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Syllabus

Department of Studies and Research in Management

INTEGRATED BBA MBA

(I to X Semester)

Choice Based Credit System

With effect from 2018-19

INTRODUCTION:

Integrated BBA-MBA in Financial Management focuses on the aspirants of CA by training them with the focus on the exams of CPT/Foundation, IPCC/Inter and CA-Final, with similar subjects and syllabi. This program is emerged by the merging of two degrees i.e. BBA and MBA and is an attempt to bring in the specialized Professionals in the selected areas of Business.

Objectives:

The primary objectives of this course are:

The primary objective of the Integrated BBA-MBA in Financial Management course is to bring in the specialized Managers equivalent to CAs and to enable them to persuade CA Courses. It focuses on the aspirants of CA by training them keeping an eye on the exams of CPT/Foundation, IPCC/Inter and CA-Final, with similar subjects and syllabi.

Eligibility for Admission:

Any candidate who has completed 10 + 2 of VSK University Ballari or any other recognized Universities in the country are eligible to apply.

Intake:

Intake for the course shall be 30. The syndicate shall regulate the intake from year to year. The state government rules in force with respect to reservation of seats shall apply.

Course Structure:

The integrated BBA-MBA course follows regular BBA and MBA (FM) course structures as prescribed by the University with CA subjects embedded in it.

List of Courses for Integrated-BBA Program
As per UGC curriculum and VSK University UG CBCS Program
WEF 2018-19 Academic Year

Semester –I

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 1.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 1.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 1.3	Mandatory Core	Indian Constitution	04	04	30	70	100
SC 1.4	Soft Core	Principles and Practices of Management	04	04	30	70	100
SC 1.5	Soft Core	Principles and Practices of Accounting	04	04	30	70	100
SC 1.6	Soft Core	Business Mathematics, Logical Reasoning And Statistics	04	04	30	70	100
CA 1.7	CCA	Yoga/Sports	-	02	50	-	50
TOTAL			24	26	230	420	650

Semester –II

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 2.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 2.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 2.3	Mandatory Core	Environmental Studies	04	04	30	70	100
SC 2.4	Soft Core	Business Law & Business Correspondence and Reporting	04	04	30	70	100
SC 2.5	Soft Core	Business Economics	04	04	30	70	100
SC 2.6	Soft Core	Business and Commercial Knowledge	04	04	30	70	100
OEC 2.7	Open Core	Open Elective – I	04	04	30	70	100
CA 2.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –III

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 3.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 3.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 3.3	Mandatory Core	Computer Fundamentals	04	04	30	70	100
SC 3.4	Soft Core	Accounting	04	04	30	70	100
SC 3.5	Soft Core	Corporate Laws & Other Laws – I	04	04	30	70	100
SC 3.6	Soft Core	Organizational Behavior	04	04	30	70	100
OEC 3.7	Open Core	Open Elective – II	04	04	30	70	100
CA 3.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –IV

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 4.1	Hard Core	Language – I (English)	04	04	30	70	100
HC 4.2	Hard Core	Language – II (Kannada/Additional English)	04	04	30	70	100
MC 4.3	Mandatory Core	Computer Applications	04	04	30	70	100
SC 4.4	Soft Core	Cost and Management Accounting	04	04	30	70	100
SC 4.5	Soft Core	Taxation	04	04	30	70	100
SC 4.6	Soft Core	Business Research Methods	04	04	30	70	100
OEC 4.7	Open Core	Open Elective – III	04	04	30	70	100
CA 4.8	CCA	Yoga/Sports	-	02	50	-	50

Semester –V

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 5.1	Hard Core	Advanced Accounting	04	04	30	70	100
HC 5.2	Hard Core	Enterprise Information System and Strategic Management	04	04	30	70	100
HC 5.3	Hard Core	Business Ethics and Corporate Governance	04	04	30	70	100
SC 5.4	Soft Core	Operations Research	04	04	30	70	100
SC 5.5	Soft Core	Project Management	04	04	30	70	100
SC 5.6	Soft Core	International Financial Management	04	04	30	70	100
OEC 5.7	Open Core	Open Elective – IV	04	04	30	70	100

Semester –VI

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 6.1	Hard Core	Auditing and Assurance	04	04	30	70	100
HC 6.2	Hard Core	Financial Management & Economics for Finance	04	04	30	70	100
HC 6.3	Hard Core	International Business	04	04	30	70	100
SC 6.4	Soft Core	Management Accounting and Control	04	04	30	70	100
SC 6.5	Soft Core	Mutual Funds	04	04	30	70	100
SC 6.6	Soft Core	E-Banking	04	04	30	70	100
PW 6.7	Project Core	Project Work	04	-	30	70	100

Semester –VII

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 7.1	Hard Core	Financial Reporting	04	04	30	70	100
HC 7.2	Hard Core	Strategic Financial Management	04	04	30	70	100
HC 7.3	Hard Core	Human Resource Management	04	04	30	70	100
SC 7.4	Soft Core	Marketing Management	04	04	30	70	100
SC 7.5	Soft Core	Merchant Banking and Financial Services	04	04	30	70	100

Semester –VIII

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 8.1	Hard Core	Advanced Auditing and Professional Ethics	04	04	30	70	100
HC 8.2	Hard Core	Corporate Laws and other Economic Laws – II	04	04	30	70	100
SC 8.3	Hard Core	Entrepreneurship Development	04	04	30	70	100
SC 8.4	Soft Core	Financial Derivatives	04	04	30	70	100
SC 8.5	Soft Core	Mergers and Acquisitions	04	04	30	70	100
OEC 8.6	Open Core	Open Elective – V	04	04	30	70	100

Semester –IX

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 9.1	Hard Core	Strategic Cost Management and Performance Evaluation	04	04	30	70	100
HC 9.2	Hard Core	Risk Management	04	04	30	70	100
SC 9.3	Soft Core	Financial Services and Capital Markets	04	04	30	70	100
SC 9.4	Soft Core	Security Analysis and Portfolio Management	04	04	30	70	100
SC 9.5	Soft Core	Infrastructure Development and Financing	04	04	30	70	100
OEC 9.6	Open Core	Open Elective – VI	04	04	30	70	100

Semester –X

Code	Type of Subject	Title	Credits	Hours Per Week	Total Marks		
					IA	Theory	Total
HC 10.1	Hard Core	Direct Tax Laws and International Taxation	04	04	30	70	100
HC 10.2	Hard Core	Advanced Indirect Tax Laws	04	04	30	70	100
HC 10.3	Hard Core	Global Financial Reporting Standards	04	04	30	70	100
SC 10.4	Soft Core	Treasury Management	04	04	30	70	100
PW 10.5	Project Core	Project Report	04	-	30	70	100

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

PRINCIPLES AND PRACTICES OF MANAGEMENT

Sub: Code SC 1.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To acquaint the students with the functions of management

Pedagogy: Lecture, Assignments and Practical

Module 1: Nature and Function of Management

Importance, Definition, Functions, levels of management, roles and skills of a manager, Nature of management, Development of management thought, approaches and contributions of management gurus – F.W Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker.

Module 2: Planning, Decision making and forecasting

Importance, types, steps and limitations of planning, planning premises, planning skills and strategic planning in the Indian industry, types and steps in rational decision making, common difficulties in decision making, forecasting and techniques of forecasting.

Module 3: Organisation

Meaning, structure, types, sources of authority, delegation and decentralization of authority, co-ordination and techniques of co-ordination, benefits and harmonizing informal and formal organization, Staffing: need for proper staffing, recruitment, selection, placement & induction.

Module 4: Training and Development

Meaning and Types of training, training practices in India, performance appraisal - purpose and methods of appraisal, compensation plans.

Module 5: Direction and Supervision

Requirements of effective direction, giving orders, motivation, morale and leadership, approaches to leadership, communication - importance, forms of communication, barriers and communication in Indian industries, managerial control - Need & types, change management of organizational conflict, organizational climate or culture, Emerging trends in management.

REFERENCES:

1. Principles of Management – P C Tripathi and P N Reddy 4th Edition, Tata MC Graw Hill companies New Delhi.
2. Principles & Practices of Management - P C Saxena.
3. Principles & Practice of Management - L M Prasad.
4. Management Theory and Practice (Text and Cases) - Subba Rao.
5. Management - Heinz Weinrich, Mark V Cannice, Harold Koontz, 12th Edition, Tata MC Graw Hill Company.
6. Principles of Management - T Ramaswamy, 9th Edition, Himalaya Publishing House.

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

PRINCIPLES AND PRACTICES OF ACCOUNTING

Sub: Code SC 1.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the basic concepts and principles of Accounting and acquire the ability to apply the same in preparing financial statements, computing accounting ratios and simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Theoretical Framework

Meaning and Scope of Accounting. Accounting - concepts, principles, policies and conventions. Capital and revenue expenditure, Capital and revenue receipts, Contingent assets and contingent liabilities. Accounting as a Measurement Discipline – Valuation Principles, Accounting Estimates. Indian Accounting Standards – Concepts and objectives. Accounting Process – Books of accounts, preparation of trial balance, Rectification of errors. Introduction to Bank Reconciliation Statements, reasons and preparation of bank reconciliation statement. Basic Accounting Ratios.

Module 2: Inventories and Depreciation

Cost of inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.

Depreciation - Concepts, Methods of computation and accounting treatment of depreciation, Change in depreciation methods.

Module 3: Accounting for Special Transactions

- a. Bills of exchange and promissory notes - Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.
- b. Sale of goods on approval or return basis - Meaning of goods sent on approval or return basis and accounting treatment.
- c. Consignments - Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and events in the books of consignor and consignee.
- d. Joint Ventures for non-corporate entities - Meaning and Features of joint venture transactions, Distinction between joint venture and partnership, Methods of maintaining joint venture accounts.
- e. Royalty accounts - Meaning of the term “Royalty” and Accounting Treatment thereof.
- f. Average due Date - Meaning, Calculation of average due date in various situations.
- g. Account Current - Meaning of Account Current, Methods of preparing Account Current.

Module 4: Final Accounts

Elements of financial statements, Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities. Final Accounts of Partnership Firms, Admission, Retirement and Death of a Partner including Treatment of Goodwill, Introduction to LLPs and Distinction of LLPs from Partnership.

Module 5: Financial Statements of Not-for-Profit Organizations

Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet, Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

REFERENCES:

1. Accounting for management - Dr. Jawaharlal, Himalaya Publishing House.
2. Accounting for managers - Dr. J Madegouda,
3. Accounting for managers - John Dearlan & Bhattacharya

FIVE YEARS INTEGRATED BBA MBA – FIRST SEMESTER

BUSINESS MATHEMATICS, LOGICAL REASONING AND STATISTICS

Sub: Code SC 1.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the basic mathematical and logical tools and their application in Business, Finance and Economics.

Pedagogy: Lecture, Assignments and Practical

Module 1: Ratio and Proportion, Indices, Logarithms, Equations, Matrices and Time value of Money

Ratio and Proportion (Business Applications related to Ration and Proportion); Laws of Indices, Exponents and Logarithms and Anti Logarithms.

Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable.

Matrices: Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer's Rule (involving not more than three variables).

Simple Interest, Compound interest, Depreciation, Effective Rate of Interest, Present Value, Net Present Value, Future Value, Perpetuity, Annuities, Sinking Funds, Valuation of Bonds, Calculating of EMI, Calculations of Returns: Nominal Rate of Return, Effective Rate of Return, Compound Annual growth rate (CAGR)

Module 2: Permutations and Combinations, Sequence, Series and Applications

Basic concepts of Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results. Sequence and Series - Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series.

Basic applications of Differential and Integral calculus (Excluding the trigonometric applications), Applications of Marginal Cost and Marginal Revenue etc.,

Module 3: Logical Reasoning

Number series, Coding and Decoding and odd man out, Direction Tests, Seating Arrangements, Blood Relations and Syllogism.

Module 4: Statistics

Statistical Representation of Data, Diagrammatic representation of data, Frequency distribution, Graphical representation of Frequency Distribution – Histogram, Frequency Polygon and Pie-chart.

Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.

Probability: Independent and dependent events; mutually exclusive events. Total and Compound Probability and Mathematical Expectation.

Module 5: Applications of Statistics

Theoretical Distributions: Binomial Distribution, Poisson distribution – Basic application and Normal Distribution – Basic applications.

Correlation and Regression: Scatter diagram, Karl Pearson's Coefficient of Correlation Rank Correlation, Probable Error and Probable limits. Regression lines, Regression equations, Regression coefficients.

Index Numbers: Uses of Index Numbers, Problems involved in construction of Index Numbers, Methods of construction of Index Numbers.

Time Series Analysis – Components of Time Series and Calculation of Trend by Moving Average Method.

REFERENCES:

- 1) Financial Management - Khan M. Y. & Jain P. K, 6/e, TMH, 2011.
- 2) Financial Management - Pandey I. M, 10/e, Vikas.
- 3) Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
- 4) R S Agarwal – Quantitative Aptitude, Published by S Chand, 2001
- 5) Quantitative Analysis for Management (10th Edition), Prentice Hall, Render B., Stair Jr., R. M. and Hanna M. E. (2003).
- 6) Statistical Techniques in Business and Economics (12th edition) McGraw-Hill, Douglas A. Lind, William G. Marchal & Samuel A. Wathen (2005).
- 7) Quantitative Methods for Business Decisions, McGraw Hill International Book Company, Charles A. Gallagher, Hugh. J. Watson, 1985.
- 8) Business Statistics by examples, Terry, Sineich, Collier McMillan Publisher.
- 9) Business statistics, J. K. Sharma, Pearson education
- 10) Statistics for management, Richard I. Levin & Rubin, Pearson education
- 11) Quantitative Business Analysis-Texts & cases, Samul Bodiley and others.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS LAW & BUSINESS CORRESPONDENCE AND REPORTING

Sub: Code SC 2.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To create Legal Awareness for decision making and to give exposure to various laws and Acts which have impact on business and industry.

Pedagogy: Lecture, Assignments and Practical

Module 1: The Indian Contract Act, 1872 and The Sale of Goods Act, 1930

An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract.

Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.

Module 2: The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008

General nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.

Introduction- covering nature and scope, Essential features, characteristics of LLP, Incorporation and differences with other forms of organizations.

Module 3: The Companies Act, 2013

Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management

Module 4: Communication

Types, Directions, Network, Process, Problems and Barriers to communication. Sentence Types and structures, Direct and Indirect Speech, Active and Passive Voice, Words formed by using Prefixes, Words formed by using Suffixes, Phrasal verbs, Collocations and Idioms. Comprehension Passages and Note Making. Exercises of all the above.

Module 5: Writing Skills

Process, Styles of writing, Précis Writing, Article and Report Writing, Writing formal letters such as circulars, complaints, memos, promotional content, sales, recovery etc, writing formal mails, resume writing. Meetings – Drafting of Notice, Agenda, Minutes and action taken report.

REFERENCES:

1. Gogna P.P.S, Mercantile Law, ., Sultan Chand & Sons, New Delhi, 2009.
2. Kuchal M.C., Business Law, 3rd ed., Vikas publishing House Pvt. Ltd.,New Delhi, 1999.
3. Kapoor N.D., Elements of Mercantile Law, 28th ed., Sultan Chand & Sons, New Delhi, 2004.
4. Bovee, L., Thill, J.V. & Chaturvedi, M. (2009). Business communication today coutland (9th ed.).
5. Rajendra Pal - Business Communication (Sultanchand & Sons Publication)
6. Murphy, H.A., Hildebrandt, H.W., Thomas, J.P (2008), Effective Business Communication (7th ed.).

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS ECONOMICS

Sub: Code SC 2.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business Economics

Meaning, scope of Business Economics, Basic Problems of an Economy, Role of Price Mechanism.

Module 2: Theory of Demand and Supply

Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity, Theory of consumer's behaviour – Marshallian approach and Indifference curve approach, Meaning and determinants of supply, Law of supply and Elasticity of supply and Demand Forecasting.

Module 3: Theory of Production and Cost

Meaning and Factors of production, Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium, Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

Module 4: Price Determination in Different Markets

Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly and Price determination in these markets.

Module 5: Business Cycles and Policies

Meaning, Phases, Features and Causes behind these Cycles. Monetary and Fiscal Policy

REFERENCES:

1. Managerial Economics – D. Salvatore, McGraw Hill, New Delhi.
2. Managerial Economics-D N Dwivedi, V P H P L, New Delhi.
3. Managerial Economics – Pearson and Lewis, Prentice Hall, New Delhi
4. Managerial Economics – G.S. Gupta, T M H, New Delhi.
5. Managerial Economics – Mote, Paul and Gupta, T M H, New Delhi.

FIVE YEARS INTEGRATED BBA MBA – SECOND SEMESTER

BUSINESS AND COMMERCIAL KNOWLEDGE

Sub: Code SC 2.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the concepts and theories in Business Economics and apply such concepts and theories in simple problem solving.

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business

Nature of Business, Profession and Employment, Objectives of Business, Economic and Non-Economic Activities, Forms of Business Organizations.

Module 2: Business Environment

Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment.

Module 3: Business Organizations and Stock Market

Overview of leading Indian and Global Companies, Stock & Commodity Markets Terminologies, Banking terminologies and business terminologies.

Module 4: Government Policies for Business Growth

Policies creating conducive business environment such as Liberalization, Privatization and Foreign Direct Investment.

Module 5: Organizations facilitating Business

- (i) Indian regulatory bodies - SEBI, RBI, IRDA, CCI
- (ii) Indian Development Banks – IFCI, SIDBI, EXIM Bank, NABARD

REFERENCES:

1. Dr. C.B. Gupta - Business & Commercial Knowledge -Business Economics, Business & Commercial Knowledge, 2018
2. Fernando, A. C - Corporate governance: Principles, policies and practices, Pearson publications.
3. Mallin, A. Christine - Corporate governance, Oxford University Press.
4. Parthasarthy, Biztantra - Corporate governance: Principles, mechanism and practices.

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

ACCOUNTING

Sub: Code SC 3.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To enable the students to acquire the ability to apply specific accounting standards and legislations to different transactions and events and in preparation and presentation of financial statements of various business entities.

Pedagogy: Lecture, Assignments and Practical

Module 1: Accounting Standards

Process of formulation of Accounting Standards including Ind ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs. Framework for Preparation and Presentation of Financial Statements (as per Accounting Standards).

Module 2: Applications of Accounting Standards

Application of these Accounting Standards will be practiced. AS 1 :Disclosure of Accounting Policies, AS 2 : Valuation of Inventories, AS 3 : Cash Flow Statements, AS 4: Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 10: Property, Plant and Equipment, AS 11:The Effects of Changes in Foreign Exchange Rates, AS 12: Accounting for Government Grants, AS 13: Accounting for Investments, AS 16: Borrowing Costs, AS 17: Segment Reporting and AS 22 Accounting for Taxes on Income.

Module 3: Company Accounts

Redemption of preference shares; Redemption of debentures; Accounting for bonus issue and right issue, Accounting for tax: Concept of deferred tax asset and deferred tax liability in line with AS 22 “Accounting for Taxes”, Managerial Remuneration, Preparation of financial statements – Statement of Profit and Loss, Balance Sheet and Cash Flow Statement, Profit (Loss) prior to incorporation;

Module 4: Accounting for Special Transactions

Investment, Insurance claims for loss of stock and loss of profit, Hire - purchase and Instalment Sale Transactions. Special Type of Accounting - Departmental Accounting, Accounting for Branches including foreign branches and Accounts from Incomplete Records.

Module 5: Dissolution/Conversion and Amalgamation

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

REFERENCES:

1. Jan Williams, Financial and Managerial Accounting – The basis for business Decisions, 13th edition, Tata McGraw Hill Publishers, 2005.
2. Horngren, Surdem, Stratton, Burgstahler, Schatzberg, Introduction to Management Accounting, PHI Learning, 2008.
3. Stice & Stice, Financial Accounting Reporting and Analysis, 7th edition, Cengage Learning, 2008.
4. Singhvi Bodhanwala, Management Accounting -Text and cases, PHI Learning, 2008.
5. Ashish K. Battacharya, Introduction to Financial Statement Analysis, Elsevier, 2007.

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

CORPORATE LAWS AND OTHER LAWS I

Sub: Code SC 3.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the provisions of company law and the provisions of select legislations to address application-oriented issues.

Pedagogy: Lecture, Assignments and Practical

Module 1: The Companies Act, 2013 – Sections 1 to 48

Preliminary, Incorporation of Company and Matters Incidental thereto, Prospectus and Allotment of Securities, Share Capital and Debentures, Acceptance of Deposits by companies, Registration of Charges, Management and Administration, Declaration and payment of Dividend, Accounts of Companies and Audit and Auditors.

Module 2: The Indian Contract Act, 1872

Specific contracts covered from section 123 onwards - Contract of Indemnity and Guarantee, Bailment, Pledge, Agency

Module 3: The Negotiable Instruments Act, 1881

Meaning of Negotiable Instruments, Characteristics, Classification of Instruments, Different provisions relating to Negotiation, Negotiability, Assignability, Right and Obligation of parties, presentment of Instruments, Rules of Compensation.

Module 4: The General Clauses Act, 1897

Important Definitions, Extent and Applicability, General Rules of Construction, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

Module 5: Interpretation of Statutes

Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents

REFERENCES:

1. Tejpal Sheth - Corporate & Other Laws by Taxmann's publications, 2017 ed
2. Ankit Oberoi - Corporate And Allied Laws
3. Nidhi Bothra and Vinita Dedhia – Companies Act 2013, Taxmann's Publications

FIVE YEARS INTEGRATED BBA MBA – THIRD SEMESTER

ORGANISATION BEHAVIOUR

Sub: Code SC 3.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objectives: To Develop an understanding on the foundational tenets of OB and To enhance understanding of the dynamics of interaction between individual and the Organization to facilitate a clear perspective to diagnose and effectively handle human behaviour issues in Organizations and to develop in-depth knowledge on organizational structure process and design.

Pedagogy: Lectures, Assignments, Presentations, Case Study Analysis, Role Playing

Module 1: Introduction to Organizational Behavior

Organizational Behaviour- Historical background: Hawthorne studies, theoretical frameworks, management roles, contributing disciplines to the field of OB, challenges and opportunities of OB, Organizational Behavior model.

Module 2: Foundations of Individual Behaviour

Personality, Shaping of Personality, Determinants of Personality, The Self Concept, self esteem and self Efficiency, Perception, perceptual process, Managing the perceptual process. Attitude Formation, Functions, Change of Attitudes, values.

Module 3: Group Dynamics

Team Building and Group Dynamics, Working Teams and team effectiveness. Influence of the group on individual, group decision making, Inter-group relations, Collaboration and Conflict.

Module 4: Managerial Leadership and Motivation.

Dynamics of Managerial Leadership, What is Leadership, Leadership Theories, Power and Politics, Management change. Motivation: classical and modern theories of motivation.

Module 5: Organizational Study

Organizational Structure- work specialization, departmentalization, chain of command, span of control and formalization. Common organizational designs- the simple structure, the bureaucracy, the matrix structure. New design options- the team structure, the virtual organization and the boundary less organization. Why do structures differ? - strategy, Size, Technology and Environment. Organizational Choice, Mechanistic and organic structures. Organizational culture- culture's functions, creating and sustaining culture, learning culture by employees.

REFERENCES:

1. Organisational Behaviour- Fred Luthans, Stephen P Robbins – 8thEdition New York, Mc Graw Hill, 1998.
2. Robbins, S.P Organizational Behaviour – 7thEdition, New Delhi, PHI.
3. Stephen P Robbins, Organizational Behavior – 12th edition PHI.
4. Uday Pareek; Understanding Organisational Behaviour; Oxford Higher Education.
5. TV Rao; Organisational Behaviour; Sage Publications.

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

COST AND MANAGEMENT ACCOUNTING

Sub: Code SC 4.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the basic concepts and applications to establish the cost associated with the production of products and provision of services and apply the same to determine prices. To understand the cost accounting statements and apply cost information for cost ascertainment, planning, control and decision making.

Pedagogy: Lecture, Assignments and Practical

Module-1 Introduction:

Cost management: meaning and importance, financial management v/s cost management, limitations, installation of costing system, cost classification.

Module-2 Materials:

Material control: meaning and importance, stock levels, issue, transfer of materials, different methods of pricing and their relative merits and demerits, numerical problems on stock levels, EOQ, FIFO – LIFO, simple and weighted average methods, treatment of materials.

Module-3 Labour:

Introduction, control of labour cost, time keeping, causes & effects of labour turnover, methods of remuneration and numerical problems on time and piece rates and bonus schemes.

Module-4 Overheads:

Meaning, classification, allocation and apportionment, reapportionment, direct, repeated distribution and simultaneous equation method, absorption of overheads, methods, numerical problems on primary distribution summary (Simple problems).

Module-5 Methods of costing:

Output costing, Job costing, process costing, contract costing & operating costing, techniques of costing, budgeting, marginal costing, standard costing, ABC costing (Simple problems).

REFERENCES:

1. Cost accounting – M C Shukla & T S Grewal.
2. Cost Accounting – S P Ayengar.
3. Advanced cost accounting and cost management – Jani and Narang.
4. Cost accounting principles and applications – Lal Nigam and Sharma.
5. Cost accounting – Pattanashetty and palekar.
6. Cost accounting – Ravi M Kishore
7. Cost accounting – Dr. S N Maheshwari
8. Strategic Cost Management by N P Agarwal, Mishra and Sonia Agarwal.

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

TAXATION

Sub: Code SC 4.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the provisions of income-tax law and goods and services tax law and to acquire the ability to apply such knowledge to make computations and address application oriented issues.

Pedagogy: Lecture, Assignments and Practical

Module-1 Income Tax Act: Important concepts – Income, Assessee, Person, Assessment Year, Previous Year, Agricultural Income, Residential status and incidence of Tax d: Theory and simple problems on determination of residential status and incidence of tax.

Module-2 Tax free incomes: Incomes exempted under Section 10 with main focus on exempted incomes of individuals.

Module-3 Computation of income under various heads:

- A) Income from salary (simple problems).
- B) Income from house property (simple problems based on Municipal and rental values only).
- C) Profits and Gains from Business or profession (simple problems).
- D) Capital Gains (Simple Problems).
- E) Income from other sources (Simple problems).

Module-4 Deductions from gross total income, u/s 80C to 80U (important deductions applicable to individuals and HUF), assessment of individuals and partnership firms.

Module-5 GST-meaning, background, significance, salient features of GST, structure of GST adopted in India. Types of GST- CGST, SGST, UGST and IGST. GST council-structure, power and functions.

REFERENCES:

1. Bhagwathi Prasad: Direct Taxes – Law and Practice – Vishwa Prakashan.
2. Dr. Methrotra and Dr. Goyal: Direct Taxes – Law and Practice Shitya Bhavan Publication.
3. V K Singhania : Konark Publishing (PVT) Ltd.,
4. T N Manoharan: Law and Practice of Income Tax – Sultan Chand and Sons.
5. V S Datey: GST input tax credit- Taxmann publication

FIVE YEARS INTEGRATED BBA MBA – FOURTH SEMESTER

BUSINESS RESEARCH METHODS

Sub: Code SC 4.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To familiarize the students with the nature and methods of research and its applications

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Business Research

Methodology – Scientific methods, research process, scientific method in physical science and marketing, distinction between scientific and non-scientific methods, mathematical tools for analysis.

Module 2: Types of Research

Meaning & definition of research, types of Research: Exploratory research, conclusive research, modelling research and algorithmic research.

Module 3: Business Research Process

Problem defining, research design, steps in research design process, objectives of the research, data collection, data analysis, interpretation of results and validation of results.

Module 4: Data Collection and Analysis

Sources of data collection: primary data, source of primary data, advantages and methods of Primary data, secondary data collection: meaning, types, sources of secondary data, questionnaire, review of basic statistical measures and scales used in research, use of SPSS and other statistical software packages.

Module 5: Report Writing and Presentation

Methods of report writing: Oral, written, advantages and disadvantages, components of written research reports, reports format, presentation of report: audio & video presentation.

REFERENCES

1. Research methodology – by R Paneerselvam PHI Learning private limited, New Delhi
2. Business Research Methods by Dr. S B Hagargi and Dr S F Tangade.
3. Research Methodology by Rathod.
4. Research Methodology – C R Kothari.
5. Research Methodology by O R Krishna Swamy.
6. Research Methodology by Tripathi.

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

ADVANCED ACCOUNTING

Sub: Code HC 5.1	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To enable the students in acquiring the ability to apply specific Accounting Standards, to different transactions and events and in preparation and presentation of financial statements of business entities. To also understand and apply financial reporting and regulatory requirements of Banking, Financial services and Insurance sector.

Pedagogy: Lecture, Assignments and Practical

Module 1: Accounting Standards

AS 7: Construction Contracts, AS 9: Revenue Recognition, AS 14: Accounting for Amalgamations, AS 18 : Related Party Disclosures, AS 19: Leases, AS 20 : Earnings Per Share, AS 24 : Discontinuing Operations, AS 26 : Intangible Assets, AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

Module 2: Special Aspects of Company Accounts

Accounting for employee stock option plan, Buy back of securities, Equity shares with differential rights, Underwriting of shares and debentures. Valuation of goodwill.

Module 3: Reorganization of Companies

Accounting for Amalgamation (excluding inter-company holding) and reconstruction. Accounting involved in liquidation of companies.

Module 4: Financial Reporting of Banking, Financial Services and Insurance (BFSI)

Insurance companies, Banking companies and Non-Banking Financial Companies, Mutual funds and regulatory requirements thereof.

Module 5: Consolidated Financial Statements

Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries).

REFERENCES:

1. Company law and secretarial practice by N.D.Kapoor ,
2. Introduction to financial statement analysis by Ashish K. Battacharya , Elsevier-2007
3. Advance Accounting by Kishor Jagtap;Sunil Zagade;H.M. Jare
4. Advanced Accounting by CA DG Sharma, Taxmann Publishers
5. Advanced Accounting by Dr BM Agarwal, Dr MP Gupta, Bharat Law House.

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

ENTERPRISE INFORMATION SYSTEM & STRATEGIC MANAGEMENT

Sub: Code HC 5.2	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of technology enabled Information Systems and their impact on enterprise-wide processes, risks and controls.

Pedagogy: Lecture, Assignments and Practical

Module 1: Automated Business Processes and Systems

Introduction to Enterprise Business Processes, Benefits, Risks and Controls; Diagrammatic representation of business processes using Flowcharts; Integrated (ERP) and non-integrated systems with related risks and controls; Business process modules and their integration with Financial and Accounting systems. Business Reporting and fundamentals Reporting Systems and MIS, Data Analytics

Module 2: Information Systems and its Components

Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls. Mapping of Organization structure with segregation of duties in Information Systems.

Module 3: Core Banking Systems, E-Commerce, M-Commerce and Emerging Technologies

Components and Architecture of CBS and related risks and controls, Core modules of banking and Business process flow and its related risks and controls, Reporting Systems and MIS, Data Analytics and Business Intelligence, Applicable regulatory and compliance requirements. Components and Architecture of E-Commerce and M-Commerce with related risks and controls Business process flow with its related risks and controls, Applicable regulatory and compliance requirements emerging technologies with its related risks and controls.

Module 4: Introduction to Strategic Management and Strategies

Business Policy, Meaning and Nature of Strategic management, Competitive Landscape, Strategic Analysis, Industry and Competitive Analysis, Core Competence and Competitive Advantage, SWOC analysis. Introduction to Corporate level, Business level and Functional level strategies

Module 5: Strategic Leadership, Implementation & Control

Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship. Strategy Implementation, Strategic Change, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking

REFERENCES:

1. Strategic Management and business policy – Azhar Kazmi, Tata McGraw-Hill companies.
2. Competitive Advantages: Creating and Sustaining, Superior Performance – Michael E. Porter
3. Competing for the future – Prahalad and Hammel
4. The Future of Competition – Prahalad and Venkataraman
5. Crafting and executing Strategy – Aauthor A. Thompson and others

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

BUSINESS ETHICS AND CORPORATE GOVERNANCE

Sub: Code HC 5.3	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To inculcate the knowledge on ethics, values and corporate governance among the students. To provide inputs relating to ethical issues faced by industry.

Pedagogy: Lecture, Assignments and Practical

Module 1: Business Ethics

Meaning, principles, significance and evolution of the concept of business ethics; Formulation of Corporate policies pertaining to ethical conduct, Characteristics of ethical organizations; ethical dilemmas, Globalization and Business ethics.

Module 2: Corporate Governance

Meaning, objectives, significance, of corporate governance, good and bad governance, characteristics of corporate governance, mechanism of corporate governance.

Module 3: Structure and Process of Corporate Governance

Issues in corporate governance, Globalization and corporate governance, the emerging trends in corporate governance, advantages of corporate governance

Module 4: Theories of Corporate Governance

Features, structure & standards of corporate governance in India, Major defects of corporate governance in India, Corporate governance Reforms of SEBI and World bank.

Module 5: Ethical Issues in International Business Practices

Cross-cultural ethical dilemmas & International business; CSR-meaning, principles, strategy, best practices in Indian perspective.

REFERENCES:

1. Hartman, Laura P, “Perspectives in Business Ethics”, Second Edition, Tata Mcgraw-Hill
2. Business Ethics and Corporate Governance, B.N.Ghosh
3. Corporate Governance and Business Ethics, U.Mathur
4. C.V. Baxi, Corporate Governance, Excel Books.
5. O C Ferrell-Business Ethics-Biztantra.
6. Velasquez – Business Ethics: Concepts & Cases, Prentice Hall Of India

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

OPERATIONS RESEARCH

Sub: Code SC 5.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To inculcate the knowledge on ethics, values and corporate governance among the students. To provide inputs relating to ethical issues faced by industry.

Pedagogy: Lecture, Assignments and Practical

Module 1: Introduction to Operations Research

Definition of operations research, models of operations research, scientific methodology of operations research, scope of operations research, importance of operations research in decision making, role of operations management, limitations of OR.

Module 2: Linear Programming

Introduction – Mathematical formulation of a problem – Graphical solutions, standard forms the simplex method for maximization and minimization problems. Method application to management decisions.

Module 3: OR Problems

Transportation problem – Introduction – Initial basic feasible solution - NWC method – Least cost method – Vogel's method – MODI – moving towards optimality – solution procedure without degeneracy

Assignment problem – Algorithm – Hungarian method – simple problems.

Module 4: Sequencing and Replacement Model

Sequencing problem – processing through 2 machines, 3 machine – s jobs and k machines and traveling salesman problem.

Replacement of items that deteriorate gradually – with time, without time, that fails completely – individual replacement – group replacement.

Module 5: Network Models and Simulation

Network models for project analysis CPM; Network construction and time analysis; cost time trade off, PERT – problems.

REFERENCES:

1. S. Kalavathi (2013), operation Research. Vikas Publications.4th edition.
2. HamdyATaha (2013), operation research. Pearson publication.9th edition.
3. G.V Shenoy and V.K. Srivathsava (2013), operation research for managerial decision.New Age international publishing.
4. PradeepprakashkaPai (2013), operation research principle and practices. Oxford Higher Education.
5. P.Rama Murthy (2014), operation Research. New Age international publishing.2nd Edition.
6. C.K. Mustafi (2009), operation Research methods and practices. New Age international publishing. 3rd Edition

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

PROJECT MANAGEMENT

Sub: Code HC 5.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the concepts in Project Management and of the generally accepted management procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

Module 1: Conceptual framework of project management,

Project meaning and definition, characteristics of a project, elements of a project, the project life cycle, and project manager: functions of project manager, role of a project manager, evolution of project management, project management: definition, nature and scope of project management, benefits of project management.

Module 2: Project identification, generation and screening of project ideas, project formulation:

Meaning, stages in project formulation, need for feasibility study, market feasibility, technical feasibility, socio economic feasibility, financial feasibility.

Module 3: Project financing:

Introduction, project financing defined, features of project financing, conventional financing vs. project financing, sources of financing, role of financial institutions in project financing.

Module 4: Project evaluation

Project Evaluation and Review Techniques, estimating activity time, estimating total program time, PERT/CPM planning, crash time-project Risk.

Module 5: Project quality management

Project quality management, project time management, project review, project completion.

REFERENCES:

1. Project Management & Control – Narendra Singh, Himalaya publications.
2. "Projects, Analysis, Selection, Implementation and Review" – Prasanna Chandra, Tata Mc Graw Hill.
3. Essentials of project Management – Kamaraju Ramakrishna, PHI
4. Project Management – Bhavesh M Patel.
5. Project Management & Control – PCK Rao – Sultan Chand & Sons, New Delhi.
6. Project Management – Vasant Desai, Himalaya Publications

FIVE YEARS INTEGRATED BBA MBA – FIFTH SEMESTER

INTERNATIONAL FINANCIAL MANAGEMENT

Sub: Code HC 5.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the concepts of International management the generally accepted finance management techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

Pedagogy: Lecture, Assignments and Practical

Module-1: International Financial Management

An overview, importance, nature and scope, international flow of funds, Balance of Payments, International Monetary System.

Module-2: Markets for foreign Exchange

Foreign Exchange Market – Feature – spot and forward market – Exchange Rate Mechanism- Exchange rate determination in the spot and forward markets – Factors Influencing exchange rate – market for currency futures and currency options – Hedging with currency future and options.

Module-3: International Investment decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment – Meaning – Benefit of International portfolio investment – Problem of international investment.

Module-4: International Financial decisions

Overview of the International Financial Market, channels for International flow of funds, role and functions of Multilateral Development Banks – International banking – Functions – credit creation – control of International Banks.

Module-5: International Financial Market Instruments

Short-term and medium term instruments, management of short-term funds, management of receivables and inventory – factors behind the debt crisis.

REFERENCES:

1. V. Sharan "International Financial Management", Prentice – Hall of India.
2. A.K Seth, "International Financial Management", Galgotia Publishing Company.
3. P.G Apte, "International Financial Management", Tata Mc Graw – Hill.
4. R.L. Varshney and S. Bhashyam, "International Financial Management", Sultan Chand & Sons.

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER

AUDITING AND ASSURANCE

Sub: Code HC 6.1	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements.

Pedagogy: Lecture, Assignments and Practical

Module 1: Nature, Objective and Scope of Audit

Auditing Concepts: Nature, objective and scope of Audit; Relationship of auditing with other disciplines,

Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI;

Engagement Standards: Qualities of Auditor, Elements of System of Quality Control (SQC Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements);

Module 2: Audit Strategy, Audit Planning and Audit Programme

Audit Strategy; Audit planning (SA 300); Audit programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality (SA 320 Materiality in Planning and Performing an Audit).

Module 3: Audit Documentation and Audit Evidence

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation);

Module 4: Fraud and Responsibilities of the Auditor in this Regard:

Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud; Communication of Fraud (SA 240 The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements); Provisions of the Companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.

Module 5: Audit of Different Types of Entities:

Appointment of Auditor, Audit Procedure. Audit Report in respect of different Category of Entities mentioned below: government; Local bodies and not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals Basics of Limited Liability Partnerships (LLPs) audit and Co-operative Societies Audit.

REFERENCES:

1. Practical Auditing by B.N Tandon, S Chand Publishers
2. Auditing principles Techniques by S.K.Basu, Pearson Publishers, India
3. Contemporary Auditing by Kamal Gupta, Tata Mcgraw Hill Publishing Co Ltd
4. Auditing by T.R Sharma, Sahitya Bhawan Publications
5. Practical Auditing by Ernest Evan Spicer and Ernest C. Pegler

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER

FINANCIAL MANAGEMENT AND ECONOMICS FOR FINANCE

Sub: Code HC 6.2	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To develop an understanding of various aspects of Financial Management and Economics for Finance. Acquire the ability to apply such knowledge in decision-making.

Module 1: Financial Management and Financial Analysis

Objective and scope of financial management, Calculation and Interpretation of ratios: Analysing liquidity, Analysing leverage, Analysing solvency, Analysing efficiency/activity and Analysing profitability, Limitations of ratio analysis, Users of the financial analysis.

Module 2: Financing Decisions

Different Sources of Finance with their Characteristics, Cost of Capital: Weighted average cost of capital (WACC), Marginal cost of capital and Effective Interest rate; Capital Structure Decisions: Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure, EBIT- EPS Analysis, Breakeven- EBIT Analysis; Leverages: Types of Leverages- Operating, Financial and Combined.

Module 3: Capital Investment and Dividend Decisions

Methods of Investment appraisal: Payback period, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of return (IRR), and Profitability Index. Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.

Module 4: Management of Working Capital

The management of working capital- Liquidity and Profitability, The Working capital financing decisions- Primary and Secondary Sources of Liquidity, The working Capital Cycle (operating Cycle): Effectiveness of Working Capital based on its operating and cash conversion cycles, Management of Accounts Receivables (Debtors), Management of Accounts Payables (Creditors).

Module 5: Economics for Finance

Determination of National Income: Macro Economic Aggregates and Measurement of National Income, The Keynesian Theory of Determination of National Income; Monetary Policy, Fiscal Policy, Trade Policy – The Instruments of Trade Policy, Theories of International Trade: Exchange Rates and its economic effects.

REFERENCES:

1. Financial Management - Khan M. Y. & Jain P. K, 6/e, TMH, 2011.
2. Financial Management - Pandey I. M, 10/e, Vikas.
3. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
4. Fundamentals of Financial Management - Brigham & Houston, 10/e, Cengage Learning.
5. Fundamentals of Financial Management – Vanhorne & Bhandari, Pearson Education.

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER

INTERNATIONAL BUSINESS

Sub: Code HC 6.3	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: To inculcate the knowledge on ethics, values and corporate governance among the students. To provide inputs relating to ethical issues faced by industry.

Pedagogy: Lecture, Assignments and Practical

Module 1: International business environment

Introduction to globalization, Is Globalization Desirable? Theories of international trade, rise of new economies, key factors influencing international business.

Module 2: Country Risk Analysis

Political, cultural, economical, social & cross cultural aspects of business, Introduction, What is at risk? External debt, classification of country risk, evolutionary political change, changes within the home government.

Module 3: Global Human Resources Management

Introduction, the role of international HRM, staffing policy, training and management development, performance appraisal.

Module 4: The International Monetary Policy

Introduction, evolution of the International Monetary System, The European Monetary System, Exchange Rate Mechanism.

Module 5: Bilateral and Multilateral Trade Associations

GATT, World Trade Organisation, Agreement & Technical Barriers to trade, Criticism on World Trade Organisation.

REFERENCES:

1. International Business by Francis Cherunilam.
2. International Business by K Ashwathappa.
3. International Business by P S V Subba Rao
4. International Business by Dr. Chandran Jaico, 2nd edition.

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER

MANAGEMENT ACCOUNTING AND CONTROL

Sub: Code HC 6.4	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objectives: To enable the students to analyse financial statements of business enterprises to take prudent managerial decisions.

Pedagogy: Combination of lectures, interactive sessions, seminars, assignments - assign the students to make analysis of annual reports of companies, draw inferences and come out with managerial decisions, etc.

Module 1: Management Accounting

Meaning, definition, nature and scope, Management accounting v/s Cost Accounting, Role of Management Accountant, Limitations of Management Accounting.

Module 2: Analysis and Interpretation of Financial Statements

Concept of financial statements, Types of financial analysis, Methods and devices used in analyzing financial statements.

Module 3: Ratio Analysis

Interpretations of ratios, classification of ratios, Tests of liquidity - Current ratio, acid test ratio, cash position ratios, Analysis of long term financial conditions - debt to equity ratio, proprietary ratio, capital gearing ratio, gross profit ratio, net profit ratio, net operating profit ratio, return on capital employed, inventory turnover ratio, debtors turnover ratio, creditor turnover ratio, working capital turnover ratio, preparation of balance sheet using ratios.

Module 4: Fund Flow Analysis

Concepts of funds, current liabilities, Meaning of fund flow statement, Importance of fund flow statement, Statement showing changes in working capital. Preparation of fund flow statement, sources and application of funds. Limitations of fund flow statement.

Module 5: Cash Flow Analysis

Meaning of cash, Definition of cash fund, Meaning of cash flow, Classification of cash flows, Meaning of cash flow statement, Definition of cash flow statement, Distinction between cash flow statement and Fund flow statement, preparation of cash flow statement, sources of cash, application of cash, and cash flow statement according to AS-3.

REFERENCES:

1. Anthony A Alkinson, Rajiv D. Banker, Robert S. Kaplan, S. Mark Young, Management Accounting
2. Horngren, Bhimani, Datar & Foster, Management and cost accounting (3rd edition), Prentice Hall, 2004.
3. Jordan, H., J.C. Neves and J. A. Rodrigues, Controlo de gestão, Areas Editora, 2004.
4. Management Accounting - S.N. Maheswari
5. Management Accounting - J. Madegowda
6. Management Accounting – Agarwal
7. Cost and Management Accounting - Khan and Jain
8. Management Accounting - Pandey I.M
9. Advanced Management Accounting - Ravi M Kishore

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER

MUTUAL FUNDS

Sub: Code HC 6.5	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: This course exposes students to operational, Investment and evaluation aspects of mutual funds.

Pedagogy: Lecture, Assignments and Practical

Module 1: Evolution of Mutual Funds

Concept of mutual fund, Organization of mutual funds, Players of mutual funds, types of mutual funds, Advantages and disadvantages of mutual funds, Key Financial measures.

Module 2: Regulation of mutual funds

Guidelines by the ministry of Finance, RBI Guidelines, SEBI Regulation and Guidelines.

Module 3: Mutual fund evaluation

Measures of mutual fund evaluation, Risks involved in mutual fund investment, mutual fund selection, styles in choosing the right Mutual fund scheme.

Module 4: Management of mutual funds

Marketing and investment aspects of mutual fund, mutual-Fund investment process.

Module 5: Ethics in mutual funds

Business Ethics in mutual funds, Mutual fund prospect, Future Growth Strategy.

REFERENCES:

1. Sundar Shankaran- Indian Mutual Funds Handbook, First edition, Vision Books Private Ltd., New Delhi.
2. I M Pandey- Financial management, Eighth edition, Vikas Policing House Pvt Ltd., New Delhi.
3. Ravi M. Kishore- Financial management, Forth edition, Taxmann Allied Services Pvt. Ltd., New Delhi.

FIVE YEARS INTEGRATED BBA MBA – SIXTH SEMESTER
E-BANKING

Sub: Code HC 6.6	No. Lecture Hours per week : 04
Total Credit = 4	Internal Marks : 30 and Exam marks : 70 =100

Objective: This course exposes students to operational, Investment and evaluation aspects of mutual funds.

Pedagogy: Lecture, Assignments and Practical

Module 1: Electronic Banking

Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions - truncated cheque and Electronic cheque - Models for E-banking-complete centralized solution- features CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.

Module 2: Online Banking

Introduction –concept and meaning-the electronic delivery channels- need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses – computerization in clearing houses- Telebanking- Banking on home computers – Electronic Money Transfer -uses of EMT.

Module 3: Updatating Bank Saving Accounts

Computer bank branches-Financial Transaction Terminals- (FTT)-E-Cheque-Magnetic Ink Character Recognition (MICR) and Cheques - E-Banking in India-Procedure-Programmes-Components- How to go on net for Online Banking advantages-Limitations.

Module 4: E-Banking Security

Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy- Tampering-Encryption –Meaning-The encryption process-may appear as follows - Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES).

Module 5: E-Builder Solutions

Digital certificate-Digital Signature & Electronic Signature-E-Security solutions— solutions providers-E-locking technique- E-locking services-Netscape security solutions- Pry Zone – E software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction (SET).

REFERENCES:

1. C.S. Rayudu, E-Business, Himalaya Publishing House.
2. Roger Hunt & John Shelly, Computers and Commonsense.
3. Bhushan Dewan, E-Commerce.
4. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.