

**SYLLABUS**

**Masters in Business Administration  
MBA (Finance and Control)  
[As per National Education Policy-2020]**

***Two Year (Four Semester) Full-time Master Degree Programme***

Session: 2022-24



**DEPARTMENT OF FINANCIAL STUDIES**  
*Faculty of Management Studies*

**Veer Bahadur Singh Purvanchal University  
Jaunpur (U.P.)**

Pin – 222003

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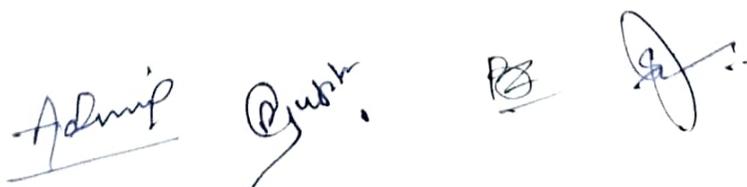
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**Post Graduate Degree Programme**  
**[As per National Education Policy, 2020]**  
**MBA (Finance & Control)**

Year	Sem.	Course	Course Code	Compulsory/ Minor/ Elective	Course Title	Credit (L-T-P)
I	I	Course 1	F020101T	Compulsory	Principles of Management	3-1-0
	I	Course 2	F020102T	Compulsory	Fundamental Accounting for Managers	3-1-0
	I	Course 3	F020103T	Compulsory	Managerial Economics	3-1-0
	I	Course 4	F020104T	Compulsory	Research Methodology & Statistical Analysis	3-1-0
	I	Course 5	F020105T	Compulsory	Basics of Computers	2-1-1
	I	Course 6	F020106T	Minor	Elective from Other Faculty	4
	I	Course 7	F020107R	Compulsory	Research Survey & Data Collection	4
I	II	Course 8	F020201T	Compulsory	Managerial Finance	3-1-0
	II	Course 9	F020202T	Compulsory	Income Tax Law and Practice	3-1-0
	II	Course 10	F020203T	Compulsory	Business & Financial Environment in India	3-1-0
	II	Course 11	F020204T	Compulsory	Management and Business Strategy	3-1-0
	II	Course 12	F020205T	Compulsory	Entrepreneurship Ecosystem & Startups	3-1-0
	II	Course 13	F020206R	Compulsory	Research Survey Analysis & Presentation	4
II	III	Course 14	F020301T	Compulsory	Accounting for Managerial Decisions	3-1-0
	III	Course 15	F020302T	Compulsory	Financial Planning and Control	3-1-0
	III	Course 16	F020303T	Compulsory	Investment Management	3-1-0
	III	Course 17	F020304T	Compulsory	Elective 1	3-1-0
	III	Course 18	F020305T	Compulsory	Elective 2	3-1-0
	III	Course 19	F020306R	Compulsory	Summer Training Report, Presentation & Viva-voce	4
				<b>Student has to select any two of the following</b>		
	III	Course		Elective 1	Insurance & Risk Management	3-1-0
	III	Course		Elective 2	Goods & Services Tax	3-1-0
	III	Course		Elective 3	Management of Financial Services	3-1-0
III	Course		Elective 4	Management of Mutual Funds	3-1-0	
III	Course		Elective 5	Corporate Frauds	3-1-0	
II	IV	Course 20	F020401T	Compulsory	Corporate Restructuring	3-1-0
	IV	Course 21	F020402T	Compulsory	Financial Derivatives	3-1-0
	IV	Course 22	F020403T	Compulsory	Investment Banking & Financial Modeling	3-1-0
	IV	Course 23	F020404T	Compulsory	Elective 1	3-1-0
	IV	Course 24	F020405T	Compulsory	Elective 2	3-1-0
	IV	Course 25	F020406R	Compulsory	Dissertation Report, Presentation & Viva-voce	4
				<b>Student has to select any two of the following</b>		
	IV	Course		Elective 1	Corporate Tax Planning & Management	3-1-0
	IV	Course		Elective 2	International Business Environment	3-1-0
	IV	Course		Elective 3	Capital Market & Participants	3-1-0
IV	Course		Elective 4	Management of Bank Fund	3-1-0	
IV	Course		Elective 5	International Financial Management	3-1-0	



## Programme Objectives

The MBA (Finance & Control) Programme is a learner-centric, market oriented programme with the aim of preparing students for careers in business, management and industries at domestic and international level. It not only promotes learning in theory in various management functional areas, but also provides students with an integrated approach to various management functions. The programme is structured in such a way that the focus will shift from conventional methodology towards a broad-based learning, encompassing end-to-end mechanisms involved in improving skills in finance and business.

## Programme Outcome

1. To develop required mindset, skills and expertise for successful leadership in the field of finance and business.
2. To cultivate principle oriented & knowledgeable finance and management practitioners who are equipped to play a pivotal role in different sectors of the economy.
3. To prepare finance professionals who can contribute effectively in steering through business and financial challenges faced by an enterprise while remaining focused on national priorities.
4. To develop strategic finance and management thinking in order to succeed in today's diverse finance environment.
5. To understand & effectively interpret financial communication in tandem with various stakeholders' needs.
6. To function effectively as an individual, as a team member and as a leader in diverse settings.

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## MBA (Finance & Control) Programme

### First Semester

Year	Sem.	Course	Course Code	Compulsory/ Minor	Course Title	Credit (L-T-P)
I	I	Course 1	F020101T	Compulsory	Principles of Management	3-1-0
	I	Course 2	F020102T	Compulsory	Fundamental Accounting for Managers	3-1-0
	I	Course 3	F020103T	Compulsory	Managerial Economics	3-1-0
	I	Course 4	F020104T	Compulsory	Research Methodology & Statistical Analysis	3-1-0
	I	Course 5	F020105T	Compulsory	Basics of Computers	2-1-1
	I	Course 6	F020106T	Minor	Elective from Other Faculty	4
	I	Course 7	F020107R	Compulsory	Research Survey & Data Collection	4

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Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: First
Course 1		
Course Code:F020101T	Course Title: <b>Principles of Management</b>	
<p><b>Course Outcome:</b> The course is designed in such a way so that the students gain command over various management concepts, theories and practices. It aims at the following outcomes:</p> <ul style="list-style-type: none"> <li>• To develop concepts of various management theories, practices and principles.</li> <li>• To establish relationship of management theories with current business practices.</li> <li>• To allow students to apply managerial skills in the real business world.</li> <li>• To inculcate among students the required skills and competencies of a manager.</li> </ul>		
Credits: 4	Compulsory	
Max. Marks: 75+25	Min. Passing Marks:36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<p><b>Introduction to Management:</b> Development of Management Thought. Evolution of Management Thought – Contribution of Taylor, Weber and Fayol Management and Modern Management Theories.</p> <p><b>Managing in Today's Environment:</b> Meaning, Definition, Characteristics of Management, Management Vs. Administration, Management – Art, Science and Profession, Professional Management in India, Arguments for and Against Professionalization, Levels of Management, Skills of a Manager.</p>	10
II	<p><b>Managing the Organization Resources:</b> Concept, Process and Types of Planning – Meaning, Characteristics, Advantages, Limitations, Essentials of Sound Plan, Steps in Planning Process, Planning Premises, Types and Elements of Planning, Decision of Rational Decision Making, Creativity in Decision Making, Concept of MBO, Characteristics, Objectives, MBO – Process, Advantages, Limitations, Managing Organizational Change.</p>	10
III	<p><b>The Anatomy of an Organization:</b> Concept, Nature, Process, Significance, Principle of Organizing, Concept of Distinctions between Line and Authority, Line Staff and Functional Authority Relationships, Delegation and Decentralization, Distinction between Formal and Informal Organization, Group Dynamics.</p>	10






IV	<b>Managerial Control:</b> Concepts, Nature, Elements, Significance, Types, Interrelationship between Planning and Control, Steps in Control Process, Requirements of an Effective Control System, Management by Exception, Techniques of Management Control – PERT, CPM, MIS.	10
<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>• Harold Koontz and Heinz Weihrich-Management, Tata McGraw Hill Pub. Co.,Delhi</li> <li>• Stoner, Freeman &amp; Gilbert Jr - Management, Prentice Hall of India</li> <li>• Koontz - Principles of Management, Tata McGrawHill</li> <li>• V.S.P. Rao-Management-Text and Cases-Excel Publications</li> <li>• Robbins &amp; Coulter – Management, Prentice Hall of India</li> <li>• Robbins S.P. and Decenzo David A. - Fundamentals of Management: Essential Concepts and Applications, Pearson Education</li> <li>• L.M. Prasad-Principles and Practices of Management, Sultan Chand &amp; Sons</li> <li>• Joseph L. Massie-Essentials of Management, PHI-Delhi</li> </ul>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. Video speeches of prominent management thinkers may be shown for discussion and to drive home some points. This will facilitate practical learning.		
<b>Suggested equivalent online courses:</b>		
<b>Further Suggestions:</b>		

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Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: First
Course2		
Course Code:F020102T	Course Title: <b>Fundamental Accounting for Managers</b>	
<p><b>Course Outcome:</b> The main objective of this course is to acquaint students with fundamental concepts of accounting so that they could develop an understanding of treatment of various accounting transactions and make a literal interpretation of various accounting records. The course seeks to achieve the following outcomes:</p> <ul style="list-style-type: none"> <li>To develop a conceptual framework of principles and techniques of accounting.</li> <li>To equip students with interpretation skills of accounting records and techniques required for taking basic accounting decisions.</li> <li>To familiarize &amp; equip students to interpret various accounting concepts and conventions.</li> </ul>		
Credits: 4	Compulsory	
Max. Marks: 75+25	Min. Passing Marks:36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<b>Mechanics of Accounting:</b> Introduction, nature and scope of accounting, Generally Accepted Accounting Principles : Accounting Concepts, Conventions, Principles & Assumptions.	10
II	<b>Recording &amp; classification of transactions:</b> Accounting Equations, Double Entry System of Accounting, Preparation of Journal, Ledger – rectification of errors. Trial Balance.	10
III	<b>Preparation &amp; Presentation of Final Statement :</b> Final Accounts : Trading Account, Profit & Loss Account & Balance Sheet with adjustments	10
IV	<b>Accounting Standards:</b> Indian & International Accounting Standards - Comparative Study, Concept of Income and Measurement.	10

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**Suggested Readings:**

- Mishra Banarasi & Singh SK, Financial Accounting, SBPD Publication (Rajeev), Agra
- Shukla S M, Financial Accounting, Sahitya Bhawan Publication,
- Jain & Narang, Advanced Accounting, Jain Book Agency, Delhi
- Shukla & Grewal, Advanced Accounts, S. Chand & Company Limited
- Porwal L S, Accounting Theory, Tata McGraw Hills.
- Jaswaha Lal & Srivastava Seema: Financial Accounting-S Chand, New Delhi.
- Sehgal A., Sehgal D.- Taxman's Financial Accounting
- Guthman, Financial Statements Analysis, PHI
- Myer, Financial Statements Analysis PHI
- Roy, A. Foulke, Financial Statement Analysis, McGraw-Hill
- Mukherjee & Roy, Studies in Accounting Theory, World Press Pvt. Ltd. Calcutta
- Bhandari & Kulshrestha - Essays in Accounting, Sahitya Bhawan
- Roy G.D. -A Survey of Accounting Ideas, AlphaPub. Concern

**Suggested Continuous Evaluation Methods:**

In addition to the theoretical inputs the course will make use of classroom presentations, discussions, assignments and case study pedagogy for delivery. This will help the students develop practical understanding and applicability of the course in business organizations.

**Suggested equivalent online courses:****Further Suggestions:**

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Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: First
Course3		
Course Code:F020103T	Course Title: <b>Managerial Economics</b>	
<p><b>Course Outcome:</b> This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental. It aims at the following outcomes:</p> <ol style="list-style-type: none"> <li>1. To develop basic understanding of economic theories and principles.</li> <li>2. To familiarize the students about domestic and international economic environment.</li> <li>3. To develop the capability to understand and comprehend economic theories in the current economic environment.</li> <li>4. To understand the significance of cost and pricing of various goods and services.</li> </ol>		
Credits: 4	Compulsory	
Max. Marks: 75+25	Min. Passing Marks: 36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<p><b>Introduction:</b> Nature and Scope of Managerial Economics, Fundamental Concepts, Business Goals, Meaning and Concept of Markets, Types of Market-Monopoly, Duopoly, Oligopoly.</p> <p><b>Demand &amp; Supply Analysis:</b> Law of Demand, Demand Determinants and Distinctions, Elasticity of Demand, Demand Forecasting for Established Products and New Products, Law of Supply, Supply Function and Curve.</p>	<b>10</b>
II	<p><b>Production and Cost Behavior:</b> Production Function, Law of Returns, Return to Scale, Cost Volume Relationship in Short and Long Run.</p>	<b>10</b>

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<b>III</b>	<b>Pricing:</b> Market Morphology and Pricing, Pricing Methods – Cost Plus Pricing, Incremental Pricing, Product Line Pricing, Pioneer Pricing, Differential Pricing, Cyclical Pricing and Retail Pricing.	<b>10</b>
<b>IV</b>	<b>Profit Policies and Planning:</b> Profit Policies, Rationale for Profit Constraints, Profit Volume Analysis and its Applications.	<b>10</b>
<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Baumol. William.J: Economic Theory and Operations Analysis, PH, London.</li> <li>• Baya. Michael. R Managerial Economics and Business strategy/ McGraw Hill Inc., New York.</li> <li>• Chopra.O.P. Managerial Economics, Tata McGraw Hill, Delhi.</li> <li>• Dean Joel: Managerial Economics, Prentice Hall, Delhi</li> <li>• Versnaey RL and Matheshwari KL: Managerial Economics: Sultan Chand and Sons, New Delhi..</li> <li>• Adhikary M: Business Economics S. Chand, New Delhi,</li> <li>• Cauvery: Managerial Economics-S Chand, New Delhi.</li> <li>• Peterson: Managerial Economics Pearson Education, New Delhi.</li> <li>• Keat: Managerial Economics, Pearson Education, New Delhi.</li> </ul>		
<p><b>Suggested Continuous Evaluation Methods:</b>  In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. Videos on various marketing aspects of business organizations may be shown for discussion and to drive home some points. This will help the students grasp practical application of marketing concepts and theories.</p>		
<b>Suggested equivalent online courses:</b>		
<b>Further Suggestions:</b>		

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Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: First
Course 4		
Course Code:F020104T	Course Title: <b>Research Methodology &amp; Statistical Analysis</b>	
<p><b>Course Outcome:</b> The course requires to give an insight to students about fundamental business research methods, tools and techniques and to promote problem solving approach among through research techniques.</p> <ul style="list-style-type: none"> <li>To provide basic knowledge about fundamentals of business research methods.</li> <li>To develop an understanding about qualitative and quantitative research in finance.</li> <li>To develop research skills in accounting, finance &amp; management.</li> <li>To provide an insight about data analysis and interpretation for making meaningful financial decisions.</li> </ul>		
Credits: 4		Compulsory
Max. Marks: 75+25		Min. Passing Marks:36
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<p><b>Introduction:</b> Meaning, Definition, Characteristics, Objectives, Significance, Process of Research, Approaches to Research, Characteristics of Business Research, Application of Business Research in India.</p> <p>Conclusive, Analytical and Empirical, Preparation of Research Design, Formulation and Testing of Hypothesis.</p>	10
II	<p><b>Information Collection:</b> Collection of Data – Primary &amp; Secondary Sources, Classification– Questionnaire Construction, Schedule and Scale Development, Attitude Management.</p>	10
	<p><b>Sampling:</b> Sampling Techniques – Probability and Non-Probability, Analysis of Data – Tabulation, Coding, Graphical Representation of Data, Statistical Tools Mean, Median, Mode, Measures of Dispersion.</p>	10



IV	<b>Statistical Techniques &amp; Report Writing:</b> Correlation (product moment) Karl Pearson's and Rank, Regression Analysis, Skewness and Kurtosis, Z-test, t-test and $\chi^2$ -test, Contents of Research Report, Types of Report, Report Format – Research in Decision Making.	10
<b>Suggested Readings:</b> <ul style="list-style-type: none"> <li>• Satya Bhushan Dash, Naresh K. Malhotra-Marketing Research: An Applied Orientation, Pearson</li> <li>• Cooper &amp; Schindler-Business Research Methods, McGraw-Hill.</li> <li>• Green, Tull &amp; Albaum- Research for Marketing Decisions, PHI Pvt. Ltd, New Delhi.</li> <li>• Luck D. &amp; Rubin D- Marketing Research, PHI Pvt. Ltd, New Delhi</li> <li>• William G. Zikmund- Business Research Methods, Cengage Learning, New Delhi</li> <li>• Naval Bajpai- Business Research Methods, Pearson</li> <li>• Tull &amp; Hawkins-Marketing Research, Prentice Hall of India, Delhi</li> <li>• Aaker, Kumar and Day-Marketing Research, John Willey</li> <li>• Beri G.C-Marketing Research, Tata McGrawHill</li> <li>• Karlinger, Fred N- Foundations of Behavioral Research</li> <li>• Leveine, Khrehbiel &amp; Berenson-Business Statistics, Pearson Education</li> </ul>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will make use of group discussion, classroom presentations and assignments pedagogy for delivery. The students should be encouraged to undertake any real marketing research project, prepare and present the research report in the class. This will facilitate practical learning.		
<b>Suggested equivalent online courses:</b>		
<b>Further Suggestions:</b>		



Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: First
Course 5		
Course Code:F020105T	Course Title: <b>Basics of Computers</b>	
<p><b>Course Outcome:</b> The objective of this course is to provide an understanding of computer operating system and application of relevant software in managerial decision making. It aims at the following outcomes:</p> <ul style="list-style-type: none"> <li>To understand the fundamentals and terminologies of computer.</li> <li>To develop the ability to understand and apply the various finance and accounts related software in corporations.</li> <li>To equip students to take decisions on the basis of the results from the accounting software.</li> </ul>		
Credits: 4		Compulsory
Max. Marks: 75+25		Min. Passing Marks:36
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 2-1-1		
Unit	Topics	No. of Lectures Total=40
I	<p><b>Fundamental and Computer Application:</b> Basics of Computer, Digital and Analog Device, Hardware of Computer - CPU, Input Devices, Output Devices, Storage Devices, Software in Computers - Application Software, Developer Software.</p> <p><b>Application Software for Business Managers: MS-Word:</b> File, Edit, Format, Drawing, Tools, Tables, Practicing on Cut-Copy-Paste, Mail Merger, Letter Writing and Page Setup, Design, Page Layout, References.</p>	06
II	<p><b>MS-Excel/Basics:</b> Creating Worksheet, Entering and Editing Text, Numbers and Formulas Cells, Lookup Tables and Auto Fill.</p> <p><b>Rearranging Work Sheets:</b> Moving, Copying, Sorting, Inserting, Deleting Cells, Deleting &amp; Parts of Work Shared, Reaction at Formulas to Worksheet Design Changes.</p> <p><b>Excel Formatting:</b> Excel Page Setup, Auto Format, Manual Format using Styles, Format Painter, Changing Font Sizes and Attributes, Wrapping Text using Border Buttons and Command.</p> <p><b>Working with Graphics:</b> Creating and Placing Graphic Objects, Resizing Positioning Graphic.</p>	10

III	<p><b>Power Point Basics Terminology Colour Scheme:</b> PowerPoint Templates, Getting Started.</p> <p><b>Creating Presentation:</b> Auto Content Wizard, Inserting, Deleting Slides.</p> <p><b>Working with Text:</b> Editing and Moving Text, Spell Checking, Finding and Replacing Text, Formatting Text and Aligning Text.</p> <p><b>Show Time:</b> Arranging Previewing and Rehearsing Slides, Transition and Build Effects, Deleting Slides, Printing Presentation, Elements Creating, Overhead Transparencies, Sharing Presentation Tiles with other.</p>	08
IV	<p><b>Internet and its Applications:</b> Internet, Sources of Information, Uses in Business - Productions, Distribution &amp; Finance, Browsing, Searching, Emails - Web Base and Client based Emailing, Cloud Storage, Personal and Public Cloud, Digital Locker, Intranet.</p>	06
<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Date .C.J: An introduction to Database systems. Addison Wesley. Massachusetts.</li> <li>• Diennes, Sheila A: Microsoft Office, Professional for Windows 95, Instance reference BPB Publication, Delhi.</li> <li>• Mansfield, Ron. The compact guide to Microsoft Office, BPB Publication, Delhi.</li> <li>• Naorton, Peter working with IBM-PC, BPB Publication, Delhi.</li> <li>• O Brian. J.A. Management Information Systems, Tata Mc.Graw Hill, New Delhi.</li> <li>• Ullman. J.O. Principles of Database Systems, Galgotia Publications, New Delhi.</li> <li>• Parameswaran: Computer Application in Business. S Chand, New Delhi.</li> </ul>		
<p><b>Suggested Continuous Evaluation Methods:</b></p> <p>In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. This will facilitate practical learning. Students would also be evaluated on the basis of their dexterity on use of computer &amp; software as available in the institution.</p>		
<p><b>Suggested equivalent online courses:</b></p>		
<p><b>Further Suggestions:</b></p>		

**MBA (Finance & Control) Programme Second Semester**

Year	Sem.	Course	Course Code	Compulsory	Course Title	Credit L-T-P
I	II	Course 8	F020201T	Compulsory	Managerial Finance	3-1-0
	II	Course 9	F020202T	Compulsory	Income Tax Law and Practice	3-1-0
	II	Course 10	F020203T	Compulsory	Business & Financial Environment in India	3-1-0
	II	Course 11	F020204T	Compulsory	Management & Business Strategy	3-1-0
	II	Course 12	F020205T	Compulsory	Entrepreneurship Ecosystem & Startups	3-1-0
	II	Course 13	F020206R	Compulsory	Research Survey Analysis & Presentation	4


  
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Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: Second
Course 1		
Course Code: F020201T	Course Title: <b>Managerial Finance</b>	
<p><b>Course Outcome:</b> This course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints. The course seeks to achieve the following outcomes:</p> <ul style="list-style-type: none"> <li>• To understand the importance of financial management through financial planning.</li> <li>• To develop the ability to understand various decisions of financial management.</li> <li>• To motivate to assess value of investment considering risk factor.</li> </ul>		
Credits: 4		Compulsory
Max. Marks: 75+25		Min. Passing Marks:36
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<p><b>Introduction:</b> Meaning, Objective, Scope of Financial Management, Managerial Finance and Managers: Relationship and Functions.</p> <p><b>The Finance Function:</b> Concept and Approaches, Financial Planning, Meaning and Steps.</p> <p><b>Time Value of Money:</b> Concept, Future Value, Present Value, Annuity, Use of Tables, Risk &amp; Return, Basic Concepts of Valuation of Securities.</p>	10
II	<p><b>Investment Decision:</b> Nature, Investment Evaluation Criteria, Capital Budgeting, Meaning and Process, Aspects of Project Appraisal, Techniques of Financial Appraisal – Pay back period, ARR, NPV, IRR, Profitability Index, Discounted Payback period, NPV v/s IRR Comparisons, Risk Analysis in Capital Budgeting, EBIT and EPS Analysis.</p>	10
III	<p><b>Financing Decision:</b> Sources of Finance, Capital Structure, Theories and Decision, Cost of Capital – Cost of Debt, Cost of Preference Share, Cost of Equity Shares, Cost of Retained Earnings, Weighted Average Cost of Capital.</p>	10

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<b>IV</b>	<b>Dividend Decision:</b> Meaning, Models, Walter Model, Gordon Model, MM Model and Linter's Model, Dividend Policy, Factors affecting Dividend Decision.	<b>10</b>
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**Suggested Readings:**

- Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. Ed., New York.
- Chandra, Prasanna: Financial Management, Tata Mc Graw Hill, Delhi.
- Hampton, John: Financial Decision Making, Prentice Hall, Delhi.
- Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
- Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice-Hall, Delhi.
- Van Horne, James C: Financial Management and Policy, Prentice Hall, Delhi.
- Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
- Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
- Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York.
- Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Irwin, Homewood.

**Suggested Continuous Evaluation Methods:**

In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. The students should be encouraged to study, prepare and present a report on financial strategy of a Company and the best utilization of fund. This will facilitate practical learning.

**Suggested equivalent online courses:**

**Further Suggestions:**

Programme/Class: : Degree MBA (Finance & Control)	Year: First	Semester: Second
Course/ Paper :2		
Course Code:F02020T	Course Title: <b>Income Tax Law &amp; Practice</b>	
<b>Course Outcome:</b> This course aims at making students conversant with the concept of Income tax laws as also their implications for individuals and corporate. It is designed with the objective of achieving the following outcomes:		
<ul style="list-style-type: none"> <li>To develop the concept of need and importance of income tax law.</li> <li>To understand the process of tax assessment and taxation under different heads of income.</li> <li>To enable students to learn about the technical issues in income tax calculations.</li> </ul>		
Credits: 4	Compulsory	
Max. Marks: 75+25	Min. Passing Marks: 36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<b>Basic Concept related to Income Tax:</b> Previous Year, Assessment Year, Person, Assessee & Representative Assessee, Tax Payer, Concept of Income and Income Chargeable to Tax, Agricultural Income, Casual Income, Meaning of Business, Capital and revenue receipts & expenditure. Residential Status, Broad Scheme of Charge of Income to Tax, Exempted Incomes, Deemed Income, Assessment of Income Tax, Types of Assessment.	10
II	<b>Income from Salaries:</b> Essentials of income from salary, Basis of Charge, Place of accrual of salary, Components of Salary Income, Allowances & their types, Perquisites & their valuations, Deductions from Income from Salaries, Provident funds and their taxability, Superannuation funds, Gratuity.	10
III	<b>Income from House Property:</b> Chargeability, Property income exempt from tax, Let Out property and Self Occupied House Property, Computation of income from house property, permissible deductions. <b>Profits and Gains from Business and Profession:</b> Chargeability, General principles governing assessment of business income, Permitted Deductions and allowances, deductions expressly disallowed.	10

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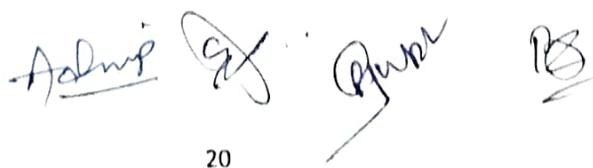
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IV	<p><b>Capital Gains Tax:</b> Chargeability, Meaning of capital assets, Types of capital assets, computation of capital gains, permissible deductions, Cost of acquisition, cost of improvement and indexed cost of acquisition, indexed cost of improvement.</p> <p><b>Income from other sources:</b> Basis of Charge, Types of incomes from other sources such as interest, dividend, Winnings from lotteries, TV game shows, Horse Race etc. permissible deductions.</p> <p><b>Income Tax Procedures:</b> Computation of Gross Total Income, permissible deductions, Total Income and Tax thereon, Cess on Tax.</p> <p><b>Penalties &amp; Prosecution:</b> Penalties for defaults, who can levy penalty, procedure for imposing penalty, Offences and Prosecution.</p>	10
<p><b>Suggested Readings:</b></p> <ul style="list-style-type: none"> <li>• Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.</li> <li>• Circulars issued by C.B.D.T. Income Tax Act, 1961.</li> <li>• Income Tax Rules, 1962.</li> <li>• Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.</li> <li>• Singhanian, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.</li> <li>• Singhanian, Vinod K: Direct Tax Planning and Management, Taxmann Publication, Delhi.</li> </ul>		
<p><b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will make use of group discussion, classroom presentations, assignments and case study pedagogy for delivery. This will facilitate practical learning.</p>		
<p><b>Suggested equivalent online courses:</b></p>		
<p><b>Further Suggestions: Study material of Institute of Chartered Accountants of India.</b></p>		



Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: Second
Course 3		
Course Code: F020203T	Course Title: <b>Business &amp; Financial Environment in India</b>	
<p><b>Course Outcome:</b> The course develops ability among students to understand and scan business environment in order to review economic and political environmental dynamics to cope with the changing regulation affecting business and its profitability.</p> <ul style="list-style-type: none"> <li>To understand the links between savings and investments in business and financial environment.</li> <li>To encourage students to identify and solve problems related to industry, economic and technology with respect to business environment.</li> <li>To develop critical thinking of working and functions of financial system in India.</li> <li>To understand the different components of financial system in India.</li> </ul>		
Credits: 4	Compulsory	
Max. Marks: 75 + 25	Min. Passing Marks: 36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<b>Introduction:</b> The Concept, Nature and Significance of Business Environment, Historical Evolution of Modern Business Enterprises, their Structure. <b>Socio-Cultural Environment:</b> Social Interests and Values, its Implications for Industrialization and Economic Growth. <b>Industrial Environment:</b> Public Sector Enterprises, Small Scale Industries, Privatization, Industrial Labor.	10
II	<b>Economic Environment:</b> Fiscal and Monetary Policies, Government – Business Relationship, Globalization of Indian Businesses. <b>Technological Environment:</b> Relationship of Business and Technology in Manufacturing, Markets, Consumer Relations, Business Compliances, Technology Transfer.	10
III	<b>Financial System:</b> An Overview of the Indian Financial System, Definition, Significance and its Relationship with Economic Development. <b>Financial Markets:</b> Concept, Features, Functions and Types of Financial Markets, Primary and Secondary Market. <b>Financial Institutions:</b> Types of Financial Institutions, Role and Functions.	10
IV	<b>Financial Instruments:</b> Definition and Types of Financial Instruments, Features and Uses. <b>Financial Services:</b> Definition and Classification of Financial Services. <b>Credit Rating:</b> Concept, Agencies of Credit Rating – CRISIL, ICRA, FITCH and CARE, Ratings and their significances.	10



### Suggested Readings:

- Dutt & Sundaram - Indian Economy, S. Chand Publisher
- Uma Kapila - Indian Economy: Performance & Policies, 8th Ed., Academic Foundation, New Delhi
- B.N. Ghosh - Business Environment, Oxford University Press
- F. Cherunillam - Business Environment, Himalaya Publication
- P. Subba Rao - International Business, Himalaya Publishing House
- John D. Daniels - International Business Environment and Operations - Pearson Education
- N.K. Sharma - Business Environment in India, Pinnacle Technology
- K Ashwathappa - Essentials of business Environment, McGraw Hill Education
- Vatsyanam - Indian Society & Social Institutions, Atlantic Publishers
- Machiraju, 'Indian Financial System' – Vikas Publishing House, 2nd Edition, 2002.
- Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 2002.
- Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
- Khan, M. Y., Indian Financial System - Theory and Practice, TMH, New Delhi.
- Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
- Pathak, B., Indian Financial System - Pearson, New Delhi.
- Mukherjee, Ghosh and Roy, Indian Financial System and Financial Market Operations, Dey Book Clifford,
- Gomez, Financial Markets, Institutions and Financial Services,
- Khan and Jain, Financial Services, Tata McGraw Hill
- Annual Reports of Major Financial Institutions in India.

### Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. The students should be encouraged to study, prepare and present a report on any aspect of Consumer Behavior. This will facilitate practical learning.

### Suggested equivalent online courses:

### Further Suggestions:

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Programme /Class: Degree MBA (Finance & Control)	Year: First	Semester: Second
Course 4		
Course Code: F020204T	Course Title: <b>Management &amp; Business Strategy</b>	
<p><b>Course Outcome:</b> The course is objected to enhance and familiarize students to learn about basics of management strategies. The desired outcomes of the course are as follows:</p> <ul style="list-style-type: none"> <li>To acquaint students with various dimensions and perspectives of strategic management.</li> <li>To enable students to understand the concept of formulation, implementation and control in organizations.</li> <li>To empower students with mastery over analytical tools and techniques of strategic management.</li> </ul>		
Credits: 4	Compulsory	
Max. Marks: 75+25	Min. Passing Marks:36	
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<b>Concept of Strategic Management:</b> An Introduction to Strategic Management, Definition, Concept, Class of Decisions, Levels of Strategy, Vision, Mission, Objective and Goals, ETOP Analysis, SAP, SBU, Business Reengineering and Business Benchmarking.	10
II	<b>Strategy Formulation:</b> Corporate and Business Level Strategies, Grand, Stability, Expansion, Retrenchment, Combination Strategies, Turn Around, Liquidation, Generic and Tactics for Business Strategies. <b>Functional Strategies:</b> Personnel and Financial Plan and Policies, Marketing Production/Operation and R&D Plans and Policies	10
III	<b>Strategy Implementation:</b> Issue in Strategy Implementation, Interrelationship between Formulation and Implementation, Aspects of Strategy Implementation and Process, Project and Procedural Implementation.	10
IV	<b>Strategic Evaluation and Control:</b> B.C.G. Growth/Shares Matrix, The GE Nine Cell Planning & Strategic Analysis & Choice, Generic Strategic (i) Generic Strategy Matrix (ii) Bowman's Strategy Clock.	10



**Suggested Readings:**

- Strategic Management, Fred R. David, Pearson Education
- Strategic Management and Business Policy, Thomas L. Wheelen, J. David Hunger and Krish Rangarajan, Pearson Education
- Strategic Management: An Integrated approach, Hill W.L. Charles & Jones R. Gareth
- Business Policy and Strategic Management, Azhar Kazmi, Tata McGraw Hill
- Strategic Management -The Indian Context, R.Srinivasan, Prentice Hall of India, 2012

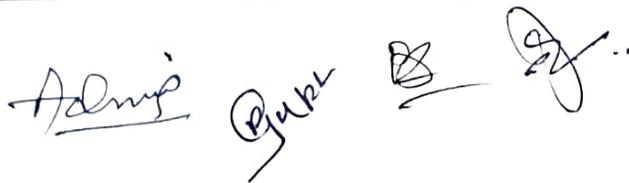
**Suggested Continuous Evaluation Methods:**

In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. This will facilitate practical learning.

**Suggested equivalent online courses:****Further Suggestions:**

Adm      ca      Qub      PS

Programme/Class: Degree MBA (Finance & Control)	Year: First	Semester: Second
Course 5		
Course Code: F020205T	Course Title: <b>Entrepreneurship Ecosystem &amp; Startups</b>	
<p><b>Course Outcome:</b> The primary goal of this course is to encourage students to learn fundamental concept of entrepreneurship and inculcate an entrepreneurial mindset. Secondary it encourages students to go with their own startups. It aims at the following outcomes:</p> <ul style="list-style-type: none"> <li>• To critically evaluate the entrepreneurial tendency among the students.</li> <li>• To learn about the various facets of incubation system.</li> <li>• To evaluate the generation and pitching of a valuable business idea.</li> </ul>		
Credits: 4		Compulsory
Max. Marks: 75+25		Min. Passing Marks: 36
Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-1-0		
Unit	Topics	No. of Lectures Total=40
I	<b>Entrepreneurship:</b> Definition and Importance of Entrepreneurship, Entrepreneurial Thought Process, Entrepreneurial Style, Entrepreneurship Ecosystem, Entrepreneur Vs. Professional Manager, Problems of Entrepreneurship.	10
II	<b>Entrepreneurial Development:</b> Environmental Factors affecting Entrepreneurial Development, Entrepreneurial Development Programme and their Evaluation, Role of Government and their Policies, Institutions in Entrepreneurial Development.	10
III	<b>Business Incubation System:</b> Evolution, Concept and Functions of Technology Business Incubators, Types of Business Incubators, Incubation Process.	10
IV	<b>Startups:</b> Meaning and Definition of Startups, Problem Identification, Idea Generation, Idea Screening, Customer and Solution, Unique Value Proposition, Lean Canvas Model [Ash Maurya].  <b>Pitch The Idea:</b> Validation, Finance, Angel Investors, Venture Capital, Markets and Revenue, Team Work, Pitch the Idea.	10



**Suggested Readings:**

- Ramachandran, Entrepreneurship Development, Mc Graw Hill Katz, Entrepreneurship Small Business, Mc Graw Hill
- Byrd Megginson, Small Business Management: An Entrepreneur's Guidebook 7th ed, McGrawHill
- Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University
- Press Hougaard S. (2005) The business idea. Berlin, Springer
- Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann Léo-Paul Dana, World Encyclopedia of Entrepreneurship,

**Suggested Continuous Evaluation Methods:**

In addition to the theoretical inputs the course will make use of role playing, group discussion, classroom presentations, assignments and case study pedagogy for delivery. This will facilitate practical learning.

**Suggested equivalent online courses:****Further Suggestions:**

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