



**UNIVERSITY OF LUCKNOW**

**MBA (Finance & Accounting)**

**Two Year Programme  
(Four Semesters)  
(2025-26)**

*Offered by*

**DEPARTMENT OF COMMERCE  
UNIVERSITY OF LUCKNOW**

# **MBA (Finance and Accounting)**

## **PROGRAMME OBJECTIVE**

- To enable the students to explore emerging areas in accounting and interpret the basic framework of financial reporting.
- To enable the students to comprehend the framework of the Indian Financial System comprising of financial markets, institutions and services operating in the Indian economy.
- To make students understand various issues involved in business finance of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial decisions and policies in a company.
- To encourage the acquisition of knowledge and skills relating to the application of accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making models, cost management ideas along with budgeting and associated performance measurement practices.
- To identify, analyze and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.
- To acquire the ability to analyze and interpret the Advance financial Management and recommend solutions to practical problems. Understanding or grasping ability (Defining, stating, enlisting, identifying, and explaining concepts / provisions/theories/principles relating to the relevant subject area.)
- To acquaint the students with the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.
- To acquire the ability to analyze and interpret the Advance financial Management and recommend solutions to practical problems. Understanding or grasping ability (Defining, stating, enlisting, identifying, and explaining concepts/ provisions/theories/principles relating to the relevant subject area.)

## **PROGRAMME OUTCOME**

After completion of this course the students should be able to:

- Gain knowledge of new areas in the preparation and presentation of financial statements.
- Be familiar with the knowledge of funds management
- Understand the financial instruments of money and capital market.
- Identify differences between different forms of accounting—Financial, managerial and cost, the role of a Management Accountant.
- Understand the regulatory framework governing the Indian financial system.
- Identify and respond to current and emerging forms of financial fraud and can apply the knowledge of accounting and business to practical case studies involving fraudulent activity.
- Understand the concept of social accounting and responsibility accounting.
- Gain knowledge on the recent accounting practices in India as well as International Level.

- Understand role of forensic accountant and accounting treatment of fraudulent transaction.
- Explore the recent accounting practices as cloud computing
- Understand the concepts and objectives of cost accounting, various costing methods used in manufacturing and non-manufacturing concerns.
- Understanding the current digital solution in accounting
- Get an insight into the Inflation accounting which includes market fluctuation.
- Understanding the concept of accounting of Intangibles.
- Understanding of the quantitative methods for finance
- Describe the conceptual framework of financial reporting to have an understanding of components of financial statements.
- Gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.
- It helpful in getting insight into the accounting practices followed at international level

### **PROGRAMME SPECIFIC OUTCOMES**

After Completing MBA (Finance and Accounting) the student should be able to:

- Pursue Research in his chosen area of Finance and Accounting
- Work in Banking and Insurance sector as executives
- Work as Manager (Accounting and Finance) in Organizations
- Work as investment and tax consultants after internship in suitable organizations
- Teach in Accounting and Finance subjects in Colleges and Universities after qualifying the requisite tests

### **OBJECTIVES OF OUTREACH PROGRAMS FOR MBA (F&A) STUDENTS**

1. **Exposure to Real-World Financial Practices**  
To provide students with practical insights into the functioning of industries, financial institutions, and business organizations through industrial visits.
2. **Bridging the Gap between Theory and Practice**  
To help students relate theoretical knowledge gained in classrooms with real-life financial decision-making and accounting practices.
3. **Understanding Financial Systems and Reporting Mechanisms**  
To familiarize students with various financial systems, internal control frameworks, audit procedures, and accounting software used in the industry.
4. **Enhancing Analytical and Research Skills**  
To promote data-driven decision-making by engaging students in surveys, field studies, and data collection activities related to financial behaviour and market trends.
5. **Building Industry-Academia Interface**  
To foster collaboration and exchange of ideas between academia and industry through seminars and conferences involving finance professionals and subject matter experts.
6. **Developing Communication and Presentation Skills**  
To enhance public speaking, presentation, and interpersonal communication skills by encouraging student participation in seminars and conferences.
7. **Gaining Insight into Emerging Financial Trends**  
To explore recent innovations, regulatory changes, technological advancements, and global financial practices through expert talks and panel discussions.

8. **Promoting Ethical and Sustainable Financial Practices**  
To inculcate a sense of ethical responsibility and awareness about sustainable financial strategies through outreach sessions and case study analysis.
9. **Networking Opportunities**  
To provide a platform for students to interact with professionals, alumni, and fellow peers, fostering future collaboration and career opportunities.
10. **Skill Enhancement for Employability**  
To prepare students for the job market by improving their problem-solving, analytical thinking, and decision-making skills through real-time financial exposure.
11. **Understanding Sectoral Financial Requirements**  
To gain sector-specific knowledge such as banking, insurance, capital markets, taxation, and corporate finance through direct interaction with industry representatives.
12. **Encouraging Entrepreneurial Mindset**  
To inspire innovation and entrepreneurial thinking among students by exposing them to successful start-ups, venture capital practices, and financial planning strategies.

**MBA (Finance & Accounting)**  
**(w.e.f. 2025-26)**

<b>PART</b>	<b>YEAR</b>	<b>SEMESTER-ODD</b>	<b>SEMESTER-EVEN</b>
I	First	Semester- I	Semester- II
II	Second	Semester- III	Semester- IV

**PART- I : SEMESTER I**

<b>Paper Code</b>	<b>Name of Paper</b>	<b>Credit</b>	<b>Remarks</b>
MBA(F&A)CC-101	Principles& Practices of Management	4	Core Course
MBA(F&A)CC-102	Fundamentals of Financial and Managerial Accounting	4	Core Course
MBA(F&A)CC-103	Marketing Management	4	Core Course
MBA(F&A)CC-104	Legal Aspects of Taxation in Business	4	Core Course
MBA(F&A)CC-105	I.T. Applications in Business	4	Core Course
MBA(F&A)VC-101	Foreign Languages – French/German	4	Value added Course (Credited)
	<b>Total</b>	<b>24</b>	

**PART- I: SEMESTER II**

<b>Paper Code</b>	<b>Name of Paper</b>	<b>Credit</b>	<b>Remarks</b>
MBA(F&A)CC-201	Strategic issues in Financial Decisions & Policies	4	Core Course
MBA(F&A)CC-202	Managerial Economics	4	Core Course
MBA(F&A)CC-203	Strategic Cost Management	4	Core Course
MBA(F&A)CC-204	Corporate Research Techniques and Applications	4	Core Course
MBA(F&A)CC-205	Human Resource Management	4	Core Course
MBA(F&A)CC-206	Excel Skills for Business Decision-Making	4	Core Course
	<b>Total</b>	<b>24</b>	

**PART- II: SEMESTER III**

<b>Paper Code</b>	<b>Name of Paper</b>	<b>Credit</b>	<b>Remarks</b>
MBA(F&A)CC-301	Accounting for Business Decisions	4	Core Course
MBA(F&A)CC-302	Security Analysis and Portfolio Management	4	Core Course

**Choose any One Group**

MBA(F&A)EL-301A	Corporate Accounting	4	Elective	<b>Group A</b>
MBA(F&A)EL-302A	Risk and Derivatives Management	4	Elective	
MBA(F&A)EL-301B	Corporate Tax Planning & Management	4	Elective	<b>Group B</b>
MBA(F&A)EL-302B	Behavioural Finance	4	Elective	
MBA(F&A)EL-301C	Digital Accounting and Cloud Computing	4	Elective	<b>Group C</b>
MBA(F&A)EL-302C	Business Process and Financial Reengineering	4	Elective	
MBA(F&A)EL-301D	Cosmetic Accounting	4	Elective	<b>Group D</b>
MBA(F&A)EL-302D	Mergers & Acquisitions	4	Elective	
MBA(F&A)JIN-301	Summer Internship	4	Summer Internship	
MBA(F&A)IER-301	Innovations & Entrepreneurship	4	Inter Departmental	
	<b>Total</b>	<b>24</b>		

**PART- II: SEMESTER IV**

Paper Code	Name of Paper	Credit	Remarks
MBA(F&A)CC-401	Financial Modelling and Valuation	4	Core Course
MBA(F&A)IRA-401	Corporate Communication	4	Intra Departmental Course

**Choose any One Group**

MBA(F&A)EL-401A	Financial Reporting System and Techniques	4	Elective	<b>Group A</b>
MBA(F&A)EL-402A	Venture Capital and Private Equity	4	Elective	
MBA(F&A)EL-401B	International Accounting	4	Elective	<b>Group B</b>
MBA(F&A)EL-402B	International Financial Management	4	Elective	
MBA(F&A)EL-401C	Specialized Accounting	4	Elective	<b>Group C</b>
MBA(F&A)EL-402C	Capital Markets & Services	4	Elective	
MBA(F&A)EL-401D	Forensic Accounting and Auditing	4	Elective	<b>Group D</b>
MBA(F&A)EL-402D	Banking and Financial Services	4	Elective	
MBA(F&A)MT-401	Master Dissertation & Viva-voce	8	Master Thesis	
	<b>Total</b>	<b>24</b>		
	<b>Grand Total (Sem. I to IV)</b>	<b>96</b>		

MBA(F&A) – MBA (Finance & Accounting); MBA(F&C)CC – Core Course; MBA(F&C) VC – Value Added Course (Credited); MBA(F&C)VNC – Value Added Course (Non-Credited); MBA(F&C)EL – Elective; MBA(F&C)IER – Interdepartmental Course; MBA(F&C)IRA – Intradepartmental Course

## **Semester I**

### **MBA(F&A)CC-101 : Principles & Practices of Management**

#### **COURSE OBJECTIVE:**

The aim of this course is to familiarize the students with the functions of management and behavioral aspects and patterns of human beings in context of their workplace.

#### **COURSE OUTCOMES:**

After completion of this course, the students should be able to :

- Understand the importance of perception.
- Become a good leader and develop requisite qualities.
- Describe motivating factors of employees.
- Explain the organizational issues related to group, culture, learning and personality.

#### **COURSE OUTLINE:**

##### **UNIT I :**

Definition, Functions, Process, Scope and Significance of Management. Nature of Management, Managerial Roles, Managerial Skills and Activities, Difference between Management and Administration. Significance of Values and Ethics in Management.

##### **UNIT II :**

Evolution of Management Thought, Approaches of Management Thought, Functions of Management.

##### **UNIT III :**

Planning and Organizing Nature, Scope, Objective and Significance of Planning, Elements and Steps of Planning, Decision Making Organizing Principles, Span of Control, Line and Staff Relationship, Authority, Delegation and Decentralization. Effective Organizing, Organizational Structures, Formal and Informal Organizations, Staffing.

##### **UNIT IV :**

Directing Effective Directing, Supervision, Motivation, Different Theories of Motivation Maslow, Herzberg, Mc Clelland, Vroom, Porter and Lawler, Job Satisfaction. Concept of Leadership- Theories and Styles. Communication Process, Channels and Barriers, Effective Communication.

##### **UNIT V :**

Controlling and Coordinating- Elements of Managerial Control, Control Systems, Management Control Techniques, Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness, marketing information system.

#### **Suggested Readings:**

1. Drucker, F. Peter - Management-Tasks, Responsibilities & Practices.
2. Koontz "O" Donnel Wehrich - Elements of Management.
3. Koontz H, "O" Donnel C - Management-A Book of Reading.
4. Drucker, F. Peter - The Practice of Management.
5. Terry and Franklin - Principles of Management
6. Stoner - Principles of Management
7. William H. Newman and - The Process of Management. E. Kirby Wassen

## **MBA(F&A)CC-102 : Fundamentals of Financial and Managerial Accounting**

### **COURSE OBJECTIVE**

To enable students to develop knowledge about the accounting principles and their implementation aspect.

### **COURSE OUTCOMES :**

After completion of this course the students should be able to :

- To given an exposure to the principles of accounting & the preparation of final accounts.
- To familiarize them with the knowledge of funds management.

### **COURSE OUTLINE :**

#### **UNIT I : Overview**

Basic Concepts of Book Keeping and Accounting Basic Concepts of Book Keeping and Accounting- Meaning of Accounting, Objectives of Accounting, Merits and Limitations of Accounting, Book Keeping, Difference between Booking Keeping & Accounting, Branches of Accounting, Need & Importance of Accounting Information for internal and external users.

#### **Unit- II : Basic Accounting Process**

Journal, Ledger, Trial Balance, Trading and P&L Accounts, Balance Sheet, Capital & Revenue- Concepts of Capital, revenue and deferred revenue expenditure, Concepts of capital and revenue profits.

#### **UNIT III :Cash Book & Final Accounts**

Cash Book - Bank Reconciliation Statement, Meaning and causes of difference in Cash Book and Pass Book balances. Problems in reconciliations through Cash Book and Pass Book balances. Final Accounts with adjustments.

#### **Unit-IV : Commercial and Non-Commercial System of Accounting**

Accounting Standards Final Accounts with adjustments. Accounting for Non-Commercial Organizations, Accounting for Inventory, Depreciation Accounting

#### **Unit-V : Recent Development in Accounting**

Concept of Value Added Statement, concept of Economic Value Added, Brand Accounting and Accounting for Service Organizations

#### **Suggested Readings:**

1. Maheshwari, S.N. :Advanced Accounting Vol.- I & II
2. Shukla and Grewal :Advanced Accounting
3. Agrawal,B.D. :Higher Accountancy
4. Gupta and Radhaswamy:Advanced Accounts, Vol-I & II
5. S.M. Shukla : Advanced Accounting
6. Prof. Arvind Kumar & Dr. Vishal Saxena: Financial Accountning
7. Prof. Audhesh Kumar: Finacial Accounting

## **MBA(F&A)CC-103 : MARKETING MANAGEMENT**

### **COURSE OBJECTIVE**

The purpose of this course is to develop an understanding of the underlying concept, strategies and the issues involved in the exchange of products and services.

**COURSE OUTCOMES** : After completion of this course, the students should be able to

- Learn about Marketing Concepts and Philosophies.
- Understand the changing Marketing Environment.
- Gain knowledge of consumer buying behaviors.
- Take product related decisions.
- Gain knowledge of current trends in marketing.

### **COURSE OUTLINE**

#### **Unit 1:**

Marketing definition; Evolution of marketing concept; Scope of marketing; The Core marketing concepts, Company orientation towards marketplace, Green Marketing and Ethics in marketing. The Marketing Environment; Difference between Industrial Markets and Consumer Markets; Identifying market segments and targets: Bases for Segmenting Consumer and Business markets.

#### **Unit 2:**

Market Offerings: Product Strategy- Product levels; Product Classifications; Product Differentiation, Elements of Product Mix; Product Life Cycles; Product Hierarchy, Product System and Mixes, Product line analysis, Product Line Length. Pricing Strategies and Programmes : Role and Importance of Pricing; Factors Influencing Pricing; Pricing Objectives; Pricing Methods, Product Mix Pricing Strategies, New Product Pricing Strategies, Price adjustment Strategies.

#### **Unit 3:**

Concepts of Integrated Marketing Communications; Promotion Mix and Selection of Promotion Mix Elements; Developing Effective Communications; Concept of Marketing Channels, Importance of Channels, Channel Developments, Role of Marketing Channel, Types and Characteristics of Channel Intermediaries, CRM.

#### **Unit 4:**

Introduction to Digital Marketing (DM)-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Examples of good practices in DM. Digital Marketing Mix: Online Advertising, Lead Generation, Social Media Marketing, Content and Copywriting. Influencer Marketing: Influencer, Payment to Influencer, difference between influencer marketing and celebrity endorsements.

#### **Unit 5:**

Email Marketing- Need for Emails, Types of Emails, options in Email advertising, Features of MailChimp, Mobile Marketing: Overview of the B2B and B2C Mobile Marketing. What are Blogs, Importance of Blogs, Personal Blogs, Corporate Blogs, Popular Blog Platforms, What are Tags, Widgets, Blog Optimization, and Blog Stats.

### **Suggested Readings :**

1. Marketing Management By Kotler and Keller ( Prentice Hall, 12 th Edition)
2. Marketing Management by VS Ramaswamy and S Namakumari
3. Marketing Concepts and Strategies ( Biztantra ,12th Edition) by William M. Pride and O.C. Ferrel.
4. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley
5. Michael J. Thibault (2023). The Influencer Blueprint: A Step-by-Step Guide to Harnessing the Power of Influencer Marketing for Business Success.
6. George Pain(2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization
7. Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing

## **MBA(F&A)CC-104 : Legal Aspects of Taxation in Business**

### **COURSE OBJECTIVES**

The course aims to acquaint the students with basic principles underlying the provisions of Income Tax Law and Goods and Services Tax.

**COURSE OUTCOMES** : After completion of this course, the students should be able to :

- the provisions of Income Tax Act
- Study various heads of Income
- Analyze the profit and gain from business or profession
- Goods and Services Act in the Indian and Global Economy
- Understand the implications of GST on the taxable capacity consumers, dealers and society at large.

### **COURSE OUTLINE**

#### **Unit I :**

Introduction Basic concepts, scope of total income, PAN, exempted income, deductions from gross total income, deemed income, clubbing of income, set off and carry forward of losses.

#### **Unit II :**

Computation of Income From Various Heads of Income :Income from salaries; Income from house property; Income from business & professions; Income from capital gain; and Income from other sources, Computation of Total income and tax liability of individual

#### **Unit III :**

Computation of Income and Assessment of Tax of Company, Income tax authorities, return of income and assessment process, appeals and revisions, advance payment of tax, tax deduction at source (TDS), E-filing of ITR, tax collected at source (TCS)

#### **Unit-IV :**

Introduction to GST: Basic concepts, key definitions, GST Framework, GST Council, Levy and collection of GST with Composition Scheme , Procedure of Registration under GST, Meaning, Time & Value of Supply, Input Tax Credit, Tax Invoice and Bill of Supply, Debit & Credit Note, Reverse charge and Exemption from GST.

#### **Unit-V :**

Records under GST, Return, Procedure of Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax & Recovery of Tax, Liability of Payment of Tax, Types of Assessment and Voucher under

### **SUGGESTED READINGS :**

1. Shukla, S.K. - Direct Tax : Law and Accounts, New Royal Book Co., Lucknow
2. Mehrotra, H.C. - Income Tax Law & Accounts
3. Singhania, V.K. - Direct Tax : Laws and Accounts
4. S.K. Shukla : Goods and Service Tax with Custom Duty
5. Mehrotra, H.C.- Goods and Services Tax
6. Bansal K.M - Goods and Service Tax with Custom Duty

## MBA(F&A)CC-105 : I.T. APPLICATIONS IN BUSINESS

**Course Objective:** The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

**Course Outcome:**

At the successful completion of this course the student will be able to:

1. Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, and data communications systems.
2. Explain the guiding principles of professional behavior in computing.
3. Demonstrate proper file management techniques to manipulate electronic files and folders in a local and networked environment.
4. Use business productivity software to manipulate data and find solutions to business problems.
5. Explain the concepts and terminology used in the operation of application systems in a business environment.
6. Identify emerging technologies for use in business applications.

**Course Outline:**

**Unit 1:**

Meaning and Characteristics; Computer Generations; Classification of Computers; Organization of Computer; Input and Output Devices; Storage Devices; Entity relationship-diagrams, dataflow diagrams , software development techniques and models.

**Unit 2:**

Introduction to MIS, Managing Information Systems -the IT interaction model, Strategic design of MIS (Management Information Systems); Development Process of MIS.

**Unit 3:**

Data and information- measuring data, information as a resource, information in organizational functions, types of information technology, types of information systems transaction processing systems-management information systems.

**Unit 4:**

Data Analytics Process and Lifecycle: Introduction to Data Analytics, Understanding the Data Analytics Lifecycle, Steps in the Data Analytics Process, Role of Data Analysts, Descriptive Analytics: Exploring Historical Data, Predictive Analytics: Forecasting Future, Trends, Prescriptive Analytics: Data-Driven Decision-Making, Real-World Applications of Data Analytics.

**Unit 5:**

Data Cleaning and Preprocessing: Importance of Data Cleaning, Data Cleaning Techniques, Data Transformation and Normalization, Handling Missing Data and Data Quality.

**Suggested Readings:**

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.
3. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
4. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi
5. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi
6. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals
7. O'Brian, J. A.: Management Information Systems, Tata McGraw Hill, New Delhi.
8. Marketing Research: Text and Cases" by G.C. Beri.
9. Management Information System by Jaiswal & Mital, Oxford University press

## MBA(F&A)VC-101: FRENCH

### COURSE OBJECTIVE

The aim of this course is to enable students to introduce themselves and others, to wish in French and to interact with francophone persons. They will also be able to read and write documents in French.

### COURSE OUTCOMES :

After completion of this course, the students should be able to :

- Communicate elementary things in French
- Read and write official letters
- Prepare resume and advertisements
- Work in multinational companies

### COURSE OUTLINE

#### Unit I :

Se presenter, Dire les nationalites et les professions, l'alphabet et les nombres jusqu'a 60, Savoir Saluer dire l'adresse, Conjuguer au present les verb etre, avoir, regarder, parlersecouter, lire, ecrire et comprendre, les jours et lest mois, article definit et indefinit, demander et repondre<< qui est-ce ? etqu'est-ce-quec'est?>>

#### Unit II :

Les loisirs et les lieux; a, au, a l, a la, aux, en, chez; les verbs au present faire, aller, rester, venir, aimer, adorer, preferer; il y a; l'heure (quelleheureest-il?,ilest....; imperatif des verbs-commencer arriver, partir, entrer, sortir, vouloir, pouvoir, savoir et connaitre (conjugaison au present; interrogation et negation.

#### Unit III :

Des adjective pour decrireunepersonne, ses qualities et ses defaults; interroger et repondre avec 'si'; feminin et pluriel des adjectifs; demander l'age; savoir les nombre jus qu'a 1000000; voici, voila, c'estici/la/la-las, c'estpres(de)/loin(de); les adjectives demonstratif-ce, cet,cette et ces; les nombresordinaux-premier, deuxieme (second)..... centieme; conjugaison des verb-vendre, acheter, batiment et les meubles

#### Unit IV :

Les repas de la journee, les legumes; conjugaison au present des verbs – gouter, choisir, commander, manger, boire; exprimer la quantite avec les articles partifs – de, du, de l', de la et des; les pronoms après les preposition – moi, toi, leu, elle, nous, vovs, eux et ells; moi.....aussi/ moi..... non plus; le temps matin/apres midi etc; conjugaison au present des, verbs pour les activites de la journee come-se reveiller, se lever, se laver, s'habiller, prendre le petit dejeuner, partirtravailler, dejeuner se promener, se reposer, se coucher et dormir; construction negatif et interrogatif et enforme infinitive des verbs pronominales; c'est sur/cen'est pas sur; encore/un autre; les adjectives possessives – mon/ma mes tom/tattes, son/sa/ses, etc.

#### Unit V :

Les veterments de l'homme et de la femme, les materiauxcomme cuir, velours etc. et lest couleurs Dire la taille, la pointure, le poids et les mesure et ausi le prix; Tout – Comme adjective-tout, toutetous et toutes; Tout – commepronon – tout, tous; l'imperatif des verbs pronomiauxcomme se lever; conjugaison des verbs (au present-se lever, etredebout, se coucher, s'asseoir; lex ingredients de la cuisine comme le sucre, le sel etc. les ustencils, commepoel, casserole etc.; Donner des ordre/interdire; construction avec "ilfaut" et avec le verb "devoir,

### PRESCRIBED BOOK :

1. Le Nouveau Sans Frontiere 1 (Unit I & II)

### SUGGESTED READINGS :

1. S.P. Singh - Cours de la langue Francaiseen hindi, Langers Publication, Delhi
2. S.P. Singh – French Tenses and Art of Conjugaison, Shreya Publications, Delhi
3. M. Dondo – Modern French Course
4. G. Mauger – Cours de la langue Francaise et de civilization, Goyal Publication, Delhi

## **MBA(F&A)VC-101 :GERMAN**

### **COURSE OBJECTIVE**

The aim of this course is to enable students to introduce themselves and others, to wish in German and to interact with German people. They will also be able to read and write documents in German.

### **COURSE OUTCOMES :**

After completion of this course, the students should be able to :

- Communicate elementary things in German
- Read and write official letters
- Prepare resume and advertisements
- Work in multinational companies

### **COURSE OUTLINE**

#### **Unit I :**

Introduction to Germany, Basic grammar structure, Nouns (Singular, plural, Numbers, Days, Months, Seasons, Colours.

#### **Unit II :**

Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

#### **Unit III:**

Tenses, Sentences constructions, Interrogative sentences, Affirmative sentences, Negative sentences.

#### **Unit IV :**

Comprehension, texts, paragraph, writing, vocabulary.

#### **Unit V :**

Culture, Market, industry, theatre, music.

### **PRESCRIBED BOOK**

1. NetzwerkdeutschalsFremdsprache – A1 , Goyal Publishers & Distributors, Delhi

### **SUGGESTED READINGS**

1. Langeuscheidt – German in 30 days.
2. German Vocabulary, TEP Books
3. Collins – Easy Learning German Grammar

## SEMESTER II

### **MBA(F&A)CC-201: STRATEGIC ISSUES IN FINANCIAL DECISIONS & POLICIES**

#### **COURSE OBJECTIVES:**

The course is designed to provide an understanding of the essential elements of financial management and the financial environment in which the business firm operates. The paper will examine the objective of shareholder wealth maximization which encompasses much of modern corporate finance and its implication for decision making in the present context.

#### **COURSE OUTCOMES:**

After completion of this course, the students should be able to :

- Understanding the evolution and growth of the finance function. The objective of the firm – Shareholder wealth maximization.
- Make Strategic Investment decisions with the help of NPV, IRR and PI techniques. Calculating and interpreting the cost of capital for companies.
- Financing options available to firms, Tradeoff between debt and equity, Criteria for deciding the optimal financing mix.
- How do managers decide how much to reinvest and how much to return to owners as dividends?
- Understand the concept of working capital and the working capital policies to manage cash and account receivable for a company.

#### **COURSE OUTLINE**

##### **Unit 1: Role of Strategic Issues in Corporate Financial Decisions**

**Investment Decisions** - Capital Budgeting Decisions, Techniques - Payback period, NPV, IRR, Profitability Index, Estimation of Cash Flows, NPV v/s IRR, Risk analysis in Capital Budgeting - Sensitivity Analysis, Certainty Equivalent Approach. Cost of Capital - Meaning and Concept, Calculation of WACC, Adjusting Cost of Capital for Risk, International Dimensions in Cost of Capital

##### **Unit 2: Financing Decisions**

Capital Structure, Theories and Value of the firm - Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani Miller Model, Determining the optimal Capital Structure, Checklist for Capital Structure Decisions, Costs of Bankruptcy and Financial Distress. EBIT-EPS Analysis - Concept of Leverage, Types of Leverage: Operating Leverage, Financial Leverage, Combined Leverage.

##### **Unit 3: Dividend Decisions**

Factors determining Dividend Policy, Theories of Dividend Gordon Model, Walter Model, MM Hypothesis, Forms of Dividend- Cash Dividend, Bonus Shares, Stock Split, Stock Repurchase, Dividend Policies in practice.

##### **Unit 4: Working Capital Management**

Working Capital Policies, Risk-Return trade-off, Cash management, Receivables management.

##### **Unit 5: Corporate Financial Policies**

Dividend Policies in practice, Working Capital Policies Policy relating to Project Financing Case Studies

#### **SUGGESTED READINGS :**

1. Van Horne, James - Financial Management & Policy
2. Solomon Ezra - The Theory of Financial Management
3. S.C. Kuchhal - Financial Management
4. I.M. Pandey - Financial Management
5. Bimal Jaiswal & Leena S. Shimpi – Business Finance/Financial Management
6. P. Chandra - Fundamentals of Financial Management
7. R.P. Rustagi - Financial Management : Theory, Concepts and Problems  
M.Y. Khan & P.K. Jain - Financial Management : Text, Problem and Cases
8. V.K. Bhalla - Financial Management & Policy
9. P.G. Apte - International Financial Management
10. V.K. Bhalla - International Financial Management

## MBA(F&A)CC-202 : MANAGERIAL ECONOMICS

### **COURSE OBJECTIVES:**

The objective of this course is to familiarize the students with the concepts and techniques used in Micro-Economic Theory and to develop managerial capabilities for effective decision making in a variety of different business situations and market conditions. Managerial Economics provides the student with the basic tools to fundamentally deal with achieving a set of goals in a situation where resources are limited and choices must involve trade-offs, taking into account the external environment. This course provides the foundation for a variety of other courses, like finance, marketing, and strategy.

### **COURSE OUTCOMES:**

- Strengthening the foundations of the analytical approach to Managerial decision-making
- Understanding consumer behavior
- Understanding the production problem and how managers make input purchase decisions
- Understanding the various market structure and how supply is determined in each.
- Understanding the external environment, common information problems faced/created by managers

### **COURSE OUTLINE**

#### **Unit I: Introduction Microeconomics**

Basic Concepts and significance of Microeconomics for corporate units ; Decisions of Business Firms under Different Objectives, Marginal Analysis and its uses in the Business Decision Making.

#### **Unit II: Theories of Demand:**

Preference, Utility Function, Indifference Curve, Revealed Preference Approach, Income and Substitution effects, Demand functions, Demand Forecasting; Managerial Applications.

#### **Unit III: Production and Cost**

The Production Function, Returns to Scale, Profit Maximization Constrained Optimization Approach to Developing Optimal Input Combination, Relationships, Input Demand Function, Derivation of Cost Curves, Short Run, Long-Run.

#### **Unit IV: Market Structure**

Perfect and Imperfect Market Structure; Perfect Competition- Features, Determination of Price under Perfect Competition. Monopoly- Features, Determination of Price under Monopoly Competition. Monopolistic competition- Features, Determination of Price under Monopolistic Competition. Oligopoly- Features, Determination of Price under Oligopoly Competition; Kinked Demand Curve.

#### **UNIT V: Supply function**

Concepts, individual supply of a product, market supply of a product, determinants of supply, Law of Supply, Factors affecting Supply, Elasticity of supply.

### **SUGGESTED READINGS :**

1. Horowitz : An Introduction to Quantitative Analysis
2. Varshney and Maheshwari : Managerial Economics
3. Manne, A.S. – Economic Analysis for Business
4. Gupta, G.S. – Managerial Economics
5. Adikari – Managerial Economics
6. Vaishampayan – Managerial Economics
7. Richard & Brackford - Business Economics
8. Mote, Paul & Gupta - Managerial Economics
9. Joel Dean - Economic Theory
10. Baumol, W.J. - Operational Analysis
11. Dwivedi, D.N. - Managerial Economics
12. Manne, A.S. - Economic Analysis for Business
13. Mithani, D.M. - Managerial Economics

## MBA(F&A)CC-203 : STRATEGIC COST MANAGEMENT

### COURSE OBJECTIVES

The course aims to impart and inculcate the knowledge of controlling and effective management of cost among the students.

### COURSE OUTCOME

- knowledge about cost and types of cost, cost drivers
- knowledge about responsibility accounting
- Use cost-volume-profit analysis in decision taking
- Understand how to make different types of Budget
- Set-up and use activity based costing, quality costing, target and lifestyle costing.

### COURSE OUTLINE

#### Unit-1 :

Basic Framework of Costing Definition, Nature, Scope and Significance of Cost and Costing, Cost Centre, Cost Unit. Elements of Cost : Material, Labour and Overheads and their application in Ascertainment of Cost, of Product or Services Types of Costs, Costing Techniques and Methods Responsibility accounting: responsibility centres, Types of Responsibility centres, significance of responsibility accounting, transfer pricing Objectives, Methods ( Cost Based, Market Price Based, Negotiated Pricing) Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations.

#### Unit-2

Marginal Costing and Cost Volume Profit Marginal Costing, Characteristics of Marginal Costing, Application of Marginal cost , Limitations of Marginal cost , Concept of Marginal Costing , Difference between Absorption Costing and Marginal Costing , Marginal Cost, Contribution , Cost Volume Profit (CVP) Analysis and Break Even Analysis: Introduction, Profit Volume ratio or MCSR , Target profit , Margin of Safety. Managerial Decision Making Areas - Product Mix, Make or Buy, Pricing Decisions.

#### Unit-3

Cost reduction, cost control, Meaning and techniques Standard Costing and Variance Analysis Standard Costing: Introduction , Definition of Standard Costing, Meaning, Establishment of standards, Variance analysis, Material cost variance, Labor variance, Overhead Variance- Fixed Overhead Variance, Variable Overhead Variance.

#### Unit-4

Advanced Management Accounting Value chain analysis, activity based costing, quality costing, target lifestyle costing , Backflush Costing and Kaizen Costing

#### Unit-5

Budgetary Control Budgetary Control: Introduction , Meaning of a Budget , Budgetary control , Objectives of budgetary control, Merits of budgetary control, Essential features of Budgetary Control , Steps in budgetary Control, Types of Budgets- Fixed Budget, Flexible Budget , Cash Budget , Sales Budget, Production Budget, Master Budget , Zero based Budgeting, Performance Budgeting, Limitation of Budget Control, Difference between Standard cost and Budgetary Control.

### SUGGESTED READINGS :

1. Prof. Tripathi, A. Bajpai, M. Prasad, N.- Advanced Cost and Management Accounting - Concept, Techniques and it's application
2. Pandey, I.M. – Management Accounting
3. Gupta, R.L. – Advanced Accountancy Vol. II
4. Goyal, M.M. – Management Accounting
5. Khan and Jain – Management Accounting
6. Sharma, D.C. and Gupta, K.G. - Management Accounting
7. Anthony, R.M. - Management Accounting
8. Hingorani, Ramnathan and Grewal - Management Accounting
9. Homgreen Charles T., GeogreGoster and Srikant M. Dalinr – Cost Accounting
10. Ravi Kishore : Advanced Cost Accounting and Cost Systems

# MBA(F&A)CC-204 : Corporate Research Techniques and Applications

## COURSE OBJECTIVE

The course is designed to provide sufficient theoretical inputs to conduct various types of research relating to different problems of industry and business for accurate prediction, decision and control action.

**COURSE OUTCOMES** : After completion of this course, the students should be able to :

- Understand Research and identify research problems.
- Learn Quantitative and Qualitative Methods of research.
- Represent data in tabular as well as graphical manner.
- Write Research paper and Preparation of Report

## COURSE OUTLINE

### Unit I : Introduction

Nature, scope and significance of Business Research Methodology, Scientific Methods of Research, Research-Process, Research Design.

### Unit II : Research Problem & Hypothesis

Research Problem : Scope, significance, selection and formulation. Hypothesis : Types and its significance in Research Methodology

### Unit III : Sampling, Collection and Tabulation of Data

Sample Design, Sampling errors. Types of Data and their characteristics, Methods of Data Collection - Questionnaire, Schedules, Interview, Observation, Sources of Secondary Data.

### Unit IV : Analysis of Data

Different statistical techniques of data analysis - Testing hypothesis –  $\chi^2$  test, t-test, f-test, z-test, regressions equation, Association of Attributes, etc.

### Unit V : Data Interpretation and Preparation of Report

Meaning, Techniques and Precautions in Interpretation. Report writing, Presentation, Footnoting, Referencing, Preparation of Bibliography, Appendices.

## SUGGESTED READINGS

1. Manoj Dixit, Research Methodology, New Royal Book Co., Lucknow
2. Anderson, Durason and Poole – Thesis and Assignment, Wiley Eastern Ltd.
3. Pauline, V. Young – Scientific Social Surveys and Research, Prentice Hall of India.
4. Kothari, C.R. – Research Methodology : Methods and Techniques, Wiley Eastern
5. Redman and Mory – The Romance of Research
6. Ackoff, R.L. – The Design of Social Research, Chicago University Press
7. Tandon, B.C. – Business Research Methodology
8. Kerlinger, F. – Research Methodology
9. Lokeshkaul – Research Methodology
10. Festinger – Research Methodology

## **MBA(F&A)CC-205 : HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES**

The course aims at familiarizing the students with the significance and role of HRM in the working of the modern organizations. It will provide exposure regarding human resource processes and practices with special reference to India.

**COURSE OUTCOMES** : After completion of this course, the students should be able to :

- Understand employee recruitment and selection process.
- Evaluate different training programs and understand their limitations.
- Gain knowledge regarding the developing role of human resource management in the globalized world.

### **COURSE OUTLINE:**

#### **Unit 1:**

Human Resource Management- Introduction, Functions, Scope, Policies & Roles, Recent developments in HRM

#### **Unit 2:**

Job Analysis- Job Description, Job Specification, Human Resource Planning, Recruitment, Selection, Induction, Placement

#### **Unit 3:**

Human Resource Development-Training, Executive Development, Internal Mobility, Career & Succession Planning, Separation, HRD Interventions

#### **Unit 4:**

Job Evaluation, Performance & Potential Appraisal, Compensation Administration, Incentives & Employee Benefits

#### **Unit 5:**

Employee Health, Safety &Welfare, Grievances & Discipline, Social Security, Personnel Records, HR Accounting, Audit & Research, HRIS, Stress Management.

### **SUGGESTED READINGS:**

1. Human Resource Management, Text & Cases by K. Aswathappa
2. Human Resource Management, by S. Khandkar, S. Chand Publications
3. Personnel Management - Text & Cases, By C. B. Mamoria& V. S. P. Rao, Himalaya
4. Human Resource Management by Gary Dessler, Pearson Education

## **MBA(F&A)CC-206: Excel Skills for Business Decision-Making**

### **Course Objectives:**

Upon successful completion of this course, students will be able to efficiently handle and manipulate data using Excel, leveraging its tools and features to streamline workflows. They will gain the ability to design and create professional, interactive dashboards in Excel to facilitate insightful data visualization and reporting. Furthermore, students will acquire proficiency in performing data analysis through the use of advanced formulas, functions, PivotTables, and charts, enabling them to interpret and present data effectively.

### **Course Outcomes:**

1. Use Excel to handle and manipulate data efficiently.
2. Design and create interactive dashboards using Excel tools.
3. Perform data analysis with formulas, functions, and tools like PivotTables and charts.
4. Develop advanced Excel skills, including automation with macros and VBA.
5. Build data visualizations using Power BI for effective reporting.
6. Create interactive and dynamic dashboards using Tableau for decision-making.

### **Unit I: Introduction to Excel**

About Excel & Microsoft, Uses of Excel, introduction various excel panes and bars, Workbook& sheets, Columns & Rows: Autofitting Columns &Rows, Hiding/Unhiding Columns & Rows, moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting, Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting, Data between Spreadsheets, Hiding, Protecting worksheets.

### **Unit II: Formulas, Formula Functions**

Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill, Creating Formulas. Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Concatenate, VLOOKUP, HLOOKUP, Match, Countif, Text, Trim.

### **Unit III: Spreadsheet Tools and Charts**

Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing DataField, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables, Sorting, Filter, Text to Column, Data Validation, Making Macros: Recording Macros, Running Macros, Deleting Macros, Creating Charts, Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table.

### **Unit IV: Power BI Software - Data Visualization**

Power BI interface and components, Importing and transforming data, creating visualizations, Building and sharing dashboards, Advanced data visualization techniques, Power BI service for cloud sharing, Analyzing and interpreting reports.

### **Unit V: Tableau Software- Data Visualization**

Tableau workspace and tools, connecting to various data sources, Data preparation and cleaning, creating visualizations, building interactive dashboards, Advanced Tableau features, Publishing and sharing dashboards.

### **Suggested Readings:**

1. Shivkumar, N. (2019). *Excel Data Analysis: Your Visual Blueprint for Creating and Analyzing Data with Excel*. Chennai: Wiley India.
2. Praphu, P. (2021) *Data Analytics with Microsoft Excel and Power BI*
3. Kumar, P. (2021). *Learn Data Visualization with Tableau*. Mumbai: Notion Press.
4. Winston, W. L. (2019). *Microsoft Excel Data Analysis and Business Modeling* (6th ed.). Redmond, WA: Microsoft Press.
5. Gamble, G. (2021). *Power BI Step-by-Step Part 1: Up & Running*. Independently published.
6. Murray, D. G. (2016). *Tableau Your Data!: Fast and Easy Visual Analysis* (2nd ed.). Indianapolis, IN: Wiley.

## SEMESTER III

### **MBA(F&A)CC-301: ACCOUNTING FOR BUSINESS DECISIONS**

#### **COURSE OBJECTIVES**

The course aims to develop the ability of economic decision making among the students and enable them to understand decision making techniques in a business organization.

#### **COURSE OUTCOMES :**

- After completion of this course, the students should be able to
- Develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decisions making and control.
- Gain knowledge about tools and techniques of financial statement analysis.
- Identify difference between various forms of accounting- Financial, Management and Cost.
- Prepare forms of budgetary statements and types of budget.

#### **COURSE OUTLINE**

##### **Unit I : Decision Accounting**

Introduction, definition, objectives, nature, scope, role and emerging patterns of management accounting. Management Accountant - Role, position, duties and responsibilities of management accountant, Reporting to management. Difference between cost, management and financial accounting.

##### **Unit II : Analysis of Financial Statement a**

Financial Statement and its Interpretation Analysis and interpretation of financial statements, Tools of financial statement analysis, Uses & importance of analysis, Horizontal, vertical and dimensional analysis of financial statement and their interpretations.

##### **Unit III : Techniques of Financial Analysis**

Ratio Analysis Ratio analysis, Concept and importance of ratio analysis, Types of ratios – liquidity, profitability, activity and solvency ratios, accounting for changes in financial position.

##### **Unit IV : Mobilisation of Financial Resources**

Meaning, Concept of Gross and Net Working Capital, Preparation of Schedule of Changes in Working Capital, Preparation of Funds Flow Statement and its analysis; Cash Flow Statement: Various cash and non-cash transactions, flow of cash, preparation of Cash Flow Statement and its analysis.

##### **Unit V : Business Decision**

Cost Volume Profit Analysis, Multiple product analysis, Costing as a Tool of Decision Making, Optimal use of limited resources, Cash Budgeting.

#### **SUGGESTED READINGS :**

1. Shashi K Gupta & R.K. Sharma – Management Accounting : Principle & Practice.
2. M.E. Thukaram Rao : Management Accounting.
3. Pandey, I.M. – Management Accounting
4. Gupta, R.L. – Advanced Accountancy Vol. II
5. Goyal, M.M. – Management Accounting
6. Khan and Jain – Management Accounting
7. Sharma, D.C. and Gupta, K.G. - Management Accounting
8. Batty, J. - Management Accounting
9. Hingorani, Ramnathan and Grewal - Management Accounting
10. Lall, B.M. and Jain, I.C. – Cost Accounting : Principles and Practice, Prentice Hall, Delhi

## **MBA(F&A)CC-302 : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

### **COURSE OBJECTIVES:**

The course is designed to equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment and optimal portfolio choice.

### **COURSE OUTCOMES:**

After completion of this course, the students should be able to :

- Understand the designing and construction of portfolios.
- Gain knowledge about techniques of doing investment analysis.
- Identify and study the trends of stock markets.
- Make investment decisions taking into consideration various determinants influencing investment decisions.

### **COURSE OUTLINE:**

#### **UNIT -I**

Investment – Basics of Investment – Investment, Speculation and Gambling – Investment Categories – Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds – Financial Derivatives – Real Assets – Real Estate – Art – antiques and others.

#### **UNIT- II**

Fundamental Security Analysis – Economic Analysis – significance and Interpretation of the Economic Indicators – Industry Analysis – Industry Growth Cycle - Company analysis – Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure – Financial Analysis – Operating Efficiency – Management – Fundamental Security Analysis – Changes in the Financing Patterns of Indian Companies – Debt-Equity Ratio for India Companies.

#### **UNIT-III**

Technical Analysis – Technical Tools - The Dow Theory – Primary Trend – The secondary Trend – Minor Trends – Support and Resistance Level – Indicators – Odd Lot Trading – Moving Average – Rate of Change – Charts – Technical indicators – Charting Techniques – Indicators of the Witchcraft Variety – Efficient Market Theory – Basic Concepts – Random-Walk Theory – Weak Form of EMH – Semi-strong Form – Strong Form – The Essence of the Theory – Market Inefficiencies.

#### **UNIT-IV**

Portfolio Analysis – Portfolio and Single asset Returns and Risk – Mean Variance Criterion – covariance – Beta (simple problems) – Portfolio Markowitz Model – simple Diversification – Risk and Return with Different correlation – Sharpe's Single Index Model – Sharpe's Optimal Portfolio – Construction of the Optimal Portfolio – Optimum Portfolio with short sales.

#### **UNIT-V**

Asset Pricing Model Portfolio Evaluation – Capital Asset Pricing Model (CAPM) – Security Market Line – Assumptions – Arbitrage Pricing Model (APT) – Portfolio Performance Models – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

### **SUGGESTED READINGS:**

1. S. Kevin : Security Analysis and Portfolio Management
2. Fisher & Ronald J. Jordan : Security Analysis and Portfolio Management
3. Avdhani, VA : Security Analysis and Portfolio Management
4. Sudhindra Bhatt : Security Analysis and Portfolio Management
5. P. Pandin : Security Analysis and Portfolio Management
6. V.K. Bhalla : Investment Management

## MBA(F&A)EL-301A : CORPORATE ACCOUNTING

### COURSE OBJECTIVES

The course aims to impart the knowledge of detailed accounting process and reporting requirements of companies among the students.

**COURSE OUTCOMES:** After completion of this course, the students should be able to :

- Calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity
- Understand the treatment regarding issue of bonus shares and treatment of prior period profits
- Account for mergers and amalgamations and analyse the internal or external reconstructions of companies
- Summarize the consolidated financial statement and balance sheet for holding companies

**Unit 1, Introduction to Corporate Accounting:** Meaning and Definition, Features of Corporate Accounting, Objectives of Corporate Accounting, Importance and Scope of Corporate Accounting in Business, Accounting Standards: Overview of Accounting Standards (AS), Need and Significance of Accounting Standards, Company Accounts: Types of Companies (Private, Public, One Person, Section 8, etc). Legal Requirements and Regulatory Framework for Company Accounts, Maintenance of Books of Accounts as per Companies Act, 2013, Statutory Books and Financial Records

### Unit 2. Accounting for Share Capital & Debentures

Issue of shares, forfeiture and reissue of forfeited shares- concept & process of book building, Issue of rights and bonus shares; Buy back of shares, Redemption of preference shares. Issue and Redemption of Debentures

### Unit 3 Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and Accounting treatment excluding scheme of reconstruction

### Unit 4 Liquidation of Company

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

### Unit 5 Accounting of Holding Companies

Accounting for Holding and Subsidiary Companies

### Suggested Readings:

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Tulsian, P.C, Corporate Accounting, S. Chand
3. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
4. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
5. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
6. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
7. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

## MBA(F&A)EL-302A : RISK AND DERIVATIVES MANAGEMENT

### **Course Objective:**

The purpose of the course is to familiarize the students with the application of various tools and techniques of financial risk management.

### **Course Outcomes:**

The successful completion of this course shall enable the student to:

1. Understand the basic concept of derivative market.
2. Understand the forward and futures market.
3. Assess the value of options.
4. Acquaintance with the advance topics such as Exotic Options, Swaptions and Credit Derivatives.

### **Course Outline:**

#### **UNIT-I: Introduction:**

Meaning, types, participant and functions of derivative market, and Significance of Derivatives in the Development of Securities Market; L.C. Gupta Committee Report on Derivative Trading; Derivative Trading vs. Forward Trading.

#### **UNIT-II: Risk Management:**

Risk-Return Trade-Off, Systematic vs. Non-Systematic Risks; Components of Risks-Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk and Purchasing Power Risk. Risk reduction techniques.

#### **UNIT-III: Futures Trading;**

Introduction and key features of futures contracts. Hedging with futures; Short-term and Long-term Interest Rate Futures; Stock Index Futures; Determination of Bond Future Prices.

#### **UNIT-IV: Options Trading:**

Meaning of Options; properties of stock option; Call Options vs. Put Options; Writing of Options; Hedging with Options; Trading with Options; Arbitrage with Options; Black-Schedules Option Pricing Model and Binomial-Option Pricing Model.

#### **UNIT-V: Swaps Trading:**

Meaning of Swaps and their Significance; Interest Rate Swaps; Currency Swaps; Equity and Commodity Swaps; FRA; Swap Pricing.

### **Suggested Readings:**

1. Chance, Don M: An Introduction to Derivatives.
2. Chew, Lilian: Managing Derivative Risk.
3. Das, Satyajit: Swap & Derivative Financing.
4. Hull, J., Options: Futures and other Derivatives.
5. Kolb, Robert W: Understanding Futures Markets.
6. Marshall, John F and V.K. Bansal: Financial Engineering-A Complete Guide to Financial Innovation.

## **MBA(F&A)EL-301B : Corporate Tax Planning And Management**

### **COURSE OBJECTIVE :**

To acquire the ability to analyze and interpret the provisions of direct tax laws and recommend solutions to practical problems. Taxation of international transactions and Non-resident taxation, the provisions under the Income-tax Act, 1961, including

### **COURSE OUTCOMES :**

After completion of this course, the students should be able to

1. Know the provisions of the Income tax act
2. Study various heads of Income
3. Analyze the profit and gain from business or profession
4. Combine the learning across the financial accounting and financial management.

### **COURSE OUTLINE**

#### **UNIT -I : Introduction to Tax Management :**

Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.

#### **UNIT -II : Tax Planning and Financial Management Decisions :**

Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.

#### **UNIT -III : Tax Planning and Managerial Decision :**

Tax Planning in Respect of Own or Lease; Sale of Assets used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.

#### **UNIT -IV : Special Tax Provisions :**

Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.

#### **UNIT -V : Tax Payment and Issues Related to Amalgamation :**

Tax Deductions and Collection at Source; Advance Payment of Tax; Tax Planning with reference to Merger, Demerger, Reversemerger etc.

### **SUGGESTED READINGS :**

1. Shukla, S.K. - Direct Tax : Law and Accounts, New Royal Book Co., Lucknow
2. Corporate tax Planning and Management by Dr H.C Mehrotra
3. Singhania, V.K. - Direct Tax : Laws and Accounts
4. Mehrotra, H.C. - Income Tax
5. Taxman - Income Tax
6. Bare Act - Income Tax Act 1961 & Income Tax Rules 1962.

## **MBA(F&A)EL-302B : BEHAVIORAL FINANCE**

### **Course Objective:**

Introduce the student to the new field of behavioral finance, psychology and strategies

### **Course Outcomes:**

Expose the student to the building blocks of behavioral finance, arbitrage and expected utility

1. Familiarize students with the theories, biases and investor sentiments
2. Understand the psychological aspects and challenges underlying the issue of rational and irrational behavior
3. Apply and analyze the impact of news and timing from the corporate angle and highlight the ramifications of effective news communication.

### **Course Outline:**

**UNIT – 1** Introduction to Behavioural finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty : Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

**UNIT – 2** Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

**UNIT – 3** Behavioural Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency - Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

**UNIT – 4** Behavioural Corporate Finance: Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – the source of the systematic underperformance.

**UNIT – 5** Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

### **Reference Books**

1. Behavioural Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves. The Psychology of Investing by John R.
2. Understanding Behavioural Finance by Ackert Nofsinger, Pearson Prentice Hall, (4th Edition)
3. What Investors Really Want - Learn the lessons of behavioural Finance, Meir Statman, McGraw-Hill
4. Handbook of Behavioural Finance – Brian R. Bruce
5. Behavioural finance - Wiley Finance - Joachim Goldberg, Rudiger von Nitzsch Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
6. Shleifer, Andrei, 2000, Are Financial Markets Efficient, Chapter 1 in Inefficient Markets, Oxford University Press.
7. Ackert, L., and R. Deaves, 2010, Behavioural Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.
8. Nofsinger, J. R., 2001, Investment Madness, Prentice Hall.

## **MBA(F&A)EL-301C : DIGITAL ACCOUNTING AND CLOUD COMPUTING**

### **Course Objective:**

This course gives students an insight into the basics of cloud computing along with virtualization, cloud computing is one of the fastest growing domain from a while now. It will provide the students basic understanding about cloud and virtualization along with it how one can migrate over it.

### **Course Outcome:**

The students will be able to

- Helps in Understanding the accounting at modern contemporary era.
- Explore the recent accounting practices as cloud computing
- Understating the current digital solution in accounting

### **COURSE OUTLINE**

#### **Unit I- Digital Accounting Fundamentals**

Meaning and Concept of digital accounting, Evolution, Costs & Benefits of Digital Accounting, Challenges faced by digital accounting in modern Era. History of Accounting Software's.

#### **Unit II- Digital solutions in accounting**

Paperless accounting, Interfaces to (external) systems, Management of data quality, Process automation, Uniformity of systems, Integrated consolidation system, Real-time reporting, Creation of transparency, Big data analyses, Tools for visualization.

#### **Unit-III: Cloud Computing Overview**

Origins of Cloud computing – Cloud components - Essential characteristics – On-demand self-service, Broad network access, Location independent resource pooling ,Rapid elasticity , Measured service, Comparing cloud providers with traditional IT service providers, Roots of cloud computing.

#### **Unit IV: Inside Cloud Computing**

Introduction, Objectives, Feeling Sensational about Organization, Making Strategy Decisions- Governance Issues- Monitoring Business Processes- IT Cost Management

#### **Unit V- Cloud Service Administration**

Service Level Agreements and Monitoring-Support Services- Accounting Services, Resource Management- IT Security- Performance Management- Provisioning- Service Management, Untangling Software Dependencies.

### **Suggested References**

1. O' Brien James, A Management Information Systems, Tata Mc GrawHill .
2. Laudan and Laudan, Management Information Systems, Prentice Hall of India.
3. Gordan B Davis, Management Information Systems, Mc Graw Hill International.
4. Sadagopan S, Management Information Systems, Prentice Hall of India.
5. Martin J, Management Information Systems, Prentice Hall of India.
6. Murthy. CVS, Management Information System, Himalaya Pub. House.

## **MBA(F&A)EL-302C : BUSINESS PROCESS AND FINANCIAL RE-ENGINEERING**

### **Course Objective**

This course is contemporary and relevant across management disciplines because of the broader applicability of the concepts, methods and tools. Though BPR is often classified under Operations Management since it is process and improvement focused, it finds – interestingly! - most of its application in non-Operations functions such as Finance & Accounting.

### **Course Outcome**

- Understanding about Business process re-engineering (BPR)
- Understanding various BPR methodologies and their applications
- Understanding the critical success factors for implementing BPR.
- Appreciate various alternative techniques of BPR – TQM, Work Study, Benchmarking and their applications

### **Course Outline**

#### **Unit-1 Business Process Re-Engineering**

Introduction and History of BPR, Definition, Nature & Fundamentals of BPR, Overview of BPR, Need and Benefits of business process re-engineering (BPR), BPR Model.

#### **Unit-2 BPR Methodologies and Approaches**

BPR Methodologies: a) Hammer/Champy Methodology, b) Davenport Methodology, c) Manganeli/Klein Methodology, d) Kodak Methodology, BPR Methodology Selection Guidelines, BPR: Reengineering Approaches : a) Big Bang Approach, b) Incremental Approach, c) Evolutionary Approach, Steps to implement BPR: Reengineering Approaches.

#### **Unit-3 BPR Implementation Methodology**

Reasons for implementation of BPR, Different steps to be taken for BPR implementation, Different Phases of BPR, Relationship between BPR phases, BPR Model, Performance Measurement of BPR.

#### **Unit-4 Barriers of BPR**

BP&E TQM, benchmarking, ISO standards, Risks associated with BPR, Barriers Reengineering Success Factors, Barriers to BPR, Barriers Management of BPR.

#### **Unit-5 BPR AND Management accountant**

Cost Model for BPR, BPR and Activity Based Costing, priority-based budgeting (PBB), activity-based budgeting (ABB), executive information systems (EIS).

### **Suggested Readings**

1. Jayanti Natarjan. (2002). Business Process Reengineering. TMH, New Delhi,
1. 2 . Kapoor Rajneesh. (2001). Business Process Redesign. Global Business Press, Delhi.
2. R. Radhakrishnan, S. Balasubramanian. (2010). Business Process Reengineering, Text and Cases. Prentice Hall of India, New Delhi.
3. B.R.Dey (Latest ed.), Business Process Reengineering and Change Management, Wiley publication.
4. K.Shridhara Bhat (2009), Business Process Reengineering, Himalaya Publishing House.
5. Henry J Johansson, H J Johansson, Mo (Latest ed.), Business Process Reengineering, John Wiley.

## MBA(F&A)EL-301D : COSMETIC ACCOUNTING

### Course Objectives:

This course is designed to provide an understanding of cosmetic accounting, its practices, implications, and how it affects stakeholders. Students will learn about creative accounting methods, their ethical dimensions, regulatory frameworks, and approaches to detecting and preventing fraudulent financial reporting.

### Course Outcomes:

1. Demonstrate a comprehensive understanding of cosmetic accounting practices and their implications on financial reporting and decision-making.
2. Analyze creative accounting methods, identifying their ethical challenges and impact on various stakeholders.
3. Evaluate the regulatory frameworks governing financial reporting to understand their role in mitigating cosmetic accounting practices.
4. Apply techniques to detect and analyze instances of fraudulent financial reporting in organizations.
5. Develop strategies to prevent unethical financial practices, ensuring compliance with ethical standards and regulatory requirements.

### COURSE OUTLINE

#### Unit 1: Introduction to Cosmetic Accounting

- **Definition and Concept of Cosmetic Accounting:** Overview and key terminologies.
- **Difference Between Cosmetic Accounting and Creative Accounting:** Ethical considerations.
- **Motivations Behind Cosmetic Accounting:** Corporate objectives, tax avoidance, and enhancing market perception.
- **Implications of Cosmetic Accounting:** Effects on stakeholders, corporate reputation, and economic environment.
- **Case Studies:** Historical instances of cosmetic accounting practices.

#### Unit 2: Techniques and Practices in Cosmetic Accounting

- **Income Smoothing:** Shifting revenues and expenses.
- **Off-Balance Sheet Financing:** Special purpose entities and leasing practices.
- **Overstatement and Understatement of Assets and Liabilities:** Depreciation methods, inventory valuation, and goodwill.
- **Window Dressing in Financial Statements:** Manipulating ratios and figures to mislead stakeholders.
- **Detection Techniques:** Ratio analysis, trend analysis, and forensic accounting methods.

#### Unit 3: Ethical and Regulatory Framework

- **Ethical Issues in Cosmetic Accounting:** Role of corporate governance.
- **Laws and Regulations:**
  - International standards on financial reporting (IFRS, GAAP).
  - Regulatory frameworks in India (Companies Act, SEBI Guidelines).
- **Role of Auditors:** Independence, responsibilities, and limitations.
- **Whistleblowing and Corporate Governance:** Reporting unethical practices.
- **The Role of Professional Bodies:** ICAI, ACCA, and global best practices.

#### Unit 4: Impact of Cosmetic Accounting on Financial Decision-Making

- **Financial Statement Users:** Investors, creditors, regulators, and analysts.
- **Impact on Corporate Valuation:** Risk assessment and market perception.
- **Bankruptcy and Fraudulent Practices:** Examples of failures due to creative accounting.
- **Preventive Mechanisms:** Internal controls, ethical leadership, and transparent reporting.
- **Global Scandals and Lessons Learned:** Enron, Satyam, Lehman Brothers, and more.

#### Unit 5: Emerging Trends and Technologies in Cosmetic Accounting

- **Role of Technology in Detection:** AI, blockchain, and data analytics.

- **Forensic Accounting Tools:** Fraud detection software and analytics.
- **Evolving Regulations:** Adapting to technological advancements and global business environments.
- **Integration of Sustainability Reporting:** Addressing ESG-related cosmetic practices.
- **Future of Financial Reporting:** Transparency, digital accounting, and the role of real-time reporting.

#### **Suggested Readings**

1. "Creative Accounting, Fraud, and International Accounting Scandals" by Michael Jones.
2. "Accounting Ethics" by Ronald Duska, Brenda Duska, and Julie Ragatz.
3. Relevant journals, articles, and case studies on corporate fraud and accounting practices.

## MBA(F&A)EL-302D : Mergers and Acquisitions

### Course Objectives:

The objective of this course is to build awareness and basic knowledge of how mergers and acquisitions happen. This course will help them to understand the procedure of implementation from proposal through valuation to integration.

### Course Outcomes:

- Acquire conceptual understanding of Mergers
- Know about strategic perspective & strategic approaches to M & A.
- Become aware of the concept of Corporate Restructuring and its methods
- Know about the Merger Process and process of merger integration

### COURSE OUTLINE

#### Unit-1

Mergers and Acquisitions - types of merger– theories of mergers- operating, financial and managerial synergy of mergers – value creation in horizontal, vertical and conglomerate mergers – internal and external change forces contributing to M & A activities- Impact of M & A on stakeholders. A strategic perspective- industry life cycle and product life cycle analysis in M&A decision, strategic approaches to M&A- SWOT analysis, BCG matrix.

#### Unit-2

**Corporate restructuring** – significance - forms of restructuring – joint ventures – sell off and spin off – divestitures – equity carve out – leveraged buy outs (LBO) – management buy outs – master limited partnership– Limited Liability Partnership (LLP) in India: Nature and 91 incorporation of LLP-De merger- strategic alliance- buyback of shares.

#### Unit-3

**Merger Process:** Dynamics of M&A process - identification of targets – negotiation - closing the deal. Five-stage model – Due diligence– Types - due diligence strategy and process - due diligence challenges. Process of merger integration – organizational and human aspects – managerial challenges of M & A.

#### Unit-4

**Methods of financing mergers** – cash offer, share exchange ratio – mergers as a capital budgeting decision Synergies from M&A: Operating and Financial synergy Accounting for amalgamation – amalgamation in the nature of merger and amalgamation in the nature of purchase- pooling of interest method, purchase method – procedure laid down under Indian companies act of 1956.

#### Unit-5

##### Takeovers

Takeovers, types, hostile takeover approaches, Takeover defenses –bid resistance strategies-bid defense strategies– pre offer defenses-poison pill defense-shark repellents-post offer defences-greenmail-white knight-financial defensive measures – Coercive offers and defense – antitakeover amendments – impact of takeover defenses on shareholder value.

### Suggested Readings:

1. SudiSudarsanam, Value Creation from Mergers And Acquisitions, Pearson Education
2. Fred Weston, Kwang S Chung, Susan E Hoag, Mergers, Restructuring and Corporate Control – Pearson Education, RavindharVadapalli , Mergers acquisitions and Business valuation, Excel books
3. Valuation for mergers Buyouts & Restructuring,Arzak, Wiley India (P) Ltd.
4. Merger Acquisitions & Corporate Restructuring,Chandrashekar Krishna Murthy &Vishwanath. S.R, Sage Publication.
5. Weston, Mitchel And Mulherin, Takeovers, Restructuring And Corporate Governance Pearson Education.

## **MBA(F&A)IER-301: INNOVATIONS & ENTREPRENEURSHIP**

### **COURSE OBJECTIVE :**

The course aims to impart in-depth knowledge about Entrepreneurship and its Development.

**COURSE OUTCOMES :** After completion of this course, the students should be able to

- Understand the institutional support to entrepreneurs
- Classify the challenges of women entrepreneur
- Know the parameters to assess opportunities and constraints for new business ideas
- Understand the systematic process to select and screen a business idea
- Design strategies for successful implementation of idea and write a business plan

### **COURSE OUTLINE**

#### **Unit I : Entrepreneur**

Evolution, meaning, definition and characteristics of an entrepreneur, Functions and types of entrepreneur, Role and responsibilities of an entrepreneur, Obstacles faced by an entrepreneur.

#### **Unit II : Entrepreneurship Development**

Meaning, concept and process of entrepreneurship, Environment of entrepreneurship – Significance and SWOC analysis, Theories of Entrepreneurship – Joseph Schumpeter's Theory of Innovation, Hagen's Theory of Status Withdrawal, David McClelland's Need for Achievement Theory, Knight's Risk Taking Theory. Meaning, Role, phases and institutions of EDP's.

#### **Unit III : Business Planning and Financing**

Meaning & concept of business plan, Key elements of business plan, Method to initiate ventures, Sources of finance in India, Venture Capital, Criteria for evaluating new venture proposals.

#### **Unit IV : Women and Social Entrepreneurs**

Women Entrepreneurs – concept & role, Challenges and opportunities of women entrepreneurs in India. Social entrepreneurs – feature and importance, Strategies of successful entrepreneurs.

#### **Unit V : Recent Trends**

Recent trends – Start up, Stand up, Skill India, Make in India, Incubation Centre. Concept of Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur.

### **SUGGESTED READINGS :**

1. B.R. Barhol - Entrepreneurship Development
2. Shukla, M.B. – Entrepreneurship and Small Business Management
3. Lal, Madhurima – Entrepreneurship
4. Mote, V.L. et. al. – Capital Investment Decisions
5. Desai, Vasant – Entrepreneurship Development

## SEMESTER IV

### **MBA(F&A)CC-401 : FINANCIAL MODELLING AND VALUATION**

#### **Course Objective**

This course provides the quantitative foundations required to take informed investment decisions backed by data analysis and statistical inferences. The course introduces quantitative techniques that are used in asset valuation, portfolio management and financial decision making.

#### **Course Outcome**

- Understanding of the quantitative methods for finance
- Develop a systematic understanding of fundamental statistic and econometric concepts and methodologies
- Knowledge about Probability and Sampling
- Knowledge about Time Series Data
- Knowledge about Panel Data.

#### **Course Outline**

##### **Unit I: Introduction**

Techniques of Financial Data Analysis and Forecasting, Multiple Regression models for financial data, Exponential Smoothing and ARIMA models for analysis and forecasting of financial data, ARCH, GARCH and EGARCH models for estimating asset price volatility and volatility forecasting. (Using MS-Excel, @Risk and Eviews).

##### **Unit II: Investment Risk Analysis**

Risk analysis in Capital Budgeting, Advanced Financial Functions, Simulation Functions, sensitivity and scenario analysis tools available in MS-Excel, @Risk and Eviews. Simulating and Forecasting cash flows, WACC, growth rate, Finding probability P(NPV)

##### **Unit III: Capital Structure Decisions**

Capital Structure Theories of capital structure – Relevance of Debt capital in the capital structure, EBIT-EPS analysis, Corporate Debt Capacity Management Decisions, Cost-volume-profit analysis under conditions of uncertainty.

##### **Unit-IV: Financial Valuation**

Valuation Decisions, Valuation models using valuation toolset-Comparable Companies Analysis, discounted cash flow analysis, precedent transaction analysis, Valuation using Black-Sholes- Merton option pricing model. leasing vs borrowing Decisions

##### **Unit V: Risk Models**

Financial Risk Models, Spreadsheets for Measuring Market risk, Value at Risk (VaR) calculation using Historical and Monte-Carlo simulation. Stress-testing, Back-testing. Altman Z score model, calculation of probability of default using equity prices.

#### **Suggested Readings**

1. Christoffersen, P.F. Elements of Financial Risk Management. (Academic Press, London, 2003).(PC)
2. Diebold, F.X. Elements of Forecasting. (Thomson South-Western, Canada, 2006) fourth edition. (FD)
3. Wilmott, P. Paul Wilmott on Quantitative Finance (selected chapters). 2nd ed. Wiley, 2006.
4. McNeil, A. J. et al, Quantitative Risk Management. Princeton University Press, 2005.
5. Enders W. Applied Econometric Time Series. 2nd ed., John Wiley & Sons, Inc., 2004 (WE)
6. Ruey S. Tsay (2002). Analysis of Financial Time Series.

## **MBA(F&A)EL-401A: FINANCIAL REPORTING SYSTEM AND TECHNIQUES**

### **Course Objective:**

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

### **Course Outcomes:**

After completing the course, the student shall be able to:

- describe the conceptual framework of financial reporting to have an understanding of components of financial statements.
- identify major disclosures related to financial statements.
- explain techniques of analysis of financial statements.
- analyze and interpret financial statements of companies.
- gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.

### **COURSE OUTLINE**

#### **Unit I: Introduction to financial reporting:**

Role of Accounting Standards in Financial Reporting, International Financial Reporting Standards, Concept, features and Comparison between Indian and International Accounting standards, Comparison between Indian and Us, GAAPs. Overview of Financial Reporting System.

#### **Unit II: Reporting for Business Combinations:**

Corporate Financial Reporting, Accounting for Corporate Restructuring Reporting of Amalgamation, Absorption, Internal Restructuring, External Restructuring Accounting & Reporting for Corporate Damage.

#### **Unit III: Some Special Reporting:**

Issues in Corporate Financial Reporting with special reference to published financial statements, Segmental Reporting, Reporting for borrowing cost, Foreign currency transactions, Interim reporting.

#### **Unit IV : Corporate Social Reporting:**

CSR Reporting, Reporting for Non Profit and Public Sector Organisation, Public Utilities, Environmental Reporting, Recent Developments in Financial Reporting.

#### **UNIT -V: Developments in Financial Reporting:**

Sustainability Reporting, Accounting and Reporting of Financial Instruments and other External Reporting, Share based payments, Voluntary Disclosures, Reporting through XBRL (Extended Business Reporting Language)

#### **SUGGESTED READINGS :**

1. Lawrence : Financial Reporting and Analysis
2. David Fredrick : Financial Reporting and Analysis
3. David Young & Jacob Cohen : Corporate Financial Reporting & Analysis
4. Financial Accounting and Reporting – Guidelines of ICAI
5. International Financial Reporting – Guidelines of IASB

## MBA(F&A)EL-402A: VENTURE CAPITAL AND PRIVATE EQUITY

### Course Objective

This course is an advanced offering for those who intend to seek, or manage, venture capital funding. Accordingly it is appropriate for students who aspire to become CEO's of entrepreneurial ventures, partners of venture capital firms or managers of institutional funds that invest in venture capital or other private equity funds.

### Course Outcome: After completion of this course, the students should be able to:

- Students who complete this course will be able to identify various sources of finance from sources like venture capital, angel financier, private equity and hedge funds and their working procedures.
- By the end of the course students will be able to compare different sources of finance and select the appropriate source for financing needs.
- Knowledge about Investing in Venture Capital Funds.

### Course Outline

#### Unit-1 Concept of Venture Capital

History of Venture capital, their classification and their different characteristics, Angel financiers, Hedge funds. Different models of VC, PE and hedge funds in India. Correlation of means of finance with project life cycle.

#### Unit-2 Investing in Venture Capital Funds

Investing in Venture Capital Funds: Venture Capital Investment Vehicles; The Life Cycle of a Venture Capital Fund; Specialization within the Venture Capital Industry; Stage of Financing.

#### Unit-3 Introduction Private Equity

Meaning, types and Limitations. FundRaising & Fund Choosing, The Contribution of Private Equity and Private equity as a source of finance, private equity: definition, Is private equity right for your business?, Is there an alternative to private equity.

#### Unit-4 Deal Sourcing and Evaluation

Assigning Value, Deal Structuring - Private Equity Securities and Their Motivation, The Private equity business model, Creation of a fund and underwriting by professional investors, investing the fund, managing the investment, redistribution.

#### Unit-5 Valuing companies

Understanding the nature of business, Methods of valuation and its role throughout the venture capital process. Valuing companies with options: Real options. Difference in approach and evaluation process of PE, angel financier, Venture capitalist with Banks and financial institutions.

### Suggested Readings:

1. Benjamin, Gerald A., and Joel B Margulis (2005). Angel Capital, How to Raise Early stage, private equity Financing. New Jersey: John Wiley & Sons Inc.
2. Sampson, Guy Fraser (2007). Private Equity as an asset class. England: John Wiley & Sons Ltd.
3. David Rubenstein, Dan Schwartz, The Future of Finance: How Private Equity and Venture Capital Will Shape the Global Economy (Wiley Finance).
4. Josh Lerner, Ann Leamon, Felda Hardyman, Venture Capital, Private Equity, and the Financing of Entrepreneurship (Wiley Finance).
5. Taneja Satish. (2002). Venture Capital In India. New Delhi: Galgotia Publishing.
6. VENTURE CAPITAL & PRIVATE EQUITY Lerner, Hardyman, and Leamon.. 3rd ed. Boston, MA: John Wiley & Sons, Inc., 2005. Hereinafter VC & PE

## **MBA(F&A)EL-401B : INTERNATIONAL ACCOUNTING**

### **Course Objective-**

To acquaint the students with the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.

### **Course Outcome:**

Upon successful completion, students will have the knowledge and skills

- To demonstrate a solid understanding of contemporary practices and problems in selected areas of auditing.
- Explores the concept of Dealing and translation of foreign currency.
- It helpful in getting insight into the accounting practices followed at international level

### **Course Outline:**

#### **UNIT I- International Dimensions of Accounting:**

Meaning, Importance & Scope of International Accounting, and Internationalization of the Accounting in Select Countries, Classification of Financial Accounting and reporting System, Interaction between Accounting and its environment.

#### **UNIT II- Foreign Currency Translation:**

The Need for translation, Transaction of Foreign Currency, Financial Statement- Forward Exchange Contracts. International Accounting Standards on Foreign Currency Translation.

#### **UNIT III- International Dimensions of Financial Reporting:**

Transactional Reporting, Reporting Practices, Consolidation of Financial statements. . Financial Reporting and Disclosure: Issues in Global Context.

#### **UNIT IV- Harmonization of Accounting Practices:**

The Need for Harmonization, Methods of achieving Harmonization, Impediments to Harmonization, The Harmonization Process at work; Regional and Global Harmonization, International accounting standards, Indian accounting standards

#### **UNIT V- Analysis of Foreign Financial Statement:**

Techniques of Financial Statement Analysis, Analyzing global financial statements. Evaluation of Performance, Transfer Pricing, Managerial Issues in International Accounting.

### **Suggested Readings:**

1. Shirin Rathore; "International Accounting " PHI
2. A.K. Basu; "International Accounting Harmonization" University of Calcutta.
3. B.Banerjee; "Contemporary Issues in Accounting Research "IAA Research Foundation.
4. Meigs&Meigs ; "Accounting : The Basis for Business Decisions" McGraw Hills.
5. Belverd e, Needles Jr. "Financial Accounting". Pub. Houghton & Middledin.
6. Nobes, Comparative International accounting, Pearson Publication, New Delhi.
7. Saudagaran, M. Shahrokai, International accounting, A User perspective, Taxman India.

## **MBA(F&A)EL-402B: INTERNATIONAL FINANCIAL MANAGEMENT**

### **COURSE OBJECTIVES**

To provide students with top level education in international finance so that they gain an insiders perspective of the complex global finance through the study of markets institutions corporate finance and decision making.

### **COURSE OUTCOME :**

After completion of this course, the students should be able to :

- Develop a critical understanding of key theories, approaches and issues in the field of global financial management.
- Apply knowledge and understanding of complex issues to improve business and management practice

### **COURSE OUTLINE**

#### **Unit I: Multinational Business Finance**

An overview, Agency Problem, Objectives of the Firm and Risk Management, International Financial Management and Domestic Financial Management, Motivations for International Finance. International Monetary System- The Gold Standard, The Bretton Woods System, The Flexible Exchange, Alternative Exchange Rate Systems, The European Monetary System, International Financial Institutions.

#### **Unit II: The Foreign Exchange markets**

Functions of the Foreign Exchange Market, The Foreign Exchange Rates- Direct and Indirect Quotations, Spot Market and Forward Market, Bid- Ask Spread, Interest Arbitrage- Covered Interest Arbitrage and Interest Parity Theory, Practical Examples, Theories of Foreign Exchange Rate Movement and International Parity Conditions- Purchasing Power Parity, International Fisher Effect.

#### **Unit III: Management of Foreign Exchange Risk**

Translation Exposure, Comparison of Four Translation Methods, Transaction Exposure- Measurement and Management of Transaction Exposure, Economic Exposure- Transaction Exposure Versus Economic Exposure.

#### **Unit IV: Financial Management of the Multinational Firm**

Cost of Capital and Capital Structure of the Multinational Firm, Cost of Capital for MNCs v/s Domestic firms, International experiences on Cost of Capital, Multinational Capital Budgeting: Problems and issues in Foreign Investment Analysis, Techniques of Multinational Capital Budgeting- NPV, IRR, APV.

#### **Unit V: Managing Foreign Operations**

Eurocurrency markets- Eurocurrency Interest Rates, Domestic Issues v/s Euro Issues, International Bonds Markets, External Commercial Borrowings, Performance of Indian Euro Issues, GDRs and ADRs; Growth of the Swap market, Interest Rate and Currency Swaps- Forms, Interest Rate Swaps: Examples from Indian and Global scenario.

### **SUGGESTED READINGS:**

1. Apte, P.G. – International Financial Management
2. Sharpe – Multinational Financial Management
3. Justin Paul, International Business, Prentice Hall of India
4. Jaiswal Bimal – International Business, Himalaya Publications
5. Alan M. Rugman and Richard M.Hodgetts, International Business by Pearson Education.
6. Subbha Rao.P- International Business.
7. Varshney & Bhattacharya- International Marketing Management.

## MBA(F&A)EL-401C : SPECIALIZED ACCOUNTING

### COURSE OBJECTIVE

The aim of this course is to impart knowledge about accounting of special entities and to make students familiar with emerging accounting trends in the world.

**COURSE OUTCOMES :** After completion of this course, the students should be able to :

- Understand the concept and procedure of double accounting system.
- Frame ideas about accounting system in special entities like electricity and railway company.
- Gain knowledge about CSR made by companies.
- Develop concept and ideas relating to emerging trends of accounting such as environmental and forensic accounting.

### COURSE OUTLINE

#### Unit I: Accounting for Special Entities

General accounting system and Double Accounting System : Meaning, historical background, objectives, difference between double accounting system and general accounting system, format of double accounting system, revenue account, net revenue account and capital account, General balance sheet.

#### Unit II : Accounting for Banking and Insurance Companies

Accounting of Banking Companies: Preparation of Final Account, Accounting of Insurance Companies.

#### Unit III: Green Accounting

Green Accounting: Meaning, definition, and importance of Green Accounting, Role of Green Accounting in sustainable development, Measurement of green costs and ecological assets, Methods to quantify environmental impacts financially, international frameworks and guidelines, green budgeting and carbon credit accounting, Corporate and public sector Green Accounting practices, Challenges and future prospects.

#### Unit IV : Accounting for CSR

Concept of Corporate social responsibility (CSR), Legal Provision under Companies Act 2013, Overheads of CSR, Corporate Social Responsibility Accounting: Meaning, objective and Requirements of disclosures and Sustainability Reports.

#### Unit V : New Concepts in Accounting

Environmental Accounting and Forensic Accounting Meaning, objective and importance; Types of Environment Accounting; Costs and benefits of Environment Accounts. Forensic Accounting: Meaning, concept, objectives, components of forensic accounting, investigative services and litigation services.

### SUGGESTED READINGS :

1. Hanif & Mukherjee - Corporate Accounting
2. S.N. Maheshwari - Corporate Accounting
3. R.L. Gupta & Radhaswamy - Corporate Accounting
4. P.V. Ratnam - Advanced Accounting with Accounting Standards
5. S.M. Shukla - Advanced Accounting Vol. I & II
6. Thomas, G. Fraser & Monika Agarwal - Ethics Governance and CSR in India
7. Peter Bartelmus - Green Accounting: Concept and Practice
8. Rob Gray & Jan Bebbington - Corporate Sustainability and Environmental Reporting
9. Siddhartha Sarkar - Economic and Environmental Accounting for Sustainable Development

## **MBA(F&A)EL-402C : CAPITAL MARKETS & SERVICES**

### **COURSE OBJECTIVES:**

1. To expose the students to the world of capital markets.
2. To enable the students to learn the working mechanism of Stock exchanges
3. To make the students understand the regulatory framework of Indian capital markets.

### **COURSE OUTCOMES:**

1. Demonstrate an understanding of the structure and functioning of capital markets, including their role in the economy.
2. Explain the working mechanisms of stock exchanges and their significance in facilitating trading and investment activities.
3. Analyze the key components and operations of stock exchanges to make informed investment decisions.
4. Evaluate the regulatory framework governing Indian capital markets and its role in ensuring transparency and investor protection.
5. Apply knowledge of capital markets and stock exchanges to real-world scenarios, fostering critical thinking and decision-making skills.

### **COURSE OUTLINE**

**UNIT I:** Introduction Financial markets - Definition - Role -Functions-Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares -Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds- Global Debt Instruments.

**UNIT II:** Regulation of Indian Capital Market Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading Rationale - Insiders - Insider information - Connected persons.

**UNIT III:** Stock Exchange History- Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hongkong and Tokyo Stock Exchanges.

**UNIT IV:** Primary Market Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the New issues market - SE BI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing - Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including eIPO - Reverse book - building.

**UNIT V:** OTCEI Concept - Features - Benefits - OTCE I Vs Other Stock Exchanges - Depository Services- Banks Vs Depository - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Speculation - Online Stock Trading - Debt Market - Types - Role - Price Determination.

### **SUGGESTED READINGS**

1. Gurusamy, Capital Markets, Vijay Nicole Imprints, 2014, Chennai.
2. Frank J. Fabozzi, Franco Modigliani, Capital Markets Institutions and Instruments Prentice Hall. 2000. New Delhi.
3. Mwnd Choudhry, Capital Market Instruments;- Analysis and Valuation, FT Press, 2000
4. Mahesh Kulkarni & Dr Suhas Kulkarni. Capital Markets and Financial Services, Nirali Publications, 2001, Mumbai.
5. Rajesh Chakraborty, Sankar D.E, Capital Markets in India, Sage Publications, 2011, New Delhi

## **MBA(F&A)EL-401D : FORENSIC ACCOUNTING AND AUDITING**

**COURSE OBJECTIVE:** To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

### **COURSE OUTCOMES**

1. Demonstrate an understanding of the challenges posed by rising financial frauds and scams in a global context.
2. Analyze the limitations of traditional financial accounting and auditing procedures in detecting and preventing financial irregularities.
3. Identify and evaluate methods to uncover and address financial frauds, ensuring compliance with ethical and regulatory standards.
4. Develop skills to critically assess financial statements and audit practices to detect potential fraudulent activities.
5. Apply knowledge of advanced accounting and auditing techniques to devise strategies for mitigating financial frauds and scams effectively.

### **COURSE OUTLINE**

#### **Unit I**

Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results.

#### **Unit II**

Fraud Definition & Taxonomy: Ingredients of fraud, why is a fraud committed and who commits a fraud? , Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

#### **Unit III**

Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses.

#### **UNIT IV**

Auditing: Concept Type, Principles, Internal Control- Internal Check and Internal Audit, Vouching and Verification of Assets and Liabilities.

#### **UNIT V**

Dividend and Divisible Profits, Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities, Audit Committee, Auditor's Report: Contents and Types, Auditor's Certificates.

### **SUGGESTED READINGS**

1. Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (2015). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
3. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley.
- Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud American Management Association

## MBA(F&A)EL-402D: Banking and Financial Services

### COURSE OBJECTIVE:

- To get an insight into the constitutions, structure, objectives and working of the Banking Institutions in India.
- To evaluate the performance of Banking Institutions and their contribution to the growth of Indian Corporate Sector.
- To have a Bird's view of the Indian Financial System and in the context of Global Indian Banking System.

### Course Outcome:

- Understanding Indian Banking Institutions: Develop a thorough understanding of the constitution, organizational structure, and operational framework of banking institutions in India.
- Performance Evaluation: Evaluate the performance of banking institutions and their role in driving the growth of the Indian corporate sector.
- Insight into the Indian Financial System: Gain a comprehensive overview of the Indian Financial System, including its key components and significance.
- Global Context of Indian Banking: Analyze the Indian Banking System in a global context, understanding its strengths, challenges, and international relevance.
- Practical and Strategic Perspectives: Build critical insights into the contributions, objectives, and strategic role of Indian banks in supporting economic and corporate growth.

### COURSE OUTLINE

**UNIT- I** Banking Systems – Definitions – Functions – Types – Central Banking – Structure of Banking System- Rural Financing – Banker and Customer Relationship – Deposit Mobilization – Loans and Advances – Assets and Liabilities Management – Secured Advances – Endorsement and Crossing of Cheques – Payment of Cheques – Collection of Cheques.

**UNIT-II** Central Banking System – Nature- Organization and Management- Functions – Methods of Credit Controls – Objects of Monetary Policy – Autonomy of Central Bank Systems – Indian Money Market – Indian Capital Market – New Issue Market- Banking Legislations in India.

**UNIT-III** Industrial and Agricultural Banking System – All Indian Development Banks – Investment Institutions- State Level Institutions – Specialized Financial Institutions – International Finance Institutions – IBRD – IFC – IDA – NABARD – NHB – Micro Financing Institutions.

**UNIT-IV** Financial systems - Overview of Indian Financial System – savings and Financial Intermediation – Financial Markets – Listing Regulations – Primary Markets – Secondary Markets – Mutual Funds – Indian Fiscal Systems.

**UNIT-V** Foreign Investments – Foreign Capital – Foreign Collaboration – Foreign Direct Investment – foreign Institutional Investors – Offshore Country Funds – Overseas Venture Capital Investments – International Capital Market.

### SUGGESTED READINGS

M.Y. Khan, INDIAN FINANCIAL SYSTEM, Tata Mc Graw Hill, Delhi,  
Jeff Madura, FINANCIAL MARKETS AND INSTITUTIONS, CenGage Learning, Delhi, H.R. Machiraju,  
INDIAN FINANCIAL SYSTEM, Vikas Publishing House, Delhi,  
Pathak, THE INDIAN FINANCIAL SYSTEM, Pearson Education India,

## **MBA(F&A)IRA-401: CORPORATE COMMUNICATION**

### **COURSE OBJECTIVE:**

This course is designed to hone the PR skills of the budding managers and enable them to be an integral part of the corporate communication network.

**COURSE OUTCOME:** After completion of this course, the students should be able to:

- The students will penetrate the communication skills used in business world.
- It will enable them to enhance their verbal communication using modern technology.
- Learner will be conversant with business or official communication terms and writing skills

### **COURSE OUTLINE**

#### **Unit I : Dynamics of Communication**

Definition and process, Kinesics, Proxemics, Paralinguistic features, Importance of Interpersonal and Intercultural Communication in today's organizations, Factors affecting information and document design, information design and writing for print and for online media.

#### **Unit II : Business Writing**

Report writing, Technical/Business proposal, Technical description, Business letters(sales, order, complaint, adjustment, inquiry, recommendation, appreciation, apology, acknowledgement, cover letter), Agenda of meeting, Minutes of meeting, Resume writing .

#### **Unit III : Corporate Communication**

Public speaking, Group discussion, Presentation strategies, Interview skills, Negotiation skills, Critical and Creative thinking in communication .

#### **Unit IV : Ethics in Management**

Scope of engineering ethics, Accepting and sharing responsibility, Responsible professionals and ethical corporations ,Resolving ethical dilemmas, Making moral choices, intellectual property rights, plagiarism.

#### **Unit V : Etiquettes**

Telephone etiquettes, Etiquettes for foreign business trips, Visits of foreign counterparts, Etiquettes for small talks, Respecting privacy, Learning to say NO, Time management.

### **SUGGESTED READINGS**

1. Technical Communication – Principles and Practices by Meenakshi Raman & Sangeeta Sharma, Oxford Univ. Press, 2007, New Delhi.
2. Personality Development and Soft Skills by Barun K. Mitra, OUP, 2012, New Delhi.
3. Spoken English- A Manual of Speech and Phonetics by R.K.Bansal & J.B.Harrison, Orient Blackswan, 2013, New Delhi.
4. Business Correspondence and Report Writing by Prof. R.C. Sharma & Krishna Mohan, Tata McGraw Hill & Co. Ltd., 2001, New Delhi.
5. Practical Communication: Process and Practice by L.U.B. Pandey; A.I.T.B.S. Publications India Ltd.; Krishan Nagar, 2014, Delhi.