

**Note: Latest edition of the text books should be used.**

**BDC22011**

**SEMESTER III**  
**CORPORATE FINANCE - DSC 6**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in details financial management and become financial adviser

CO2: Understand and analyse the interrelationship between finance and corporate

CO3: Learn in depth working capital management and able to estimate the working capital requirements

CO4: Understand in detail the various approaches to capital structure theories and able to design capital structure

CO5: Understand in depth long term investment decisions

**Unit 1: Nature of Financial Management:**

Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money: present value, future value, and annuity.

**Unit 2: Long-term investment decisions:**

Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return, Net Terminal Value, Profitability Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

**Unit 3: Capital Structure:**

Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Dividend Policy Decision - Dividend and Capital; Irrelevance of dividends: General, MM hypothesis.

Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Unit 4: Working Capital Management:**

Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique (Lock box, concentration banking), Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ (Basic Model), Determination of Working Capital.

**Reference:**

1. M.Y. Khan & P.K. Jain , Financial Management, Tata McGraw Hill Pubilshlng Co. Ltd.
2. Rustogi , Financial Management
3. I.M. Pandey , Financial Management
4. L.J. Gitman& C.J. Zutter, Managerial Finance.R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty, Principles of Corporate Finance.
5. J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management.

**Note: Latest edition of the text books should be used.**

**BDD22001**

**SEMESTER IV**

**FINANCIAL MARKETS AND INSTITUTIONS - DSC 7**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can;

CO1: Understand in details transaction in stock exchange and able to become inter-mediator

CO2: Learn in depth the classification and characteristics of financial markets and institutions and able to set up his own institution

CO3: Understand in detail characteristics of financial market and able to participate in financial market

CO4: Identify the government policies for investment and able apply them

**Unit 1: Indian Financial System:**

Indian Financial System – Meaning - Overview – needs – objectives, major reforms – issues in financial reforms –future agenda –role of RBI- Banking Companies Regulation Act 1949, services, Retail banking – Payment Banks. Corporate universal Banking system – CBS – RTG'S – MBFC – Internet banking.

**Unit 2: Financial Markets in India:**

Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets.

**Unit 3: Primary Market:**

Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity Firms, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

**Unit 4: Secondary Market in India:**

Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float v/s full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets.

**Unit 5: Trading of Securities:**

Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Demutualization of Securities, NSE and BSE: Sensex & Nifty -Settlement mechanism at BSE & NSE..

**Unit 6: Money & Debt Markets:**

Money Markets & Debt Markets in India: Money Market - Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Secondary market for government securities. Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds.

**Reference:**

1. Saunders , Anthony & Cornett , Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill
2. Khan, M Y. ( 2010). Financial Services (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh( 2011). Financial Markets in India : A Research Initiative. Anamica Publications
4. Goel, Sandeep. (2012). Financial services.PHI.
5. Gurusamy,S. (2010). Financial Services.TMH.

**Note: Latest edition of the text books should be used**

**BDD23001**

**SEMESTER IV**  
**QUANTITATIVE TECHNIQUES - DSC 8**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

After the completion this course the students are able to:

CO1: Understand in depth about OR techniques and solve the business problems

CO2: Learn in detail to convert the business problem into mathematical for optimum utilization of scarce resources

CO3: Understand the details of elementary transportation and able to solve business problems

CO4: Learn in depth about Network analysis and able to construct network diagram

CO5: Learn the details of Decision Theory

**Unit 1: Linear Programming:**

Formulation of L.P. Problems, Graphical Solutions, Two Variables, introduction of slack variables and additional variables – Duality concept, formulation of LPP Model using slack and additional variables.

**Unit 2: Elementary Transportation:**

Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, unbalanced case, Restrictions on assignment.)

**Unit 3: Network Analysis:**

Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing.

**Unit 4: Decision Theory:**

Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogrov equation.

Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of  $m \times n$  game and solution of  $2 \times 2$ ,  $2 \times s$ , and  $r \times 2$  cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

**Reference:**

1. N. D. Vohra, Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, KantiSwarup, Operations Research, Sultan Chand
3. V. K. Kapoor, Operations Research, Sultan Chand & Sons
4. J. K. Sharma, Operations Research Theory & Applications, Macmillan India Limited.

**Note: Latest edition of the text books should be used.**

**BDD21001**

**SEMESTER IV**

**COMPUTER APPLICATIONS IN BUSINESS – SEC - 2**

(Credits: Lecture – 02, Tutorial – 0, Practical – 2)

Lectures: 32 Hrs

Practical: 64 Hrs

**Course Outcome:**

On successful completion of this course the students are able to:

CO1: Learn in depth and create business documents by using MS Word and Excel

CO2: Learn in details with application of PowerPoint and present of business information through PPTs

CO3: Write down the characteristics of BPOs and KPOs and able to work in BPOs and KPOs

CO4: Learn the classification and characteristics of chart and graphs using computers

CO5: Identify the characteristics of projects and develop projects using computer

**Unit 1: Word Processing**

**3 Lectures, Practical Lab 6**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Creating and Editing Text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting/Drawing, filling and formatting a table; OLE concepts (Object Linking and Embedding) Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

**Creating Business Documents using the above facilities**

**Unit 2: Presentation Graphics**

**3 Lectures, Practical Lab 6**

Presentation-Basic concepts, Creating/Editing slides, Formatting slides, Inserting drawings, Charts, Tables, Images, Symbols. Embedding media and animation. Preparing and presenting a slide show..

**Creating Business Presentations using above facilities**

**Unit 3: Spreadsheets and its Business Applications**

**10 Lectures, Practical Lab 20**

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

**Unit 4: Creating Business Spreadsheet**

**10 Lectures, Practical Lab 20**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Processing and statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course

above, is not available in that software, to that extent it will be deemed to have been modified.

2. Teaching arrangement need to be made in the computer Lab

**Reference:**

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software

**BDE21001**

**SEMESTER V**

**INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT – DSC 9**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn in depth various financial models to analyse risk and return

CO2: Understand in depth share valuation

CO3: Identify and use different models for portfolio analysis

CO4: Learn in depth capital asset pricing model

**Unit 1: Basics of risk and return:**

Concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

**Unit 2: Share valuation:**

Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numerical in EMH and technical analysis)

**Unit 3: Portfolio analysis:**

Portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, and anticipated inflation. Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

**Unit 4: Capital Asset Pricing Model (CAPM):**

Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund

schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures and Fama's Decomposition.

**Reference:**

1. Fischer, D.E. & Jordan, R.J. : Security Analysis & Portfolio Management ; Pearson Education.
2. Prasanna Chandra : Investment Analysis and Portfolio Management ; Tata Mcgraw Hill Education Private Limited

**Note: Latest edition of the text books should be used**

**BDE22001**

**SEMESTER V**

**GST AND CUSTOMS DUTY – DSC 10**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students are able to:

CO1: Learn in depth the provisions of GST to handle TDS and POS online and off line more efficiently

CO2: Learn the details of computation of GST

CO3: Learn in detail the steps to be followed to determine the assessable value and customs duty

CO4: Understand the details of technology of GST and flow of return filing under GST

CO5: Learn in details and gain knowledge to practice as GST Consultant

Unit 1: **Introduction to GST**- Indirect tax Structure in India, Constitutional requirements, GST Council, Issues in Indirect Tax, Rationale for Transition to GST. GST- Meaning, Definition of GST - Structure of GST -Types of GST- Features of GST, Benefits of GST. Difficulties in implementation of GST.

GST Compliance requirement definitions of Dealer, Manufacturer and Trader. Registration under GST-Persons liable for registration, compulsory registration, Procedure for Registration, Rejection of application for registration, cancellation of Registration,

Unit 2: a) **GST Definitions** - Aggregate Turnover, Agriculturist, Business, Credit note and Debit note, Exempt Supplies, Input, Input service, Input Service Distributor, Intra-state supply of Goods, Job work, Invoice. Composition Levy, Mixed Supply, outward supply, Person, Turnover in State

b) **Levy and Collection of Tax**: Introduction, Supply- meaning and scope of supply, treatment of mixed and composite supply, Liability of tax payable person, Rate and value of tax, transactions without considerations, list of transactions for supply of goods and services and list of transactions for non-supply of goods and services, Reverse charge mechanism,.

Unit 3: **Time of supply and Value of taxable supply**

**Time of Supply** Introduction, time of supply-forward charge, reverse charge, residuary, special charges Time of supply of service- forward charge, reverse charge, Vouchers, Residuary, Special charges. Problems on determination of time of supply.

**Value of taxable Supply**-conditions, inclusions, Consideration not wholly in money, Supply between two related persons, Supply through agent, cost based value, Residual valuation, specific supplies, Service of pure agent. Problems on determination of value of supply.

Unit 4 : **Input tax credit and Returns**

**Input tax credit-** Meaning, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD)

**Returns-**Furnishing details of outward supplies and inward supplies, a brief introduction to GST forms-1 to 8, Steps for filing forms, Levy of late fee.

#### Unit 5: **Customs Act 1962**

Meaning-Notified Goods-Specified goods-Prohibition of Importation and Exportation under section 11-Types of Customs duty. Computation of Assessable Value and Customs duty.

#### **Suggested Readings:**

1. GST and Customs Duty - Singhania

**BDE23001**

**SEMESTER V**  
**INVESTMENT BANKING & FINANCIAL SERVICES- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students are able to:

CO1: Learn the characteristics of Investment banking in India

CO2: Learn the details of Public Issue

CO3: Understand the details of types of leasing

CO4: Understand in detail the feature of Hire Purchase

CO5: Understand the classification and characteristics of Insurance

CO6: Learn in detail the history and evolution of venture Capital

CO7: Learn the details of Securitization

**Unit 1: Introduction:**

An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment /Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

**Unit 2: Issue Management:**

Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, subbroker and underwriters

**Unit 3: Leasing and Hire Purchase :**

Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

**Unit 4: Venture Capital, Insurance, Credit ratings and Securitization:**

Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

**Insurance:** Concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

**Credit Ratings:** Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

**Securitization:** Concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages(PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India

**Reference:**

1. M.Y.Khan,-Financial Services‘ – Tata McGraw –Hill, 3 rd Edition, 2005.
2. Machiraju - Indian Financial System \_ - Vikas Publishing House, 2 nd Edition, 2002.
3. J.C.Verma - A Manual of Merchant Banking \_\_, Bharath Publishing House, New Delhi,2001.
4. K.Sriram - Hand Book of Leasing, Hire Purchase & Factoring‘ , ICFAI, Hyderabad, 1992.

**Note: Latest edition of the text books should be used**

**BDE24001**

**SEMESTER V**  
**CORPORATE ANALYSIS AND VALUATION- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students are able to:

CO1: Learn the details of Analysis of Corporate Financial Statements

CO2: Understand the details of various methods of valuation

CO3: Learn in details with application of Discounted Cash flow valuation method

CO4: Learn the classification of estimating discount rates

CO5: Understand in depth Relative valuation

CO6: Identify the details of Impact of inflation on valuation

**Unit 1: Analysis of Corporate Financial Statements:**

Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Understanding financial statements of manufacturing and service organisations. Common size analysis and relevant ratios.

**Unit 2: Introduction to Valuation:**

Value and price, Balance sheet-based methods, Income statement-based methods, Multiples, Goodwill-based methods. Cash flow discounting-based methods. Deciding the appropriate cash flow for discounting. The free cash flow to the firm, free cash flow to equity. Forecasting Cash flows: simple model for forecasting income and cash flows. Earnings, Tax effect, Reinvestment needs, dividend.

**Unit 3: Discounted Cash flow Valuation:**

Valuation of a company with no growth, constant growth, variable growth and infinite life. Estimating discount rates-cost of equity, cost of debt, tax shield, weighted average cost of capital. The estimation of equity risk premium, calculation of beta, instability of beta, adjusted beta, levered and unlevered beta, bottoms up beta.

**Unit 4: Relative Valuation:**

standard multiples, comparable companies, potential pitfalls; estimating multiples using regression. Valuation of brands and intellectual capital. Interest rates and company valuation. Impact of inflation on valuation. Reconciling relative and discounted cash flow valuation. Case studies in valuation.

**Reference:**

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd

2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Pablo Fernandez, Valuation and Common Sense, free download from ssrn.

**Note: Latest edition of the text books should be used**

**BDE25001**

**SEMESTER V**

**RESEARCH METHODOLOGY-DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand in details with application of research methodology and become a good researcher

CO2: Learn the characteristics and classification of research Design

CO3: Understand in details with examples Sources of Data Collection

CO4: Learn the characteristics of sampling techniques

CO5: Understand in details with application of methods of analysis

CO6: Understand the details of research report

**Unit 1: Business Research:**

Meaning - Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem. Research Design: Exploratory, Descriptive & Causal.

**Unit 2: Primary Data Collection:**

Survey v/s Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research

Tools: Depth Interviews focus groups and projective techniques.

**Unit 3: Measurement & Scaling:**

Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability(using software).

**Unit 4: Data and the Methods of Analysis:**

Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Multivariate Data Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis. Above statistical test also to be explained using statistical software package. Report writing: Contents of a Research Report, Plagiarism in Business Research – Meaning and effects - Plagiarism detection software

**Reference:**

1. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
2. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
3. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw Hill Education.
4. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.).

Vikas Publishing House

5. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.).  
Pearson, Prentice Hall of India.

**Note: Latest edition of the text books should be use**

**BDE26001**

**SEMESTER V**

**INTERNATIONAL TRADE BLOCKS AND  
MULTILATERAL AGENCIES- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO 1: Learn the details of Economic theory on international trade

CO2: Understand the characteristics of domestic, foreign, global environment and analyse their impact on international business decision

CO3: Understand the details of regional integration and trade blocks

CO4: Understand the characteristics and types of international investment

CO5: Identify the impact of reform on competitiveness of the Indian firms

CO6: Understand in depth economic institutions

**Unit 1: Review of Economic Theory on International Trade:**

Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy. Importance, nature and scope of international relation, modes of entry into international business, internationalization process and managerial implications; Domestic, foreign and global environments and their impact on international business decision; Growing concern for green trades.

**Unit 2: International economic & trading environment:**

Regional integration and trade blocks, regionalism v/s. multilateralism, European union, integration of developing countries -BRICS, ASEAN, SAARC, SAFTA, NAFTA, G-20; World trade in goods and services -Major trends and developments; World trade and protectionism - Tariff and non-tariff barriers ; Counter trade, UNCTAD, WTO, GATT, GATS, TRIM, TRIPS; India's role in facilitating trade relations under BRICS, SAARC, SAFTA, ASEAN and to WTO.

**Unit 3: International investment:**

Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, Cross border mergers and acquisition, foreign investment in India-Impact of reforms on competitiveness of the Indian Firms, EURO/ADR issues, ECBs; current economic crises in US/Europe/Asia and its impact on economic growth in India.

**Unit 4: Economic institutions:**

International Monetary Funds (IMF), World Bank (IBRD, IDA, IFC), Asian Development Bank, BRICS Development Bank, Bilateral funding arrangements with special reference to Japan International Cooperation Agencies (JICA), agencies of USA; Case studies on Bilateral financing arrangements of Indian projects like Delhi Metro, Dedicated Freight corridor, Nuclear Power Plant etc.

**Reference:**

1. Hill, W. L. Charles and Jain, A.K. (2008). International Business (6th ed.). India: McGrawHill.
2. Fernando, A.C. (2011) .Corporate Governance: Principles, Policies and Practices. India: Pearson Education.
3. Roger, Bennet (1999). International Business, Financial Times. London: Pitman Publishing.
4. Sharan, Vyuptakesh (2003). International Business (2nd ed.). India: Pearson Education.
5. Krueger, Anne O. (2002). Economic Policy Reforms and the Indian Economy.OUP.

**Note: Latest edition of the text books should be used**

**BDE27001**

**SEMESTER V**

**HUMAN RESOURCE MANAGEMENT- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students are able to:

CO1: Understand in depth the techniques to manage Human Resources at work place and able to occupy a position of H R Manager

CO2: Deliberate the methods and techniques of training to train the Human Resources and create assets for the organisation

CO3: Understand in depth the methods of recruitment

CO4: Understand the basis and purpose of promotion

CO5: Learn the details of transfer

**Unit 1: Human Resource Management**

Meaning, Definition – objectives, Importance , Functions and process. HR policies, HR Manager- Duties and responsibilities – Recent trends in HRM

**Unit 2: Human Resource Planning, Recruitment and Selection**

Meaning – Importance of Human Resource Planning – Benefits of Human Resource Planning. Recruitment – Meaning – methods of recruitment. Selection – meaning – steps in selection process. Interview – meaning and types. Induction – Meaning, objectives and purposes.

**Unit 3: Training and Development**

Training – Need for training, benefits of training, identification of training needs and methods of training. Training v/s development, methods of development. Career Development.

**Unit 4: Performance Appraisal and Compensation**

Performance Appraisal – Meaning and Definition, objectives, methods, uses and limitation. Compensation – meaning and objectives. Fringe benefits.

**Unit 5: Promotion and Transfers**

Meaning and Definition of Promotion – purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, promotion v/s transfer.

**Reference:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi

8. BiswajeetPatttanayak, *Human Resource Management*, PHI Learning
9. NeeruKapoor, *Human Resource Management*, Taxmann Publication

**Note: Latest edition of text books may be used.**

**BDF21001**

**SEMESTER VI**

**CORPORATE RESTRUCTURING – DSC 11**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand in detail the problems faced in joint ventures

CO2: Learn the types and structure of joint venture

CO3: Understand in detail the theories of Mergers and Acquisitions

CO4: Learn the details of legal frame work for mergers and acquisitions

CO5: Understand the methods and factors affecting Valuation

CO6: Understand the details of Post merger evaluation and its impact on shareholders' wealth

**Unit 1: Joint Ventures:**

Concept & Meaning of Joint Ventures, Need & Types of Joint Ventures, Structures & Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

**Unit 2: Mergers and Acquisitions:**

Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Analysis of Post-Merger Performance. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies.

**Unit 3: Deal Valuation and Evaluation:**

Factors affecting valuation basics, methods of valuation, cash flow approaches, Economic Value Added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination.

**Unit 4: Post-Merger Evaluation:**

Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

**Reference:**

1. Weston, Fred; Chung, Kwang S. &Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): Contemporary Issues in Mergers and Acquisitions. Himalaya Publishing
3. Sundarsanam (2006); Creating Value from Mergers and Acquisitions, (1st ed.) Pearson Education
4. Ramanujan. S. (1999); Mergers: The New Dimensions for Corporate Restructuring, McGraw Hill
5. Narayankar, Ravi, (2013): Merger and Acquisitions Corporate Restructuring, Strategy and

Practices, (2<sup>nd</sup>ed.). International Book House Pvt. Ltd.

**Note: Latest edition of the text books should be used**

**BDF22001**

**SEMESTER VI**

**INTERNATIONAL FINANCIAL INSTITUTIONS – DSC 12**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn the details of IFIS and their implications on business

CO2: Understand the characteristics of world bank

CO3: Learn the History and Organisational Structure of world bank

CO4: Understand in detail the functioning of IDA and IFC

CO5: Understand the steps taken by IMF to solve problems of international liquidity

CO6: Understand the Dispute Settlement facilities of international Centre for investment Disputes

**Unit 1: International financial institutions**

Meaning - objectives- need-functions. International liquidity: meaning, problems of international liquidity-IFIs and their implications on business.

**Unit 2: International monetary fund (IMF):**

Origin- objectives functions- membership- organization and structure- financial resources- role played by IMF in global business- steps taken by IMF to solve problems of international liquidity.

**Unit 3: World Bank:**

Origin-History –membership-organisational structure- capital resources- funding objectives-functions of World Bank in international business-loan provision: projects loans, sectoral loans and structural adjustment loans.

**Unit 4: IDA and IFC:**

IDA: Origin- history-objectives- membership -organizational structure-IDA assistance – Donor contributions.

IFC: Origin-history-objectives - organizational structure-funding mechanisms-Financial resources- Assistance to member countries.

**Unit 5:UNCTAD and MIGA:**

UNCTAD : Origin-history-functions-organisational structure-activities.

MIGA: Origin-history-functions-organisational structure-activities.

**Unit 6:ADB and International Centre for Investment Disputes(ICID):**

ADB: Origin- history-objectives- membership -organizational structure-Functions.

International centre for investment Disputes (ICID): Origin- history- membership -organizational structure-activities-Disputes settlement facilities.

**Reference:**

1. Principles & Practice of Banking – B.S. Raman
2. International Banking operations – Indian institute of Banking and finance
3. Corporate finance for Non finance Security – Prasanna Chandra

**Note: Latest edition of the text books should be used**

**BDF23001**

**SEMESTER VI**  
**STRATEGIC CORPORATE FINANCE- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can

CO1: Learn in detail the risk management choices

CO2: Understand the details of value enhancement tools and techniques

CO3: Learn the different types of financial strategy for shareholders wealth maximization of strategic corporate finance

CO4: Understand the significance of strategy in financial decision

CO5: Learn the details of Financial Distress and restructuring

CO6: Learn in depth capital structure and factors affecting the capital structure

**Unit 1: Introduction to strategic corporate finance:**

Strategy v/s Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, overall corporate value addition and Economic Value Addition. Strategic Cost Management: Traditional costing Vs Strategic Costing, Relevant costs v/s Irrelevant costs, Different types of strategic costing and their relevance- Target Costing, Activity based Costing, Life Cycle Costing, Quality Costing, Zero Based Budgeting, Strategic cost reduction techniques and value chain analysis. Valuing Real assets in the presence of risk: tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy.

**Unit 2: Fundraising:**

Identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance. Managing credit ratings. Dividend v/s share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity.

Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals: retirement sale or the sale of a non-core subsidiary, planned exit, forceful retirement and other disposals. Exit strategy- most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser. Real options: Financial and real options compared, various types of real options, application of Real options, Drawbacks of Real options

**Unit 3: Company Valuation:**

An overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan

and financial forecasts in conjunction with the buy-out team for submission to potential funders, negotiations with potential funders so that the most appropriate funding offers are selected. Management Buy-ins: Management Buy-in/Buy-outs (“BIMBOs”), Vendorinitiatedbuy-outs/buy-ins. Due Diligence: financial due diligence for both purchasers and financial institutions.

**Unit 4: Strategic risk management:**

Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

**Reference:**

- 1.AswathDamodaran: Corporate finance theory and practice; John willey& sons, Inc.
- 2.AswathDamodaran: Strategic Risk Taking:A Framework for Risk Management ; Prentice Hall
- 3.IMPandey: Financial Management; Vikas Publishing House
- 4.Strategic Financial Management: Prasanna Chandra; McGraw Hill Education (India) Private Limited

**Note: Latest edition of text books may be used.**

**SEMESTER VI**  
**MANAGEMENT OF FINANCIAL INSTITUTIONS- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn the details of financial institution and its kind

CO2: Understand and analyse the financial statement of Financial institutions

CO3: Identify the financial strength and weakness of Financial institutions

CO4 :Understand the details of capital adequacy norms

CO5: Learn the classification of Institutional risk and the theories of interest rate

CO6: Understand the causes of liquidity risk

**Unit 1 Financial Intermediation;**

Kinds of Intermediation; Financial Institution and its kinds; An overview of the Indian financial system; Regulation of Banks, NBFCs & FIs; Products offered by Banks and FIs. CRR & SLR management; Capital Adequacy: Capital adequacy norms; Basel agreement-II&III; effect of capital requirements on bank operating policies

**Unit 2 Statement of Financial Sector:**

Flow of Funds Accounts – Sector wise and Instrument wise. Statements of Financial Institution: Analyzing Bank's Financial Statement: The balance sheet; income statement; Cash Flow Statement; profitability, liquidity and solvency analysis; Performance Analysis of banks: CAMELS Risk system; KPIs; Data Envelopment Analysis. Asset Liability Management: RBI guidelines on asset liability management

**Unit 3 Institutional Risk Management:**

Interest Rate Risk; Market Risk; Credit Risk; Liquidity Risk; Operational Risk. Determination of Interest Rate. Theories of Interest Rates: Classical Theory; Loan able Funds Theory; Liquidity Preference Theory; Term Structure of Interest Rates. Interest Rate Risk Management: Measurement of Interest Rate Risk; Duration and its kinds; Convexity. Managing Interest Rate Risk: Reprising Gap Model, Maturity Matching Model, Duration Gap Model, Cash Flow Matching Model; Convexity Adjustments.

**Unit 4: Credit & Liquidity Risk Management:**

Types of Assets, NPA & its types, Management of NPA, Measurement of Credit Risk – Qualitative and Quantitative models. Modelling Credit Risk; Term Structure of Credit Risk; Managing Credit Risk: Credit Analysis and kinds of Loans; Pricing of Loans. Liquidity Risk Management: Measurement of Liquidity Risk; Measures of Liquidity Exposure; Causes of Liquidity risk: Asset-Side and Liability-Side; Managing Liquidity Risk :Purchased Liquidity management and Stored Liquidity management; Liquidity Planning; Deposit Insurance; Discount Window

**Reference:**

1. Saunders & Cornett – “Financial Institutions Management – A risk management approach”  
Tata McGraw Hill

2. Resti & Sironi – “Risk management and shareholders’ value in banking” John Wiley
3. Rose & Hudgins – “Bank management and financial services”
4. IIBF-“Bank Financial Management ”
5. Paul & Suresh – “Management of Banking and Financial Services ”
6. Subramanyam – “Investment Banking ”
7. Madhuvij -- “Management of financial institutions”
8. <http://nptel.iitm.ac.in/courses/110106040/>

**Note: Latest edition of text books may be used.**

**BDF25001**

**SEMESTER VI**  
**FINANCIAL DERIVATIVES- DSE**

(Credits: Lecture – 05, Tutorial – 01, Practical – 0)

Lectures: 80 Hrs

Tutorials: 16 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn the classification and characteristics of financial derivatives in India

CO2: Identify and study the relationship between derivatives and other variables

CO3: Learn the characteristics of options and factors affecting option prices

CO4 : Understand the various types of SWAPS

CO5: Understand in depth forward and future contracts and play an important role in dealing with these contract

**Unit 1: Introduction:**

History of derivatives - origin of derivatives in India - the classification of derivatives – the important features of derivatives – Early delivery, extension and cancellation of forward contracts – financial derivatives market in India.

**Unit 2: Forward and Future Contracts:**

Meaning of forwards and futures – difference between forwards and futures – Clearing house mechanism - Margin requirements: Initial margin, maintenance margin and margin call – Making to Market – pricing of futures (Problems in preparation of Margin Accounts and Pricing of futures) – Valuation of futures contracts.

**Unit 3: Options:**

Meaning – Types of Option contracts – factors affecting option prices – Distinction between futures and options. Prices – Upper bounds and lower bounds, early exercise, put-call parity – Time value and Intrinsic value of options – Concept of options In the money, At the money and Out of the money – Computation of Gross pay off and Net pay off from options contracts – Graphical representation of Pay off from options contracts.

**Unit 4: Understanding of SWAPS:**

Meaning and types – Interest rates swap – Currency Swaps; Credit Derivatives: Credit ratings, Credit Default Swaps.

**Reference:**

1. Ruey S. Tsay (2005). Analysis of Financial Time Series (2nd ed.). John Wiley.
2. John C. Hull. Options, Futures and Other Derivatives (7th ed.). Pearson Education.
3. Jurgen Franke, Wolfgang Hardle and Christian Hafner. Introduction to Statistics of Financial Markets.
4. R. Madhumathi, M. Ranganatham. Derivatives and risk management (1st ed.)  
Redhead, K. Financial Derivatives- An introduction to futures, forwards, options, swaps  
Prentice Hall of India
5. Kotreshwar – Derivative Market

**Note: Latest edition of text books may be used**

**BDF26001**

**SEMESTER VI  
RESEARCH SOFTWARE PACKAGE- DSE**

(Credits: Lecture – 02, Tutorial – 0, Practical – 02)

Lectures: 32 Hrs

Practical: 64 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Understand the details of EVIEWS

CO2: Learn the details of importing data to EVIEWS

CO3: Understand the details of estimating a Multiple Regression Equation by Ordinary Least Squares using software

CO4: Identify the details of printing output and graph

CO5 : Understand the details of estimating Logit and Probit equation

A Brief Introduction to EVIEWS (Econometric Views)

A. Importing Data to EVIEWS

B. Executing Simple Procedures

i. Showing Data

ii. Graphing Data

iii. Descriptive Statistic of data

iv. Estimating a Multiple Regression Equation by Ordinary Least Squares

v. Testing of Homoscedasticity

vi. Testing of Error Term

vii. Testing of Multicollinearity

viii. Testing of stationarity

ix. Estimating a Logit and Probit Equation

x. “Views” of the Regression Equation

C. Printing Output and Graph

**Readings:**

[http://www.eviews.com/illustrated/EViews\\_Illustrated.pdf](http://www.eviews.com/illustrated/EViews_Illustrated.pdf)

**Note: Latest edition of text books may be used.**

**BDF27001**

**SEMESTER VI  
COMPUTERISED ACCOUNTING SYSTEM- DSE**

(Credits: Lecture – 04, Tutorial – 00, Practical – 02)

Lectures: 64 Hrs

Tutorials: 64 Hrs

**Course Outcome:**

On successful completion of this course the students can:

CO1: Learn the details of Processing and preparing ledgers, trial balance using SQL query and report modules

CO2: Understand the details of designing accounting support system

CO3: Understand the details of auditing in computerized accounting system using Generic Software

CO4: Learn in detail the creation of sample Data base using view, query and report modules

**Unit-1: Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)**

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

**Unit-2: Introduction to DBMS(10 Lectures, 10 Practical Lab)**

DBMS - concepts-DBMS Modules - Table, Form, View, Query and Report. Familiarising with SQL. Creating a sample data base and using view, query and report modules.

**Unit -3 Designing Computerised Accounting System (14 Lectures, 14 Practical Lab)**

Requirement Analysis, Designing Main Tables. Creating Voucher entry form, Populating the data base, Processing and preparing ledgers, Trial Balance using SQL query and report modules,

**Unit-4 : Designing Accounting Support System (16 Lectures, 16 Practical Lab)**

Designing Bills Payable and Bills Receivable Systems for Accounting using Form, Query and Report Modules. Designing Payroll System for Accounting using Form, Query and Report Modules.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. Teaching arrangements need to be made in the computer Lab

**Reference:**

**The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.**

**Note: Latest edition of text books may be used.**

**BDF28001**

**SEMESTER VI**  
**Project Work- DSE**

(Credits: Lecture – 01, Tutorial – 01, Practical – 04)

Lectures: 16 Hrs

Tutorials: 16 Hrs

Practical: 128 Hrs

**Course Outcome:**

On successful completion of the project work the students are able to:

CO1: Understand in depth to fill the gap between theory and practical through internship

CO2: Understand in detail with examples the procedure and able to write a report on the problems of human resources, Production, Marketing purchase, financial, consumer's preferences and behaviour, pricing, competition etc of the organisations

CO3: Specify the details in depth and able to communicate effectively

CO4: Learn in detail and able to absorb as an employee by the employer

CO5: Specify and analyse the components of project report and prepare the report effectively

C1 – Proposal of Project Work - 15 Marks

C2 – Progress of Project Work - 15 Marks

Viva - 20 Marks

Valuation of Report – 50 Marks

**JSS COLEGE OF ARTS COMMERCE & SCIENCE**  
**(Autonomous)**  
**BN Road, Mysuru – 25**  
**Department of Commerce and Management**

**Model Question Paper**  
**(For all courses except QT, computer Applications in Business, Computerized Accounting System, Research Software Package)**

**BBA Programme**

**Time 3 hrs**

**Maximum marks: 70**

Allocation of marks and Model Question Paper Commerce

- |     |   |         |
|-----|---|---------|
| I   | The question paper carries 70 marks.                  |         |
| II  | It is divided into 3 Parts, Part A, Part B and Part C |         |
| III | Part A carries 30 marks. ....                         | 2x15=30 |
| IV  | Part B, carries 20 marks.....                         | 2x10=20 |
| V   | Part C, carries 20 marks.....                         | 4x5=20  |

**BBA**

**Question Paper Pattern- 2017-18 (CBCS)**

**(For all courses except QT, computer Applications in Business, Computerized Accounting System, Research Software Package)**

**PART-A**

**Answer the following. Each question carries 15 marks.**

**2X15=30**

1. ....  
OR  
2. ....  
3. ....  
OR  
4. ....

**PART-B**

**Answer the following. Each question carries 10 marks.**

**2X10=20**

5. ....  
OR  
6. ....  
7. ....  
OR  
8. ....

**PART-C**

**Answer any four of the following. Each question carries 5 marks.4X5=20**

9. ....  
10. ....  
11. ....  
.....  
12. ....  
13. ....

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**BBA**  
**Question Paper Pattern**  
**4.4 Quantitative Techniques**

**Time: 3hrs**

**Max. Marks: 70**

**Part-A**

**Answer the following. Each question carries two marks 10X2=20**

- |            |         |
|------------|---------|
| 1. a. .... | f. .... |
| b. ....    | g. .... |
| c. ....    | h. .... |
| d. ....    | i. .... |
| e. ....    | j. .... |

**Part-B**

**Answer any four of the following. Each question carries five marks 4X5=20**

- 2. ....
- 3. ....
- 4. ....
- 5. ....
- 6. ....

**Part-C**

**Answer any three of the following. Each question carries ten marks 3X10=30**

- 7. ....
- 8. ....
- 9. ....
- 10. ....

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**BBA**

**Question Paper Pattern**

**4.5 Computer Application in Business / DSE – Research Software Package**

**Time: 2 hrs**

**Max. Marks: 50**

**Part-A**

**Answer the following. Each question carries two marks.10X2=20**

- 1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**Part-B**

**Answer any two of the following. Each question carries five marks.**

**2X5=10**

- 2. ....
- 3. ....
- 4. ....

**Part-C**

**Answer any two of the following. Each question carries ten marks**

**2X10=20**

- 5. ....
- 6. ....
- 7. ....

\*\*\*\*\*

**BBA**  
**Question Paper Pattern**  
**DSE – Computerized Accounting System**

**Time: 3 hrs**

**Max. Marks:70**

**Part-A**

**Answer the following. Each question carries two marks.10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**Part-B**

**Answer any four of the following. Each question carries five marks.**  
**4X5=20**

2. ....
3. ....
4. ....
5. ....
6. ....

**Part-C**

**Answer any three of the following. Each question carries ten marks**  
**3X10=30**

7. ....
8. ....
9. ....
10. ....

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