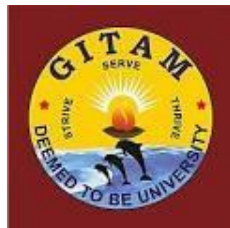


**GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT(GITAM)  
(Deemed to be University)**

**VISAKHAPATNAM \* HYDERABAD \* BENGALURU**

**Accredited by NAAC with A<sup>+</sup> Grade**



**REGULATIONS AND SYLLABUS**

**OF**

**BBA (Management Accounting)**

**(for 2020-21 admitted batch)**

**BBA (Management Accounting)**  
(for the admitted batch 2020-21)

## **1.0 ADMISSION**

Admission into BBA (Management Accounting) program of GITAM (Deemed to be University) is governed by GITAM (Deemed to be University) admission regulations.

## **2.0 ELIGIBILITY CRITERIA**

2.1 Minimum of 50% marks in Pre-University / Higher Secondary / 10+2 / Intermediate Examination in any discipline or equivalent from any recognized board or council

2.2 Qualified in UGAT or GAT (or) Qualified in GIM Online Test(GOT) conducted by GITAM Institute of Management, GITAM (Deemed to be University)

## **3.0 CHOICE BASED CREDIT SYSTEM**

Choice Based Credit System (CBCS) is introduced with effect from the admitted Batch of 2015-16 based on UGC guidelines in order to promote:

- Student centered learning
- Cafeteria approach
- Students to learn courses of their choice
- Students to Learn at their own pace
- Inter-disciplinary learning

Learning goals/ objectives and outcomes are specified leading to what a student should be able to do at the end of the program.

## **4.0 MEDIUM OF INSTRUCTION**

The medium of instruction (including examinations and project reports) shall be English.

## **5.0 REGISTRATION**

Every student has to register himself/herself for each semester individually at the time specified by the Institute / University.

## **6.0 ATTENDANCE REQUIREMENTS**

- A student whose attendance is less than **85%** in all the courses put together in any semester will not be permitted to attend the end-semester examination and he/she will not be allowed to register for subsequent semester of study. He/she has to repeat the semester along with his/her juniors.
- However, the Vice-Chancellor on the recommendation of the Principal / Director of the University College / Institute may condone the shortage of attendance to the students whose attendance is between 66% and 74% on genuine medical grounds and on payment of a prescribed fee.

## 7.0 EVALUATION

**7.1** The assessment of the student's performance in a Theory course shall be based on two components: Continuous Evaluation (40 marks) and Semester-end examination (60 marks).

**7.2** A student has to secure an aggregate of 40% in the course in the two components put together to be declared to have passed the course, subject to the condition that the candidate must have secured a minimum of 24 marks (i.e. 40%) in the theory component at the semester-end examination.

**7.3** Practical/ Project Work/ Industrial Training/ Viva-voce/ Seminar etc. course is completely assessed under Continuous Evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 40% to secure Pass Grade. Details of the Assessment Procedure are furnished below in Table 2.

**Table -1 Assessment Procedure**

S.No.	Component of Assessment	Marks Allotted	Type of Assessment	Scheme of Evaluation
1		40	Continuous Evaluation	<p><del>(i) Mid Semester examinations</del> will be conducted for 20 marks each.</p> <p><b>Better of two</b> will be considered for final 20 marks.</p> <p>If the student is absent for one Mid exam, the marks secured in the other mid exam will be considered as final marks.</p> <p><b>No</b> more examinations will be conducted under any circumstances except exceptional cases as approved by the HOI.</p> <p>(ii) <u>Coursera course/online Course: 10 marks.</u> (Students need to complete respective subject wise Coursera course/ on line course listed by GIM through online and required to submit the course completion certificate. Up on which student need to give presentation/viva for awarding marks up to 10)</p> <p>(iii) <u>Classroom Presentations/Seminars and Case analysis/workshop/training/ Assignments/survey/</u></p>
		60	Semester-end Examination	<p>The semester-end examination in theory subjects: Sixty (60) Marks.</p> <p>Note: In respect of courses having practicals, theory examination shall be for forty (40) marks and practical</p>

				exam for twenty (20) marks.
2	Practical (Note: Courses like Tally and MS-Excel)	100	Continuous Evaluation	i) Forty (40) marks for lab performance, ii) Sixty (60) marks for two tests of 30 marks each (one at the mid-term and the other towards the end of the Semester) conducted by the concerned lab Teacher.
3	Semester End Viva-voce	50	Continuous Evaluation	Fifty (50) marks for Viva Voce Examination conducted orally after
4	Summer Practice School Report	50	Training Report Evaluation	Project report: 30 marks. Viva : 20 marks.

**Table:2 Assessment Procedure Professional competency development courses**

S.No.	Course Code	Course	Total Credits	Marks	Evaluation
1.	MBG356	Coursera Course	1	50	Will be evaluated on submission of course completion certificate by the student. Marks will be awarded based on the student performance in the respective Coursera Course and presentation thereon.
2.	MBG350	Yoga	1	50	Attendance- 5 Marks Viva- 5 Marks
3.	MBG348	Public Speaking	1	50	Practical Exercises 40 Marks Attendance 10 Marks
4.	VDC 111	Venture Discovery	2	100	Internal assessment as per VDC Guidelines/regulations
5.	MBA362	BEC	1	50	As per the British Council norms
6.	MBG 344	General Book Review	1	50	Self-Study & Presentation of the review –evaluated by Internal panel members
7.	MBG346	Introduction to Gandhian	1	50	Mid Exam 20 Marks Attendance 10 Marks Sem End Exam 20 Marks
8.	MBG354	Soft Skills	1	50	Practical Exercises 40 Marks Attendance 10
<b>TOTAL</b>		<b>9</b>	<b>450</b>		

## **8.0 RETOTALLING, REVALUATION & REAPPEARANCE AS PER NEW REFORMS**

8.1 Retotaling of the theory answer script of the semester-end examination is permitted on request by the student by paying the prescribed fee within one week after the announcement of the results.

8.2 Revaluation of the theory answer scripts of the semester-end examination is permitted on request by the student by paying the prescribed fee within one week after the announcement of the result.

8.3 A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent Semester - end examinations held for that course.

8.4 A student who has secured 'F' grade in Project work/industrial training etc. shall have to improve his/her report and reappear for viva voce with the juniors for the first two years, whereas the final year student will appear for re-examination at the instant special examination.

## **9.0 Provision for Answer Book Verification & Challenge Evaluation:**

9.1 If a student is not satisfied with his/her grade after revaluation, the student can apply for, answer book verification on payment of prescribed fee for each course within one week after announcement of revaluation results.

9.2 After verification, if a student is not satisfied with revaluation marks/ grade awarded, he/she can apply for challenge valuation within one week after announcement of answer book verification result/ two weeks after the announcement of revaluation results, which will be valued by the two examiners i.e., one Internal and one External examiner in the presence of the student on payment of prescribed fee. The challenge valuation fee will be returned, if the student is succeeded in the appeal with a change for a better grade.

## **10.0 Supplementary Examinations & Special Examinations:**

**10.1** The odd semester supplementary examinations will be conducted on daily basis after conducting regular even semester examinations in April/May.

**10.2** The even semester supplementary examinations will be conducted on daily basis after conducting regular odd semester examinations during Oct/Nov.

**10.3** A student who has completed his/her period of study and still has "F" grade in final semester courses is eligible to appear for Special Examination normally held during summer vacation.

## **11.0 Promotion to the Next Year of Study**

**11.1** A student shall be promoted to the next academic year only if he/she completes the academic requirements of 60% of the credits till the previous academic year.

**11.2** Whenever there is a change in syllabus or curriculum, he/she has to continue the course with new regulations after detention as per the equivalency established by the BoS to continue his/her further studies. The courses like Workshop, Industrial tour and Industrial training are to be considered in supplementary exams.

**11.3** A student who has secured 'F' Grade in project work / Industrial Training shall be permitted to submit the report only after satisfactory completion of the work and viva-voce

examination.

### **12.0 Repeat Continuous Evaluation:**

**12.1** A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks up to a maximum of 50% by attending special instruction classes held during summer.

**12.2** A student who has secured 'F' grade in a practical course shall have to attend Special Instruction classes held during summer.

**12.3** A student who has secured 'F' grade in a combined (theory and practical) course shall have to reappear for theory component at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks up to a maximum of 50% by attending special instruction classes held during summer.

**12.4** The Repeat Continuous Evaluation (RCE) will be conducted during summer vacation for both odd and even semester students. A student can register a maximum of 4 courses. Biometric attendance of these RCE classes has to be maintained. The maximum marks in RCE be limited to 50% of Continuous Evaluation marks. The RCE marks are considered for the examination held after RCE except for final semester students.

**12.5** RCE for the students who completed course work can be conducted during the academic semester. The student can register a maximum of 4 courses at a time in slot of 4 weeks. Additional 4 courses can be registered in the next slot.

**12.6** A student is allowed to Special Instruction Classes (RCE) 'only once' per course.

### **13.0 SPECIAL EXAMINATION**

A student who has completed the stipulated periods of study for the BBA(MA) programme and still has failure grade 'F' in not more than **Four theory courses**, as detailed below is eligible to appear for special examinations conducted during summer vacation.

**Note:** Calculated based on the prescribed years of study of a programme (n) + one course. For example, a 3-year BBA(MA) programme student can appear for Special Examinations if he has "F" Grade in a maximum of four theory courses (3 + 1) only.

### **14.0 BETTERMENT OF GRADES**

Students who secured second class or pass who wish to improve their grades will be permitted **ONLY ONCE** to improve their grades at the end the program.

1. Candidates who have passed all the courses of a program within the stipulated period of study and who have obtained a Pass or Second Class only are eligible for Betterment of Grades.
2. Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.
3. Candidates who have completed the program of study beyond the stipulated period of study i.e. through Special examinations or subsequently, are not eligible for betterment of Grades
4. Betterment of Grades is permitted only through appearance of the theory examinations.
5. Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.
6. Candidates can appear for betterment at one course, across the semesters, for the number of semesters they have studied. i.e. a Six semester B.Com. (Hons) student can appear for

- betterment in any Six courses of study.
7. The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.
  8. New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.
  9. The date, month, and year of the declaration of betterment result shall be printed on the Grade Card/PC
  10. Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals.
  11. Candidates have to pay a betterment fee as prescribed by the University.
  12. Betterment of Grades is permitted 'only once', immediately after completion of the program of study.
  13. The rules & regulations framed by the University from time to time shall be applicable.

## 15.0 GRADING SYSTEM

Based on the student performance during a given semester, a final letter grade will be awarded at the end of the semester in each course. The letter grades and the corresponding grade points are as given in Table 3.

**Table 3: Grades and Grade Points**

Sl.No.	Grade	Grade Points	Absolute
1	O (outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	50 to 59
6	C (Average)	5	45 to 49
7	P (Pass)	4	40 to 44
8	F (Fail)	0	Less than 40
9	Ab.(Absent)	0	--

**16.0** A student who earns a minimum of 4 grade points (P grade) in a course is declared to have successfully completed the course and is deemed to have earned the credits assigned to that course, subject to securing a GPA of 5 for a pass in the semester.

This is applicable to both theory and practical papers. In the case of project Report (dissertation) and Vice-Voce also, the minimum pass percentage shall be 40%.

## 17.0 GRADE POINT AVERAGE

17.1 A Grade Point Average (GPA) for the semester will be calculated according to the formula:

$$\Sigma [C \times G]$$

$$\text{GPA} = \frac{\Sigma [C \times G]}{\Sigma C}$$

Where

C = number of credits for the course,

G = grade points obtained by the student in the course.

17.2 GPA is awarded to those candidates who pass in all the subjects of the semester. To arrive at Cumulative Grade Point Average (CGPA), a similar formula is used considering the student's performance in all the courses taken, in all the semesters up to the particular point of time.

17.3 CGPA required for classification of class after the successful completion of the programme is shown in Table 4.

**Table 4: CGPA required for award of Class**

First Class	$\geq 6.5$

\*In addition to the required CGPA of 8.0, the student must have necessarily passed all the courses of every semester in first attempt.

## **18.0 ELIGIBILITY FOR AWARD OF THE BBA(MA) DEGREE**

### **18.1 Duration of the programme:**

A student is ordinarily expected to complete the BBA(MA) Programme in six semesters of three years. However, a student may complete the programme in not more than five years including study period.

18.2 However, the above regulation may be relaxed by the Vice-Chancellor in individual cases for cogent and sufficient reasons.

18.3 A student shall be eligible for award of the BBA(MA) Degree if he/ she fulfills all the following conditions.

18.3.1 Registered and successfully completed all the courses and projects.

18.3.2 Successfully acquired the minimum required credits as specified in the curriculum corresponding to the programme of his/her study within the stipulated time.

18.3.3 Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and

18.3.4 No disciplinary action is pending against him / her.

18.4 The degree shall be awarded after approval by the Academic Council.

## **19.0 PEDAGOGY**

The classroom pedagogy is customized by individual faculty to enhance the learning experience, which is dependent on the course and the degree of absorption by students. It has been proven that the degree of absorption is directly proportional to self-learning or preparedness before the classroom sessions and the interactions during the classes. Knowledge thus gained builds a strong long-lasting foundation. Typically, classroom pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement classroom instructions/lectures.

## **20.0 Experiential Learning**

Rather than giving cut flowers to students, at GITAM INSTITUTE OF MANAGEMENT (GIM) we would prefer to teach them how to grow their own plants. Practical field-based



experiential learning enhances class-room instructions and links theory to practice, which is highly emphasized in this curriculum.

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM INSTITUTE OF MANAGEMENT (GIM) we endorse this learning philosophy by inviting senior leaders from Commerce and business, organizing interactions with Chartered Accountants / CEO Finance / Deputy CEO Finance, and by conducting visits to Chartered Accountant firms which can help connect and reinforce class work with real world solutions.

### 21.0 Guest and Visiting Faculty

Senior executives from the corporate arena dealing with Accounting and Finance are invited periodically to serve as guest and visiting faculty. Attendance for guest lectures is mandatory. Students are required to submit a reflective report about each guest lecture to their respective faculty member.

## 22.0 SEMESTER END EXAMINATIONS

### 22.1 Examinations

Examinations are not the end, but a launching platform into a brighter future. The knowledge gained during the semester is tested through the semester end-examinations. Violation of norms regarding behavior in the examination hall will attract severe penalty. Students found copying in the examination halls will have one grade point less or asked to leave the programme basing on the consequences.

### 22.2 Examination Duration

The duration of each semester end-examination shall be for 3 hours. In case of courses having practicals, the duration of the theory exam shall be for 2 hours and the practical for an additional hour.

The medium of semester end examination for all the courses shall be English with the exception of languages (other than English)

### 22.3 Examination pattern

A. The following shall be the structure of the question papers of different courses with case Analysis

S.No	Pattern	Marks
1.	<b>Section A :</b> Ten questions each carry 2 marks	10X2= 20 marks
2.	<b>Section B :</b> Five Essay type questions (either	5 X6 = 30 marks
3.	<b>Section C : One Case let</b>	1X10 =10 marks
	<b>Total</b>	<b>60 arks</b>

B. The following shall be the structure of question paper for courses with numerical problems.

S.No	Pattern	Marks
1.	<b>Section A :</b> Ten questions each carry 2 marks	10X2= 20 marks
2.	<b>Section B: Problems/Theory</b>	5 X 8 = 40marks
	<b>Total</b>	<b>60 marks</b>

C. The following shall be the structure of question paper for all the other theory courses

1.	<b>Section A</b> : Ten questions each carry 2 marks	10X2= 20 marks
2.	<b>Section B</b> : Five Essay type questions (any two from three Questions from each unit)	5 X8 = 40 marks
	<b>Total</b>	<b>60 marks</b>

### 23.0 VIVA VOCE

The Comprehensive Viva-Voce Board consists of: Director/Dy. Director :  
 Chairman One Senior Faculty from the Institute :  
 Member Program Coordinator :  
 Convener  
 Senior Faculty/Practitioner: Member

### 24.0 STRUCTURE OF THE PROGRAMME:

24.1 The Programme Consists of

- i. Foundation Courses (compulsory) which give general exposure to a student in communication and subject related area.
- ii. Core Courses (compulsory).
- iii. Discipline centric electives which
  - a) Are supportive to the discipline
  - b) Give expanded scope of the subject Intra Departmental Electives
  - c) Give inter disciplinary exposure
  - d) Nurture the student skills Inter Departmental Electives
- iv. Open electives - which are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance etc.

24.2 Each course is assigned a certain number of credits depending upon the number of contact hours (lectures and tutorials) per week.

24.3 In general, credits are assigned to the courses based on the following contact hours per week per semester.

24.3.1 One credit for each Lecture / Tutorial hour per week.

24.3.2 One credit for two hours of Practicals per week.

24.3.3 Two credits for three (or more) hours of Practicals per week.

### 24.4 Range of credits:

Course	Range of Credits
Theory	2 to 6
Practical	2 or 3
Project Work	1 to 5
Professional Competency Development	1 or 2
Viva Voce	1 or 2
Seminar	1 or 2

24.5 The curriculum of the six semester B. Com (Hons.) programme is designed to have a total

of 152 credits out of which 147 minimum credits required for the award of B. Com (Hons.) degree as shown in **Table 1**.

Table I

**TABLE – 1  
COURSE STRUCTURE**

<b>Course Level</b>	<b>Total Credits</b>	<b>Minimum Credits required to be earned</b>	<b>Percentage</b>
Foundation Compulsory	26	26	20%
Foundation Elective	22	8	6%
Core	94	94	72%
Elective Open	6	3	2%
<b>Total</b>	<b>148</b>	<b>131</b>	<b>100%</b>

**NOTE:**

1. A student has to earn a total of 131 credits out of 148 Credits in Foundation, Core, and Elective Courses which are compulsory courses.
2. A Student has to secure 6 out of 9 credits in Professional Competency Development Courses.
3. A minimum of 131 Credits out of 148 credits are compulsory to complete the program and for awarding of the degree. Every course offered as part of the curriculum, has been carefully picked and the course objectives clearly defined, based on the competency outcome that is expected to be delivered by the end of the course. Credits are assigned to a course, depending on the effort that is required to teach the laid-out course objectives and the effort expected from students. One credit is represented by 1 hour of contact class interactions per week.

**NOTE:** GITAM Institute of Management reserves the right to change the total credits/courses offered without prior notice.

**PROGRAM EDUCATIONAL OBJECTIVES (PEOs)**

<b>PEO1</b>	To develop individuals with conceptual knowledge in the multiple disciplines of accounting and finance comprising of management accounting, audit, taxation and management of finance.
<b>PEO2</b>	To develop individuals who can pursue career in the area of accounting and finance and continue their professional development by obtaining master's degree specializing in different domains related to accounting and finance.
<b>PEO3</b>	To develop individuals who can apply digital tools and techniques to solve business problems.
<b>PEO4</b>	To imbibe value-based education to the students that will help them to function effectively in their accounting and finance career.
<b>PEO5</b>	Able to understand the critical aspects of Accounting, Finance, and Business Management.

**PROGRAM OUTCOMES(POs) & PROGRAM SPECIFIC OUTCOMES (PSOs):**

At the end of the program the students would be able to

<b>PO1</b>	Acquire adequate knowledge through principles, theories and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
<b>PO2</b>	Demonstrate proficiency for Business Communication for effective and professional business management
<b>PO3</b>	Acquire employability skills through practical exposure of IT and its usage in different domains of management
<b>PO4</b>	Analyze and comprehend the applicability of management principles in solving complex business challenges.
<b>PO5</b>	Develop entrepreneurial skills among the students, to venture out their own domain proficiencies
<b>PO6</b>	Build a perspective about global competitive environment including socio-cultural, technical and sustainability issues
<b>PO7</b>	Develop leadership skills to achieve the individual, group and organizational goals.
<b>PO8</b>	Appreciate the importance of ethics in decision-making and inculcate the spirit of social responsibility.
<b>PO9</b>	Comprehend the applicability of management principles in the situations pertaining to global business world
<b>PO10</b>	Illustrate various concepts, theories and models in the functional areas of business to face the challenges of changes.
<b>PO11</b>	Apply business analytics in different functional area for organizational effective results
<b>PO12</b>	Interpret the legal environment and its dynamics to various business operations for effective end-results

**PROGRAM SPECIFIC OUTCOMES: (PSOs)**

<b>PSO1</b>	Evaluate the skills and incorporate them to take up advanced topics in financial reporting and management accounting
<b>PSO2</b>	Analyse, design and develop solutions to a business problem
<b>PSO3</b>	Apply digital tools and techniques to analyze and interpret the data to enable organization in value creation.

## Semester Wise Course Structure

### SEMESTER – I

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	GEL 131	Foundation Compulsory	Communicative English	3	-	3	40	60	100	3
2	MBH 115	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBH 117	Core	Business Economics	3	-	3	100	-	100	3
4	MBH 109	Core	Management Accounting -I	6	-	6	40	60	100	6
	MBH 111	Core	Financial Accounting	5	-	5	40	60	100	5
5	MBH 113	Core	Ethics ,Corporate Governance and Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>24</b>	<b>-</b>	<b>24</b>				<b>25</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG356	Foundation Elective Skill Based	Coursera (Online)	-	-	-	50	-	50	1
2	MBG 350	Foundation Elective Value Based	YOGA		2	2	50	-	50	1

## SEMESTER – II

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102 /MBG104 /MBG106 /MBG108	Foundation Elective	Telugu/Sanskrit/ Hindi/Special English	3	-	3	40	60	100	3
2	MBH 110	Core	Managing finance in a digital world	4	-	4	40	60	100	4
3	MBH 112	Core	Management Accounting - II	6	-	6	40	60	100	6
4	MBH 114	Core	Financial reporting	6	-	6	40	60	100	6
	MBH 122	Core Skill Based	Excel	2	2	4	100	-	100	3
5	MBH 116	Core	Operational Case study analysis	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>25</b>	<b>2</b>	<b>25</b>				<b>27</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	VDC111	Foundation Elective Value- Based	VDC	2	-	2	50	-	50	2
2.	MBG 346	Introduction to Gandhian Thought	Foundation	2		2	50		50	1

**SEMESTER – III**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBH 223	Core Skill Based	Advanced Excel	1	2	3	100	-	100	2
3	MBH 213	Core	Managing Performance-I	3	-	3	40	60	100	3
4	MBH 215	Core	Advanced Financial Reporting-I	6	-	6	40	60	100	6
5	MBH 217	Core	Advanced Management Accounting-I	6	-	6	40	60	100	6
6	MBH 219	Foundation Compulsory	Income Tax Law and Practice	4	-	4	40	60	100	4
7	MBH 207	Core Skill Based	Practice *School Report	-	-	-	50	-	50	2
8	MBH291	Core Skill Based	Semester End Viva-Voce						50	1
<b>Total</b>				<b>22</b>	<b>2</b>	<b>25</b>				<b>27</b>

Note:\* Student has to do a project at the end of II semester which will be shown in the III semester Practice school report carrying 2 credits.

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	-	2	2	50	-	50	1
2	MBG354	Foundation Elective Value Based	Soft Skills		2	2	50	-	50	1

**SEMESTER – IV**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBH 214	Core	Managing Performance-II	3	-	3	40	60	100	3
3	MBH 216	Core Skill Based	Advanced Financial Reporting-II	5	-	5	40	60	100	5
4	MBH 218	Core	Advanced Management Accounting-II	6	-	6	40	60	100	6
5	MBH 226	Core	Management Case Study Analysis	4	-	4	100	-	100	4
6	MMA 202	Core	Goods & Services Tax (GST)	3	-	3	40	60	100	3
7	MBH292	Core Skill Based	Semester End Viva -Voce						50	1
	<b>Total</b>			<b>24</b>		<b>24</b>				<b>25</b>

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking		2	2	50	-	50	1



## SEMESTER – V

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH391	Foundation Compulsory	Internship*	-	-	-	50	-	50	2
2	MBH 315	Core	Strategic Management -I	4	-	4	40	60	100	4
3	MBH 317	Core	Risk Management-I	6	-	6	40	60	100	6
4	MBH 319	Core	Financial Strategy-I	6	-	6	40	60	100	6
5	MMA 301	Core	Fundamentals of Entrepreneurship	6	-	6	40	60	100	6
6	MBH 323	Foundation Compulsory	Tally	1	2	3	100	-	100	2
7	MBH393	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>23</b>	<b>2</b>	<b>25</b>				<b>27</b>

Note \*: Student has to do a summer project for a period of 4 weeks during the summer at the end of IV semester which will be shown in the Vsemester Internship carrying 2 credits.

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG 344	Foundation Elective Skill Based	Book Review	2	-	2	50	-	50	1

**SEMESTER – VI**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG302	Elective	Retail Bank Management	3	-	3	40	60	100	3
2	MBH 316	Core	Strategic Management -II	4	-	4	40	60	100	4
3	MBH 318	Core	Risk Management -II	6	-	6	40	60	100	6
4	MMA 302	Core	Strategic Management-II	6	-	6	40	60	100	6
5	MBH 322	Core	Strategic Case Study Analysis	4	-	4	100	-	100	4
6	MBH392	Core Skill Based	Semester End Viva-Voce						50	1
7	MBG342- MBG354	Foundation Elective	Professional Competency Development Courses							6
	<b>Total</b>			<b>23</b>	<b>-</b>	<b>23</b>				<b>30</b>

**LIST OF FOUNDATION ELECTIVE (PROFESSIONAL COMPETENCY DEVELOPMENT) COURSES**

S.No.	Course Code	Courses	Marks (CA)	Credits	Semester
1.	MBG 356	Coursera Course	50	1	I
2.	MBG344	Book Review	50	1	V
3.	MBG346	Introduction to Gandhian Thoughts	50	1	II
4.	MBG348	Public Speaking	50	1	IV
5.	MBG350	Yoga and Mediation	50	1	I
6.	MBG352	Business English Certificate (BEC)	50	1	III
7.	MBG354	Soft Skills	50	1	III
8.	VDC111	Venture Discovery	100	2	II
9.		Total	450	9	

**Note: The student has to secure SIX credits out of total Nine Professional Competency Development Courses (PCDs) credits.**

## COMPLETE SYLLABUS

### SEMESTER – I

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac .	Total	CA	SEE	Total	
1	GEL 131	Foundation Compulsory	Communicative English	3	-	3	40	60	100	3
2	MBH 115	Foundation Compulsory	Business Statistics	3	-	3	40	60	100	3
3	MBG 103	Core	Business Economics	3	-	3	100	-	100	3
4	MBH 109	Core	Management Accounting -I	6	-	6	40	60	100	6
	MBH 111	Core	Financial Accounting	5	-	5	40	60	100	5
5	MBH 113	Core	Ethics ,Corporate Governance and Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>24</b>	<b>-</b>	<b>24</b>				<b>25</b>

### Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG356	Foundation Elective Skill Based	Coursera	-	-	-	50	-	50	1
2	MBG 350	Foundation Elective Value Based	YOGA		2	2	50	-	50	1

**BBA (MA) – I SEMESTER**  
**GEL 131 COMMUNICATIVE ENGLISH**

**Introduction**

The course is a unified approach to enhance language skills of learners with an aim to hone their social skills and to increase their employability. The course is designed to acquaint the learners with the necessary LSRW (Listening/ Speaking / Reading/ Writing) skills needed either for recruitment or further studies abroad for which they attempt international exams like TOEFL, IELTS and GRE. It enables the learners improve their communication skills which are crucial in an academic environment as well as professional and personal lives.

**Course Objectives**

- To enable learners to develop listening skills for better comprehension of academic presentations, lectures and speeches.
- To hone the speaking skills of learners by engaging them in various activities such as just a minute (JAM), group discussions, oral presentations, and role plays.
- To expose learners to key Reading techniques such as Skimming and Scanning for comprehension of different texts.
- To acquaint the learners with effective strategies of paragraph and essay writing, and formal correspondence such as email, letters and resume.
- To provide learners with the critical impetus necessary to forge a path in an academic environment, in the professional life and in an increasingly complex, interdependent world.

**UNIT I**

LISTENING: Listening for gist and specific information

SPEAKING: Introducing self and others; Developing fluency through JAM

READING: Skimming for gist and Scanning for specific information

WRITING: Paragraph writing-writing coherent and cohesive paragraph (narrative and descriptive); use of appropriate Punctuation.

GRAMMAR & VOCABULARY: Articles & Prepositions;

Word Families (Verbs, Nouns, Adjectives, Adverbs; Prefixes and Suffixes)

**Learning Outcomes:**

After completion of this unit, the learners will be able to

- Apply the requisite listening skills and comprehend at local and global level. (L4 and L2) (L5)

- Introduce themselves with accurate structure in diverse social and professional contexts. (L3)
  - Apply relevant reading strategies for comprehension of any given text(L3)
  - Write a paragraph using cohesive devices maintaining coherence (L3)
  - Understand the Use of Articles and Prepositions, and apply appropriately for meaningful communication (L3)
- Understand the relevance of various categories in word family and apply them meaningfully in context (L3)

## **UNIT II**

LISTENING: Listening for Note taking and Summarizing

SPEAKING: Role plays and Oral Presentations.

READING: Intensive Reading-Reading for implicit meaning

WRITING: Note making and summarizing

GRAMMAR & VOCABULARY: Verb forms-Tenses; synonyms to avoid repetition in speech and writing.

### **Learning Outcomes:**

After completion of this unit, the learners will be able to

- Employ note taking and summarizing strategies to comprehend the listening text (L2)
- Use strategies for successful and relevant oral presentation (L3, L4)
- Demonstrate effective communication skills by applying turn-taking and role distribution techniques for meaningful and contextual Speaking (L3 and L4)
- Apply various reading strategies imbibing inferential and extrapolative comprehension of any given text. (L2, L3)
- Apply various note-making techniques while comprehending the reading text to present a complete and concise set of structured notes (, L3, L4, L5)
- Apply the notes to draft a summary (L3)
- Use correct tense forms and appropriate structures in speech and written communication (L3)
- Context specific use of Prefixes and Suffixes for meaningful communication (L3)

## **UNIT III**

LISTENING: Listening for presentation strategies: introducing the topic, organization of ideas, conclusion.

SPEAKING: Aided presentations

READING: Inferring using textual clues

WRITING: Formal Letter and Email writing

GRAMMAR & VOCABULARY: Active and Passive Voice; linkers and discourse markers.

**Learning Outcomes:**

After completion of this unit, the learners will be able to

- Notice and understand effective listening strategies to identify discourse markers in presentations. (L1, L2)
- Make formal oral presentations using effective strategies such as audio – visual aids (L3)
- Infer meaning and inter – relatedness of ideas (L4)
- Understand relevant structures and draft formal letters in suitable format (L3, L4)
- Construct relevant sentences in active and passive voice for meaningful communication (L2, L3)
- Comprehend and apply available vocabulary items relevant to the context (L1, L2, L3)

**UNIT IV**

LISTENING: Listening for labeling-maps, graphs, tables, illustrations

SPEAKING: Aided group presentation using charts, graphs etc.

READING: Reading for identification of facts and opinions

WRITING: Information transfer (writing a brief report based on information from graph/chart/table)

GRAMMAR & VOCABULARY: Subject-verb agreement; language for comparison and contrast; Antonyms

**Learning Outcomes:**

After completion of this unit, the learners will be able to

- Match visual and auditory inputs and use the information comprehensively and will adequately demonstrate important relationships or patterns between data points (L2)
- choose and coordinate resources appropriate to context and speak intelligibly (L3, L4)
- Develop advanced reading skills for analytical and extrapolative comprehension (L4, L5)
- Make decisions on arrangement of ideas and transfer them from visual to verbal form using context appropriate structure. (L3, L4)
- Demonstrate ability to use task specific grammatically correct structures (L3)

Comprehend and use expressions for negation/contradiction ((L2, L3)

## **UNIT V**

**LISTENING:** Listening to discussions for opinions

**SPEAKING:** Group Discussion

**READING:** Reading for inferences

**WRITING:** *Coursera Course-Essay Writing-Getting Started with Essay Writing (UCI Division of Continuing Education) 24 hours*

**GRAMMAR & VOCABULARY:** Editing short texts: correcting common errors in grammar and usage; Action verbs for fluency and effective writing.

### **Learning Outcomes:**

After completion of this unit, the learners will be able to

- Apply analytical and problem-solving strategies to identify and interpret facts and opinions from a dialogue. (L3)
- Able to administer group dynamics to contribute valid ideas to a discussion with clarity and precision (L3)
- Demonstrate techniques to analyze contextual clues(L4)
- Compare and correlate ideas and facts to produce an organized essay with adequate supporting evidences (L4, L5)
- Organize the available structural/grammatical knowledge and apply them in a real time context (L3)
  
- Comprehend meaning for new words/phrases used and apply them in a new context. (L2, L3)

### **Course Outcomes**

**By the end of the course, the learners will be able to:**

- Think critically, analytically, creatively and communicate confidently in English in social and professional contexts with improved skills of fluency and accuracy.
- Write grammatically correct sentences employing appropriate vocabulary suitable to different contexts.
  
- Comprehend and analyze different academic texts.
  
- Make notes effectively and handle academic writing tasks such as Paragraph writing and Essay writing.
  
- Effectively handle formal correspondence like e-mail drafting and letter writing .

Reference Books:

1. Arosteguy, K.O. and Bright, A. and Rinard, B.J. and Poe, M. *A Student's Guide to Academic and Professional Writing in Education*, UK, Teachers College Press, 2019
2. Raymond Murphy, *English Grammar in Use A Self-Study Reference and Practice Book for Intermediate Learners of English*: Cambridge University Press; 2019
3. Peter Watkins, *Teaching and Developing Reading Skills*: UK, CUP, 2018
4. Deeptha Achar et al. *Basic of Academic Writing*. (1 and 2) parts New Delhi: Orient BlackSwan. (2012 & 2013).
5. Kumar S and Lata P, *Communication Skills*: New Delhi Oxford University Press, 2015



**BBA (MA) – I SEMESTER**  
**MBH 115 BUSINESS STATISTICS**

**INTRODUCTION**

The course is designed to understand and acquire knowledge and skills in statistics for solving business problems.

**OBJECTIVES**

1. To familiarize the students with the basic concepts of statistics
2. To provide them statistical techniques which are useful in business decisions

**SYLLABUS**

**UNIT-I:** Social & Economic Surveys - Meaning, Definition and Need - Techniques of Conducting Surveys - Survey Design - Sources of Data - Methods of Primary Data Collection - Sampling - Different types of Sample Design - Data Analysis and Presentation.

**UNIT-II:** Measures of Central Tendency: Mean, Median, Mode. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Coefficient of Dispersion, Coefficient of Variation, Combined Arithmetic Mean and Combined Standard Deviation.

**UNIT-III:** Correlation and Regression Analysis: Meaning of Correlation, Types of Correlation, Methods of Computation of Correlation Coefficient: Karl Pearson and Spearman's Rank; Meaning of Regression, Types of Finding the Regression Equations : Least Square Principle and Using Regression Coefficient Methods, Prediction Using the Regression Equations.

**UNIT-IV:** Probability: Introduction, Definitions of Various Terms, Definition of Probability and Basic Problems in Probability. Index Numbers: Definition, Uses of Index Numbers Types of Index Numbers – Laspyre, Paasche's, Fisher's, Cost of Living Index Numbers.

**UNIT-V:** Time Series Analysis: Definition, Components of Time Series, Measurement of Trend: Least Square Method, Moving Average Method, Report writing - Significance of Report Writing - Steps in Report Writing - Layout of the Research Report.

**Note:** Proofs of theorems and derivations of problems and distributions are excluded.

**COURSE OUTCOMES:**

1. Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data.
2. Student will be able to make data-driven decisions.

**BBA (MA) – I Semester**  
**MBG 103 BUSINESS ECONOMICS**

## **INTRODUCTION**

This course primarily deals with the economic context of business and how competition, the behavior of financial markets, and government economic policy can influence an organization.

## **COURSE OBJECTIVES**

The objectives of this course are:

1. Providing the key micro and macroeconomic techniques underlying price determination and profit maximization decisions and growth of business.
2. Understanding of the areas of economic activity relevant to an organisation's decisions in line with management accounting.

## **SYLLABUS**

### **UNIT-I:**

**MICROECONOMIC CONTEXT OF BUSINESS** - The price mechanism: determinants of supply and demand and their interaction to form and change equilibrium price - The price elasticity of demand and supply. Influences on the price elasticities of demand and supply - Consequences of different price elasticities of demand for total revenue - Sources of internal and external economies of scale and their influence on market concentration - Impacts of changing transactions costs on the decision to outsource aspects of a business (including network organisations, shared service centres, and flexible staffing) –Data and information - Graphs, charts and diagrams: scatter diagrams, histograms, bar charts and ogives - Use of big data and analytics to identify customer value, customer behaviour, cost behaviour and to assist with logistics decisions.

### **UNIT-II:**

**INFORMATIONAL CONTEXT OF BUSINESS** - Cross-sectional and time-series analysis - The correlation coefficient and the coefficient of determination between two variables- Correlation coefficient: Spearman's rank correlation coefficient and Pearson's correlation coefficient - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Trends in time series – graphs, moving averages and linear regressions - The regression equation to predict the dependent variable, given a value of the independent variable - Forecasting and its limitations.

### **UNIT-III:**

**MARKET FAILURE, MACRO ECONOMIC CONTEXT OF BUSINESS** - Positive and negative externalities in goods markets and government responses to them including indirect taxes, subsidies, polluter pays policies, regulation and direct provision - Impact of minimum price (minimum wages) and maximum price policies in goods and factor markets. The causes of changes to the equilibrium level of national income using an aggregate demand and supply analysis and the elements in the circular flow of income - The trade cycle and the implications for unemployment, inflation and trade balance of each stage and government macroeconomic policy for each stage - The main principles of public finance: the central government budget

and forms of direct and indirect taxation - The main principles of public finance: fiscal, monetary and supply side policies, including relative merits of each - The effects on business of changes in the economic growth rate, interest rates, government expenditure and taxation - Index numbers - The PESTEL framework (Political, Economic, Social, Technological, Environmental/Ecological, Legal).

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

**MACRO ECONOMIC AND INSTITUTIONAL CONTEXT OF BUSINESS** - The causes and effects of fundamental imbalances in the balance of payments - Policies to encourage free, and protectionist instruments - The effect of changing exchange rates on the profits of business and international competitiveness - Nature of globalization and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials)- Impacts of globalisation on business including off-shoring, industrial relocation, emergence of growth markets, and enhanced competition - Main trade agreements and trading blocks - Principal institutions encouraging international trade - Role of foreign exchange markets in facilitating international trade and in determining the exchange rate - Governmental and international policies on exchange rates (exchange rate management, fixed and floating rate systems, single currency zones) - The impact of a change in the exchange rate on assets and liabilities denominated in a foreign currency - The effect changing exchange rates has on measures of the economic performance of the business (costs, revenues, profits and asset values) - Forward contracts, futures and options as ways to manage the impact of changes.

#### **UNIT –V:**

**THE ORGANIZATIONAL, FINANCIAL AND MACRO ECONOMIC CONTEXT OF BUSINESS** - Types of public, private and mutually owned organizations and their objectives - Types of not-for-profit organizations and their objectives - Concepts of returns to shareholder investment in the short run and long run (and the cost of capital) - The principal-agent problem, its impact on the decisions of organisations - Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position. Role and influence of commercial banks in credit creation - Role and common functions of central banks including their influence on yield rates and policies of quantitative easing - Simple and compound interest - Calculate an annual percentage rate of interest given a monthly or quarterly rate - Annuities and perpetuities - Discounting to find net present value (NPV) and internal rate of return (IRR). The impact of interest rates on discretionary spending, borrowing, saving, capital investment, and government borrowing and expenditure.

#### **COURSE OUTCOMES:**

1. Explain the factors affecting the level of a country's national income and the impact of changing growth rates on organisations.
2. Explain the influences on economic development of countries and its effect on business.
3. Distinguish between the economic goals of various stakeholders and organisations.
4. Demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales.
5. Explain the functions of the main financial markets and institutions in facilitating commerce and development.

#### **TEXT BOOK**

Fundamentals of Business Economics, BPP Learning Media Ltd.

### **REFERENCE BOOKS**

1. Stefan Adams and Paul Periton, *Fundamentals of Business Economics*, CIMA Publishing.
1. Dunnett, A (1998), *The Macroeconomic Environment*, FT/Prentice Hall.
2. Dunnett, A(1997), *Understanding the Market: An Introduction to Microeconomics*, 3rd edition, FT Prentice Hall (except for chapter 17)
4. Griffiths, A and Wall, S (2001), *Applied Economics: An Introductory Course*, 9th edition, FT/Prentice Hall
5. Atkinson, B and Millar, R (1999), *Business Economics*, FT/Prentice Hall
6. S.P Gupta, (2010) *Business Statistics*, Tata McGraw Hill Education Private Limited, Third edition.

### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) – I SEMESTER  
MANAGEMENT ACCOUNTING -I**

**INTRODUCTION**

This paper deals with the basic techniques for the identification and control of costs and cost management. It introduces the context of management accounting in commercial and public sector bodies and its wider role in society. It identifies the position of the management accountant within organisations and the role of CIMA.

**COURSE OBJECTIVES**

The objectives of this course are:

1. Understanding the various tools available for planning, control and decision making.
2. Using Investment appraisal, break-even analysis and profit maximising in both long and short-term decision making.

**COURSE SYLLABUS**

**UNIT-I:**

**THE CONTEXT OF MANAGEMENT ACCOUNTING** - The Global Management Accounting - Characteristics of financial information - The CIMA definition of the role of the management accountant - The IFAC definition of the domain of the professional accountant in business - The positioning of management accounting within the organization - The need for a professional body in management accounting - CIMA's role in relation to its members, students, the profession of management accounting and society.

**UNIT-II:**

**COSTING** - Direct and indirect costs - Variable, semi-variable, stepped and fixed costs - The use of 'high-low', graphical and regression analysis methods to establish and predict total cost - Relevant and irrelevant costs - Overhead cost statements: allocation, apportionment and reciprocal servicing - The repeated distribution and simultaneous equations methods will be used for reciprocal servicing - The treatment of direct and indirect costs in ascertaining the full cost of a "cost object" e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the full cost of a "cost object" e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the marginal cost of a "cost object" e.g. a product, service, activity, customer - The difference between marginal and absorption profits - Marginal cost pricing and full-cost pricing to achieve specified targets (return on sales, return on investment, mark-up and margins). **Note:** Students are not expected to have a detailed knowledge of activity-based costing (ABC).

**UNIT-III:**

**PLANNING AND CONTROL** - Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances - Principles of

standard costing - Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. Interpretation of variances.

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

**RESPONSIBILITY ACCOUNTING** (authority, responsibility and controllability) - Characteristics of service industries - The use of appropriate financial and non financial performance measures in a variety of contexts (e.g. manufacturing and service sectors) - detailed knowledge of the balanced scorecard is not required. Manufacturing accounts including raw material, work-in-progress, finished goods and manufacturing overhead control accounts Integrated ledgers including accounting for over and under absorption of production overhead - The treatment of variances in integrated ledger systems - Job and batch costing - Cost accounting statements for management information in manufacturing, service and not-for-profit organizations.

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

**DECISION MAKING** - Risk and uncertainty Probability and its relationship with proportions and percentages - Expected values and expected values tables - Limitations of expected values Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data - Graphs/diagrams and use of normal distribution tables. Breakeven charts, profit volume graphs, breakeven point, target profit, margin of safety - Make or buy decisions - Limiting factor analysis for a multiproduct company that has one scarce resource. The time value of money - Discounting, compounding, annuities and perpetuities - Net present value, internal rate of return and payback.

### **COURSE OUTCOMES**

On completion of this course, students should be able to:

1. Explain the role of the management accountant.
2. Explain the role of CIMA as a professional body for management accountants.
3. Demonstrate cost behaviour.
4. Explain the responsibility accounting.
5. Prepare budgetary control statements.
6. Prepare statements of variance analysis.
7. Prepare integrated accounts in a costing environment.
8. Demonstrate the use of break-even analysis in making short-term decisions.
9. Demonstrate the use of investment appraisal techniques in making long-term decisions.

### **TEXT BOOK**

1. Fundamentals of Management Accounting, CIMA BA2 Study Text, BPP Learning Media Ltd.

## **REFERENCE BOOKS**

1. S.N.Maheswari (2012), *Management Accounting*, New Delhi: S. Chand Publications.
2. Sharma & Shashi K. Gupta (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
3. Khan & Jain (2012), *Cost Accounting*, New Delhi: Tata Mc-Graw Hill Publishing House.

**BBA (MA) – I SEMESTER**  
**FINANCIAL ACCOUNTING**

**INTRODUCTION**

Accounting is aptly called the language of business. This designation is applied to accounting because it is the method of communicating business information. To enable the accounting language to convey the same meaning to all people as far as practicable it should be made standard. To make it a standard language certain accounting principles, concepts and standards have been developed over a period of time. Though accounting is generally associated with business, it is not only business people who make use of accounting but also many individuals in non-business areas that make use of accounting data and need to understand accounting principles and terminology.

**COURSE OBJECTIVES**

The objectives of this course are:

1. Preparation of financial statements for single entities within a conceptual and regulatory framework requiring an understanding of the various valuation alternatives, the role of legislation and of accounting standards.
2. Measuring financial performance with the calculation of basic ratios.
3. Need to understand and apply necessary controls for accounting systems

**COURSE SYLLABUS**

**UNIT-I: ACCOUNTING PRINCIPLES, CONCEPTS AND REGULATIONS -**

Accounting records to be kept and their uses- concept of stewardship - Users of accounts and their information needs - Functions of financial and management accounts - purpose of accounting statements - Capital and revenue; cash and profit; income, expenditure, assets and liabilities - Underlying assumptions, policies, accounting estimates; historical cost convention; qualitative characteristics of the Framework, elements of financial statements - The principles and elements of the Framework for integrated reporting - The accounting equation formula - Use of coding in record keeping - Regulatory influence of company law; role of accounting standards; IASs and IFRSs; formats for published accounts.

**UNIT-II: RECORDING ACCOUNTING TRANSACTIONS -**

Record sales, purchase, income and expense transactions in the sales day book, purchase day book, cash book, returns books, and sales/purchase ledger - The accounting equation; double-entry bookkeeping rules; journal entries. Record all types of business transactions in nominal ledger accounts completing the trial balance from given ledger account balances Errors including those of principle, omission, and commission - Journal entries and suspense accounts - In accordance with IAS 16 - acquisition, depreciation (straight line, reducing balance), revaluation, impairment and disposal of tangibles - In accordance with IAS 38 – intangibles and amortisation - Information to be recorded in a noncurrent asset register

**UNIT-III: BANK RECONCILIATION -**

Reconciliation of the cashbook to the bank statement - Using the imprest system for petty cash - Reconciliation of sales and purchase ledger control accounts to sales and purchase ledgers - Calculation of sales tax on all business transactions - Accounting entries for sales tax. **Note:** no knowledge of any specific tax



systems/rules/rates will be required. Accounting entries for basic payroll information. Issue at full market price, rights issue and bonus issue.

**UNIT-IV: PREPARATION OF ACCOUNTS FOR SINGLE ENTITIES - Calculations** and journals for accruals and prepayments (income and expenses) - Prepare journals for irrecoverable debts and allowances for receivables from given information - In accordance with IAS 2 – calculation of the figure for closing inventory for inclusion in the financial statements (FIFO, LIFO and average cost) and the journal entry to record it - Manufacturing accounts produced from given information. **Note:** No calculation of overheads and inventory balances is required - In accordance with IAS 1 - Statement of profit or loss and other comprehensive income; statement of financial position; statement of changes in equity - Calculate missing numbers using the accounting equation, profit margins and mark-ups, receivables and payables ledgers, and cash and bank ledgers In accordance with IAS 7 - operating, investing and financing sections.

**UNIT-V: ANALYSIS OF FINANCIAL STATEMENTS** - Information provided by accounting ratios Reasons for the changes in accounting ratios. Ratios: return on capital employed; gross, operating and net profit margins; non-current asset turnover Trade receivables collection period and trade payables payment period; current and quick ratios; inventory turnover Gearing and interest cover.

#### **COURSE OUTCOMES**

On completion of this course, students should be able to:

1. explain the concepts of financial accounting
2. Explain the regulatory and legal framework for financial accounting.
3. Prepare financial statements for a single entity.
4. Explain the use of codes in accounting systems.
5. Demonstrate the use of basic ratios in financial performance.
6. Explain the need for external controls on a business.
7. Explain internal control techniques.

#### **TEXT BOOK**

Fundamentals of Financial Accounting, BPP Learning Media Ltd.

#### **REFERENCE BOOKS**

1. Maheswari S.N & Maheswari S.K (2010), *Introduction to Financial Accounting*, New Delhi: Vikas Publishing House.
2. Tulsian P.C (2011), *Financial Accounting, Volume I and Volume II*, New Delhi: Pearson Education

#### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA

## **BBA (MA) – I SEMESTER**

### **MBH 113 ETHICS, CORPORATE GOVERNANCE AND BUSINESS LAW**

#### **INTRODUCTION**

The globalisation of business is recognised by the inclusion of alternative legal systems, as well as the English legal system. Judicial precedent is included in relation to professional negligence. Wherever business is conducted, the highest professional standards must be demonstrated for the benefit of all stakeholders and the legal and administrative framework underpins commercial activity. With this in mind the areas of contract law, employment law, administration and management of companies is considered. Judicial precedent is included in relation to professional negligence. The highest professional standards must be demonstrated for the benefit of all stakeholders.

#### **OBJECTIVES**

The objectives of this course are:

1. Understanding the legal framework for business and provide the underpinning for commercial activity.
2. Understand the role of corporate governance and its increasing impact in the management of organizations.
3. Understanding the legal framework for business and provide the underpinning for commercial activity.
4. Understand the essential characteristics of different forms of business organizations and the implication of corporate personality.

#### **COURSE SYLLABUS**

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

**BUSINESS ETHICS AND ETHICAL CONFLICT** - The importance of ethics - The nature of ethics and its relevance to society, business and the accountancy profession - Values and attitudes for professional accountants - Legal frameworks, regulations and standards for business - The role of national 'Professional Oversight Boards for Accountancy' and 'Auditing Practices Boards'. The role of international accounting bodies e.g. IFAC - Rules-based and framework approaches to ethics - Managing responsible businesses - Organisational and personal values - The personal qualities of reliability, responsibility, timeliness, courtesy and respect - The fundamental ethical principles, and examples of their use for professional accountants in practice and professional accountants in business - Continual Professional Development (CPD), personal development and lifelong learning - Disclosure required by law (confidentiality) - The concepts of independence, skepticism, accountability and social responsibility - The threats and safeguards approach to resolving ethical issues, including whistle-blowing, grievance, regulations and laws.

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

**CIMA CODE OF ETHICS** - The relationship between the CIMA Code of Ethics and the law - The distinction between CIMA's Code of Ethics, contracts, and the responsibilities of students and members when they conflict The consequences of unethical behaviour: reputation,

financial, legal and regulatory; and the benefits of good ethical behaviour - The concepts of corporate and personal ethical stances, in relation to multiple stakeholders - The nature of ethical dilemmas, tensions and synergies - Conflicts of interest and how they arise - Issues of corporate confidentiality - CIMA's Ethical Checklist. Corporate governance, controls and corporate social responsibility - The role and key objectives of corporate governance, agency theory - Objectivity and independence The interaction of corporate governance, ethics and the law - The purpose, definition and status of the OECD Corporate Governance Code - IFAC's drivers for sustainable organisational success - CIMA's proposals for better reporting of corporate governance. Rules and principles based approaches to governance - The role of the board in establishing corporate governance standards - Types of board structures and the role of the board as independent, objective, skeptical and resourceful - The impact of corporate governance on directors' powers and duties - Policies and procedures for 'best practice' in companies - Audit committee – controls, monitoring and relationships - Appointments Committee - Remuneration Committee.

### **UNIT-III:**

External audit - Fair presentation - Distinction between external and internal audit - Internal audit - Financial controls, audit checks and audit trails - The role of internal audit in providing a service to management - How internal audit plays an important and value added service throughout the corporation both in financial and nonfinancial processes - Errors including those of principle, omission, and commission. Types of fraud - Methods for prevention of fraud including levels of authorisation, documentation and staff organisation - Methods of detection of fraud including spot checks, comparison with external evidence, reconciliations and control accounts - The OECD general policies - The role of international frameworks - The demands of stakeholders, maximising shareholder return and enhancing the supply chain - Issues within the supply chain - Disclosure guidelines and sources of best practice - The link between CSR and a company's brand.

**UNIT-IV: GENERAL PRINCIPLES OF THE LEGAL SYSTEM** - The essential elements of a valid simple contract - The legal status of statements made by negotiating parties - Offers and acceptances and the application of the rules to standard form contracts using modern forms of communication. **Contract**, the principles for establishing that the parties intend their agreement to have contractual force and how a contract is affected by a misrepresentation - Incorporation of express and implied terms, conditions and warranties - Corporate capacity to contract.

**UNIT-III: EMPLOYMENT LAW** - The express and implied terms of a contract of employment - The rights and duties of employers and employees - Diversity, discrimination, anti-bribery, gifts, conflicts of interest, whistle blowing, money laundering, disciplinary, data protection, social media, health and safety - Notice and dismissal, redundancy - Unfair and wrongful dismissal. **Company administration** - The essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - 'Lifting the corporate veil' both at common law and by statute. The distinction between public and private companies - Company registration and the advantages of purchasing a company 'off the shelf' - The purpose and contents of the Articles of Association - The advantages and disadvantages of a company limited by shares.

### **COURSE OUTCOMES**

On completion of this course, students should be able to:

1. Demonstrate an understanding of the importance of ethics to business generally and to the professional accountant.
2. Explain the development of corporate governance to meet public concern in relation to the management of companies
3. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
4. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
5. Explain the law relating to the financing and management of companies limited by shares.
6. Explain the legal and administrative frame work underpins commercial activity. Explain what work place policies and procedures are required either legally are recommended as best practices. Explain the purpose and legal status of the Articles of association

### **TEXT BOOK**

1. Larry Mead, David Sagar and Kevin Bampton, *Fundamentals of Ethics, Corporate Governance and Business Law*, CIMA Publishing.

### **REFERENCE BOOKS**

1. CIMA code of ethics and business law

### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**SEMESTER – II**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG102 /MBG104 /MBG106 /MBG108	Foundation Elective	Telugu/Sanskrit / Hindi/Special English	3	-	3	40	60	100	3
2	MBH 110	Core	Managing finance in a digital world	4	-	4	40	60	100	4
3	MBH 112	Core	Management Accounting -II	6	-	6	40	60	100	6
4	MBH 114	Core	Financial reporting	6	-	6	40	60	100	6
	MBH 122	Core Skill Based	Excel	2	2	4	100	-	100	3
5	MBH 116	Core	Operational Case study analysis	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>25</b>	<b>2</b>	<b>25</b>				<b>27</b>

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	VDC 111	Foundation Elective Value Based	VDC	2	-	2	50	-	50	2

## BBA (MA) II SEMESTER

### TELUGU

#### INTRODUCTION

This course contains a rich selection from Telugu language and literature.

#### OBJECTIVES

1. To enlighten students about the richness and value of the regional language
2. To offer working knowledge of Telugu to the students.

#### ప్రాచీన కవిత్వం

1. నన్నయ - గంగాశంతనుల కథ  
ఆంధ్ర మహాభారతం - ఆదిపర్వం - నాల్గవ  
ఆశ్వాసం (120-165) “నరవరుడగు  
శంతనునకు” నుండి “దివ్యభూషణాలంకృత”  
వరకు
2. తిక్కన - మూషిక మార్జాల వృత్తాంతం  
ఆంధ్రమహాభారతం - శాంతిపర్వం - మూడవ  
ఆశ్వాసం (202-242) అడవిలో నొకమఱ్ఱి.....  
నుండి సౌఖ్యము బొందెన్.
3. అల్లసాని పెద్దన - హంసీచక్రవాక సంవాదం  
మనుచరిత్రము - ఆరవ ఆశ్వాసం (62-88)  
“గంగాతరంగిణి” నుండి “జంభారి భిదుర  
సంరంభంబు” వరకు
4. తరిగొండ వెంగమాంబ - ఎఱుకత  
శ్రీ వేంకటాచల మహాత్మ్యం - ఐదవ ఆశ్వాసం  
(4-51) “వకుళసు నేనా వివాహ ప్రయత్నంబు”  
నుండి “అనియిట్లు” వరకు

#### ఆధునిక కవిత్వం

5. గరిమెళ్ళ సత్యనారాయణ - మాకొద్దీ తెల్లదొరతనము
6. శ్రీశ్రీ - మహాప్రస్థానం
7. జాషువ - ముసాఫరులు
8. పుట్టపర్తి నారాయణాచార్యులు - మేఘదూతము

#### కథానికలు

9. పాలగుమ్మి పద్మరాజు - గాలివాన
10. కొలకలూరి ఇనాక్ - ఆకలి
11. కేతువిశ్వనాథరెడ్డి - నమ్మకున్ననేల
12. పొట్లపల్లి రామారావు - జైలు

#### వ్యాకరణం

1. సంధులు - సవర్ణదీర్ఘ, గుణ, యణాదేశ, వృద్ధి, త్రిక,  
గ.స.డ.దవాదేశ, రుగాగమ, టుగాగమ,  
అప్రేడిత, అత్యసంధి మొదలైనవి.
2. సమాసాలు - తత్పురుష, కర్మధారయ, ద్వంద్వ, ద్విగు,  
బహువ్రీహి మొదలైనవి.

## **COURSE OUTCOMES**

- 1) The student learns reading and writing Telugu
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

**BBA (MA) II SEMESTER**  
**SANSKRIT**

**INTRODUCTION**

This course contains a rich selection from Sanskrit language and literature.

**OBJECTIVES**

1. To enlighten students about the richness and value of the classical language
2. To offer working knowledge of Sanskrit to the students.

**POETRY:**

Lesson No. 1

Saranagathi

From Valmiki Ramayanam Yuddhakanda

17<sup>th</sup> Canto Slokas 11 – 68

Lesson No. 2

Ahimsa Paramodharmah

From Srimadbharatam, Adiparva 8<sup>th</sup>

chapter Sloka 10 – to the end of 11 Chapter

Lesson No. 3

Raghoh Audaryam

From Raghuvamsa 5<sup>th</sup> Canto 1 – 35 Slokas

**PROSE:**

Lesson No. 4

Mitrasampraptih

From Pancatantra – Ist Story (Abridged)

Lesson No. 5

Modern prose Chikrodakatha

Andhra Kavya Kathah

By Sannidhanam Suryanarayana Sastry

Lesson No. 6

Computer Yanthram

By Prof. K.V. Ramakrishnamacharyulu

**GRAMMAR**

**DECLENSIONS:**

**Nouns ending in Vowels:**

Deva, Kavi, Bhanu Dhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadhoo, Matr, Phala, Vari & Madhu

**SANDHI:**

Svara Sandhi : Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa

Vyanjana Sandhi: Scutva, Stutva, Anunasikadvitva, Anunasika, Latva, Jastva



**VisargaSandhi: Visarga Utva Sandhi, VisargalopaSandhi,**

Visarga Repha Sandhi, OoshmaSandhi

**SAMASA :**

- |                        |                         |
|------------------------|-------------------------|
| (1) Dwandwa            | (2) Tatpurusha (Common) |
| (2a) Karmadharaya      | (2b) Dwigu              |
| (2c) ParadiTatpurusha  | (2d) Gatitaturusha      |
| (2e) UpapadaTatpurusha | (3) Bahuvrihi           |
| (4) Avyayibhava        |                         |

**CONJUGATIONS**

IstConjugations – Bhoo, Gam, Shtha, DrhsLabh, Mud,

IIrd Conjugation – As ( )

IIIrd Conjugation – Yudh,

IV th Conjugation – Ish

VIII Conjugation – Likh, Kri ( )

IXth Conjugation – Kreen ( )

Xth Conjugation – Kath, Bhash, Ram, Vand.

**COURSE OUTCOMES**

- 1) The student learns reading and writing Sanskrit
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

## BBA(MA) - II SEMESTER

### HINDI

#### INTRODUCTION

This course contains a rich selection from Hindi poetry and prose. Grammar and translations from official language are also included.

#### OBJECTIVES

1. To enlighten students about the richness and value of the national language
2. To offer working knowledge of Hindi to the students.

#### Syllabus:

##### गद्य विभाग (Prose Detailed Text)

1. बाजार दर्शन - जैनेन्द्र कुमार
2. ईर्ष्या: तू न गयी मेरे मन से - रामधारी सिंह 'दिनकर'
3. आपने मेरी रचना पढ़ी? - आचार्य हजारी प्रसाद द्विवेदी
4. भारतीय साहित्य की एकता - नन्ददुलारे वाजपेयी
5. अतिथि - रामविलास शर्मा
6. मेरी रुमाल खो गई - विद्यानिवास मिश्र
7. कवि और कविता - महावीर प्रसाद द्विवेदी
8. सोना हिरणी - महादेवी वर्मा
9. कफन - प्रेमचंद

##### उपवाचक विभाग (Non-Detailed Text)

1. पुरस्कार - जयशंकर प्रसाद
2. हार - श्रीमती मन्नू भण्डारी
3. सदाचार का ताबीज़ - हरिशंकर परसाई
4. आदमी का बच्चा - यशपाल
5. हार की जीत - सुदर्शन
6. ठाकुर का कुआँ - प्रेमचन्द
7. उसने कहा था - श्री चन्द्रधर शर्मा गुलेरी
8. रोज - श्री अज्ञेय
9. चीफ की दावत - भीष्म साहनी

#### ब्याकरण भाग

- I. निर्देश के अनुसार वाक्यों को बदलकर लिखिए।

(Rewriting of sentences as directed)

1. कारक (Case)

## **COURSE OUTCOMES**

- 1) The student learns reading and writing Hindi
- 2) Understands and learns proper use of Grammar
- 3) Develops communication Skills.

## BBA - II SEMESTER

### BBA/BBA (BA)/BBA (MA)/B Com (Hons.)/BBA (Logistics)/BBA (Fintech) SPECIAL ENGLISH

#### COURSE OBJECTIVES

- Understand and appreciate different literary genres.
- Recognize and analyse the main elements of different literary genres particularly short stories, essays, and poetry.
- Demonstrate in written and oral form both the comprehension and the analysis of literary texts (poetry, prose, short stories and essays)
- Appreciate and apply stylistic differences while communicating in a contemporary context for different purposes
- Create reasonably professional scripts with correct and varied usage of grammatical structures and punctuation for accurate communication of ideas

#### LEARNING OUTCOMES

**Upon successful completion of Unit 1, the student will be able to:**

1. Demonstrate an understanding of poetry as a literary genre (L2)
2. Identify and describe poetic forms and poetic devices (L2,L3)
3. Analyze and effectively communicate ideas related to the poetic works for their structure and meaning, using correct terminology. (L3,L4)

#### UNIT -I

##### *Poetry*

1. [The Road Not Taken](#) by [Robert Frost](#)
2. [The Walrus and the Carpenter](#) by [Lewis Carroll](#)
3. [Captain! My Captain!](#) by [Walt Whitman](#)
4. Sonnet 'No-60'-William Shakespeare
5. "[The Sun Rising](#)" by John Donne

#### LEARNING OUTCOMES

**Upon successful completion of Unit II, the student will be able to:**

- Demonstrate an understanding of short story as a literary genre (L2)
- Identify and describe distinct literary characteristics of the short story form (L2,L3)
- Analyze and effectively communicate ideas related to the short stories for their structure and meaning. (L3,L4)

#### UNIT-II

##### *Short Stories*

1. *My Financial Career* -[Stephen Leacock](#)
2. *A Story from Confucius*- [Confucius](#)
3. The Barber's Trade Union-Mulk Raj Anand
4. [An Occurrence at Owl Creek Bridge](#) by [Ambrose Bierce](#)
5. The Story of an Hour by Kate Chopin

## LEARNING OUTCOMES

**Upon successful completion of Unit III, the student will be able to:**

- Read essays, and opinions while analyzing the structural and sentence level arrangement of the writing.(L1)
- Examine effective unity, support, coherence, and mechanics in essays.(L4)
- Write essays considered appropriate for the undergraduate level (L5)

## UNIT-III

### *Essays*

1. “A Hanging” – George Orwell
2. [“Self-Reliance”](#)- Ralph Waldo Emerson
3. “Attitude”- Margaret Atwood
4. “The Responsibility of Intellectuals”- Noam Chomsky
5. [“Letter To His 10-Year-Old Daughter”](#)- Richard Dawkins

## LEARNING OUTCOMES

**Upon successful completion of Unit IV, the student will be able to:**

- Engage with relevant scholarly works on contemporary issues (L1)
- Able to analyze, describe, and debate the complexities of globalization(L3)
- Situate one’s own reading in terms of society, religion, caste, region, gender, and politics(L4)

## UNIT-IV:

### *Contemporary Issues*

1. “The Globalisation of Inequality”- P. Sainath
2. [“Words from an Open Mind to a Closed or Sealed One”](#)- Ramachandra Guha
3. [“The idea of India”](#) - Aruna Roy
4. “Why not a separate UN Charter on Casteism?”- K. Balagopal
5. “The root cause of corruption” -Tabish Khair

## LEARNING OUTCOMES

**Upon successful completion of Unit V, the student will be able to:**

- Use prewriting techniques to develop ideas in paragraphs and essays.(L2)
- Practice unity, coherence (including transitions), and appropriate writing style.(L2)
- Recognize and incorporate proper grammar and mechanics including parts of speech, verb tense, subject-verb agreement, word choice, spelling, commas, and other punctuation.(L1)
- Write a book/film review(L3)

## UNIT-V: Coursera Courses:

- *Advanced Grammar & Punctuation Project (UCI Division of Continuing Education) 20 hours*
- *Advanced Writing (UCI Division of Continuing Education) 26 hours*
- Book/Film Review

## **COURSE OUTCOMES**

**Upon successful completion of the course, the student will be able to:**

1. Recognize and incorporate proper grammar and other mechanics of language in one's communication acts.(L1, L3)
2. Demonstrate an understanding of the distinct literary characteristics of poetry, short story and essay as literary genres (L2)
3. Analyze and effectively communicate ideas related to the prescribed literary genres for their structure and meaning, using correct terminology. (L3,L4)
4. Write paragraphs, essays and reviews with the complexity considered appropriate for the undergraduate level (L3,L5)
5. Analyze, describe, and debate the complexities of globalization, situating own reading in terms of society, religion, caste, region, gender, and politics (L3, L4)

**BBA (MA) – II SEMESTER  
MANAGING FINANCE IN A DIGITAL WORLD**

**INTRODUCTION:**

This paper examines the roles that finance plays in organizations and it describes in detail the activities that finance professionals perform to fulfill these roles. And focuses on the technologies that define and drive the digital world in which finance operates. It provides awareness of the technologies used in organizations and deepens understanding of the impact of the technologies on what finance does. It draws on the issues raised in the previous section about the role of finance and the activities finance performs to fulfill these roles. Given that the digital world is underpinned by technology and the use of data, this section provides a foundation to the next section on data. Discusses about the major implications of using technology in organisations and the finance function — namely the collection and processing of information can be done more effectively by machines rather than by people. It asserts that the role of finance professionals should be to use data to create and preserve value for organisations. Five ways of using data are examined. The key competencies required to use data in these ways are also highlighted. The primary objective is to help finance professionals understand what they can do with data and how to build the skills needed to use data. It brings together the implications of the previous sections. It reveals how the finance function is structured and shaped. This structure and shape enables finance to perform its role in the organization and with other internal and external stakeholders. In this sense, it prepares candidates for the next section, which looks at how finance interacts with key internal stakeholders in operations, marketing and human resources. The finance function is not the only area of activity in organisations. Finance joins with others to create and preserve value for their organizations.

**Learning Objectives:**

- Explain the roles of the finance function in organisations and describe the structure and shape of the finance function
- Describe the activities that finance professionals perform to fulfill the roles.
- Outline and explain the technologies that affect business and finance and examine how the finance function uses digital technologies to fulfill its roles
- Explain the competencies required to use data to create and preserve value for organisations
- Describe how the finance function interacts with operations, sales, marketing, human resources and IT

**SYLLABUS:**

**UNIT-I Role of finance function-** The fast-changing and unpredictable contexts in which organisations operate- Enabling value creation through planning, forecasting and resource allocation - Shaping value creation through performance management and control - Narrating the value creation story through corporate reporting - The role of ethics in the role of the finance function - How data is collected, cleaned and connected by finance -Types of analysis to produce insights -How finance communicates to influence key stakeholders (audiences, frequency, format, etc.) -How finance uses resource allocation and performance management to enable organisations to achieve their objectives -Potential impact of technology.

**UNIT-II Technology in a digital world-** Characteristics and dynamics of the fourth industrial revolution -Cloud Computing-Big data Analytics-Process automation-Artificial intelligence-Data visualization - Block chain- Internet of things- Mobile-3-D printing- How finance uses technologies listed - Areas of finance susceptible to automation and why- New areas for finance to focus on- Digital mindsets for finance- Ethics of the use of technology

**UNIT-III Data and information in a digital world-** Using data for Decision-making-Understanding the Customer-Developing customer value proposition- Enhancing operational efficiency- Monetizing Data-Ethics of data usage - Assessment of data needs - Extraction, transformation and loading (ETL) systems - Business Intelligence (BI) systems- Big data analytics - Data visualization

**UNIT-IV Shape and structure of the finance function -** Structure of the finance function from the roles that generate information to the roles that turn information into insight and communicate insight to decision-makers Hierarchical shape of finance function - Shared services and outsourcing of finance operations-Retained finance-Automation and diamond shape of finance function -Finance operations to generate information and preliminary insight -FP&A, taxation, corporate reporting, decision support to produce insight - Business partnering to influence organization to make appropriate decisions - Leading the finance team to create the required impact for the organization

**UNIT-V Finance interacting with the organization -** Process management -Product and service management -Supply chain management Market segmentation -Big data analytics in marketing - Channel management -Sales forecasting and management Staff acquisition -Staff development - Performance management - Motivation and reward systems IT infrastructure - IT systems support - Costs and benefits of IT systems

**COURSE OUTCOMES:**

- Able to understand the technology landscape and its impact on organisations and the finance function.
- Examines the structure and shape of the finance function linked to the roles.
- Enables to know how the finance function interacts with the organisation to create and preserve value.
- Enables to understand the outline and the key technologies that define and drive the digital world

**TEXT BOOK:**

CIMA E1, - CIMA publishing

**REFERENCE BOOKS:**

1. Charles W. L. Hill, Irwin, *International Business*, 3rd Edition, New Delhi: McGraw Hill.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H Moffett, *International Business*, Cengage Learning.
3. Sundaram & Black, *International Business Environment, The Text and Cases*, New Delhi: Prentice Hall of India.

**JOURNALS:**

1. Financial Management, CIMA



2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) – II SEMESTER  
MANAGEMENT ACCOUNTING-II**

**INTRODUCTION:**

This subject is about understanding why costing is done and what it is used for. It introduces candidates to the basic building blocks of costing and how to apply them in the costing methods and techniques organisations use. In a fast-changing digital world this understanding is critical and can enable candidates to develop their own ways of calculating costs when existing methods are no longer appropriate. Digital costing is introduced in this section. Taken together, budgeting and budgetary control is one way the finance function enables and shapes how organisations create and preserve value. This section examines the various reasons organisations prepare and use budgets, how the budgets are prepared, the types and sources of data, the technologies used to improve the quality of budgets, how budgets are implemented and the impact on the people who work with the organization. Organisations cannot foresee every opportunity that might arise during their operations, so they need mechanisms by which to identify and take advantage of these opportunities as they arise. The primary objective of this section is to guide candidates in how to do this in the short term through effective decision-making. The finance function supports such decisions (e.g., pricing and product choice) using techniques such as relevant revenue and cost analysis and break-even analysis. Candidates are introduced to these techniques and the concepts that underpin the techniques. They are expected to be able to apply the techniques to support short-term decision-making. Budgets and decisions focus on the future. This introduces uncertainties and risks that need to be identified, assessed and managed. The aim of this section is to help candidates identify, assess and manage the risks and uncertainties associated with the short term.

**Learning Objectives:**

- Distinguish between the different rationales for costing and application of costing concepts to organizations.
- Apply costing methods to determine the costs for different purposes
- Explain the underlying concepts used for short-term decision-making
- Describe the main types of short-term decisions made by organisations
- Apply appropriate techniques to support short-term decisions and apply the main costing concepts to organisations and cost objects

**SYLLABUS:**

**UNIT-I Cost accounting for decision and Control**-Inventory valuation -Profit reporting - Cost management and transformation - Decision-making - Cost elements -Costs structure -Cost behaviour -Cost drivers- Costing applied to different types of organisations - Costing applied to digital cost objects

**UNIT-II Cost classification** - Trace, classify and allocate costs - Marginal costing -Absorption costing - Price and rate variances - Usage and efficiency variances-Interpretation of variances

- Product and service costing using ABC - Advantages of ABC over other costing systems - Features of digital costing

**UNIT-III Budgeting and budgetary control** – Planning-Communication -Coordination - Motivation -Control - Time series and trend analysis to forecast sales volumes -Components of master budgets and their interaction with each other -Limiting factors -Stress testing budgets -Big data analytics and budgets- Alternative approaches to budgeting - Feedback and feedforward control -Flexed budgets -Target setting and motivation - Controllable and uncontrollable outcomes-Dysfunctional behaviours in budgeting - Ethical considerations in budgeting

**UNIT-IV Short-term commercial decision-making** - Marginal and full cost recovery for pricing decisions - Differences in pricing and revenue maximisation for the short term and long term - Product mix - Implications of commercial decision-making in the short term - Relevant revenues- Relevant costs - Difference with profit reporting - Make or buy decisions - Discontinuation decisions - Multi-product break-even analysis -Use of data and technology to analyse product mix decisions - Ethical considerations in short-term decision-making

**UNIT-V Risk and uncertainty in the short term** - Stress testing -Sensitivity and what-if analysis - Probability distributions - Decision trees

#### **Course Outcomes**

- Able to understand the importance of costing to support the budgets and decision-making.
- Understanding of risk and uncertainty in the short term to improve the quality of budgets and short-term decisions.
- Understanding of risk and uncertainty in the short term to improve the quality of budgets and short-term decisions.
- Understands how Short-term decisions helps to exploit new opportunities to create or preserve value

#### **TEXT BOOK**

CIMA P1, Management Accounting, Study Text - CIMA publishing

#### **REFERENCE BOOKS**

1. Charles W. L. Hill, Irwin, *International Business*, 3rd Edition, New Delhi : McGraw Hill.
2. Michael R. Czinkota, Iikka A. Ronkainen & Michael H Moffett, *International Business*, Cengage Learning.
3. Sundaram & Black, *International Business Environment, The Text and Cases*, New Delhi : Prentice Hall of India.

#### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) – II SEMESTER FINANCIAL REPORTING**

### **INTRDUCTION:**

The preparation of financial statements is regulated by laws, standards, and generally accepted accounting principles and by codes. The regulations ensure that financial statements of different entities are comparable and that they present a reasonably accurate picture of the performance, position and prospects of the organization to their users. It covers who the regulators are, what they do and why and how the regulations are applied. The objective is to provide candidates with a strong foundation for preparing and interpreting financial statements. One of the roles of finance is to narrate how organisations create and preserve value. The financial statements are the means by which narration is done to particular audiences. This section enables candidates to prepare basic financial statements using financial reporting standards. It covers the main elements of the financial statements, what they intend to convey, the key financial reporting standards and how they are applied to prepare financial statements. One of the implications of value creation is how that value is distributed to different stakeholders. Taxation is part of this distribution. This section helps candidates distinguish between types of taxes and to calculate corporate taxes. In a digital world where revenue is earned through online trading that spans national boundaries, candidates are introduced to the issues relating to taxation across international borders and the ethics of taxation. Cash is the life blood of any organization so ability to provide cash, at the appropriate cost when it is needed is one of the key contributions that finance makes to organisations. It fulfils finance's role of enabling organisations to create and preserve value. This section provides candidates with the tools to ensure that the organization has enough cash to ensure its continuing operations.

### **Course Objectives**

- Identify regulators and describe their role and apply corporate governance principles to financial reporting
- Identify the main elements of financial statements and explain specific financial reporting standards
- Calculation of tax for corporate and explain some relevant issues that affect taxation
- Distinguish between the types and sources of short-term finance
- Explain and calculate operating and cash cycles and application of different techniques used to manage working capital

### **SYLLABUS:**

**UNIT-I Regulatory environment of financial reporting** - National regulators - IFRS foundation -IASB- International Organisation for Securities Commissions (IOSCO)- Standard setting process -Differences between rules-based and principles-based regulations -Others such as International Integrated Reporting Council (IIRC) - Need and scope for corporate governance regulations -Different approaches to corporate governance regulations

**UNIT-II Financial statements** - Objectives and overall purpose of financial reporting - Qualitative characteristics of financial information - Reporting entity and its boundaries - Recognition (and derecognition) - Measurement bases - Presentation and disclosure - Concept of capital maintenance - IAS 16 — Property, Plant & Equipment - IFRS 5 — Non-current Assets Held for Sale or Discontinued Operations - IFRS 16 — Leases

**UNIT-III** - IAS 36 — Impairment of Assets - IAS 2 — Inventories - IAS 10 — Events after the Reporting Period - IAS 1 — Presentation of Financial Statements - IAS 7 — Statement of Cash Flows

**UNIT-IV Principles of taxation** - Features of direct and indirect taxes - Features of corporate and personal taxes - Exempt income - Income taxed under different rules - Allowable expenditure - Capital allowances - Reliefs -Tax on sale of asset - Corporate residence -Types of overseas operations (e.g., subsidiary or branch) - Double taxation - Transfer pricing - Tax avoidance - Tax evasion

**UNIT-V Managing cash and working capital** - Trade payables -Overdrafts -Short-term loans - Debt factoring -Trade Terms-Trade partners - Banks - Inventory days -Trade receivable days -Trade payable days - Receivables management -Payables management -Inventory management -Risk of overtrading - Short-term cash flow forecasting - Investing short-term cash

## **COURSE OUTCOMES**

- Understands the application of financial reporting standards to prepare basic financial statements
- Calculate taxation and explain its affects and how it is affected by the organisation's performance.
- Use of financial statements to gain understanding of short-term financing to improve the ability of the organization to create and preserve value.

## **TEXT BOOK**

1. *CIMA F1 Financial Reporting and Taxation Study Text* - CIMA publishing
- 2.

## **REFERENCES**

1. *Fact or fiction?* The independent business partner Thomas L. Wheelen and J. David
2. Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi:, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK: Cengage Learning

## **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) – II SEMESTER  
EXCEL**

**INTRODUCTION**

Excel is an electronic spreadsheet program that is used for storing, organizing and manipulating data. It is usually used in performing a large variety of computations on the data and thus helping the companies to maximise the value of their data. With features provided by Excel, many business firms see it as a vital tool for administration and effective running of a business.

**OBJECTIVES**

The objectives of this course are:

1. To acquaint the students with Excel
2. To provide hands on experience with Excel skills related to business modeling.

**COURSE SYLLABUS**

**UNIT-I: Excel Range and Formulas** -Range – Naming range, Building basic formulas, Creating advanced formulas, Using range names in formulas, Troubleshooting formulas

**UNIT-II: Functions:** Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Database Functions.

**UNIT-III: Pivot Tables and Charts:** Creating PivotTables, manipulating PivotTable, Changing calculated value fields, PivotTable Styles, Grouping, sorting and filtering PivotTables, Working with Pivot Charts

**UNIT- IV: What – IF Analysis:** Using Data Tables, Using Scenario Manager, Using Goal Seek

**UNIT-V: Solver and Building Financial Formulas:** Using Solver, building loan formulas, Building Investment Formulas, Building Discount Formulas

**TEXT BOOK**

1. Paul Mcfedries (2013), Excel 2013 Formulas and Functions, New Delhi: Pearson Education.

**COURSE OUTCOMES:**

On completion of this course, students should be able to:

1. Understand the concept of range and use it in building excel formulas
2. Understand the usage of different functions in MS Excel
3. Perform multidimensional and what-if analysis using MS Excel
4. Solve basic optimization problems with solver add-in

**REFERENCE BOOKS**

1. Guy Hart Davis (2010), How to do everything with Microsoft Office Excel, New Delhi: Tata McGraw Hill.
2. Kathleen Stewart (2010), Microsoft Excel: A Professional Approach, New Delhi: Tata McGraw Hill.
3. Bill Jelen (2013), Excel 2013 PivotTable Data Crunching, New Delhi: Pearson Education.
4. Frey Curtis (2010), Microsoft Excel 2007 Plain & Simple, New Delhi: Prentice Hall of India.

## **JOURNALS**

1. Information Technology, New Delhi,
2. Data Quest, New Delhi
3. Computers Today, New Delhi

## **BBA (MA) – II SEMESTER OPERATIONAL CASE STUDY ANALYSIS**

### **Introduction:**

The Operational level focuses on short term decision making. Students will be able to work with others in your organisation and use appropriate data and technology to translate medium term decisions into short term actionable plans.

- The Operational case study exams are used to test a variety of skills including research and analysis, persuasion and communication and how to present information.
- The format is designed to assess student's ability to apply the theory that you learnt during your objective test exams in a realistic scenario. There are no calculations required in case study exams, however, you will be expected to analyze and comment on financial data.

### **Managing finance in a digital world:**

- The central role that finance plays in an organisation, and how and why technologies used impact the finance function.
- How to use and examine data collected and processed by machines to create and preserve value for organisations.
- How the finance function is structured and shaped, and how it interacts with other parts of the organisation to achieve the objectives of the whole organisation.

### **Management Accounting-II:**

- Why costing is done and what it is used for, including appropriate costing methods and techniques and where digital costing might be used.
- How budgets are prepared and implemented across the organisation, the impact these have, and how techniques are applied to ensure sound short term decision making, against a backdrop of risk and uncertainty, by using appropriate risk management tools.

### **Financial Reporting:**

- Who the regulators are, what they do and why and how regulations are applied.
- How to prepare basic financial statements using financial reporting standards.
- How to distinguish between types of taxes, calculate corporation taxes and issues affecting taxation.
- What tools are used to ensure that the organisation has enough cash to ensure its continuing operations?

### **Syllabus:**

**Managing finance in a digital World**-Role of the finance function-Technology in a digital world-Data and information in a digital world-Shape and structure of the finance function-Finance interacting with the organisation

**Management Accounting-II**-Cost Accounting for decision and control- Budgeting and budgetary control- Short term commercial decision making- Risk and uncertainty in the short term

**Financial Reporting**-Regulatory environment of financial reporting- Financial statements-Principles of taxation- Managing cash and working capital



**BBA (MA) – II SEMESTER**  
**Venture Discovery Centre**

<b>Course Code:</b> VDC111	<b>Course Title:</b> Venture Discovery	
<b>Semester:</b> II	<b>Course Type:</b> Internal	<b>Credits:</b> 2
<b>Program</b> BBA		
<b>Course Leader:</b> Venture Discovery Centre		

**Course description and learning outcomes**

India as part of its Make in India initiative has been focusing on creating incubation centers within educational institutions, with an aim to generate successful start-ups. These start-ups will become employment creators than employment seekers, which is the need of the hour for our country.

This common course for all the disciplines is a foundation on venture development. It is an experiential course that lets students venture and find out what is a business, financial and operating models of a business are. How to design and prototype a solution that meets their customers' needs and generate revenue for the business.

**COURSE OBJECTIVES**

- Discover who you are – Values, Skills, and Contribution to Society.
- Gain experience in actually going through the innovation process.
- Conduct field research to test or validate innovation concepts with target customers.
- Understand innovation outcomes: issues around business models, financing for start-ups, intellectual property, technology licensing, corporate ventures, and product line or service extensions.

On successful completion of this course, students will be able to:

	<b>Learning Outcome</b>	<b>Assessment</b>
1	Understand conceptual framework of the foundation of a venture	A1, A2
2	Understand the concept of purpose, mission and value-add service offered by a venture	A3
3	Analyze design and positioning of the product	A3
4	Demonstrate prototyping	A3
5	Analyze business, revenue and operating models	A3

**Course outline and indicative content**

**Unit I (6 sessions)**

**Personal Values:** Defining your personal values, Excite & Excel, Build a Team, Define purpose for a venture. Four stages: Personal Discovery, Solution Discovery, Business Model Discovery, Discovery Integration.

**Unit II (6 sessions)**

**Solution Discovery:** Craft and mission statement, Experience design, Gaining user insight, Concept design and positioning, Product line strategy, Ideation & Impact.

**Unit III (6 sessions)**

**Business Model Discovery:** Prototyping solutions, Reality Checks, understand your industry, Types of business models, Define Revenue Models, Define Operating Models

**Unit IV (6 sessions)**

**Discovery Integration:** Illustrate business models, validate business models, Define company impact

**Unit V (6 sessions)**

**Tell a Story:** Can you make money, Tell your venture story.

**Assessment methods**

Task	Task type	Task mode	Weightage (%)
A1. Assignments	Individual	Report/Presentation	20
A2. Case / Project/Assignment	Groups* or Individual	Presentations/Report/Assignment	40
A3. Project	Individual/Group	Report/Pitch	40

**Transferrable and Employability Skills**

	Outcomes	Assessment
1	Know how to use online learning resources: G-Learn, online journals, etc.	A1 & A2
2	Communicate effectively using a range of media	A1 & A2
3	Apply teamwork and leadership skills	A2
4	Find, evaluate, synthesize & use information	A1 & A2
5	Analyze real world situation critically	A3
6	Reflect on their own professional development	A3
7	Demonstrate professionalism & ethical awareness	A2
8	Apply multidisciplinary approach to the context	A2

**Learning and teaching activities**

Mixed pedagogy approach is adopted throughout the course. Classroom based face to face teaching, directed study, independent study via G-Learn, case studies, projects and practical activities (individual & group)

**Teaching and learning resources**

Soft copies of teaching notes/cases etc. will be uploaded onto the G-learn. Wherever necessary, printouts, handouts etc. will be distributed in the class. Prescribed text book will be provided to all. However, you should not limit yourself to this book and should explore other sources on your own. You need to read different books and journal papers to master certain relevant concepts to analyze cases and evaluate projects. Some of these reference books given below will be available in our library.

**Prescribed Modules:**

Access to NU-IDEA online modules will be provided.

**Referential text books and journal papers:**

Personal Discovery Through Entrepreneurship, Marc H. Meyer and Chaewon Lee, The Institute of Enterprise Growth, LLC Boston, MA.

**Suggested journals:**

Vikalpa, Indian Institute of Management, Ahmedabad  
Journal of General Management, Mercury House Business Publications, Limited  
Harvard Business Review, Harvard Business School Publishing Co. USA

**SEMESTER – III**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBH 223	Core Skill Based	Advanced Excel	1	2	3	100	-	100	2
3	MBH 213	Core	Managing Performance-I	3	-	3	40	60	100	3
4	MBH 215	Core	Advanced Financial Reporting-I	6	-	6	40	60	100	6
5	MBH 217	Core	Advanced Management Accounting-I	6	-	6	40	60	100	6
6	MBH 219	Foundation Compulsory	Income Tax Law and Practice	4	-	4	40	60	100	4
7	MBH 207	Core Skill Based	Practice School Report	-	-	-	50	-	50	2
8	MBH291	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>23</b>	<b>2</b>	<b>25</b>				<b>27</b>

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	-	2	2	50	-	50	1
2	MBG350	Foundation Elective Value Based	Soft Skills	2	-	2	50	-	50	1

**BBA (MA) – III SEMESTER**  
**MBG 201: INDIAN HERITAGE AND CULTURE**

## **INTRODUCTION**

In a broad sense culture means anything physical or non-physical which we produce and cultivate. Heritage is something, which we receive from our ancestors. Culture is a product of great forces. This is the peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

## **OBJECTIVES**

The objectives of this course are:

- To enable the students to have an insight into and understanding of the great heritage and culture of India.
- To sensitize them towards preservation and progression of the same.

## **COURSE SYLLABUS**

**UNIT-I:** Fundamental Unity of India-Harappan and Vedic Culture- Evolution of Caste System- Political unification of India under Mauryas and Guptas - Cultural achievements. Cultural conditions under the Satavahanas. Contribution of Pallavas and Cholas to art and letters.

**UNIT-II:** Influence of Islam on Indian Culture- The Sufi, Bhakti and Vishnavite Movements. Cultural achievements of Vijayanagar rulers. Contribution of Shershah and Akbar to the evolution of administrative system in India-Cultural Developments under Mughals.

**UNIT-III:** Western Impact on India- Introduction of Western Education- Social and Cultural awakening and Social reform movements- Raja Ram Mohan Roy- Dayanand Saraswati Theosophical Society- Ramakrishna Paramhansa and Vivekananda – Ishwarchander Vidyasagar and Veeresalingam. Rise of Indian Nationalism- Mahatma Gandhi- Non-violence and satyagraha.

**UNIT-IV:** Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, Artha Sastra, Culture in Ramayana and Mahabharata.

**UNIT-V:** The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

## **COURSE OUTCOMES:**

On completion of this course, students should be able to:

1. Equip themselves with knowledge about the heritage and culture of India
2. Apply the same to the managerial sphere.

## **TEXT BOOK**

Madanlal Malpani & Shamsunder Malpani (2009), *Indian Heritage and Culture*, New Delhi: Kalyani Publishers.

**JOURNALS**

1. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.
2. International Journal of Cross Culture Management, Sage Publication, New Delhi.

## BBA (MA) III SEMESTER

### MBH 223: ADVANCED EXCEL

#### INTRODUCTION:

Every financial analyst spends more time in Excel as Excel provides lot of functions and features to carry out financial tasks in Excel.

#### COURSE OBJECTIVES:

To understand the features in Excel that helps in financial analysis

To gain hands on experience in advanced excel

#### SYLLABUS:

**Unit – I: Preparation of Excel Sheet:** Balance Sheet, Profit and Loss Statement, Cash Flow Statement, Budget preparation, Calculate Expected Values, Calculate Weighted Grades, Calculate Budget Income statement, Variable Tax or Commission Calculation

**Unit – II: Financial Functions - I:** Future Value (FV), FVSCHEDULE, Present Value (PV), Net Present Value (NPV), PMT, PPMT, Internal Rate of Return (IRR)

**Unit – III: Financial Functions - II:** Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL, SLN, DB

**Unit – IV: Analysis Tool pack Finance Add-in:** ACCRINT, ACCRINTM, CUMIPMT, CUMPRINC, DISC, EFFECT, INTRATE, NOMINAL, XIRR, XNPV, YIELD

**Unit – V: Accounting and Financial Calculations:** Compound Interest, Depreciation, Amortization, Financial Analysis – Present Value of Single CashFlow, Present Value of an Annuity, Present Value of a Perpetuity, Future Value of a Single Cash Flow with constant interest rate, Future Value of a Single Cash Flow with a Variable Interest Rate, Future Value of an Annuity, Analysis of Single Cash Flow, Analysis of an Annuity

#### COURSE OUTCOMES:

1. To prepare balance sheet in excel
2. To work with different financial functions
3. To work with analysis toolpack with finance add =-in
4. To perform accounting calculations in excel
5. To perform finance calculations in excel

#### TEXT BOOK

1. Melton, B. (2014), *Microsoft Office Professional 2013: Step by Step*, New Delhi: Prentice Hall of India.

#### REFERENCE BOOKS

6. Paul McFedries (2013), *Excel 2013 Formulas and Functions*, New Delhi: Pearson Education.
7. Guy Hart Davis (2010), *How to do everything with Microsoft Office Excel*, New Delhi: Tata McGraw Hill.
8. Kathleen Stewart (2010), *Microsoft Excel: A Professional Approach*, New Delhi:

Tata McGraw Hill.

9. Bill Jelen (2013), *Excel 2013 PivotTable Data Crunching*, New Delhi: Pearson Education.
10. Frey Curtis (2010), *Microsoft Excel 2007 Plain & Simple*, New Delhi: Prentice Hall of India.

**JOURNALS**

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. Information Technology

**BBA (MA) – III SEMESTER  
MANAGING PERFORMANCE-I**

**INTRODUCTION:**

The digital world is characterized by disruptions to business models by new entrants and incumbents who seek superior performance and competitive advantage. This section covers the fundamentals of business models and how new business and operating models can be developed to improve the performance of organizations. Human capital is one of the key intangible assets of organizations in an age where intangible assets are the dominant means by which organizations create and preserve value.

**COURSE OBJECTIVES:**

- Explain the ecosystems of organizations
- Explain the elements of business models
- Analyse new business models in digital ecosystems

**Managing Performance I**

**UNIT-I Ecosystems of Organization** - Definition of ecosystems - Participants and roles- Interactions and dynamics - Rules and governance -Technology - Risks and opportunities.

**UNIT II Elements of Business Models** - Stakeholders and relevant value -Stakeholder analysis -Resources, process, activities and people in creating value – Products, services, customer segments, channels and platforms to deliver value - Distribution of value to key stakeholders.

**UNIT III Business Models in Digital Ecosystems** – Disruption - Ways to build disruptive and resilient business models - Creating digital operating models - Types of digital operating models.

**UNIT IV Different Types of Leadership** - Power, authority, delegation and empowerment - Contingent and situational leadership -Transactional and transformational leadership - Leadership of virtual teams -Leadership and ethics.

**UNIT V Individual and Team Performance** - Target setting and employee Alignment- Employee empowerment and engagement -Performance reporting and review - Rewards and sanctions in managing performance-Different approaches to coaching and mentoring to improve performance -Diversity and equity practices -Health and safety- Organizational culture.

**COURSE OUTCOMES:**

- On completion, candidates should be able to use data and relevant technology to: manage organizational and individual performance;
- translate long-term decisions into medium-term plans; allocate resources to implement decisions; monitor and report implementation of decisions;



## **TEXT BOOK**

*CIMA E2 Project and Relationship Management Study Text* - CIMA publishing

## **REFERENCES**

1. *Fact or fiction?* The independent business partner Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi., Pearson.
2. Barry J. Witcher & Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK: Cengage Learning

## **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) - III SEMESTER  
ADVANCED FINANCIAL REPORTING - I**

**INTRODUCTION:**

This subject aims to understand selected strategic (capital investment) projects to be implemented, funds must be sourced at the right cost and at the right time. This is a key role of the finance function and shows how it enables the organization to create value. It looks at the sources and types of funds and how much they cost. The finance function is responsible for narrating how organizations create and preserve value. Different types of narratives are used for different audiences. Financial reporting is used for external stakeholders. This section examines the building blocks for constructing the narratives in the financial statements. It covers the key financial reporting standards on which the financial statements will be based. Organizations sometimes acquire or merge with other organizations to improve their strategic performance, position and prospects. The performance and position of combined operations are reported through group accounts. And also covers the application of the relevant financial reporting standards to prepare group accounts. The topics covered are those that are essential to conducting conversations with different parts of the business about the performance of the group and its component parts. In a multi-stakeholder world, there has been a call for broader forms of reporting to cover wider audiences and issues of concern to them. The International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC) is one of the most influential frameworks that seek to fulfill this role. It introduces candidates to the Framework and its components. The analyses of financial statements enable organizations to explain their performance and to compare their performance and prospects over time and against others. It can show how vulnerable they and their business models are to disruption. This section shows how these analyses are conducted and their limitations.

**COURSE OBJECTIVES**

- Compare and contrast types and sources of long-term funds and calculation of cost of long-term funds
- Explain relevant financial reporting standards for revenue, leases, financial instruments, intangible assets and provisions
- Explain relevant financial reporting standards for group accounts and prepare group accounts based on IFRS
- Discuss additional disclosure issues related to the group accounts
- Discuss the limitations of the tools used for interpreting financial statements
- Discuss the International <IR> Framework activities and Explain the Six Capitals of Integrated Reporting

**SYLLABUS:**

**Advanced Corporate Reporting I**

**UNIT-I Sources of Funds** - Characteristics of different types of shares and long-term debts - Ordinary and preference shares- Bonds and other types of long-term debt -Operations of stock and bond markets -Issuance of shares and bonds -Role of advisors.

**UNIT-II Cost of long-term Funds** - Cost of equity using dividend valuation model (with or without growth in dividends)-Post-tax cost of bank borrowing -Yield to maturity of bonds and post-tax cost of Bonds-Post-tax costs of convertible bonds up to and including conversion

**UNIT-III Financial Reporting Standards-** IFRS 15 — Revenue from Contracts with Customers - IFRS 16 — Leases - IAS 37 — Provisions, Contingent Liabilities and Contingent Assets -IFRS 9 — Financial Instruments -IAS 32 — Financial Instruments: Presentation,

**UNIT IV Financial Reporting Standards (contd.)** - IAS 38 — Intangible Assets -IAS 12 — Income Taxes - IAS 21 — Effect of Changes in on Foreign Exchange Rates - IAS 24 — Related Party Disclosures - IAS 33 — Earnings Per Share.

**UNIT V Financial Reporting Standards relating to Group Accounts** - IAS 1 — Presentation of Financial Statements -IAS 27 — Separate Financial Statements -IAS 28 — Investment in Associates and Joint Ventures -IFRS 3 — Business Combinations-IFRS 5 — Non-current Assets Held for Sale or Discontinued Operations-IFRS 10 — Consolidated Financial Statements - IFRS 11 — Joint Arrangements.

### **COURSE OUTCOMES**

- Analyse financial statements of organizations
- Recommend actions based on insights from the interpretation of financial statements
- Financial reporting standards for preparing group accounts
- Prepare group accounts for stakeholders and Integrated reporting in a multi-stakeholder world

### **TEXT BOOK**

*CIMA F2 Advanced Financial Reporting Study Text* - CIMA publishing

### **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) - III SEMESTER**  
**ADVANCED MANAGEMENT ACCOUNTING-I**

Cost management and transformation are priorities for organizations facing intense competition. This section examines how to use cost management, quality and process management, and value management to transform the cost structures and drivers to provide organizations with cost advantage. Organizations have to allocate resources and key strategic initiatives to ensure that their strategies are properly implemented. Capital investment decision-making is the primary means by which such resources are allocated between competing needs. This section covers the criteria, process and techniques that are used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects.

**COURSE OBJECTIVES**

- Apply cost management and cost transformation methodology to manage costs and improve profitability
- Apply value management techniques to manage costs and improve value creation
- Explain the steps and pertinent issues in the decision-making process.
- Apply investment appraisal techniques to evaluate different projects
- Discuss various approaches to the performance and control of organizations
- Analyse risk and uncertainty associated with medium-term decision-making and analyze types of risk in the medium term
- Explain the behavioural and transfer pricing issues related to the management of responsibility centres.

**SYLLABUS:**

**Advanced Management Accounting I**

**UNIT-I Cost Management** - Engendering a cost-conscious culture -Logic of ABC as the foundation or managing costs-ABM to transform efficiency of repetitive overhead activities-ABM to analyze and improve customer profitability - ABM to analyze and improve channel performance

**UNIT II Quality Management** - Impact of JIT and quality management on efficiency, inventory and costs-• Benefits of JIT and TQM- Kaizen, continuous improvement and cost of quality reporting -Elimination of non-value adding activities and the reduction of costs using process re-engineering.

**UNIT III Techniques to manage costs and improve value creation** - Determination of target costs from target prices - Components of the value Chain-Profitability along the value chain - Life cycle costing and its implication for market strategies.

**UNIT-IV Capital investment decision-making** - Incremental cash Flows-Tax, inflation and other factors -Perpetuities -Qualitative issues-Sources and integrity of data-Role of business intelligence systems - Origination of proposals, creation of capital budgets, go/no go decisions -Time value of money - Comparing annuities -Profitability index for capital rationing-Decision to make follow-on investment, abandon or wait (capex as real options) –

**UNIT-V Investment Appraisal Techniques** - Pay Back Period, Accounting Rate of Return, Net Present Value and Internal Rate of Return; Process and calculation - Strengths and Weaknesses-Appropriate usage -Use in prioritization of mutually exclusive projects.

**COURSE OUTCOMES:**

- Able to understand the business model as a framework to understand and manage how to create value.
- Managing people performance to implement organizational goals
- Implementing organizational goals through project management
- Analyse the performance of responsibility centres and preparation of reports

**BBA (MA) - III SEMESTER  
INCOME TAX LAW AND PRACTICE**

**INTRODUCTION**

The subject of Tax Laws is inherently complicated and is subjected to constant refinement through new primary legislations, rules and regulations made thereunder and court decisions on specific legal issues. It therefore becomes necessary for every student to constantly update himself/herself with the various changes made as well as judicial pronouncements rendered from time to time

**COURSE OBJECTIVES**

The objectives of this course are:

1. To enable the students to understand the Indian Income Tax
2. To enable them to grasp the practice of Indian Income Tax Act.

**COURSE SYLLABUS**

UNIT-I: Income Tax, Act, 1961, Basic Concepts, Incidence of Tax, Residential Status, Incomes Exempted for Tax.

UNIT-II: Computation of Income from Salaries and House Property, Computation of Allowance & Perquisites, Computation of Gross Salary , Calculation of Tax Rebate , Computation of Income from House Property , Allowable Deductions.

UNIT-III: Computation Income from, Profits or Gains from Business or Profession, Allowable Deductions.

UNIT-IV: Computation of Income from Capital Gains and Other Sources, Allowable Exemptions, Computation of Income from Other Sources, Allowable Exemptions.

UNIT-V: Computation of Total Income, Deductions from Gross Total Income, Set off and Carry forward of Losses, Assessment of Individuals, Computation of Tax Liability, Income Tax Authorities.

**COURSE OUTCOMES**

On completion of this course, students should be able to:

1. Understand the concepts of Indian Income Tax.
2. Compute income tax from various sources.

**TEXT BOOK**

1. Gaur and Narang (Latest Edition), *Income Tax Law and Practice*, New Delhi: Kalyani Publishers.

**REFERENCE BOOKS**

1. Dinkar Pagare (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Sultan Chand and Sons.
2. Gaur and Narang (Latest Edition), *Law and Practice of Income Tax*, New Delhi: Kalyani Publishers.
3. H.C. Mehrotha (Latest Edition), *Income Tax Law and Accounts*, Agra Sahitya Bhavan..
4. V.K. Singhaniya (Latest Edition), *Students Guide to Income Tax*, New Delhi: Tax Man Series.

#### **JOURNALS**

1. Economic and Political Weekly, Mumbai.
2. GITAM Journal of Management , Visakhapatnam.
3. Taxmann Journal

**SEMESTER – IV**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG202	Foundation Compulsory	Environmental Science	3	-	3	40	60	100	3
2	MBH 214	Core	Managing Performance-II	3	-	3	40	60	100	3
3	MBH 216	Core Skill Based	Advanced Financial Reporting-II	5	-	5	40	60	100	5
4	MBH 218	Core	Advanced Management Accounting-II	6	-	6	40	60	100	6
5	MBH 226	Core	Management Case Study Analysis	4	-	4	100	-	100	4
6	MMA 202	Core	Goods & Services Tax (GST)	3	-	3	40	60	100	3
7	MBH292	Core Skill Based	Semester End Viva -Voce						50	1
	<b>Total</b>			<b>24</b>		<b>24</b>				<b>25</b>

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG348	Foundation Elective Skill Based	Public Speaking	2	-	2	50	-	50	1



**BBA (MA) – IV SEMESTER**  
**MBG202: ENVIRONMENTAL SCIENCE**

## **INTRODUCTION**

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forests, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

## **COURSE OBJECTIVES**

The objectives of this course are:

1. To sensitize students to environmental issues
2. To mobilize them to adopt environment conservation strategies as management professionals.

## **COURSE SYLLABUS**

### **UNIT-I:**

#### **Multidisciplinary Nature of Environmental Studies**

Definition, Scope and importance, need for public awareness

### **UNIT-II:**

#### **Natural Resources** and associated problems

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources

Equitable use of resources for sustainable lifestyles

### **UNIT-III:**

**Ecosystems:** Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following ecosystems :-

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.

Environmental ethics: Issues and possible solutions Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness

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

**Biodiversity and Its Conservation:** Introduction – Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

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

**Environmental Pollution:** Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes Role of an individual in prevention of pollution

Pollution case studies Disaster management: floods, earthquake, cyclone and landslides. Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights, Value Education, Women and Child Welfare, Role of Information Technology in Environment and human health.

#### **FIELD WORK**

1. Visit to a local area to document environmental assets  
river/forest/grassland/hill/mountain
2. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
3. Study of common plants, insects, birds.
4. Study of simple ecosystems-pond, river, hill slopes, etc.

#### **COURSE OUTCOMES:**

On completion of this course, students should be able to:

1. Create environmental consciousness among students
2. Identify potential environmental hazards and to provide management solutions to such problems

## **TEXT BOOK**

Erach Bharucha (2013), *Textbook of Environmental Studies for Undergraduate Courses* Second Edition, Hyderabad: Universities Press.

## **REFERENCE BOOKS**

1. Townsend C.R., Begon, M & Harper J.L (2008), *Essentials of Ecology* Third Edition, United Kingdom, Oxford: Blackwell
- 2.
- 3.
- 4.
5. I Publishing.
6. Jadhav H.V & Bhosale V.M (2006), *Environmental Protection & Laws*, Mumbai: Himalaya Publishing House.

## **JOURNALS**

1. GITAM Journal of Management, GITAM University, Visakhapatnam
2. The ICFAI Journal of environmental economics
3. The ICFAI Journal of Environmental Law
4. Indian Journal of Environmental Protection
5. Journal of Environmental Research and Development
6. Down to Earth magazine, Society for Environmental Communications, New Delhi

## **BBA (MA) IV SEMESTER**

### **MBH 214: MANAGING PERFORMANCE –II**

#### **Introduction:**

Leadership is a crucial means for managing individual performance and the relationships between people. This section examines how different styles of leadership can be used to improve the performance of individuals so they can achieve organizational goals. Projects have become pervasive means by which organizations execute their strategies. This section shows candidates how to use project management concepts and techniques to implement strategies effectively and efficiently. It is linked to capital investment decision-making

#### **COURSE OBJECTIVES**

1. Explains the importance leadership and different styles of leadership used to improve the performance
2. Explains tools and techniques used in project evaluation

#### **Syllabus**

##### **Managing Performance II**

**UNIT I Managing Relationships** - Characteristics of high-performing teams -Motivating team members -Communication Process-Digital tools for communication -Negotiation process -Strategies for negotiation-Sources and types of conflicts -Strategies for managing conflicts.

**UNIT II Concepts and Phases of Projects** - Overall project objectives -Objectives relating to time, cost and quality -Purpose and activities associated with key stages of the project life cycle.

**UNIT III Tools and Techniques of Project Management** - Work streams -Work breakdown schedule, Gantt charts, network analysis -PERT charts.

**UNIT IV Tools and Techniques of Project Management (Contd.)** - Sources and types of project risks -Scenario planning -Managing project risks - Project management software.

**UNIT V Project Leadership** - Project structures and their impact on project performance-Role of project manager -Role of key members of project team - Life cycle of project teams - Managing key stakeholders of projects- Leading and motivating project team.

#### **COURSE OUTCOMES**

- Provide feedback up and down the organization;
- Prepare and interpret financial statements to show the performance, position and prospects of their organizations.
- Understand to apply project evaluation techniques.

#### **TEXT BOOK**

1. *CIMA E2 Project and Relationship Management Study Text* - CIMA publishing

#### **REFERENCES**

1. *Fact or fiction?* The independent business partner
2. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi:, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

## **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) IV SEMESTER**

### **ADVANCED FINANCIAL REPORTING – II**

#### **Introduction:**

The performance and position of combined operations are reported through group accounts. And also covers the application of the relevant financial reporting standards to prepare group accounts. The topics covered are those that are essential to conducting conversations with different parts of the business about the performance of the group and its component parts. In a multi-stakeholder world, there has been a call for broader forms of reporting to cover wider audiences and issues of concern to them. The International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC) is one of the most influential frameworks that seek to fulfill this role. It introduces candidates to the Framework and its components. The analyses of financial statements enable organizations to explain their performance and to compare their performance and prospects over time and against others. It can show how vulnerable they and their business models are to disruption.

#### **COURSE OBJECTIVES**

- Discuss additional disclosure issues related to the group accounts
- Discuss the limitations of the tools used for interpreting financial statements
- Discuss the International <IR> Framework activities and Explain the Six Capitals of Integrated Reporting

#### **Syllabus**

##### **Advanced Financial Reporting II**

**UNIT-I Group accounts** – Consolidated Statement of Financial Position and Consolidated Statement of Comprehensive Income.

**UNIT II Group Accounts (Contd.)** - Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows.

**UNIT-III Integrated Reporting** - Context of integrated reporting -• International Integrated Reporting Council -Integrated thinking -International Integrated Reporting Framework- Benefits and limitations of the Frame Work. Definition of the six Capitals-Measurement and disclosure issues relating to the six capitals

**UNIT-IV – Analysis of Financial Statements** - Ratio analysis-Interpretation of ratios - Reporting of ratios along the dimensions of the Gartner Data Analytics maturity model — descriptive, diagnostic, predictive and prescriptive -Link to organization’s business model.

**UNIT V - Action based on analysis of financial statements:** Linkages between different areas of performance -Predictive and prescriptive ratios - Impact of recommendations on wider organizational ecosystem - Quality and type of data used - Comparability — both in segment and internationally.

## **COURSE OUTCOMES**

- Financial reporting standards for preparing group accounts
- Prepare group accounts for stakeholders and Integrated reporting in a multi-stakeholder world

## **TEXT BOOK**

1. *CIMA F2 Advanced Financial Reporting Study Text* - CIMA publishing

## **JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) IV SEMESTER  
ADVANCED MANAGEMENT ACCOUNTING-II**

**Introduction** Capital investment decision-making is the primary means by which such resources are allocated between competing needs. This section covers the criteria, process and techniques that are used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects.

**COURSE OBJECTIVES**

- Discuss various approaches to the performance and control of organizations
- Analyze risk and uncertainty associated with medium-term decision-making and analyze types of risk in the medium term
- Explain the behavioral and transfer pricing issues related to the management of responsibility centres.

**Syllabus**

**Advanced Management Accounting II**

**UNIT-I Pricing Decisions** - Pricing decisions for maximizing profit in imperfect Markets- Types of pricing strategies -Financial consequences of pricing strategies.

**UNIT-II Analysis of Performance of Responsibility Centres** - Objectives of each responsibility centre -Controllable and uncontrollable costs and revenue- Costs variability, attributable costs and revenue and identification of appropriate measures of performance -Use of data analytics in performance management of responsibility centres.

**UNIT-III Approaches to Performance Evaluation** - Key performance indicators (e.g., profitability, liquidity, asset turnover, return on investment and economic value)- Benchmarking (internal and external) -Non-financial performance indicators- Balanced scorecard.

**UNIT-IV Behavioural and Transfer Pricing related to Management of Responsibility Centres** - Internal competition- Internal trading - Transfer pricing for intermediate goods where markets exist and where no markets exist -Types of transfer prices and when to use them - Effect of transfer pricing on autonomy, and motivation of managers of responsibility centre - Effect of transfer pricing on responsibility centre and group profitability.

**UNIT-V Risk and control-** Quantification of risk-Use of probabilistic models to interpret distribution of project outcomes -Stress-testing of projects - Decision trees -Decision-making under uncertainty- Upside and downside risks -TARA framework — transfer, avoid, reduce, accept-Business risks- Use of information systems and data in managing risks.

**COURSE OUTCOMES**

- Implementing organizational goals through project management
- Analyse the performance of responsibility centres and preparation of reports



**TEXT BOOK**

1. *CIMA P2 Advanced Management Accounting Study Text* - CIMA publishing

**ADDITIONAL READING**

1. *Fact or fiction?* The independent business partner
2. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning

**JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) IV SEMESTER  
GOODS AND SERVICE TAX (GST)**

**INTRODUCTION**

The course aims to develop knowledge and skills relating to the Indian indirect tax system as applicable to individuals, single companies and groups of companies.

**COURSE OBJECTIVES**

1. Explain and compute the concepts of VAT and Sales tax
2. Explain the concepts of service tax, excise and custom duty
3. To impart the students, the basics of indirect taxation including GST and Customs taxation and computation.

**SYLLABUS**

**UNIT-I:** Introduction to GST. Preliminary administration levy of Exemption From, Tax. Time and Value of Supply.

**UNIT-II:** GST Input tax credit registration- tax invoice, credit and debit notes –filing returns of GST.

**UNIT-III:** GST Payment of tax transfer of input tax credit. . Refunds - accounts & records. Job work. Electronic commerce assessment. GST audit.

**UNIT-IV:** GST demands and Recovery -Inspection, search, seizure and arrest offences and penalties. Prosecution and compounding of offences.

**UNIT V:** Appeals and revision. Advance ruling. Presumption as to documents liability to pay in certain cases. Miscellaneous provisions. Repeal and saving. Transitional provisions.

**COURSE OUTCOMES**

1. The student should know all the concepts if Indirect taxation.
2. The student should learn to compute sales tax, service tax

**TEXT BOOK**

Material prepared by Chartered Accountants internet sources E books.

**JOURNALS**

1. Chartered Financial Analyst - ICAI - Hyderabad.
2. GITAM Journal of Management, Visakhapatnam.

**BBA (MA) IV SEMESTER  
MANAGEMENT CASE STUDY ANALYSIS**

**INTRODUCTION**

The aim of the Management case study is to apply the knowledge you have learnt across the whole management level. At the Management level, the role simulated is that of a finance manager. The capstone Case Study Examination provides a simulated context allowing candidates to demonstrate that they have acquired the required knowledge, skills, techniques and the mindset required for that role. This case study will be structured around core activities.

**COURSE OBJECTIVES:**

- Evaluate opportunities to add value
- Implement senior management decisions
- Manage performance and costs to aid value creation
- Measure performance
- Manage internal and external stakeholder.

**Managing Performance:**

- The fundamentals of business models and how new business and operating models can be developed to improve the performance of organisations.
- How different styles of leadership can be used to improve the performance of individuals to achieve organisational goals and how to use performance management concepts and techniques to implement strategies effectively and efficiently.
- Use of project management concepts and techniques useful in implementing strategies. (Project management is linked to capital investment decision-making which is covered in P2D).

**Advanced Management Accounting**

- How to use cost management, quality and process management and value management to provide organisations with cost advantage.
- The criteria, process and techniques that are used to decide which projects to undertake, how to manage the performance of organisational units to ensure that they achieve their objectives.
- How to analyse risks and uncertainties that organisations face in the medium term, especially capital investment decision making, and managing those risks in the implementation of such decisions.

**Advanced Financial Reporting:**

- The sources and types of funds and how much they cost.
- The key financial reporting standards on which financial statements will be based and the application of those standards to prepare group accounts.
- The International Integrated Reporting Framework and its components and how to conduct analyses of financial statements and their limitations.

**Syllabus:**

**Managing Performance-** Business models and value creation- Managing people performance- Managing projects

**Advanced Management Accounting -** Managing the costs of creating value- Capital investment decision making- Managing and controlling the performance of organisational units- Risk and control

**Advanced Financial Reporting-** Financing capital projects- Financial reporting standards- Group accounts -D. Integrated reporting- Analysing financial statements

**SEMESTER – V**

S. No.	Course Code	Course Levels	Name of the Course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBH391	Foundation Compulsory	Internship	-	-	-	50	-	50	2
2	MBH 315	Core	Strategic Management -I	4	-	4	40	60	100	4
3	MBH 317	Core	Risk Management-I	6	-	6	40	60	100	6
4	MBH 319	Core	Financial Strategy-I	6	-	6	40	60	100	6
5	MMA 301	Core	Fundamentals of Entrepreneurship	6	-	6	40	60	100	6
6	MBH 323	Foundation Compulsory	Tally	1	2	3	100	-	100	2
7	MBH393	Core Skill Based	Semester End Viva-Voce						50	1
	<b>Total</b>			<b>23</b>	<b>2</b>	<b>25</b>				<b>27</b>

**Professional Competency Development Courses**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG 344	Foundation Elective Skill Based	Book Review	2	-	2	50	-	50	1

**BBA (MA) V SEMESTER  
MBH 315: STRATEGIC MANAGEMENT - I**

**INTRODUCTION:**

Strategy is at the heart of what organizations do. This subject provides the foundation of strategic management for the organization. It introduces the strategy process that is elaborated on in the rest of the subject. Every organization inhabits an ecosystem within which it adapts and evolves. This ecosystem comprises markets and society, has its players and its own system of governance. Organizations can also join with others to form a smaller ecosystem within the broader one to reflect their strategic preferences. It also provides candidates with an understanding of the dynamics of the ecosystem (both the wider and the smaller more deliberate ones formed by organizations) and how it affects the strategy of the organization. Once options have been generated in various areas of the organization's operations the organization has to choose between the alternatives. The choice is based on predefined criteria and an evaluation of the options against these criteria. The various options chosen must then be integrated into a coherent whole to form the organization's strategy. This section covers how the options are evaluated, chosen and integrated coherently to form the strategy of the organization. Once strategy has been formulated, it has to be implemented. This involves developing and communicating action plans, allocating resources and monitoring the implementation of the plans. In addition, implementing strategy involves significant change. The nature of these changes should be evaluated and appropriate ways of managing change have to be developed and implemented. This section examines how these implementation objectives are achieved and how change is managed. Strategy takes place within specific organizational contexts and ecosystems. The primary characteristics of the current context are digital transformation. Organizations need to think through their approach to strategy within this perspective. This section covers how to introduce thinking about digital transformation in the strategy of organizations.

**COURSE OBJECTIVES:**

- Explain the purpose of strategy and discuss the types and levels strategy
- Analyse the elements of the ecosystem and discuss drivers of change in the ecosystem
- Develop strategic performance management system and advise on resource allocation to support strategy implementation
- Analyse digital transformation and Discuss the various elements of digital strategies
- Recommend change management techniques and methodologies and Describe the governance of digital transformation

**SYLLABUS:**

**Strategic Management I**

**UNIT-I The Strategy Process** - Different definitions of strategy -Essential features and characteristics of strategy - Intended and emergent strategy - Corporate, business and

functional strategies. Analysis of organizational ecosystem - Generating options -Strategic choice-Strategic control.

**UNIT-II Elements of Ecosystem** - SWOT analysis-PESTEL analysis -Competitor analysis - Customer analysis - Wider ecosystems - Industry ecosystems.

**UNIT III Drivers of change in the ecosystem** - Globalisation - Geopolitics -Demography - Customer Empowerment-Digital technology- Automation.

**UNIT IV Impact of ecosystem on organizational strategy** - Value creation in ecosystems - Participants and interactions in networks and Platforms-Technology enablers in networks - Process of creating networks and platforms-Stakeholder analysis in networks- Corporate social responsibility.

**UNIT-V Generating strategic options-** Roles and responsibility of leaders of organizations for Strategy-Definition of purpose, vision and values of organizations- Linkage between purpose, vision and values to each other and to strategy - Product/market matrix -Generic strategies-Trend analysis -System modeling-Scenario planning -Tangible and intangible value drivers and data to measure them-Game theory perspectives -Real option perspectives.

## **COURSE OUTCOMES**

- Outline the strategy process
- Analyse the impact of the ecosystem on organizational strategy
- Produce strategy by the integration of choices into coherent strategy

## **BBA (MA) V SEMESTER RISK MANAGEMENT-I**

### **Introduction:**

Not all intended strategies are implemented due to various factors. These factors constitute the operating enterprise-wide risks of the organization. This section covers how to identify, evaluate and manage these risks. A fundamental risk of the organization is that its strategy is the wrong one and that even if implemented perfectly, it will achieve the wrong outcome for the organization. In addition, some risks are of such high significance that they can affect the very existence of the organization. This section covers where these risks emanate from, evaluates them and explains how oversight of such risks is critical to the governance of the organization.

Control systems are an integral part of managing risks. Various control frameworks have been developed to assist in this process. In addition, the internal audit function performs a vital role in helping to implement and monitor implementation and adherence to the control frameworks. This section covers how internal control systems can be used effectively in the risk management process. In a digital world one of the major threats is cyber risk. How are data and operating systems protected from unauthorized access and manipulation? How are breaches identified, analyzed, remedied and reported? These are some of the questions covered in this section.

### **COURSE OBJECTIVES**

- Analyse sources and types of risk and Discuss ways of managing risks
- Analyse risks associated with formulating strategy and Evaluate the sources and impact of reputational risks
- Analyse internal control systems and recommend internal controls for risk management
- Discuss various issues relating to internal audit in organizations
- Discuss cyber security tools and technique and Evaluate cyber risk reporting

### **SYLLABUS:**

#### **Risk Management I**

**UNIT-I Sources and Types of Risk** - Enterprise risk - Upside and downside risks -• Risks arising from internal and external sources-• Risks arising from international operations -• Strategic and operational risks.

**UNIT - II Evaluation of Risk** Quantification of risk exposure -Risk maps.

**UNIT – III Managing Risks** - Role of board and others in the organization for identifying and managing risks -Risk mitigation including TARA – transfer, avoid, reduce, accept -Assurance mapping- Risk register -Risk reports and responses - Ethical dilemmas associated with risk management.



**UNIT-IV Strategic risk** - Analysis of strategic choice -Scenario planning -Stress-testing strategy - Risks of unethical behaviour - Impact on brand and reputation of organization-

**UNIT V Strategic Risk (Contd.)** - Separation of the roles of CEO and chairman -Role of non-executive directors -Roles of audit committee, remuneration committee, risk committee and nomination Committee-Directors' remuneration.

**COURSE OUTCOMES:**

- Identify and evaluate enterprise risks and their sources that can impede the implementation of strategy
- Evaluate the use of internal controls to manage enterprise risks
- Develop processes to identify, evaluate and manage cyber risks.
- Develop appropriate responses to strategic risks.

**BBA (MA) V SEMESTER  
Financial Strategy-I**

**INTRODUCTION:**

The overall strategy of the organization must be supported by how its finances are organised. This requires an understanding of the different strategic financial objectives and policy options that are open to organizations. The choice of these objectives and policy options will be heavily influenced by the financial market requirements and the regulatory environment in which the organization operates. What types of funds are available to organizations to finance the implementation of their strategies? How much of each type should they go for? And what is the impact on the organization? Where and how do they get these funds? And how do they provide incentives to providers of such funds so that the funds are available at the right time, in the right quantities and at the right cost? There is always a risk that the organization will not be able to attract enough funds to finance its operations and in extreme conditions will fail to survive as a result. This section covers the sources of such risks and how to evaluate and manage such financial risks appropriately. The primary objective of all strategic activity is to create and preserve value for organizations. How does the organization know whether it has succeeded in this objective? Sometimes, in order to implement strategies, organizations have to acquire other organizations. How does the acquirer determine the value of its acquisition? This section covers how to use techniques in business valuation to answer such questions

**COURSE OBJECTIVES:**

- Advise on strategic financial objectives and analyze strategic financial policy decisions
- Discuss the external influences on financial strategic decisions
- Evaluate the capital structure of a firm and Analyse long-term debt finance
- Discuss the context of valuation, Evaluate the various valuation methods and analyze pricing and bid issues
- Discuss the sources and types of financial risks and evaluate financial risks
- Recommend ways of managing financial risks

**SYLLABUS:**

**FINANCIAL STRATEGY – I**

**UNIT-I Financial policy decisions** - Profit and not-for-profit organizations -Quoted and unquoted companies -Private and public sector organizations-Value for money, maximizing shareholder wealth-Earnings growth, dividend growth. Impact of underlying economic conditions and business variables on financial objectives -Enhancing the value of other non-financial capitals (human capital, intellectual capital and social and relationship capital) - United Nations Sustainability Development Goals.

**Unit II - Strategic Financial Policy Decisions and External Influence** - Use of policy decisions to meet cash needs of entity -Sensitivity of forecast financial statements and future cash position to these policy decisions-Consideration of the interests of stakeholders- Lenders' assessment of creditworthiness -Consideration of domestic and international tax regulations - Consideration of industry regulations such as price and service controls.

**UNIT-III Capital Structure** - Capital structure theories (traditional theory and Miller and Modigliani (MM) theories) -Calculation of cost of equity and weighted cost of capital to reflect changes in capital structure -Impact of choice of capital structure on financial statements - Structuring debt/equity profiles of companies in a group.

**UNIT-IV Long-term Debt Finance** - Types of debt instruments and criteria for selecting them.

Managing interest, currency and refinancing risks with target debt profile -Private placements and capital market issuance of debt -Features of debt covenants.

**UNIT-V Equity Finance** - Methods of flotation and implications for management and shareholders - Rights issues, choice of discount rates and impact on shareholders- Calculation of theoretical ex-rights price (TERP) and yield adjusted TERP- Features and criteria-Impact on shareholder value and entity value, financial statements and performance.

**COURSE OUTCOMES:**

- Analyse and evaluate the sources of long-term finances to meet the organization's financing requirements.
- Make financial policy decisions that align to the organization's strategic objectives
- Identify, assess and manage financial risks associated with cash flows and capital projects
- Develop and apply business valuation techniques to measure the tangible and intangible value of organizations.

## **BBA (MA) –V SEMESTER ENTREPRENEURSHIP**

### **INTRODUCTION**

Entrepreneurship is an essential element for economic progress as it manifests its fundamental importance in different ways: a) by identifying, assessing and exploiting business opportunities; b) by creating new firms and/or renewing existing ones by making them more dynamic; and c) by driving the economy forward – through innovation, competence, job creation- and by generally improving the wellbeing of society.

### **COURSE OBJECTIVES**

The objectives of this course are:

1. Understanding the challenges and potential of Entrepreneurship which is significant and quite relevant in the context of the recent socio-economic structural changes.
2. To develop entrepreneurial behaviour among students. It has recently been claimed that if the managers and businessmen of many of own firms were to adopt entrepreneurial behaviour when developing their strategies, firms would be facing a much brighter future for small Business than otherwise

### **COURSE SYLLABUS**

**UNIT-I:** Introduction - meaning of entrepreneurship, evolution of entrepreneurship; Theories of Entrepreneurship; Entrepreneurship and the environment, entrepreneurial mindset, motivation for entrepreneurship; Corporate Entrepreneurship.

**UNIT-II:** Sources for innovative ideas, opportunity identification, setting-up new ventures, acquiring existing business, franchising, legal aspects, developing a business model.

**UNIT-III:** Elements of business plan, developing Marketing Plan, sources of finance, growth plans.

**UNIT-IV:** Family businesses- their importance, types and responsibilities. Success, pitfalls and strategies, succession planning.

**UNIT-V:** Social Entrepreneurship, introduction, definition, importance, significance of social entrepreneurs, Scaling and live examples of social entrepreneurs.

### **COURSE OUTCOMES**

On completion of this course, students should be able to:

1. Understand the relevance of entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.
2. Identify and develop opportunities for an entrepreneur in an uncertain and inflexible environment and ways and means to minimize the external threats

### **TEXT BOOK**

1. Donald F. Kuratko(2012), *Entrepreneurship: Theory, Process, Practice* 9<sup>th</sup> Edition, New Delhi: Cengage Learning.

### **REFERENCE BOOKS**

1. Bill Bolton, John Thompson (2013), *Entrepreneurs: Talent, Temperament and Opportunity*, Routledge 3rd Ed.
2. Arya Kumar (2012), *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, New Delhi: Pearson Publications.
3. S.Anil Kumar & S.C Purnima (2009), *Entrepreneurship Development*, New Delhi: New Age Publishers.

### **JOURNALS**

1. Entrepreneurship Theory and Practice
2. International Journal of Entrepreneurial Behaviour and Research
3. International Journal of Small Business Management
4. International Journal of Entrepreneurship and Innovation Management

**SEMESTER – VI**

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG302	Elective	Retail Bank Management	3	-	3	40	60	100	3
2	MBH 316	Core	Strategic Management -II	4	-	4	40	60	100	4
3	MBH 318	Core	Risk Management -II	6	-	6	40	60	100	6
4	MMA 302	Core	Strategic Management-II	6	-	6	40	60	100	6
5	MBH 322	Core	Strategic Case Study Analysis	4	-	4	100	-	100	4
6	MBH392	Core Skill Based	Semester End Viva-Voce						50	1
7	MBG342- MBG354	Foundation Elective	Professional Competency Development Courses							6
	<b>Total</b>			<b>23</b>	<b>-</b>	<b>23</b>				<b>30</b>

**BBA (MA) – VI SEMESTER**  
**MBG 302: RETAIL BANK MANAGEMENT**

**INTRODUCTION**

Over the last three decades there has been a remarkable increase in the size, spread and scope of banking activities in India. The emergence of new private banks with enhanced technology has broadened the scope and range of banking services offered to consumers. This has led to intense competition among banks and financial institutions. The developments aiming at strengthening the system, in the retail banking sector in the last two decades are important factors for banking. A peek into the basic tools of banking, along with the regulations governing the sector is beneficial to those interested in taking banking as a profession.

**COURSE OBJECTIVES**

- To understand the basic functions and services associated with banking
- To recognize various aspects and needs of customers and banking
- To be able to analyse and understand the need for the various regulations associated with banking

**COURSE SYLLABUS**

**UNIT-I:** Introduction to Retail Banking: Definition and scope - customers, products, services; New Products & Services - Financial Planning and Advisory Services, Banc assurance, Mutual Funds, Portfolio Management Services.

**UNIT-II:** Branchless Banking: Management of alternate delivery channels - Automated Teller Machine (ATM), Phone Banking, Mobile Banking, Card technologies, Internet Banking.

**UNIT-III:** Ancillary Services: Interbank Transfer - Electronic Clearing Services (ECS), Electronic Funds Transfer - NEFT, RTGS, SWIFT, Electronic cheques; Safe Deposit Lockers; FOREX service; DEMAT and Custodial service.

**UNIT-IV:** Retail Lending: Cash Credit, retail loans - vehicle, personal, home, education; Creation of Security - hypothecation, mortgage, pledge, lien; Banker's Rights; management of non-performing assets (NPA)-capital adequacy - SLR -CRR.

**UNIT-V:** Responsibility of Banks: Know Your Customer (KYC), Prevention of Money Laundering, Banking Ombudsman, Banking Codes & Standards Board of India (BCSBI), introduction to Basel Norms.

**COURSE OUTCOMES**

After completion of course the student

1. Would be able to deal with banking transactions, personal or professional with a better understanding
2. Would be able to tackle investment decisions with respect to Portfolio Management
3. Would develop a clarity of RBI regulations will make them handle various financial services with diligence, ensuring they are on the right side of law

**Case Analysis (Not Exceeding 200 words)**

**TEXT BOOK**

1. Padmalatha Suresh & Justin Paul, Management of Banking and Financial Services, 5th impression, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson, New Delhi, 2014

**REFERENCES**

1. Ravi Subramanian, "The Incredible Banker", Rupa, New Delhi, 2013
2. Rajesh, R., & Sivagnanasithi T., "Banking Theory Law & Prctice", Tata Mc Graw Hill, New Delhi, 2013
3. Dr S Gurusamy, "Banking Theory Law & Practice", Tata McGraw Hill, New Delhi, 2013

**JOURNALS**

1. "Bank Quest", Journal of Indian Institute of Bankers, Mumbai
2. "Prajnan", Journal of National Institute of Bank Management, Pune



## **BBA(MA) VI SEMESTER**

### **MBH 316: Strategic Management II**

#### **INTRODUCTION:**

Strategy is at the heart of what organizations do. This subject provides the foundation of strategic management for the organization. It introduces the strategy process that is elaborated on in the rest of the subject. Every organization inhabits an ecosystem within which it adapts and evolves. This ecosystem comprises markets and society, has its players and its own system of governance. Organizations can also join with others to form a smaller ecosystem within the broader one to reflect their strategic preferences. It also provides candidates with an understanding of the dynamics of the ecosystem (both the wider and the smaller more deliberate ones formed by organizations) and how it affects the strategy of the organization. Once options have been generated in various areas of the organization's operations the organization has to choose between the alternatives. The choice is based on predefined criteria and an evaluation of the options against these criteria. The various options chosen must then be integrated into a coherent whole to form the organization's strategy. This section covers how the options are evaluated, chosen and integrated coherently to form the strategy of the organization. Once strategy has been formulated, it has to be implemented. This involves developing and communicating action plans, allocating resources and monitoring the implementation of the plans. In addition, implementing strategy involves significant change. The nature of these changes should be evaluated and appropriate ways of managing change have to be developed and implemented. This section examines how these implementation objectives are achieved and how change is managed. Strategy takes place within specific organizational contexts and ecosystems. The primary characteristics of the current context are digital transformation. Organizations need to think through their approach to strategy within this perspective. This section covers how to introduce thinking about digital transformation in the strategy of organizations.

#### **COURSE OBJECTIVES:**

- Explain the purpose of strategy and discuss the types and levels strategy
- Analyse the elements of the ecosystem and discuss drivers of change in the ecosystem
- Develop strategic performance management system and advise on resource allocation to support strategy implementation
- Analyse digital transformation and Discuss the various elements of digital strategies
- Recommend change management techniques and methodologies and Describe the governance of digital transformation

**UNIT-I Making strategic choices** - Suitability, acceptability and feasibility framework - Value chain analysis - Managing product portfolio.

**UNIT II Strategic control-** Action plans -Target setting -Critical success factors (CSFs)- Key performance indicators (KPIs)- Audit of key resources and capabilities required to implement strategy - Matching resources to strategy

**UNIT III Strategic Control (Contd.)** - Types of Change-Impact of change on organizational culture -Resistance to change -Approaches and styles of change management -Role of change leader in communication

**UNIT-IV Digital strategy** - Role of board and senior leadership in digital strategy - Cloud computing -Big data analytics - Process automation -Artificial intelligence -Data visualisation -Blockchain -Internet of things -Mobile - 3-D printing.

**UNIT-V Digital Strategy (Contd.)** - Business case for digital transformation - Participants, interactions and dynamics of ecosystem and impact on strategy -Trends in consumption (e.g., hyper personalisation, move from products and services to experience) - New metrics (scale, active usage and engagement metrics) -Leadership in digital transformation.

## **COURSE OUTCOMES**

- Outline the strategy process
- Analyse the impact of the ecosystem on organizational strategy
- Produce strategy by the integration of choices into coherent strategy

## **TEXT BOOKS:**

1. *CIMA E3Strategic Management Study Text* - CIMA publishing

## **REFERENCE BOOKS:**

1. *Fact or fiction?* The independent business partner
2. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning.

## **JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

**BBA (MA) VI SEMESTER  
Risk Management II**

**Introduction:**

Not all intended strategies are implemented due to various factors. These factors constitute the operating enterprise-wide risks of the organization. This section covers how to identify, evaluate and manage these risks. A fundamental risk of the organization is that its strategy is the wrong one and that even if implemented perfectly, it will achieve the wrong outcome for the organization. In addition, some risks are of such high significance that they can affect the very existence of the organization. This section covers where these risks emanate from, evaluates them and explains how oversight of such risks is critical to the governance of the organization.

Control systems are an integral part of managing risks. Various control frameworks have been developed to assist in this process. In addition, the internal audit function performs a vital role in helping to implement and monitor implementation and adherence to the control frameworks. This section covers how internal control systems can be used effectively in the risk management process. In a digital world one of the major threats is cyber risk. How are data and operating systems protected from unauthorized access and manipulation? How are breaches identified, analyzed, remedied and reported? These are some of the questions covered in this section.

**COURSE OBJECTIVES**

- Analyse sources and types of risk and Discuss ways of managing risks
- Analyse risks associated with formulating strategy and Evaluate the sources and impact of reputational risks
- Analyse internal control systems and recommend internal controls for risk management
- Discuss various issues relating to internal audit in organizations
- Discuss cyber security tools and technique and Evaluate cyber risk reporting

**UNIT-I Internal Control Systems and Internal Controls for Risk Management** - Internal controls - Role of risk manager as distinct from internal auditor -Control systems in functional areas -Operational features of internal control - Governance and Culture-Strategy and objective setting -Performance -Review and revision - Information, communication and reporting-Identifying and evaluating control weakness and compliance failures.

**UNIT-II Internal Audit** - Compliance audit, fraud investigation, value for money audit and management audit -Operation of internal audit -Assessment of audit risk -Process of analytical review -Independence, staffing and resourcing of internal audit - Preparation and interpretation of internal audit reports.

**UNIT-III Cyber Threats & Cyber Security Processes** - Cyber risks - Malware -Application attacks -Hackers -Result of vulnerabilities including downtime, reputational loss, customer flight, legal and industry consequences. Protection, detection and response - Centralised management - Centralised monitoring.

**UNIT IV Cyber Security Tools and Techniques** - System level analysis, storage analysis and network analysis -Reverse engineering, decompilation and disassembly -Network discovery, vulnerability probing, exploiting vulnerabilities -Tiers of software security-

**UNIT V – Cyber Risk Reporting** - Description criteria including nature of business and operations, nature of information at risk, risk management programme objectives, cybersecurity risk governance structure etc.

**COURSE OUTCOMES:**

- Identify and evaluate enterprise risks and their sources that can impede the implementation of strategy
- Evaluate the use of internal controls to manage enterprise risks
- Develop processes to identify, evaluate and manage cyber risks.
- Develop appropriate responses to strategic risks.

**TEXT BOOK**

1. *CIMA P3 Risk Management Study Text* - CIMA publishing

**ADDITIONAL READING**

1. *Fact or fiction?* The independent business partner
2. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning.

**JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) VI SEMESTER FINANCIAL STRATEGY II**

### **INTRODUCTION:**

The overall strategy of the organization must be supported by how its finances are organised. This requires an understanding of the different strategic financial objectives and policy options that are open to organizations. The choice of these objectives and policy options will be heavily influenced by the financial market requirements and the regulatory environment in which the organization operates. What types of funds are available to organizations to finance the implementation of their strategies? How much of each type should they go for? And what is the impact on the organization? Where and how do they get these funds? And how do they provide incentives to providers of such funds so that the funds are available at the right time, in the right quantities and at the right cost? There is always a risk that the organization will not be able to attract enough funds to finance its operations and in extreme conditions will fail to survive as a result. This section covers the sources of such risks and how to evaluate and manage such financial risks appropriately. The primary objective of all strategic activity is to create and preserve value for organizations. How does the organization know whether it has succeeded in this objective? Sometimes, in order to implement strategies, organizations have to acquire other organizations. How does the acquirer determine the value of its acquisition? This section covers how to use techniques in business valuation to answer such questions

### **COURSE OBJECTIVES:**

- Advise on strategic financial objectives and analyze strategic financial policy decisions
- Discuss the external influences on financial strategic decisions
- Evaluate the capital structure of a firm and Analyse long-term debt finance
- Discuss the context of valuation, Evaluate the various valuation methods and analyze pricing and bid issues
- Discuss the sources and types of financial risks and evaluate financial risks
- Recommend ways of managing financial risks

**Unit-I Dividend Policy** – Cash dividend, scrip dividend and share repurchase agreements – Features and criteria – Impact on Shareholder value and Entity value.

**UNIT-II Types and Evaluation of Financial risks** - Economic risk -Political risk -Currency risk - Interest rate risk - Theory and forecasting of exchange rates (e.g. interest rate parity, purchasing power parity and the Fisher Effect)- Value at risk

**Unit III Managing Financial Risks** - Responses to economic transaction and translation risks -Operations and features of swaps, forward contracts, money market hedges, futures and options -Techniques for combining options in order to achieve specific risk profile such as caps, collars and floors - Internal hedging techniques

**UNIT-IV Business valuation** - Reasons for M&A and divestments - Taxation implications - Process and implications of management buy-outs -Acquisition by private equity and venture capitalist -Asset valuation - Valuation of intangibles -Different methods of equity valuation

(share prices, earnings valuation, dividend valuation, discounted cash flow valuation) -Capital Asset Pricing Model (CAPM) - Efficient market hypothesis

**UNIT-V Mergers and Acquisitions** - Forms of consideration -Terms of acquisition -Target entity debt -Methods of financing cash offer and refinancing target entity debt -Bid negotiation - Post-transaction value incorporating effect of intended synergies-M&A integration and synergy benefit realization - Exit strategies.

### **COURSE OUTCOMES:**

- Analyse and evaluate the sources of long-term finances to meet the organization's financing requirements.
- Make financial policy decisions that align to the organization's strategic objectives
- Identify, assess and manage financial risks associated with cash flows and capital projects
- Develop and apply business valuation techniques to measure the tangible and intangible value of organizations.

### **TEXT BOOK**

*CIMA F3 Financial Strategy Study Text* - CIMA publishing

### **REFERENCE BOOKS**

1. *Fact or fiction?* The independent business partner
2. C. Thomas L. Wheelen and J. David Hunger (2011), *Concepts in Strategic Management and Business Policy*, New Delhi :, Pearson.
3. Barry J. Witcher& Vin Sum Chau (2010), *Strategic Management Principles & Practice*, UK : Cengage Learning.

### **JOURNALS:**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

## **BBA (MA) VI SEMESTER STRATEGIC CASE STUDY**

Strategic level is the third and final level of the CIMA Professional Qualification and consists of three subject areas and the Strategic level case study exam. The Strategic level focuses on long term strategic decision making. You will be able to support organisational leaders to craft strategy; evaluate and manage risks that might prevent organisations from successfully implementing strategy; value organisations; and source financial resources required to implement of strategy. At the Strategic level, the role simulated is that of the senior finance manager.

The Following three subjects' knowledge is required for Strategic Level Case study:

### **Strategic Management: E3**

- The foundation of strategic management and an understanding of the dynamics of the organisational ecosystem and how it affects the strategy of the organisation.
- Strategic choice and how options are generated, linking them to the purpose, values and vision of the organisation and how the options are evaluated, chosen and integrated coherently to form the strategy of the organisation.
- How strategy is implemented, how implementation objectives are achieved and how change is managed.
- What are the technologies that underpin digital transformation and various elements of digital strategy?

### **Risk Management: P3**

- How to identify, evaluate and manage enterprise risks.
- Where strategic risks emanate from, how to evaluate them and understand how oversight of these risks is critical to the governance of the organisation.
- How internal controls can be used effectively in the risk management process and how to identify, analyse, remedy and report strategic risks including cyber risks.

### **Financial Strategy: F3**

- The different strategic financial objectives and policy options that are open to organisations.
- The types of funds available to organisations to finance the implementation of their strategies, including where and how they access these funds at the right time, in the right quantities and at the right cost.
- The sources of financial risk, how to evaluate and manage financial risk appropriately, and techniques in business valuation to assess whether a company has created and preserved value within the organisation.
- The valuation techniques to calculate value of organisations and conditions applicable for such calculations especially intangibles in the digital world and how to report intangible value and their drivers in integrated reporting.

### **Syllabus:**

**Strategic Management-** The Strategy process- Analysing the organisational Ecosystem- Generating strategic options-Making strategic choices-Strategic control- Digital strategy

**Risk Management** - Enterprise risk- Strategic risk- Internal controls- Cyber risk.

**Financial Strategy** -Financial policy decisions- Sources of long term funds- Financial risks- Business valuation

The Case Study Examination provides a simulated context which allows learners to demonstrate that they have acquired the required knowledge, skills, techniques and mind-set for that role.

**REFERENCES :TEXT BOOKS:**

*CIMA E3 Strategic Management Study Text* - CIMA publishing

*CIMA P3 Risk Management Study Text* - CIMA publishing

*CIMA F3 Financial Strategy Study Text* - CIMA publishing