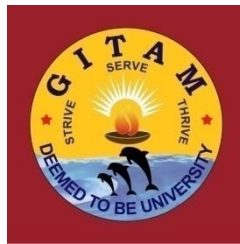


GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT GITAM (Deemed to be University)

(Deemed to be University, Estd. u/s 3 of UGC Act 1956)

VISAKHAPATNAM * HYDERABAD * BENGALURU

Accredited by NAAC with A+ Grade



REGULATIONS & SYLLABUS of Bachelor of Business Administration (Management Accounting)

BBA (MA)

Program Code: MBH

**A Three Year Full Time Semester Program
(w.e.f. 2019-20 Admitted Batch)**

2019

www.gitam.edu

BBA (Management Accounting)
Program Code: MBH
REGULATIONS
(w.e.f. 2019-20 admitted batch)

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 STRUCTURE OF THE PROGRAM

4.1 The Program 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) re supportive to the discipline
 - b) give expanded scope of the subject
 - c) give inter disciplinary exposure
 - d) nurture the student skills

}	Intra Departmental Electives
}	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.

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

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

- One credit for each Lecture / Tutorial hour per week.
- One credit for two hours of practicals per week.
- Two credits for three (or more) hours of practicals per week.

4.4 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

4.4 The learning process comprises of six semesters spread across three academic years of study. As a pre-cursor to the six semesters, the medium of education, all through the curriculum is English. The BBA(MA) Program consists of total 159 credits, out of which the student has to earn a minimum of 130 credits out of which 34 credits for foundation courses, 78 credits for core courses and 18 credits for elective courses. The course structure of the six semester BBA(MA) program is shown in Table 1.

**TABLE – 1
COURSE STRUCTURE**

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

4.5 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	MBG101	Foundation Compulsory	English	3	-	3	40	60	100	3
2	MBH101	Foundation Compulsory	Fundamentals of Business	3	-	3	40	60	100	3
3	MBG123	Foundation Compulsory	IT for Management	2	2	4	100	-	100	3
4	MBH107	Core	Management Accounting	6	-	6	40	60	100	6
5	MBH105	Core	Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva-Voce						50	1
	Total			18	2	20				20

Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	-	-	-	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	MBG110	Foundation Compulsory	Principles and Practices of Management	3	-	3	40	60	100	3
3	MBH108	Core	Financial Accounting - I	6	-	6	40	60	100	6
4	MBH104	Core	Business Economics	5	-	5	40	60	100	5
5	MBH106	Core	Ethics and Corporate Governance	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva-Voce						50	1
	Total			21	0	21				22

Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	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	MBG 201	Foundation Compulsory	Indian Heritage and Culture	2	-	2	40	60	100	2
2	MBH 221	Core Skill Based	Excel	2	2	4	100	-	100	3
3	CODE	Core	Financial Reporting	6	-	6	40	60	100	6
4	CODE	Core	Managing Finance in a Digital World	6	-	6	40	60	100	6
5	MBG 203	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
6	MBH 207	Core Skill Based	Practice School Report	-	-	-	50	-	50	2
7	MBH291	Core Skill Based	Semester End Viva-Voce						50	1
	Total			18	-	20				22

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	Yoga and Meditation	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	CODE	Core	Advanced Financial Reporting	6	-	6	40	60	100	6
3	CODE	Core Skill Based	Advanced Excel	2	2	4	100	-	100	3
4	CODE	Core	Management Accounting - II	6	-	6	40	60	100	6
5	MBH204	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH292	Core Skill Based	Semester End Viva -Voce						50	1
	Total			21	-	23				23

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
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	2	50	-	50	1

6
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	Social Project	-	-	-	50	-	50	1
2	MBH301	Core	Banking Theory and Practice	3	-	3	40	60	100	3
3	CODE	Core	Managing Performance	6	-	6	40	60	100	6
4	CODE	Core	Advanced Management Accounting	6	-	6	40	60	100	6
5	CODE	Core	Financial Strategy	6	-	6	40	60	100	6
6	MBH311	Foundation Compulsory	Income Tax Law and Practice	3	-	3	40	60	100	3
7	MBH393	Core Skill Based	Semester End Viva-Voce						50	1
	Total			24	-	24				26

SEMESTER – VI

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
2	MBH310	Elective	Retail Bank Management	3	-	3	40	60	100	3
3	CODE	Core	Risk Management	6	-	6	40	60	100	6
4	CODE	Core	Strategic Management	6	-	6	40	60	100	6
5	MBH308	Core	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							5
	Total			22	-	22				26

List of Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Credits
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	1
2	MBG344	Foundation Elective Value Based	Book Review	1
3	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	1
4	MBG348	Foundation Elective Skill Based	Public Speaking	1
5	MBG350	Foundation Elective Value Based	Yoga and Meditation	1
6	MBG352	Foundation Elective Skill Based	Business English Certificate (BEC)	1
7	MBG354	Foundation Elective Skill Based	Soft Skills	1
				7

Note: The student has to secure **five** credits out of **seven** foundation elective credits under professional competency development courses.

5.0 MEDIUM OF INSTRUCTION

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

6.0 REGISTRATION

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

7.0 ATTENDANCE REQUIREMENTS

7.1 A student whose attendance is less than 75% 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.

7.2 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 prescribed fee.

8.0 EVALUATION

8.1 The assessment of the student's performance in each course shall be based on continuous evaluation (40 marks) and Semester-end examination (60 marks).

8.2 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.

8.3 Practical / Project Work/ Proficiency competency development / Viva voce / Seminar etc. course are 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 assessment procedure are furnished below in Table 2.

TABLE 2
ASSESSMENT PROCEDURE

S.No.	Component of assessment	Marks allotted	Type of Assessment	Scheme of Examination
1	Theory/ Praticals	40		(i) 15 marks for one mid examination (ii)10 marks for one subject related quizze. (iii) 15 marks for Assignment / presentations/ Group Task / Class Room Participation / workshop/ case analysis /GDs/Field works/Project work
	Total	60	Semester-end Examination	The semester-end examination in theory subjects: Sixty (60) Marks.
		100		
2	Practicals (Ms Office and IT / Tally / Excel)	100	Continuous Evaluation	i) Forty (40) marks for lab performance, record and Viva-Voce 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.	Case Study Analysis	100	Continuous Evaluation	(i) Two Case Study Analysis exams for 40 Marks (20 marks each) (ii) Comprehensive case Study Analysis exam for 60 Marks with 3 hours duration.
4.	Semester End Viva Voce	50	Viva Voce	Viva at the end of each semester shall be on all courses of that semester and industries visited in that semester.
5	Practice School Report	50	Project Evaluation	Project Report: 20 marks. Project Presentation: 20 marks Project Guide Feedback: 10 marks

9.0 RETOTALLING, REVALUATION & REAPPEARANCE AS PER NEW REFORMS

9.1 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.

9.2 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.

9.3.1 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.

9.3.2 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.

9.4 Provision for Answer Book Verification & Challenge Evaluation:

9.4.1 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.

9.4.2 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.

9.5 Supplementary Examinations & Special Examinations:

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

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

9.5.3 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.

10. Promotion to the Next Year of Study

9.6.1 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.

9.6.2. 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.

10.3 The courses like Workshop, Industrial tour and Industrial training are to be considered in supplementary exams.

10.4 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.

11. 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 upto 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 upto 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 Social Instruction Classes (RCE) 'only once' per course.

10.0.SPECIAL EXAMINATION

A student who has completed the stipulated periods of study for the BBA(MA) program and still has failure grade 'F' in not more than Four theory courses, excluding practical examination and Project viva, may be permitted to appear for special examinations, which shall be conducted during the summer vacation at the end of the last academic year.

11.0. 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 BBA(BA) 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.

13. GRADING SYSTEM

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

Table 3: Grades & Grade Points

Sl. No.	Grade	Grade Points	Absolute Marks
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	-

13.2 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%.

14.0 GRADE POINT AVERAGE

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

$$\Sigma [CxG]$$

$$\text{GPA} = \frac{\text{-----}}{\Sigma C}$$

Where

C = number of credits for the course,

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

- 14.2 GPA is awarded to those candidates who pass in all the subjects of the semester/trimester. 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/trimesters up to the particular point of time.
- 14.3 CGPA required for classification of class after the successful completion of the program is shown in Table 4.

Table 4: CGPA required for award of Class

Distinction	$\geq 8.0^*$
First Class	≥ 6.5
Second Class	≥ 5.5
Pass	≥ 5.0

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

15. ELIGIBILITY FOR AWARD OF THE BBA (MA) DEGREE

15.1 Duration of the program:

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

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

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

- a) Registered and successfully completed all the courses and projects.
- b) Successfully acquired the minimum required credits as specified in the curriculum corresponding to the branch of his/her study within the stipulated time.
- c) Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and

d) No disciplinary action is pending against him / her.

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

16.0 PEDAGOGY

The class room pedagogy is customised 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 class room pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement class room instructions/lectures.

16.1 Medium and Method of Instruction

The medium of instruction (including examinations and project reports) shall be English. The method of instruction shall comprise of lectures, guest lectures, presentations, role play, group discussions, seminars, quiz, situational analysis, debates, case analysis, etc.

16.2 Experiential Learning

Rather than giving cut flowers to students, at GITAM Institute of Management 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.

16.3 Interaction with CEOs

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GITAM Institute of Management we endorse this learning philosophy by inviting senior leaders from the business arena and by conducting industrial visits, which can help connect and reinforce class work with real world solutions.

16.4 Guest and Visiting Faculty

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

16.5 Industrial Visits

Industry visits are organised with an aim to simulate thought process and questions that help clarify the reasoning or justification of a particular style of doing things. Students should have an eye-for-detail and ask questions in their area of interest/discipline within the industry, and ensure they are answered by the executive. Students shall make no less than one industrial visit in each semester. A brief account of the visits shall be prepared and produced at the semester-end viva voce.

16.6 Practice School Report

This is the most value-adding, enriching learning process in BBA(Hons.) curriculum. Projects are designed with an aim that students will research and provide solutions to real-life problems that an industry/business is contemplating on, under the guidance of a faculty and an executive from the business. Candidates shall undergo summer practical training in an organisation for a minimum period of four weeks under a Chartered Accountant (Practice School) at the end of first year, providing enough time to research and develop individual project report. A project report incorporating observations, findings and suggestions related to the field of training shall be submitted within two-weeks after completion of the training. The project report shall be accompanied by a certificate of practical training obtained from the concerned organisation. During the industry based project work, the student is required to carry the assignment under a practitioner in the area of Accounting.

17. SEMESTER END EXAMINATION

17.1 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 based on the consequences.

17.2 Examination Duration: The duration of each examination shall be three hours.

17.3 Semester End Examination Pattern

The following shall be the structure of the question papers of different courses.

S.No.	Pattern	Marks
1.	Section A: Five questions (both theory / problems) (Five out of Eight to be answered).	5X 2 = 10 marks
2.	Section B : Ten Questions(Problems/Theory) (Two out of three questions from each unit)	10X 5 = 50marks
	Total	60 Marks

17.4 Viva-Voce

The composition of Board of each Viva-Voce be held at the end of each of semester shall be as follows.

For semester end Viva:

Program Coordinator : Chairman

One Senior Faculty from the area of accounting : Member

and finance from the Institute / Practitioner

For “Social Project and Practice School Report:

Program Coordinator

: Chairman

One Senior Faculty from the Institute / Practitioner

: Member

SEMESTER – I

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG101	Foundation Compulsory	English	3	-	3	40	60	100	3
2	MBH101	Foundation Compulsory	Fundamentals of Business	3	-	3	40	60	100	3
3	MBG123	Foundation Compulsory	IT for Management	2	2	4	100	-	100	3
4	MBH107	Core	Management Accounting	6	-	6	40	60	100	6
5	MBH105	Core	Business Law	4	-	4	40	60	100	4
6	MBH191	Core Skill Based	Semester End Viva-Voce						50	1
	Total			18	2	20				20

Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG342	Foundation Elective Skill Based	Out-Bound Training	-	-	-	50	-	50	1

BBA (MA) – I SEMESTER

MBG101: ENGLISH

Objectives:

Reading literature isn't just about learning about the works themselves, but also about learning how the world works. Through the exploration of literature, students have the opportunity to put themselves in others' shoes, giving them the chance to see how people are connected and better understand the complex dynamic of the human relationship.

Learning Outcomes:

- interact with academic content: reading, writing, listening, speaking;
- demonstrate ability to think critically;
- utilize information and digital literacy skills; and
- demonstrate behavior and attitudes appropriate to a university environment.

UNIT-I:

PROSE

1. An Astrologer's Day-RK Narayan
2. The Gift of Magi-O'Henry
3. Education: Indian and American-Anurag Mathur
4. Speech on Indian Independence-Jawaharlal Nehru
5. A Talk on Advertising-Herman Wouk

UNIT-II:

POETRY

1. Bangle-Sellers-Sarojini Naidu
2. Stopping by Woods on a Snowy Evening-Robert Frost
3. Sonnet 'No-29'-William Shakespeare
4. The World Is Too Much With Us-William Wordsworth
5. The Wild Swan-W.B. Yeats

UNIT-III:

Short Stories

- 1.The Umbrella-Guy De Maupassant
- 2.The Lament-Anton Chekhov
- 3.The Fly-Katharine Mansfield
- 4.A Rose for Emily-William Faulkner
- 5.The Barber's Trade Union-Mulk Raj Anand

UNIT-IV:**Literature and Contemporary Issues**

1. The Globalized World – Avinash Jha.
2. Globalization and Education: Third World Experience – Amit Bhaduri.
3. Forests and Settlements - Romila Thapar
4. Riches-Ramachandra Guha
5. Sharing the World –Amartya Sen

UNIT-V:

Grammar

Book/Film Review

TEXT BOOK

Will be compiled by Faculty

BBA (MA) – I SEMESTER
MBH101: FUNDAMENTALS OF BUSINESS

INTRODUCTION

Business organizations which were initially small and localized have assumed complex and global dimensions. Businesses have moved from individual owned to family-run and beyond. Hence it becomes imperative to have some understanding of the complex and dynamic structure of modern businesses along with the implications – positive and negative, in the form of combinations.

OBJECTIVES

The objectives of this course are:

1. To provide basic understanding regarding the corporate form of organization
2. To understand different forms of business combinations.
3. To understand different sources of business finance available to the organisations.

LEARNING OUTCOMES

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

1. Define the concept of a business and its institutional and legal framework.
2. Identify the different structures and describing their behaviour.
3. Analyse the functional areas in the business. Specifically, business finance and sources of finance.

COURSE SYLLABUS

UNIT-I: Introduction - Concepts of Business, Industry, Commerce and Trade, Objectives of Business - Forms of Business Organizations and their salient features - Sole trader, Partnership, Joint Stock Companies and Co-operatives .

UNIT-II: Structure & Size of the Industry - Industrial structures - Public, Private, Joint and definition of size of industrial unit - measurement of size - optimum size of the firm.

UNIT-III: Business Combinations - Meaning - Causes - Advantages and disadvantages.

UNIT-IV: Business Finance - Sources of Business Finance - Different types of business finance - Different types of shares and debentures - ploughing back of profits.

UNIT-V: Trade and Support Services: Trade: Internal Trade - Meaning and Importance. External Trade - Meaning, Importance and Complexities - Banking and Insurance: Functions of Banks; Life and Non-life Insurance.

TEXT BOOK

P.C.Tulsian (2007), *Business Organization and Management*, New Delhi: Pearson Education.

REFERENCE BOOKS

1. C.R. Basu(2002), *Business Organization and Management*, New Delhi: Tata Mc-Graw Hill.
2. M.E. Shukla (2002), *Business Organization and Management*, New Delhi: S.Chand& Co.
3. Reddy, P.N & Gulshan, S.S (2002), *Principles of Business Organization and Management*, New Delhi: S.Chand & Co.
4. Amitabha Ray (2002), *Business Organization & Principles of Management*, New Delhi: TataMc-GrawHill.

JOURNALS

1. Chartered Secretary, ICSI, New Delhi.
2. Chartered Financial Analyst, ICFAI University, Hyderabad.
3. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.

BBA (MA) – I Semester
MBG123: IT FOR MANAGEMENT
(100 % Internal Assessment)

INTRODUCTION

Information Technology has emerged as a vital tool for any business organisation. It helps in performing different managerial tasks with ease and perfection. Electronic based spreadsheet program like MS Excel helps in storing, organising and manipulating the data. It can perform large variety of computations and thus helps the companies to maximize 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.

LEARNING OBJECTIVES

- Get acquainted with the concept of information technology and its role in an organisation
- Gain hands on experience in working with MS Excel

LEARNING OUTCOMES

1. Understand and apply different formulas and functions in MS Excel
2. Perform data analysis in MS Excel
3. Solve basic optimization problems using Solver Add-in
4. Apply the features of excel in solving business problems

SYLLABUS

UNIT-I: Elements of Information Technology: Concept of Information Technology and Information Systems, Role of Information Systems in an organization, Decision Support Systems (DSS), MS Excel as Spreadsheet based DSS - Features of MS Excel, Uses of MS Excel

UNIT-II: Basics of MS Excel: Worksheet Management, Cell referencing, Range - Naming and Building formulas, Autosum feature in Excel, Basic operations in Excel - Sorting, Filters, Conditional Formatting, Working with Charts

UNIT-III: Working with Functions: Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Financial Functions, Database Functions

UNIT-IV: Data Analysis with MS Excel: Correlation, Regression - Linear, Exponential, Power curve, Multiple regression, Analysis of Variance - One - way Anova, Two - way Anova, What - if Analysis - Data Tables, Scenario Manager, Goal Seek, Creating Pivot Tables and Pivot Charts

UNIT-V: Working with Solver: Optimization with Solver, Determining Optimal Product Mix, Scheduling HR workforce, Transportation problem, Capital Budgeting, Introduction to Macros - Concept, Recording a Macro

TEXT BOOK

Gross Debra, "Succeeding in Business with Microsoft Excel 2013: A Problem Solving Approach", Cengage Learning, New Delhi, 2014

REFERENCES

1. Paul McFedries, "Excel 2013 Formulas and Functions", Pearson Education, New Delhi, 2013
2. Dodge Mark, Stinson Craig, "Microsoft Excel 2013 Inside Out", Prentice Hall of India, New Delhi, 2013
3. Guy Hart Davis, How to do everything with Microsoft Office Excel, Tata McGraw Hill, 2010
4. Lisa Miller, "MIS Cases: Decision Making with Application Software", Pearson Education, New Delhi, 2011
5. Giridhar Joshi, "Management Information Systems", Oxford University Press, New Delhi, 2013

JOURNALS

1. Information Technology, New Delhi,
2. Computers Today, New Delhi

BBA (MA) – I SEMESTER
MBH107: 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.

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.

LEARNING 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.

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.

TEXT BOOK

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

MBH 105: BUSINESS LAW

INTRODUCTION

Wherever business is conducted 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 essential characteristics of different forms of business organizations and the implication of corporate personality.

LEARNING OUTCOMES

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

1. Explain the legal and administrative frame work underpins commercial activity.
2. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
3. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
4. Explain the law relating to the financing and management of companies limited by shares.
5. Explain what work place policies and procedures are required either legally are recommended as best practices.
6. Explain the purpose and legal status of the Articles of association

COURSE SYLLABUS

UNIT-I: 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.

UNIT-II: 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.

UNIT-IV: 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.

UNIT-V: 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.

TEXT BOOK

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

REFERENCE BOOKS

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	MBG110	Foundation Compulsory	Principles and Practices of Management	3	-	3	40	60	100	3
3	MBH108	Core	Financial Accounting - I	6	-	6	40	60	100	6
4	MBH104	Core	Business Economics	5	-	5	40	60	100	5
5	MBH106	Core	Ethics and Corporate Governance	4	-	4	40	60	100	4
6	MBH192	Core Skill Based	Semester End Viva-Voce						50	1
	Total			21	0	21				22

Professional Competency Development Courses

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG344	Foundation Elective Value Based	Book Review	2	-	2	50	-	50	1
2	MBG346	Foundation Elective Value Based	Introduction to Gandhian Thoughts	2	-	2	50	-	50	1

BBA (MA) – II SEMESTER

MBG104: SANSKRIT

INTRODUCTION

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

OBJECTIVES

The objectives of this course are:

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

LEARNING OUTCOMES

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

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

COURSE SYLLABUS

POETRY :

- Lesson No. 1 Saranagathi
From Valmiki Ramayanam Yuddhakanda
17th Canto Slokas 11 – 68
- Lesson No. 2 Ahimsa Paramodharmah
From Srimadbharatam, Adiparva 8th chapter
Sloka 10 – to the end of 11 Chapter
- Lesson No. 3 Raghoh Audaryam
From Raghuvamsa 5th Canto 1 – 35 Slokas

PROSE :

- Lesson No. 4 Mitrasampraptih
From Pancatantra – Ist Story (Abridged)
- Lesson No. 5 Modern prose Chikroda katha
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:

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

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

Visarga Sandhi : Visarga Utva Sandhi, Visargalopa Sandhi, Visarga Repha Sandhi, Ooshma Sandhi

SAMASA :

- | | |
|-------------------------|-------------------------|
| (1) Dwandwa | (2) Tatpurusha (Common) |
| (2a) Karmadharaya | (2b) Dwigu |
| (2c) Paradi Tatpurusha | (2d) Gatitatpurusha |
| (2e) Upapada Tatpurusha | (3) Bahuvrihi |
| (4) Avyayibhava | |

CONJUGATIONS

Ist Conjugations – Bhoo, Gam, Shtha, Drhs Labh, Mud,

IInd Conjugation – As ()

IIIrd Conjugation – Yudh,

IV th Conjugation – Ish

VIII Conjugation – Likh, Kri ()

IXth Conjugation – Kreen ()

Xth Conjugation – Kath, Bhash, Ram, Vand,

BBA (MA) – II SEMESTER

MBG110: PRINCIPLES AND PRACTICES OF MANAGEMENT

INTRODUCTION

One of the most important human activities is managing. Management, in fact can be traced back to the ancient times whenever there was large scale endeavor like great pyramids in Egypt, Great Wall of China, Taj Mahal in India. All these required a large number of people working in groups in a better coordinated way to achieve a well defined target over a period of time.

In the present context, of globalization, because of increasing role of large and complex organizations for the development of economy, the concept of management has become very significant for managing the business efficiently.

OBJECTIVES

The objectives of this course are:

1. To enable the students to understand the fundamental principles of management
2. To enable students to apply the practices of management

LEARNING OUTCOMES

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

1. Understand and explain the concept of management and its managerial perspective.
2. Map complex managerial aspects arising due to ground realities of an organization.
3. Gain knowledge of contemporary issues in management and various approaches to resolve those issues

COURSE SYLLABUS

UNIT-I: Introduction to management: Nature and scope of Management, Management process, Management thoughts.

UNIT-II: Planning: Planning premises, types and steps in plans, decision making and forecasting, types of decision, steps in decision making.

UNIT-III: Organization: Structure, types of organizations, principles of organizing, Authority and span of control, delegation and decentralization, Line and staff relationship.

UNIT-IV: Leading: Nature and scope, styles of Leadership; Co-ordination, types of interdependence.

UNIT-V: Controlling: Process of controlling, making controlling effective, techniques of controlling.

TEXT BOOK

Harold Koontz & Heinz Weirich (2012), *Management, a Global and Entrepreneurial Perspective*, New Delhi: Tata McGraw Hill Publishing company.

REFERENCE BOOKS

1. Dipak Kumar Bhattacharyya (2012), *Principles of Management: Text and Cases*, New Delhi: Pearson Publications.
2. Balasubrahmanian. N. (2012), *Management Perspectives*, New Delhi: MacMillan India Ltd.
3. Charles Hill, Steven Mc Shane (2012), *Principles of Management*, New Delhi: Tata Mac Graw Hill
4. Ricky W. Griffin (2012), *Management*, New Delhi: Cengage Learning.
5. Terry and Franklin (2011), *Principles of Management*. New Delhi: AITBS Publishers.
6. Robert Kreitner (2012), *Principles of Management*. New Delhi: Cengage South-Western 12 E.

JOURNALS

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam.
2. Indian Management, New Delhi.
3. Business Manager, Alwar.
4. Vikalpa, Ahemadabad.
5. Harward Business Review, Boston, USA.
6. Business today, New Delhi.
7. Business World, New Delhi.

BBA (MA) – II SEMESTER
MBH108: 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.

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

LEARNING 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.

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.

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) – II SEMESTER
MBH104: 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.

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.

LEARNING OUTCOMES

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

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.

COURSE 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.

TEXT BOOK

Fundamentals of Business Economics, BPP Learning Media Ltd.

REFERENCE BOOKS

1. Stefan Adams and Paul Periton, *Fundamentals of Business Economics*, CIMA Publishing.
2. Dunnett, A (1998), *The Macroeconomic Environment*, FT/Prentice Hall.
3. 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) – II SEMESTER
MBH106: ETHICS AND CORPORATE GOVERNANCE

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.

OBJECTIVES

The objectives of this course are:

3. Understanding the legal framework for business and provide the underpinning for commercial activity.
4. Understand the role of corporate governance and its increasing impact in the management of organisations.

LEARNING 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 various means of regulating ethical behaviour.
3. Explain the development of corporate governance to meet public concern in relation to the management of companies
4. Explain the essential elements of the English legal system and the tort of negligence.
5. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
6. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
7. Explain the law relating to the financing and management of companies limited by shares.

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'.

UNIT-II:

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-III:

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.

UNIT-IV:

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-V:

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.

TEXT BOOK

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

REFERENCE BOOKS

CIMA code of ethics

JOURNALS

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

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	MBH221	Core Skill Based	Excel	2	2	4	100	-	100	3
3	CODE	Core	Financial Reporting	6	-	6	40	60	100	6
4	CODE	Core	Managing Finance in a Digital World	6	-	6	40	60	100	6
5	MBG203	Foundation Compulsory	Business Communication	2	-	2	40	60	100	2
6	MBH 207	Core Skill Based	Practice School Report	-	-	-	50	-	50	2
7	MBH291	Core Skill Based	Semester End Viva-Voce						50	1
	Total			18	-	20				22

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	Yoga and Meditation	2	-	2	50	-	50	1

BBA (MA) – III SEMESTER
MBG201: 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:

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

LEARNING 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.

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.

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
MBH221: 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.

LEARNING 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

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

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

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) - III 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.

Learning 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

Learning 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.

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

TEXT BOOK

CIMA F1 Financial Reporting and Taxation Study Text - CIMA publishing

REFERENCES

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) – III 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 organisations 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

Learning 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.

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

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) – III SEMESTER
MBG203: BUSINESS COMMUNICATION

INTRODUCTION

Communication plays an important role in the personal as well as professional life of an individual. This is especially true in the case of corporate and management spheres wherein good business communication skills are indispensable. Globalization and information technology have led to paradigm shifts in the pattern and frequency of communication. Hence, this course is designed to enable students to know and apply the varied aspects of communication and to develop in them the required oral and written business communication skills.

OBJECTIVES

- 1) To give the student a thorough conceptual and theoretical understanding of the foundations of business communication
- 2) To guide him/her in the quest for becoming an efficient and effective communicator.

LEARNING OUTCOMES

On completion of this course students will

- 1) Acquire knowledge of concepts pertaining to effective communication
- 2) Learn to apply this knowledge in a business context.

UNIT-I: Basics of Communication: Introduction to Communication – Nature, Process and Types – Objectives, Functions and Importance - Communication in Action - Models of Communication – Seven C’s of Communication – Barriers to Communication - Significance and Strategic Relevance of Business Communication

UNIT-II: Oral Communication - Verbal Communication - Non Verbal Communication - Listening Skills- Effective Meetings - Conflict Communication - Negotiation skills - Crisis Communication

UNIT-III: Technology and Communication: Presentation Skills: Planning, Structure, Delivery, Taking questions, Features of effective presentations – Telephone Etiquette - Written Communication: Basics of Written Communication – Business Correspondence-Business Letters, good news and bad news, requests and persuasion, sales letters – **Memos** and Emails, Email Etiquette- Resumes and cover letters

UNIT-IV: Reports and proposals - Purpose of reports – types of reports – stages of report writing - organizing reports – layout of reports – proposals – persuasive proposals – types of proposals

UNIT-V: Succeeding at the Workplace: Intrapersonal Communication and Management: Intrapersonal Variables, Motivation, Perception, Emotions, Exchange Theory, Johari Window, Transactional Analysis - Talking the Talk –Interviews - Corporate Etiquette – Grooming, Clothing and Accessorizing

TEXT BOOK

Nawal Mallika (2012), *Business Communication*, New Delhi: Cengage Learning Pvt Ltd.

REFERENCE BOOKS

1. Monipally M.M. (2013), *Business Communication: From Principles to Practice*, New Delhi, Mc Graw-Hill Education.
2. Kaul Asha (2014), *Effective Business Communication* (2nd Ed.), New Delhi: Prentice Hall of India.
3. Raman, Meenakshi and Prakash Singh (2012), *Effective Business Communication*, New Delhi: Oxford University Press.
4. Robbins, Judge and Vohra (2011), *Organizational Behavior*, New Delhi: Pearson Education.

JOURNALS AND PERIODICALS

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Management, New Delhi
3. Vikalpa, Ahmedabad
4. **Business World, New Delhi**

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	CODE	Core	Advanced Financial Reporting	6	-	6	40	60	100	6
3	CODE	Core Skill Based	Advanced Excel	2	2	4	100	-	100	3
4	CODE	Core	Management Accounting	6	-	6	40	60	100	6
5	MBH204	Core	Case Study Analysis	4	-	4	100	-	100	4
6	MBH292	Core Skill Based	Semester End Viva -Voce						50	1
	Total			21	-	23				23

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
2	MBG354	Foundation Elective Skill Based	Soft Skills	1	1	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.

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.

LEARNING 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

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.

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 Publishing.
2. Jadhav H.V & Bhosale V.M (2006), *Environmental Protection & Laws*, Mumbai: Himalaya Publishing House.

JOURNALS

1. GITAM Journal of Management, GITAM Univeristy, 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

CODE: Advanced Financial Reporting

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 organisation 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 organisations 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. Organisations sometimes acquire or merge with other organisations 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 organisations 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.

Learning 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 Regulatory Framework activities and Explain the Six Capitals of Integrated Reporting

Learning Outcomes

- Analyse financial statements of organisations
- 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

SYLLABUS:

UNIT-I Financing capital projects - 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 - 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-II 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 - IAS 38 — Intangible Assets -IAS 12 — Income Taxes - IAS 21 — Effect of Changes in on Foreign Exchange Rates - 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

UNIT-III 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 - IAS 24 — Related Party Disclosures - IAS 33 — Earnings Per Share

UNIT-IV 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-V Analysing 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 organisation’s business model- Linkages between different areas of performance -Predictive and prescriptive ratios - Impact of recommendations on wider organisational ecosystem- Quality and type of data used -Comparability — both in segment and internationally

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) – IV SEMESTER
Advanced Excel**

EXCEL FOR ACCOUNTING AND FINANCE

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 Toolpack 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 Cash Flow, 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

BBA (MA) – IV SEMESTER
Management Accounting

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

Learning 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

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

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

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	Social Project	-	-	-	50	-	50	1
2	MBH301	Core	Banking Theory and Practice	3	-	3	40	60	100	3
3	CODE	Core	Managing Performance	6	-	6	40	60	100	6
4	CODE	Core	Advanced Management Accounting	6	-	6	40	60	100	6
5	CODE	Core	Financial Strategy	6	-	6	40	60	100	6
6	MBH311	Foundation Compulsory	Income Tax Law and Practice	3	-	3	40	60	100	3
7	MBH393	Core Skill Based	Semester End Viva-Voce						50	1
	Total			24	-	24				26

BBA (MA) –V SEMESTER
MBH391: SOCIAL PROJECT

INTRODUCTION

Social project is aimed at creating awareness towards various socio-cultural problems in the society, on issues which could range from attitude towards women, disadvantaged population like rag pickers and destitute children and also towards the mentally challenged. This should be carried out under the guidance of a faculty. Social project shall be done during Fifth semester. Marks will be awarded by internal evaluation panel.

OBJECTIVES

The objectives of this course are:

1. To enable the students to understand and analyze issues related to society.
2. The student has to identify a problem and analyze alternatives which would enable him/her to use those issues while making decisions.

LEARNING OUTCOMES

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

1. Gain an understanding into social concerns
2. Gain an understanding of conducting surveys and analysing results

BBA (MA) – V SEMESTER

MBH301: BANKING THEORY & PRACTICE

INTRODUCTION

The significance of banking sector in India is continuously in upward direction for several decades. The sector is playing a role of a catalyst in development of three pillars of the economy i.e., agriculture, industry and services. The change process began with a passing of Banking Regulation Act, 1949. The Act was considered as a Land Mark in the history of commercial banking in India as it provided consolidation and regulation of banking system in India. Nationalization of 14 Banks in 1969 is another land mark. The Banks started playing a critical role in social development process and became a partner in Government's welfare schemes and policies. The third land mark in the development of Banking Sector in the country is the liberalization policies introduced by the Government of India in 1991. The course aims to equip the student with the historical background of Banking in India, growth of commercial Banks in India and the regulations of Indian Banks.

OBJECTIVES

The objectives of this course are:

1. To make the student to know about the banking theory
2. To give the student adequate exposure to banking practice.

LEARNING OUTCOMES

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

1. Acquire knowledge about theoretical aspects of banking and relationship between banker and customer
2. Learn about the practicalities of banking and the latest trends in banking.

COURSE SYLLABUS

UNIT-I: Introduction: Origin of banking – Definition- Banker and Customer - relationship – General and special types of customers – Types of customer – Types of deposits – Origin and growth of commercial Banks in India.

UNIT-II: Modes of Credit Delivery : Cash Credit – Loans – Overdrafts – Bills Finance – Pricing of loans – Types of Securities – Pledge, Hypothecation, Assignment, Lien and Mortgage.

UNIT-III: Banking Practices: Obligations, Duties of a banker, Rights of banker, Clayton's Rule, guidelines for writing cheques, endorsements, Banking Ombudsman Scheme, 2006

UNIT-IV: Banks' Financial Statements: Bank Liabilities – Bank Assets – Contingent Liabilities – Income Statement – CAMELS Ratings

UNIT-V: Banking Innovations: **Banking** Services and Innovations – Product centric Innovations – Process centric Innovations – Marketing Innovations – Pricing Innovations - E-Payment Systems and Electronic Banking

TEXT BOOK

Padmalatha Suresh and Justin Paul (2013), *Management of Banking and Financial Services*, New Delhi: Pearson Education.

REFERENCE BOOKS

1. Shekhar & Shekhar (2010), *Banking Theory and Practice*, New Delhi: Vikas Publishing House.
2. P.K. Srivastav (2011), *Banking Theory and Practice*, New Delhi: Vikas Publishing House.
3. Sundaram & P.N. Varshney (2010), *Banking Theory, Law and Practice*, New Delhi: S.Chand & Co.

JOURNALS

1. GITAM Journal of Management, Visakhapatnam.
2. The journal of Banking Studies, Mumbai.

BBA (MA) – V SEMESTER
CODE: Managing Performance

INTRODUCTION:

The digital world is characterised 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 organisations. Human capital is one of the key intangible assets of organisations in an age where intangible assets are the dominant means by which organisations create and preserve value. 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 organisations 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

Learning Objectives:

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

Learning outcomes:

- On completion, candidates should be able to use data and relevant technology to: manage organisational and individual performance;
- translate long-term decisions into medium-term plans; allocate resources to implement decisions; monitor and report implementation of decisions;
- provide feedback up and down the organisation;
- prepare and interpret financial statements to show the performance, position and prospects of their organisations.

UNIT-I Business models and value creation - Definition of ecosystems - Participants and roles- Interactions and dynamics - Rules and governance -Technology - Risks and opportunities - Stakeholders and relevant value -Stakeholder analysis -Resources, process, activities and people in creating value

UNIT-II Products, services, customer segments, channels and platforms to deliver value- Distribution of value to key stakeholders - Disruption-Ways to build disruptive and resilient business models- Creating digital operating models - Types of digital operating models

UNIT-III Managing people performance - Power, authority, delegation and empowerment - Contingent and situational leadership -Transactional and transformational leadership -Leadership of virtual teams -Leadership and ethics Target setting and employee alignment-Employee empowerment and engagement -Performance reporting and review

UNIT-IV Rewards and sanctions in managing performance-Different approaches to coaching and mentoring to improve performance -Diversity and equity practices -Health and safety- Organisational culture- 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-Leadership and ethics

UNIT-V Managing projects- Overall project objectives -Objectives relating to time, cost and quality -Purpose and activities associated with key stages of the project life cycle – Work streams -Work breakdown schedule, Gantt charts, network analysis -PERT charts - Sources and types of project risks -Scenario planning -Managing project risks-Project management software - 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

TEXT BOOK

CIMA E2 Project and Relationship Management Study Text - CIMA publishing

REFERENCES

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) – V SEMESTER
Advanced Management Accounting

Cost management and transformation are priorities for organisations 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 organisations with cost advantage. Organisations 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.

Learning 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 organisations
- Analyse risk and uncertainty associated with medium-term decision-making and analyse types of risk in the medium term
- Explain the behavioural and transfer pricing issues related to the management of responsibility centres.

Learning 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

SYLLABUS:

UNIT-I Managing the costs of creating value - Engendering a cost-conscious culture - Logic of ABC as the foundation or managing costs-ABM to transform efficiency of repetitive overhead activities-ABM to analyse and improve customer profitability - ABM to analyse and improve channel performance - 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- 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-II 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) - Process and calculation - Strengths and weaknesses-Appropriate usage -Use in prioritisation of mutually exclusive projects - Pricing decisions for maximising profit in imperfect markets-Types of pricing strategies - Financial consequences of pricing strategies

UNIT-III Managing and controlling the performance of organizational units - 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-IV 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 - 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

TEXT BOOK

CIMA P2 Advanced Management Accounting Study Text - CIMA publishing

ADDITIONAL READING

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) V SEMESTER
CODE: Financial Strategy

INTRODUCTION:

The overall strategy of the organisation 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 organisations. The choice of these objectives and policy options will be heavily influenced by the financial market requirements and the regulatory environment in which the organisation operates. What types of funds are available to organisations to finance the implementation of their strategies? How much of each type should they go for? And what is the impact on the organisation? 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 organisation 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 organisations. How does the organisation know whether it has succeeded in this objective? Sometimes, in order to implement strategies, organisations have to acquire other organisations. How does the acquirer determine the value of its acquisition? This section covers how to use techniques in business valuation to answer such questions

Learning Objectives

- Advise on strategic financial objectives and analyse 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 analyse pricing and bid issues
- Discuss the sources and types of financial risks and evaluate financial risks
- Recommend ways of managing financial risks

Learning Outcomes:

- Analyse and evaluate the sources of long-term finances to meet the organisation's financing requirements.
- Make financial policy decisions that align to the organisation'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 organisations.

SYLLABUS:

UNIT-I Financial policy decisions - Profit and not-for-profit organisations -Quoted and unquoted companies -Private and public sector organisations-Value for money, maximising 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 - 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-II Sources of long-term funds - 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 - Types of debt instruments and criteria for selecting them.

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

UNIT-IV 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 - 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-V 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 - 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 realisation - Exit strategies

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) –V SEMESTER

MBH311: 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

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.

LEARNING 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.

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.

TEXT BOOK

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-VI

S. No.	Course Code	Course Levels	Name of the course	Sessions			Marks			Credits
				Theory	Prac.	Total	CA	SEE	Total	
1	MBG302	Foundation Compulsory	Entrepreneurship	3	-	3	40	60	100	3
2	MBH310	Elective	Retail Bank Management	3	-	3	40	60	100	3
3	CODE	Core	Risk Management	6	-	6	40	60	100	6
4	CODE	Core	Strategic Management	6	-	6	40	60	100	6
5	CODE	Core	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							5
	Total			22	-	22				26

BBA (MA) –VI SEMESTER
MBG302: ENTREPRENEURSHIP

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 well being of society.

Understanding the challenges and potential of entrepreneurship is significant and quite relevant in the context of the socio-economic structural changes. Entrepreneurship course is very important in management schools. This will help few to start their own ventures. But others will develop the qualities of entrepreneurship like passion and perseverance which will potentially create many corporate entrepreneurs. This course also aims to provide entrepreneurial abilities because business conditions have changed significantly since the advent of new technologies and business started demanding from both CEOs and managers entrepreneurial abilities which are in line with latest and contemporary business models in the era of globalization and disruption. This course aims to provide various perspectives on contemporary business practices and models which are useful for millennial entrepreneurs to meet the requirements of millennial consumers. This course includes a description of various concepts like evolution of entrepreneurship, opportunity identification, business plan, family business and social entrepreneurship.

Learning Objectives

- To introduce the concept and process of Entrepreneurship and its role in the society
- To know about sources of ideas and opportunity identification
- To provide knowledge about contemporary business model
- To understand the importance and contents of a business plans
- To know the significance of Family Business and Social Entrepreneurship

Learning Outcome

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

- Understand the concept and process of Entrepreneurship in the society.
- Know about starting the venture and sources of ideas.
- Develop a business model by using practical and instructive approach.
- Prepare business plan with the required contents.

- Develop clarity about the importance and contribution of family business and Social Entrepreneurship in the Economy.

UNIT - I

UNIT-I: Entrepreneurship-Introduction, evolution of entrepreneurship; Theories of Entrepreneurship, Traits of entrepreneurship, entrepreneurial mindset, Entrepreneurial motivation, Types of Entrepreneurship, entrepreneurship and economic development, Corporate Entrepreneurship.

UNIT – II

Venture Creation: Sources for innovative ideas, Methods of generating ideas, creative problem solving, opportunity identification, setting-up of new ventures, Incubation, acquiring existing business, franchising, legal aspects of business.

UNIT – III

Business Model : Introduction -Freemium Business Model – Analytics and Freemium Product Development – Freemium Metrics – Lifetime Customer Value – Freemium Monetization – Virality and Growth and contemporary business models.

UNIT - IV

The business plan: Marketing Plan, Operational Plan, Organisational Plan, Financial Plan and growth plans, Sources of Finance- Financial Institutions-Angel Investors-Venture Capitalist-Institutional Support-DIC, Industrial Estate, MSME, SFC and EDI.

UNIT - V

Family Business and Social Entrepreneurship: Family business: Importance, types and responsibilities, Challenges and problems of family business in India , succession planning.

Case Analysis (not exceeding 200 words)

References:

1.Poornima M. Charantimath, "Entrepreneurship Development - Small Business Enterprises", Pearson, New Delhi, 2018.

2.Robert Hisrich,M.J.Manimala ,M.P.Peters and D.A.Shepherd “Entrepreneurship”MC Graw Hill Education ,2014/Latest .

3.Dr.S.S.Khanka “Entrepreneurship Development “,S.Chand and ComapanyLimited,New Delhi,2017.

BBA (MA) –VI SEMESTER
MBH310: 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.

LEARNING 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

LEARNING 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

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.

Case Analysis (Not Exceeding 200 words)

TEXT BOOK

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 & Practice", Tata McGraw 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
CODE: Risk Management**

Not all intended strategies are implemented due to various factors. These factors constitute the operating enterprise-wide risks of the organisation. This section covers how to identify, evaluate and manage these risks. A fundamental risk of the organisation is that its strategy is the wrong one and that even if implemented perfectly, it will achieve the wrong outcome for the organisation. In addition, some risks are of such high significance that they can affect the very existence of the organisation. 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 unauthorised access and manipulation? How are breaches identified, analysed, remedied and reported? These are some of the questions covered in this section.

Learning 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 organisations
- Discuss cyber security tools and technique and Evaluate cyber risk reporting

Learning 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.

SYLLABUS:

UNIT-I Enterprise risk - Upside and downside risks -• Risks arising from internal and external sources-• Risks arising from international operations -• Strategic and operational risks - Quantification of risk exposure -Risk maps - Role of board and others in the organisation 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-II Strategic risk - Analysis of strategic choice -Scenario planning -Stress-testing strategy - Risks of unethical behaviour - Impact on brand and reputation of organisation- 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

UNIT-III. 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-IV 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-V 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 - System level analysis, storage analysis and network analysis -Reverse engineering, decompilation and disassembly -Network discovery, vulnerability probing, exploiting vulnerabilities -Tiers of software security- Description criteria including nature of business and operations, nature of information at risk, risk management programme objectives, cybersecurity risk governance structure etc

TEXT BOOK

CIMA P3 Risk Management Study Text - CIMA publishing

ADDITIONAL READING

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 Management

INTRODUCTION:

Strategy is at the heart of what organisations do. This subject provides the foundation of strategic management for the organisation. It introduces the strategy process that is elaborated on in the rest of the subject. Every organisation inhabits an ecosystem within which it adapts and evolves. This ecosystem comprises markets and society, has its players and its own system of governance. Organisations 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 organisations) and how it affects the strategy of the organisation. Once options have been generated in various areas of the organisation's operations the organisation 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 organisation's strategy. This section covers how the options are evaluated, chosen and integrated coherently to form the strategy of the organisation. 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 organisational contexts and ecosystems. The primary characteristics of the current context are digital transformation. Organisations 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 organisations.

Learning 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

Learning Outcomes

- Outline the strategy process
- Analyse the impact of the ecosystem on organisational strategy

- Produce strategy by the integration of choices into coherent strategy

SYLLABUS:

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 organisational ecosystem -Generating options -Strategic choice-Strategic control

UNIT-II Analysing the organisational ecosystem- SWOT analysis-PESTEL analysis - Competitor analysis -Customer analysis - Wider ecosystems - Industry ecosystems – Globalisation - Geopolitics -Demography - Customer empowerment-Digital technology-Automation- 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-III Generating strategic options- Roles and responsibility of leaders of organisations for strategy-Definition of purpose, vision and values of organisations- 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

UNIT-IV Making strategic choices - Suitability, acceptability and feasibility framework - Value chain analysis - Managing product portfolio - **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 - Types of change-I mpact of change on organisational culture -Resistance to change -Approaches and styles of change management -Role of change leader in communication

UNIT-V 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 - 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

TEXT BOOKS:

CIMA E3 Strategic 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.

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