



AMITY UNIVERSITY
R A J A S T H A N

AMITY BUSINESS SCHOOL

Master of Commerce (Finance & Accounting)

Programme Code: MOC

Duration - 2 Years Full Time

Programme Structure

&

Curriculum & Evaluation

Choice Based Credit System (CBCS)

2017

Certified that the program structure and syllabus provided in this document are approved by Academic Council of Amity University Rajasthan, Jaipur for M. COM.(Finance & Accounting), Batch 2021-23



PREAMBLE

Amity University aims to achieve academic excellence by providing multi-faceted education to students and encourage them to reach the pinnacle of success. The University has designed a system that would provide rigorous academic programme with necessary skills to enable them to excel in their careers. This booklet contains the Programme Structure, the Detailed Curriculum and the Scheme of Evaluation. The Programme Structure includes the courses (Core courses (CC), Value Added Courses (VA), Domain Elective (DE) Open Elective (OE)), arranged semester wise. The importance of each course is defined in terms of credits attached to it. The credit units attached to each course has been further defined in terms of contact hours i.e. Lecture Hours (L), Tutorial Hours (T), Practical Hours (P). Towards earning credits in terms of contact hours, 1 Lecture and 1 Tutorial per week are rated as 1 credit each and 2 Practical hours per week are rated as 1 credit. Thus, for example, an L-T-P structure of 3-0-0 will have 3 credits, 3-1-0 will have 4 credits, and 3-1-2 will have 5 credits. The Curriculum and Scheme of Evaluation of each course includes the course objectives, course contents, scheme of Evaluation and the list of text and references. The scheme of Evaluation explains the Weightage given to Continuous Assessment (CA), Attendance (A), Class-Test(CT) and End Semester Evaluation(EE).

The details of continuous assessment for each subject are given in their respective course profile only. The different codes used for the components of continuous assessment are as follows:

<u>Components</u>	<u>Codes</u>
Case Discussion/ Presentation/ Analysis	C
Home Assignment	H
Project	P
Seminar	S
Viva	V
Quiz	Q
Class Test	CT
Attendance	A
End Semester Evaluation	EE

Total credit requirements are 101 credits within four semesters in 2 years for the award of M.Com. (Finance & Accounting) degree from AUR. The details of each semester are as follows:

Semesters	CC	DE	VA	OE	NTCC	Anandam	Total
I	18	0	4	0	0	2	24
II	18	0	4	3	0	2	27
III	6	9	4	3	4	2	28
IV	9	9	0	0	4	0	22
Total	51	18	12	6	8	6	101

It is hoped that it will help the students' study in a planned and a structured manner and promote effective learning. Wishing you an intellectually stimulating stay at Amity University!



AMITY BUSINESS SCHOOL (ABS)

Program Name: Master of Commerce (Finance & Accounting)

FIRST SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours per week	Total Credits
MOC101	Management Concepts & Organizational Behaviour	CC	2	1	0	3
MOC102	Managerial Accounting	CC	2	1	0	3
MOC103	Corporate Financial Management-I	CC	2	1	0	3
MOC104	Economic Analysis for Business	CC	2	1	0	3
MOC105	Principles & Practice of Taxation -I	CC	2	1		3
MOC106	Advance Business Statistics & Research Methodology	CC	2	1	0	3
AND001	ANANDAM-I	NTCC	0	0	0	2
BCS111	Business Communication - I	VA	1	0	0	1
BSS111	Behavioural Science - I	VA	1	0	0	1
	Foreign Language - I	VA	2	0	0	2
FLN111	French			0	0	
FLG111	German			0	0	
FLS111	Spanish			0	0	
FLC111	Chinese			0	0	
	TOTAL			0	0	24



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Program Name: Master of Commerce (Finance & Accounting)

SECOND SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours per week	Total Credits
MOC201	Cost Analysis & Management Control System	CC	2	1	0	3
MOC202	Corporate Financial Management II	CC	2	1	0	3
MOC203	Financial Reporting	CC	2	1	0	3
MOC204	Financial Markets & Financial Services	CC	2	1	0	3
MOC205	Principles & Practice of Taxation -II	CC	2	1	0	3
MOC206	Legal Aspects of Business	CC	2	1	0	3
AND002	ANANDAM-II	NTCC	0	0	0	2
	Open Elective/ Minor Track -II	OE	2	1	0	3
BCS211	Business Communication - II	VA	1	0	0	1
BSS211	Behavioural Science - II	VA	1	0	0	1
	Foreign Language - II	VA	2	0	0	2
FLN211	French			0	0	
FLG211	German			0	0	
FLS211	Spanish			0	0	
FLC211	Chinese			0	0	
	TOTAL					27



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Program Name: Master of Commerce (Finance & Accounting)

THIRD SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours per week	Total Credits
MOC301	Behavioural Finance	CC	3	1	0	3
MOC302	Business Analytics	CC	3	1	0	3
MOC303	Summer Internship	NTCC	0	0	8	4
AND003	ANANDAM-III	NTCC	0	0	0	2
Domain Elective V: Choose any 3 courses from the following:						
MOC311	Advanced Audit and Assurance- I	DE	2	1	0	3
MOC312	Advanced Performance Management- I	DE	2	1	0	3
MOC313	Strategic Financial Management	DE	2	1	0	3
MOC314	Corporate Accounting	DE	2	1	0	3
MOC315	Financial Derivatives	DE	2	1	0	3
	Open Elective/ Minor Track -III	OE	2	1	0	3
BSC311	Business Communication - III	VA	1	0	0	1
BSS311	Behavioural Science -III	VA	1	0	0	1
	Foreign Language - III	VA	2	0	0	2
FLN311	French					
FLG311	German					
FLS311	Spanish					
FLJ311	Chinese					
FLC311	TOTAL					28



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Program Name: Master of Commerce (Finance & Accounting)

FOURTH SEMESTER

Course Code	Course Title	Category	Lectures (L) Hours per week	Tutorial (T) Hours per week	Practical (P)/Field Work (FW) Hours per week	Total Credits
MOC401	Ethics & Corporate Governance	CC	3	1	0	3
MOC402	Security Analysis & Portfolio Management	CC	2	1	0	3
MOC403	Financial Planning	CC	2	1	0	3
MOC404	Dissertation	NTCC	0	0	8	4
Domain Elective VI: Choose any 3 courses from the following:						
MOC411	Advanced Audit and Assurance- II	DE	2	1	0	3
MOC412	Advanced Performance Management- II	DE	2	1	0	3
MOC413	International Financial Management	DE	2	1	0	3
MOC414	Financial Modelling for Business	DE	2	1	0	3
MOC415	Financial Engineering	DE	2	1	0	3
	TOTAL					22

MANAGEMENT CONCEPTS & ORGANIZATIONAL BEHAVIOUR

Course Code : MOC101

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective of the course is to develop a theoretical understanding among students about the structure and Behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Module - I: Introduction to Organizational Theories and Behaviour

Organizational Theories and Behaviour: Classical, Neo -classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors. Contributing disciplines to the OB. Individual Behaviour: Foundations of individual Behaviour, values, attitudes, personality, and emotions. Theory X and Theory Y, Chris Argyris Behaviour patterns, Perceptual process.

Module - II: Group Decision making and Communication

Group Decision making and Communication: Concept and nature of decision-making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

Module - III: Motivation

Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation, and organizational effectiveness.

Module - IV: Leadership, Power and Conflict

Leadership, Power and Conflict: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels, and conflict resolution strategies.

Module - V

Organizational Culture, Organizational Development and Stress Management: Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress, consequences of stress on individual and organization, management of stress. Case Studies: Some cases of real business world are required to be discussed.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Robbins; S.P., *Organizational Behaviour* (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2016.
- Luthans, Fred, *Organizational Behaviour*, 11th Edition, Mc Graw Hill International, New York, 2010.
- **Robins S.P., *Organizational Theory: Structure Design and Application*, 3rd ed.** Prentice Hall of India Pvt. Ltd., 2009.

Note: Latest edition of textbooks may be used.

MANAGERIAL ACCOUNTING

Course Code: MOC 102

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Module - I : Introduction

Management Accounting - Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant.

Module - II : Cost-Volume-Profit Analysis

Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break - Even Analysis; Profit Volume (P/V) Analysis; Multiple -Product Analysis; Optimal use of Limited Resources.

Module - III Managerial Decision making

Relevant Information and Short -Run Managerial Decisions - Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions - Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.

Module - IV : Budgeting

Budgeting - Nature and functions; Preparation of Different Types of Budgets, Fixed Versus Flexible Budgeting.

Module - V: Standard Costing

Standard Costing - Concept, Advantages; Types of Standards; Variance Analysis; Materials, Labour, Overhead; Managerial Uses of Variances.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, *Management Accounting*, Prentice Hall, 2001.
- Horngreen Charles T., and Gary L. S undem and William O. Stratton, *Introduction to Management*

Accounting, Prentice Hall of India, 2006.

- Drury Colin, *Management and Cost Accounting* , Thomson Learning, 2001. 4. Garison R.H. and E.W. Noreeb, *Managerial Accounting*, McGraw Hill, 2000.
- Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education, 2006.
- Jawahar Lal, *Advanced Management Accounting, Text, Problems and Cases*, S. Chand & Co., New Delhi, 2009
- Khan & Jain *Management Accounting Text problems & Cases*, 7th edition (2017) Mc graw hill
- Gupta Sashi & Sharma R K *Management Accounting*, 6th Edition (2016) Kalyani Publishers
- Arora, M. N. *A text book of Cost and Management Accounting (Theory and Problems)*, 9th Edition, Vikas Publishing House.
- Maheshwari, S.N. & Maheswari, S.K. (2012) *Cost Accounting*, 10th Edition, Sultan Chand Publication

Note: Latest edition of textbooks may be used.

CORPORATE FINANCIAL MANAGEMENT-I

Course Code:MOC103

L:2, T:1, P/FW:0 C:03

Course Objective:

Successful completion of the course, the Students will be able to understand the advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain a greater anatomy on effective financial decision making.

Module 1: Introduction to Financial Management

Introduction to Financial Management, Meaning & Definition, Scope, Importance, Objectives, Functional areas of Modern Financial Management, Functions of Finance, Financial Management Process, Factors influencing Financial Decisions, Organization of Finance Functions.

Module 2: Capital structure

Capital Structure Planning and Policy- Introduction to Capital Structure Theories: Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach - Concept & Problems. Optimal Capital Structure: Meaning & Concept, Trade-Off-Theory v/s Pecking Order Theory, EBIT - EPS Approach - Concept & Problems

Module 3: Cost of Capital

Introduction to Cost of Capital: Introduction, Importance, Types, Computation of Cost of Capital - Common Stock, Preferred Stock, Long-term debt and Retained Earnings; Weighted Average Cost of Capital - Problems on Book Value Weights and Market Value Weights.

Module 4: Investment Analysis

Capital Budgeting Decisions - Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Technique, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) - Concept, Evaluation Criteria & Problems,

Module 5: Dividend Decision

Introduction to Dividend Decisions, Meaning, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories - Walter's Model, Gordon's Model, MM Theory - Concept, Assumptions, Formula, Criticisms & Problems.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- G. Sudarsana Reddy, Financial Management, HPH.
- Khan & Jain, Financial Management, Tata McGraw Hill.
- I.M. Pandey, Financial Management, Viaks Publishing House
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill
- Schall & Haley, Financial Management, McGraw Hill, New York.
- Sudhindra Bhat, Financial Management: Principles and Practice, Excel Books India
- Patel Bhavesh, Fundamentals of Financial Management, Vika Publications
- Sharan, Fundamentals of Financial Management, Pearson Education India
- Shri. Narendra Singh, Advanced Financial Management, HPH.
- Dr. B. G. Sathya Prasad & M. N. Arora, Management Accounting and Financial Management, HPH.
- Weston and Brigham, Essentials of Managerial Finance, The Dryden Press.
- James Vanhorne, Fundamentals of Financial management, Prentice Hall Inc.,
- John Hampton, Financial Decision Making Concepts, Problems and Cases, Prentice Hall of India Ltd.
- Brealy and Myers, Principles of Corporate Finance, McGraw Hill New York.
- S.C. Kuchal, Financial Management, Chaitanya Publishers, Allahabad.
- Chakraborty & others, Financial Management & Control, Mc Millan India Ltd.,
- Pandey, I .M. Financial Management (2021) 12th Edition , Pearson.
- Khan & Jain, Financial Management Text cases & problems (2018) 8th edition, Tata McGraw Hill.
- Chandra, P. Financial Management-Theory & Practice (2019), 10th Edition, Tata McGraw Hill.
- Brearly R.A. and Myers, S.C. Principles of Corporate Finance 10th Edition, Tata McGraw Hill

Note: Latest edition of textbooks may be used.

ECONOMIC ANALYSIS FOR BUSINESS

Course Code: MOC 104

L:2, T:1, P/FW:0 C:03

Course Objective:

To familiarize the students with theoretical concepts of modern Economic Analysis so that they can use these as inputs in managerial decision-making process. Emphasis would be laid on the understanding of key economic variables both at micro and macro level which influence the business operations and strategies of the firm and the business environment under which they operate.

Module I: Theory of Demand and Supply

Nature and scope of economic analysis: its relevance for managerial decision making, Demand analysis: nature of demand for a product- individual demand and market demand, demand by market segmentation. Demand function and determinants of demand. Supply function: determinants of supply of a product, law of supply. Elasticity of supply.

Concept of elasticity of demand- income, cross, price and advertising elasticity. Theorems on the price elasticity of demand. Applications of the concept of price elasticity of demand in business decisions. Demand forecasting-need for forecasting and techniques of forecasting. Cost concepts: costs relevant for management decision making. Economies of scale: internal and external. Cost function: cost and output relationship.

Module II: Theory of Production and Cost

Production analysis: Production function-neo-classical, Cobb- Douglas, Leontief. Least cost combination of inputs for a firm. Concept of an isoquant-smooth curvature and right angle. Returns to scale and returns to a factor. Expansion path of a firm. Cost Analysis: Cost relevant for management decision making. Economies of scale: Cost Function: Cost and output relationship. An Analysis of the Objectives of a Business Firm: Profit Maximization Model, Baumol's Sales Maximization Model, Morris's Model of 'Managerial Enterprise' Williamson's Model of 'Managerial Discretion.

Module III: Market Structure: Price and Output Decisions

Pricing and Output decisions - Perfectly Competitive and Monopoly Market Pricing and Output Decisions- Under Monopolistically Competitive Market- Product Differentiation; Price Discriminating Monopolist; Models of Oligopolistic Market: Price Rigidity - The Kinky Demand Curve Model Interdependence - The Cournot Model, Price Leadership Models, Cartels and Collusion.

Module IV: Macro Economics Analysis

Economic Policy and Analysis: Macro Economic Variables and Functional Relationships. Business Environment: Factors Influencing the Business Environment. National Income Analysis. Models of Circular Flow of Money-Incorporating Savings Investment, Foreign Trade and Government Sector. Consumption Function, Saving Function and investment Function. Concepts of Investment Multiplier. Factors Influencing Consumption Function. Demand and Supply of Money: Transaction, Precautionary and Speculative

Demand for Money; Liquidity preference function; Components of Money Supply. Business Cycles: An Analysis of fluctuation in the level of Economic Activity. Phases of Business Cycles.

Inflation and Deflation: Demand – Pull and Cost – Push Inflation. Impact of Inflation. Analysis of Policies to control inflation. Deflation. Monetary Policy: Objectives of Monetary Policy. Function of Central Bank. Credit Policy and its implications on the Corporate Sector. Fiscal Policy: meaning, objectives and impact on economy. Money Market, Capital Market and Foreign Exchange Market.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Gupta, G.S. (2006), Managerial Economics, Tata McGraw Hill
- Peterson, H.C and Lewis, W.C. (2005), Managerial Economics, Prentice Hall of India
- R Ferguson, R., Ferguson, G.J and Rothschild, R. (1993) Business Economics, Macmillan.
- Chandra, P.(2006), Project: Preparation, Appraisal, Implementation and Review, Tata McGraw Hill.

Note: Latest edition of textbooks may be used

PRINCIPLES & PRACTICES OF TAXATION -I

Course Code: MOC 105

L:2, T:1, P/FW:0 C:03

Course Objective:

The purpose of this course is to familiarize and update the students with the basic principles of taxation and the actual operation of income tax in the Indian economy.

Module I: Introduction to Taxation India

Introduction to Taxes, History of Taxation in India- Principles of Direct Taxation- Appraisal of Annual Finance Act, Introduction to Income tax act 1961; Previous year, Assessment year, Income, Total Income, Gross Total Income, Capital and Revenue Receipts / Expenditures, Exempted Incomes. Sections {2(9), 2(31), 2(7), 2(24), 3, 6, 14, 288A, 288B, 2(17), 4, 9, 45, 9(1)(ii), 9(1)(iv), 9(1)(v), 10, 11, 12, 17(1)}

Module II: Practices of Direct Taxation

Residential status and income tax liability – incomes exempt from tax – tax holiday schemes. Set off and carry forward of losses – Rebates – tax incentives for savings. Tax treatment of capital gains – Main features of company taxation – Taxation of partnership firms – Taxation of small traders (presumptive tax) – Tax amenities. Incidence of Taxation: Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs.

Module III: International Taxation

International comparison of taxes; Tax-GDP ratios; Direct-inflation adjustment schemes in selected countries The problems of international double taxation – The assignment rules: source versus residence – methods to alleviate international tax duplication: Tax credit relief; Double tax treaties: OECD Models; United Nations Model – International tax avoidance and evasion; transfer pricing; Tax havens – Anti-avoidance measures.

Module IV Tax Planning And Financial Management Decisions

Concept of tax planning, Tax avoidance and tax evasions, Tax planning relating to capital structure decision, Dividend policy, Inter – corporate, dividends and bonus shares, Tax provisions relating to free trade zones, Infrastructure sector and backward areas, Tax incentives for exports. Tax deductions and collection at source, Advance payment of tax. Tax incentives: Various forms; Rationale; Problems created by tax incentives. Tax avoidance and tax evasion – Tax ratio, taxable capacity and tax effort. Distribution of tax burden – Buoyancy and elasticity of tax revenue.

Module V: Tax Payment

Tax Payments- E-TDS/TCS, advance payment of tax, e-filing of tax returns and assessments, CBDT Tribunal Appeals to High Court/Supreme Court and Settlement Commission, refunds, and revision. (Provisions and Practical Problems)

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Text & Reference:

Text

- Ahuja G.K & Gupta. R, (2019), Systematic Approach to Income Tax, 39 ed., Wolters Kluwer India Pvt Ltd

Reference

- Singhania, V.K. Student's guide to direct taxes, 62nd edition 2020-21, Taxmann Publication
- Income Tax Department' official website www.incometaxindia.gov.in

- Richard Musgrave and Peggy Musgrave, Public Finance in Theory and Practice (New York: McGraw Hill Book Company, 5th Edition).

Note: Latest edition of textbooks may be used

ADVANCE BUSINESS STATISTICS AND RESEARCH METHODOLOGY

Course Code:MOC106

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economic situations.

Module - I : Probability and Expectation

Probability and Expectation: Approaches to probability. Addition, multiplication and Bayes Theorem, Mathematical Expectation. Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions.

Module - II : Statistical Decision Theory

Statistical Decision Theory: Risk and uncertainty, Expected value approach, Marginal analysis, Decision tree.

Module - III : Sampling and Sampling Distributions

Sampling and Sampling Distributions: Methods of sampling, Sampling distribution of a statistic and its standard error. Point Estimation and interval estimation, Properties of an estimator.

Module - IV : Hypothesis Testing

Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small sample tests -t and F tests. Design of Experiments and analysis of variance. Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test.

Module - V : Regression Analysis

Regression Analysis: Simple and multiple linear regression analysis up to three variables. Statistical Quality Control: Control charts for variables and attributes, Acceptance sampling.

Case Studies: Application of statistics to some cases of business enterprise are required to be discussed.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Levin, R.I. and D.S. Rubin, *Statistics for Management* , Prentice-Hall of India.
- Spiegel, M.R. *Theory and Problems of Statistics* ,Schaum Publishing Company.
- Aczel, Amir D., *Complete Business Statistics*, McGraw Hill, 1999.
- Kazmeir Leonard J., Norval F. Pohl, *Basic Statistics for Business and Economics* ,
- McGraw Hill International (2nd ed.)

Note: Latest edition of textbooks may be used.

BUSINESS COMMUNICATION - I

Course Code: BCS111

L:1,T:0,P/FW:0 C:01

Course Objective:

One cannot 'not communicate'. This course is designed to facilitate our young Amitians to communicate effectively by emphasizing on practical communication through refurbishing their existing language skills and also to bring one and all to a common take-of level.

Course Contents:

Module I: Fundamentals of communication

Relevance of communication, Effective communication, Models of communication, Effective use of language

Module II: Tools of communication

Proficiency in English – The international, Language of business, Building vocabulary, (Denotative & connotative), Extensive vocabulary drills (Synonyms / Antonyms / Homonyms), One Word substitution, Idioms & phrases, Mechanics and Semantics of sentences, Writing sentences that really communicate, (Brevity, Clarity, and Simplicity), Improving the tone and style of sentences

Module III: Barriers to Effective use of language

Avoiding clichés, Removing redundancies, Getting rid of ambiguity, Euphemism, Jargons, Code switching

Note: 2 tests of 20 marks of one hour duration each will be conducted over and above the teaching hours. They will have to be programmed accordingly.

Examination Scheme:

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF – Communication Assessment File

GD – Group Discussion

GP – Group Presentation

Text & References:

- Jones, L. (2001). Working in English, Cambridge University Press
- Raman, M., & Singh, P. (2012). Business Communication, Oxford University Press
- Jha, M. (2007). Echoes – Course in English Literature & Language, Orient BlackSwan
- Swan, M. (2015). Practical English Usage, 3rd Ed, OUP Oxford

BEHAVIOURAL SCIENCE - I

(SELF-DEVELOPMENT AND INTERPERSONAL SKILLS)

Course Code: BSS111

L:1,T:0,P/FW:0 C:01

Course Objective:

This course aims at imparting an understanding of:

- Self and the process of self exploration;
- Learning strategies for development of a healthy self esteem;
- Importance of attitudes and their effect on work behaviour; and
- Effective management of emotions and building interpersonal competence.

Course Contents:

Module I: Understanding Self

Formation of self concept, Dimension of Self, Components of self, Self Competency

Module II: Self-Esteem: Sense of Worth

Meaning and Nature of Self Esteem, Characteristics of High and Low Self Esteem, Importance & need of Self Esteem, Self esteem at work, Steps to enhance Self Esteem

Module III: Emotional Intelligence: Brain Power

Introduction to EI, Difference between IQ, EQ and SQ, Relevance of EI at workplace, Self assessment, analysis and action plan

Module IV: Managing Emotions and Building Interpersonal Competence

Need and importance of Emotions, Healthy and Unhealthy expression of emotions, Anger: Conceptualization and Cycle, Developing emotional and interpersonal competence, Self assessment, analysis and action plan

Module V: Leading Through Positive Attitude

Understanding Attitudes, Formation of Attitudes, Types of Attitudes, Effects of Attitude on – Behaviour, Perception, Motivation, Stress, Adjustment, Time Management, Effective Performance, Building Positive Attitude

Module VI:End-of-Semester Appraisal

Viva based on personal journal, Assessment of Behavioural change as a result of training, Exit Level Rating by Self and Observer

Examination Scheme:

Components	SAP	A	CT	V	Journal for Success (JOS)
Weightage (%)	20	05	20	30	25

Text&References:

- Towers, M.(1997). Self Esteem, 1st Ed. American Media
- Pedler, M., Burgoyne, J., &Boydell,T.(2006). A Manager’s Guide to Self-Development, 5thEd, McGraw-Hill
- Covey, S. R. (1992). Seven habits of Highly Effective People, Simon & Schuster Ltd.
- Khera, S. (1999). You Can Win, 1st Ed, Macmillan
- Chatterjee, D. (1998). Leading Consciously, 1st Ed, Viva Books Pvt Ltd.
- Singh, D.(2002). Emotional Intelligence at work; 1STEd, Sage Publications.
- Goleman, D. (1995). Emotional Intelligence, Bantam Books

- Goleman, D. (1998). *Working with E.I.*, Bantam Books.

FRENCH - I

Semester1: (français.com (Débutant)) Course Code: FLN 101/111Creditunits: 02

Course Objective:

After successful completion of the course, students will be able to express simple vocabulary in oral and writing French language.

Familiarize the students of French Language with:

1. addressing someone
2. to present oneself and someone else
3. formal and informal addressal to others
4. work place

Course Contents:

Module 1: Pg: 9-24

A. Lexical:

- Transparent words
- Formulas of politeness: Hello, please, thankyou etc.
- salutations, excuses
- Numbers from 0 to 99.
- Adjectives of nationalities
- alphabets
- professions
- activities of the enterprises
- Personal details like phone number, address etc.

B. Grammar:

- Definite and indefinite articles
- Masculine, feminine and plural of nouns
- Subject pronouns : I, You, He, She etc. (je, tu, il, elle, vous etc.)
- verbs: To be, to have, to speak, to live, to call oneself, to do, to know, to sell
- masculine and feminine of the nationalities
- It's me and it's you
- This is/ It is + Profession
- Who is this? What is this?
- Complement of noun with « of » example : the house of Ram
- Interrogative word which/what "Quel"

EXAMINATION SCHEME

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam

10	15	10	10	5	50
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Text &References:

Penfornis, J. (2007), Français.com (Débutant). Paris: CLE International

Français.com (Débutant), livre de professeur

<http://apprendre.tv5monde.com/>

Larousse Dictionnaire français-anglais anglais-français (French Dictionary),

W.R.Goyal

Supplementary Materials are given in form of photocopies

GERMAN - I

Semester 1:Course Code: FLG 101/111

Credit units : 02

Course Objective:

After successful completion of the course, students will be able to express simple vocabulary in oral and writing German language.

After successful completion of this semester, students will be able to:

- greeting formally and informally.
- self introduction
- countings from 1 To 100
- make simple sentences using present tense
- spelling names.
- describing objects with articles in the classroom

Course Contents:

Vocabulary:

- Personal information like age, name etc.
- Alphabets
- Greetings: Good morning, good afternoon, good evening,
- parting good bye Etc.
- describing objects with articles in the classroom

Grammar:

- Personal Pronouns
- Use of verbs >to be< and >to have< in simple present tense
- Use of regular verbs like to live, to go, to learn etc.
- Using definite and indefinite article in German in nominative case
- Interrogative pronouns > **who, what, where, where from, where to**<
- talk about gender, numbers and articles.
- Singular and plural
- Basic Phonetics: Consonants and Vowels

EXAMINATION SCHEME

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam
10	15	10	10	5	50

Prescribed Text-Book: First 10 Lessons from Deutsch als Fremdsprache -1A, IBH & Oxford, New Delhi, 1977

References: Studio D A1 by Hermann Funk, Christina Kuhn and Silke Demme, Cornelsen, 2013

Tangram A1 by Rosa Maria Dallapiazza, Eduard von Jan & Till Schoenherr, Max Hueber, 2007

Sprachtraining A1 by Rita Maria Niemann, Dong Ha Kim, Cornelsen, 2013

Dictionaries for reference: Studio D: Glossar A1 - Deutsch – Englisch, Cornelsen, 2013

<http://www.duden.de/woerterbuch>

Materials are given in form of photocopies if felt to be necessary

SPANISH – I

Semester 1: Course Code: FLS 101/111 Credit units : 02

Course Objective:

After successful completion of the course, students will be able to express simple vocabulary in oral and writing. Students will be able to:

- Greet Formally and Informally
- Talk about gender, numbers and articles.
- Deal with basic Phonetics
- Introduce oneself and others
- Talk about Professions and nationalities
- Count from 1 To 20
- Get introduced to Hispanic Culture

Course Contents:

Vocabulary: Passport Form, personal information, age, Interrogative pronouns, Alphabets, to be able to spell names, surnames, Good morning, good afternoon, Good bye Etc. different professions, countries, nationalities, languages.

Grammar:

Subject pronouns

Use of verbs SER/ESTAR/TENER in simple present tense

Use of regular AR /ER/IR ending verbs.

Llamarse y dedicarse

Simple Negativesentences

ExaminationScheme:

Total: 100 marks

ContinuousEvaluation (Total 50 Marks)					EndSemEvaluation (Total 50 Marks)
Quiz	MidTerm Test	Presentation	Viva Voce	Attendance	End-TermExam
10	15	10	10	5	50

Text &References:

Nuevo Español Sin Fronteras (ESF1) by Jesús Sánchez Lobato, Concha Moreno Garcia, Concha

Moreno Garcia, Isabel Santos Gargallo, Sociedad General Española De Librería, S.A 2005

Pasaporte Nivel (A1) by Matilde Cerralzo Aragón, Oscar Cerralzo Gilli, Begoña Llovet Barquero,

Edelsa Group didascalía, S.A. 2005

Dictionaries for reference: Collins, www.wordreferences.com.

Essential materials are given in the form of photocopies.

CHINESE – I

Course Code: FLC101

L:2, T:0, P/FW:0 C:02

Aim: The Aims of Chinese language course at AUR is to equip students with the basic knowledge & skills in Chinese language so as to enable them to interact with Chinese speaking people and efficiently work in the Chinese environment and also to build a solid foundation for further studies in the language.

COURSE OBJECTIVES:

On the completion of first semester the students will be able to:

- Understand the nature and characteristics of Chinese language.
- Read Chinese Pinyin and Chinese Characters.
- Write Chinese Characters and sentences related to greetings & personal information.
- Speak Chinese dialogues related to greetings & personal information.
- Listen and understand simple Chinese words and dialogues of the text.
- Manipulate basic grammatical structures.
- Master and use most essential vocabulary items of day to day use; approx 70 Characters including 50 characters of HSK level -I.
- Understand China as a powerful nation.

COURSE CONTENT

1. Introduction to Chinese Language
2. Introduction to the Sound System , Initials and Finals
3. Table of sounds of Beijing Dialect
4. Tones
5. Writing System & Basic Strokes of Chinese Character
6. Rules of Stroke-Order of Chinese Character,
7. Expression of Greetings & Good wishes
8. Farewell
9. Asking & telling Personal Information : Name & Age
10. Personal Information : Residence
11. Personal Information : Family Members
12. Listening Skill & Practice
13. Conversation based on dialogues
14. China; an emerging world power (In English)

VOCABULARY CONTENT

Vocabulary will have approx 70 Characters including 50 characters of HSK-I level.

1. Vocab related to greetings & farewell; 你好, 再见。。。
2. Vocab related to personal information; 名字, 年纪, 家住, 爸爸。。。

GRAMMATICAL CONTENT

1. Introduction to the sound system, initials and finals, sound table & tones.
2. Basic strokes of Chinese Character & stroke- order.
3. Conjunction 和
4. Word order in Chinese sentence.
5. Adjective Predicate sentence.
6. Sentence type (1).
7. Interrogative sentence with 吗
8. Attributive & structural particle 的

EVALUATION SCHEME

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam
10	15	10	10	5	50

Text Books & References

- Learn Chinese with me book-I (Major Text book), People's Education Press
- Chinese Reader (HSK Based) book-I (suggested reading)
- Elementary Chinese Reader Book-I (suggested reading)

COST ANALYSIS & MANAGEMENT CONTROL SYSTEM

Course Code:MOC201

L:2, T:1, P/FW:0 C:03

Course Objective:

To expose the students to the external environment of business and to enable them to formulate strategies related to cost and pricing.

Module 1: : Costing Strategy:

Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

Module 2: : Activity Based Costing System:

Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system **(Problems)**

Module 3: : Life Cycle Costing:

Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs **(Problems)**

Module 4: Responsibility Accounting

Responsibility Accounting and Divisional Performance Measurement - Advantages and Disadvantages of Divisionalisation; Concept of Responsibility Accounting; Responsibility Centres - Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting.

Module 5 : Just in Time and Kaizen Costing:

JIT - features, methodology in implementation of JIT, Benefits of JIT. **(Problems)**

Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. **Lean Cost Management:** Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management. **(Problems)**

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p)Ltd.,
- Sharma & Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers
- Arora M N - (2012) A Text book of Cost & Management Accounting, Vikas Publishing, New Delhi
- Lal Jawahar, Srivastava Seema. (2013) Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi
- S.K.R. Paul, *Management Accounting*, New Central Book Agency Private Ltd., Calcutta.
- Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delh
- Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
- Brown & Howard, Mac Donald , Evans, Principles of Management Accountancy, London.
- John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.

Note: Latest edition of textbooks may be used.

CORPORATE FINANCIAL MANAGEMENT-II

Course Code:202

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are used for taking financial policy decisions.

Course Outline:

Module 1: Working Capital Management

Working Capital Decision: Introduction to Working Capital, Meaning & Definition, Types of Working Capital, Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital, Techniques for managing Working Capital – Concept & Problems.

Module 2: Management of Cash and receivables

Introduction to cash management, Motives of holding cash, managing cash flows, cash budget, cash management models, investment of surplus cash, Management of receivables-meaning, cost, factors, dimensions of receivables management & Factoring.

Module 3: Inventory Management

Introduction to inventory management, Motives of holding inventory, risks & costs of holding inventories, Tools & Techniques of inventory management- Traditional & Modern.

Module -4: Leverage Analysis

Introduction to Leverages, Types-Operating, Financial and Combined leverages, EBIT-EPS analysis,

Module5- Financial Statements Analysis.

Introduction, Importance, limitations, Techniques of financial statement information- Ratio Analysis-Liquidity, Activity, Leverage, Profitability; Cash flow statement analysis, Trend Analysis, Comparative Financial Statements and Common Size Statements.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Pandey, I .M. Financial Management (2021) 12th Edition , Pearson.
- Khan & Jain, Financial Management Text cases & problems (2018)8th edition, Tata McGraw Hill.

- Chandra, P. Financial Management-Theory & Practice (2019), 10th Edition, Tata McGraw Hill.
- Van Horne, James C., *Financial Management and Policy* , Prentice Hall of India 12th Ed, 2008.
- Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, 7th Ed. McGraw Hill.
- Brealey R.A. and S.C. Myers, *Principles of Corporate Finance* , McGraw Hill, 6th Ed.
- Damodaran, A, "*Corporate Finance: Theory and Practice* ". John Wiley & Sons, 2nd Ed., 2001.

Note: Latest edition of textbooks may be used.

FINANCIAL REPORTING

Course Code:203

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective is to enable the student to understand the structure, contents, compliance and recent developments in corporate reporting

Module 1: Corporate Reporting

Importance of conceptual framework for financial reporting in the development of Standards, The IASB's Principles of Disclosure Initiative, Materiality in the context of financial reporting, Primary Financial Statements, Management commentary, working of committees in the corporate environment.

Module 2: Fundamental ethical and professional principles

Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour

Module 3: Trends in Financial reporting

Integrated reporting, principles, Integrated reporting by listed companies SEB/ regulations LODR (Listing obligations and Disclosure requirements) sustainability reporting - concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) - concept, benefits, implementation, forms, users, Financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR Reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI

Module 4: Financial reporting for financial institutions

Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

Module 5 Recent Developments in Financial Reporting

Human Resource Reporting (Case Studies), corporate environmental accounting and audit, Accounting for carbon credit

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- CA Anand Banka- Comprehensive guide to INDASimplementation.
- CA. Kamal Garg, Corporate Social Responsibility, BharathPublication
- CA Praveen Kumar- Consolidation under IND AS- IFRSconvergedstandard
- FirstlesontoInternationalFinancialReportingStandardsbeginnersguidebyMPVijay Kumar, primeknowledgeservices.
- IFRS for India, Dr.A.L.Saini, Snowwhitepublications
- IFRSexplained-
AguidetoInternationalfinancialreportingstandardsbyBPP
learningMedia
- IFRS for finance executives by Ghosh T P, taxman allied servicesprivatelimited
IFRS concepts and applications by Kamal Garg, Bharath lawhouse private limited
- IFRS: A Quick Reference Guide by Robert J. Kirk,ElsevierLtd.
- Roadmap to IFRS and Indian Accounting Standards by CASHibaramaTripathy
- SarihaGosain and RajeehGosain- Practical approach to IND
ASimplementation, illustrations, summary&comparisons
- Sanjay K Agarwal, Corporate Social Responsibility in India,SAGEResponse.

Note: Latest edition of textbooks may be used

FINANCIAL MARKETS & FINANCIAL SERVICES

Course Code:MOC204

L:2, T:1, P/FW:0 C:03

Course Objective:

This course is designed to provide the students with a conceptual understanding of how financial markets-work, how they are structured, and provide insight into the functioning of various components of financial market and distinctive financial services offered by financial institutions

Module 1: Introduction to Primary Market

Meaning, functions; Methods of floating new issues: (a) Public issue- process of public issue, prospectus, contents of prospectus, Red-herring prospectus, stock invest scheme, book-building-benefits and limitations of book building; (b) Bought out deals; (c) Rights Issue-procedure for rights issue; (d) Private placement and preferential offer. Parties involved in the new issue market, Government and statutory agencies, collection centers. Pricing of new issue and SEBI guidelines; SEBI and investor protection in the primary market

Module 2: Introduction to Secondary Market

Meaning and importance; organization of stock exchanges; listing of securities in stock exchanges- listing requirements, listing procedure, listing application, listing agreements; trading mechanism- open outcry system, screen based trading, online-trading WAP (Wireless Application Protocol) trading, the process of buying and selling shares,typesoforders,sharegroupssettlement-Fixedsettlementssystem,Rollingsettlement.Risk Management:Margins-VaR(ValueofRisk)basedmargin,marktomarketmargin,marginsbased onturnover,exposurelimits,Grossexposurelimits,violationcharges,pricebands;carryforward transactions. Individual stock quotations; stock market indices. Brief on Stock Markets in India

Module 3: Introduction to Financial Services

Introduction to Financial Services: Meaning & Definition, Nature, Scope and Characteristics, Classification, Importance of Financial Services for Economic Development; Fund Based & Fee Based Financial Services; New Financial Products and Services, Challenges facing the Financial Service Sector

Module 4: Mutual Funds & Venture Capital

Introduction to Mutual Funds - Meaning, Definition, Scope, Types, Importance, Risks, Net Asset Value, Mutual Fund in India & Abroad, Performance of Mutual Fund Industry in India. Introduction to Venture Capital - Meaning, Definition, Scope, Importance; Methods of Venture Financing, SWOC of Venture Capital, Growth of Venture Capital in India, Angel Investment its nature and types, Crowd Funding its nature and types

Module5: Credit Rating

Introduction to Credit Rating: Meaning & Definition, Features, Need, Process, Agencies of Credit Rating, Rating Framework, Factors considered for Rating and Types of Rating, Pros & Cons, Credit Rating in India, International Credit Rating Agencies and their Functions.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Dalton, John M: How the stock markets works, PracticeHall,Delhi.
- Gorden&Nataraj: Financial Markets and Services (2015) Himalaya PublishingHouse
- BholeI.M Financial Institutions & Markets (2016) Tata Mc Graw Hill
- Khaladkar-Khedekar ,Financial System of India, Market & services (2018) Himalaya PublishingHouse
- Avadhani V A, Financial Services in India (2019) 3rd Edition Himalaya PublishingHouse
- Machiraju H R: Working of Stock Exchanges in India, Wiley Eastern Ltd,NewDelhi.
- Gupta L. C.: Stock Exchange Trading in India Society for Market Research and Development,Delhi.
- Raghunatham V: Stock Exchange and Investments, Tata, McGraw Hill,NewDelhi
- Gorden&Nataraj: Financial Markets and Services, HimalayaPublishingHouse
- Avadhani: Investment and securities markets in India, HimalayaPublishingHouse
- Khan M Y: Indian Financial System, Tata McGraw Hill,NewDelhi.
- Giddy I H: Global Financial Markets,AITBSNew-Delhi.
- PreethiSingh: Investment Management, HimalayaPublishinghouse
- Guruswamy, S: Financial services, Vijay Nicoleimprints,Chennai.
- P.K. Sahoo, Financial Services andmarkets,Himalaya
- I.M. Pondey Venture Capital; The Indian Experience Prentice Hall,NewDelhi.
- J.K. Dietrich, Financial Services and Financial Institution,PrenticeHall.
- Sashi. K. Gupta &Nisha Aggarwal, Financial Services,KalyaniPublication

Note: Latest edition of textbooks may be used

PRINCIPLES & PRACTICES OF TAXATION -II

Course Code: MOC205

L:2, T:1, P/FW:0 C:03

Course Objective:

The purpose of this course is to familiarize and update the students with the basic principles of taxation and the actual operation of indirect tax (GST) in India.

Module I: Introduction to Indirect Taxation India

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Service tax, VAT, Sales Tax, Excise & Custom; Major Defects in the structure of Indirect Taxes prior to GST; GST Structure in India- (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration, Various Persons- Normal tax payer, Casual Person, Non-resident, ISD, Ecommerce operator etc.

Module II: Levy and collection of GST

Taxable event- "Supply" of Goods and Services, Course or Furtherance of Business, Special Transactions, Time of Supply- Goods & Services, Other Points, Transaction Value, Value of Supply goods & Services under GST taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies

Module III: Input Tax Credit

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution) Distribution of Credit, Matching of Input Tax Credit

Module IV: Administration under GST

Payment of Taxes; Refund; TDS, TCS, Reverse Charge Mechanism, Job work, Tax Invoice, Credit and Debit Notes, Returns, Assessment: Self-Assessment, Summary and Scrutiny, GST Audit. E-way bills, zero-rated supply, Returns, GSTR-2, Other Taxable Persons, Annual Return, Offences and Penalties, Appeals

Module V: Custom Duty:

Introduction to customs duty - Customs Procedures - levy and collection of customs duty- exemptions from customs duties - Methods of Valuation of Customs Duty [including anti- dumping and safe guard duty] - Baggage-Recent Amendments to Customs Act - Problems. Detailed procedure in relation to transportation and warehousing - relevant rules and regulations Drawbacks of customs duties paid - Preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal.(Provisions and Practical Problem)

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Text & Reference:

Text

- Datey. V.S. Taxmann's GST ready reckoner, 16th ed. Taxmann Publication
- V S Datey, Indirect Taxes Law and Practice, Taxmann Publications, NewDelhi

Reference

- Central Bureau of Indirect Tax & Custom official website www.cbic.gov.in
- GST Network, www.gstn.org.in
- GST portal www.gst.gov.in

Note: Latest edition of textbooks may be used.

LEGAL ASPECTS OF BUSINESS

Course Code :MOC206

L:2, T:1, P/FW:0 C:03

Course Objective:

The course aims to acquaint the students with knowledge and understanding of major business laws.

Module I: Law relating to Transfer of Property

Important definitions; types of properties; movable and immovable property; properties which cannot be transferred; rule against perpetuities; lis pendens; provisions relating to sale; mortgage, charge, lease, gift and actionable claim.

Module II- Law relating to Societies and Trusts

General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.

Module III- Law relating to Intellectual Property

Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design; overview of laws relating to other intellectual property rights; intellectual property appellate board.

Module IV- Law relating to Competition and Consumer Protection Concept of competition; Competition Act, 2002- anticompetitive agreements, abuse of dominant position, combination, regulation of combinations, competition commission of India; compliance of competition law; Consumer protection in India- Consumer Protection Act, 1986; rights of consumers; consumer disputes redressal agencies.

Module V- Law Relating to Information

Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.

Module VI- Law relating to Pollution Control and Environmental Protection

Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
- Sharma J.P., and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd, New Delhi.
- Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi.
- *Handbook of Corporate Laws*, Bharat Law House, New Delhi
- Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, *Mulla's The Transfer of Property Act*
- Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, *Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (in 2 Vols)*
- *Bare Act on Societies and Trusts*
- *Bare Act on Competition Law*
- *Bare Act on Consumer Protection Law*
- *Bare Act on Pollution Control and Environmental Protection*
- *Bare Act on Right to Information Act Law*

Note: Latest edition of textbooks may be used.

BUSINESS COMMUNICATION - II

Course Code: BCS211

L:1,T:0,P/FW:0 C:01

Course Objective:

This course is designed to hone the PR skills of the budding managers and enable them to be an integral part of the corporate communication network. The Verbal Communication (oral and written) will be the lingua franca of this endeavour.

Course Contents:

Module I: Communication in Practice

Verbal Communication

1. Communication Networks
2. Developing writing skills

Inter-office communication

The business letters

E mail – Netiquette (etiquette on the mail)

Intra-office communication

Memos

Notices

Circulars

Agenda and Minutes

Business Report writing

Resume writing

Module II: Cross Functional Communication

Marketing/ integrated marketing communication

Project management communication

Human Resource communication

Financial Communication

Module III: Communication for Public Relations

Functions and activities of PR

Reputation Management

Building Corporate Image and Identity

Negotiation Techniques

Examination Scheme:

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF – Communication Assessment File

GD – Group Discussion

GP – Group Presentation

Text & References:

- Raman, M., & Singh, P. (2012). Business Communication, Oxford University Press
- Ashely, A. Oxford Handbook of Commercial Correspondence, New Ed, Oxford University Press
- Penrose, J. M., Rasberry, R. W., & Myers, R. (2003), Business Communication for Managers – An Advanced Approach, 5th Ed, Thomson South-Western
- Krizan, A. C. (2005). Business Communication, Thomson South-Western
- Adler, G. R. R. B. (2006). Understanding Human Communication, 9th Ed, Oxford University Press

BEHAVIOURAL SCIENCE - II
(BEHAVIOURAL COMMUNICATION AND RELATIONSHIP MANAGEMENT)

Course Code: BSS211

L:1,T:0,P/FW:0 C:01

Course Objective:

This course aims at imparting an understanding of:

- Process of Behavioural communication
- Aspects of interpersonal communication and relationship
- Management of individual differences as important dimension of IPR

Course Contents:

Module I: Behavioural Communication

Scope of Behavioural Communication; Process – Personal, Impersonal and Interpersonal Communication; Guidelines for developing Human Communication skills; Relevance of Behavioural Communication in relationship management

Module II: Managing Individual Differences in Relationships

Principles; Types of issues; Approaches; Understanding and importance of self disclosure; Guidelines for effective communication during conflicts

Module III: Communication Climate: Foundation of Interpersonal Relationships

Elements of satisfying relationships; Conforming and Disconfirming Communication; Culturally Relevant Communication; Guideline for Creating and Sustaining Healthy Climate

Module IV: Interpersonal Communication

Imperatives for Interpersonal Communication; Models – Linear, Interaction and Transaction; Patterns – Complementary, Symmetrical and Parallel; Types – Self and Other Oriented; Steps to improve Interpersonal Communication

Module V: Interpersonal Relationship Development

Relationship circle – Peer/ Colleague, Superior and Subordinate; Initiating and establishing IPR; Escalating, maintaining and terminating IPR; Direct and indirect strategies of terminating relationship; Model of ending relationship

Module VI: End-of-Semester Appraisal

Viva based on personal journal; Assessment of Behavioural change as a result of training; Exit Level Rating by Self and Observer

Examination Scheme:

Components	SAP	A	ME	VIVA	Journal for Success (JOS)
Weightage (%)	20	05	20	30	25

Text&References:

- Vangelist L. A., &Knapp, M. L. (2004). Inter Personal Communication and Human Relationships, 3rd Ed, Pearson
- Wood, J. T.(2012). Interpersonal Communication – Everyday Encounter, 7th Ed, Wadsworth Publishing
- Simons, C., &Naylor-Stables, B. (1997). Effective Communication for Managers, Cassell
- Beebe, S. S., Beebe, S. J. &Redmond, M. V. (2013). Interpersonal Communication – Relating to Others, 7th Ed, Pearson

CHINESE - II

Semester - II

Course Code: 201/211

Credit Units: 02

Course Objectives:

On the completion of second semester the students will be able to:

- Read Chinese words, phrases and simple sentences both in Pin Yin and Characters.
- Write Chinese Characters and sentences.
- Speak Chinese dialogues with correct pronunciation & tone.
- Listen and understand simple Chinese words and dialogues used in syllabi.
- Manipulate basic grammatical structures such as questions type (2), 有 sentence, verbal predicate, 们, numeration, time etc.
- Master and use most essential vocabulary items of day to day use; approx 110 Characters including 50 characters of HSK level -I.
- Understand Sino-Indian Relations.

Course content

1. Personal information : hobbies & habits
2. Personal information : abilities
3. Expression of gratitude
4. Expression of apology
5. Numbers & currencies
6. Expression of time
7. Description of weather
8. Description of direction,
9. Listening of dialogues
10. Conversation based on dialogues
11. Chinese CBT package /video clipping
12. Sino-Indian relations (in English)

Vocabulary Content

Vocabulary will include approx 110 Characters including 50 Characters of HSK-I level.

1. Vocab related to hobbies, abilities, gratitude, apology numbers, time, weather, direction, etc will be covered.

Grammar Content

1. Question of type (2) & (3)
2. 有 sentence
3. Auxiliary verbs: 要, 会, 能, 可以
3. The sentence with a verb as its predicate.
4. 们: a plural suffix
5. Numeration
6. Interrogative pronoun 多少
7. Counting Money
8. A numeral-measure word as the attributive
9. Time words: Time, month, day & date
10. The demonstrative pronoun as the attributive
11. The adverbial adjunct:
12. Words of location

Examination Scheme

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam
10	15	10	10	5	50

Text books & References

1. Learn Chinese with me book-I (Major Text book), People's Education Press
2. Elementary Chinese Reader Book-I (suggested reading)
2. Chinese Reader (HSK Based) book-I (suggested reading)
3. Practical Chinese Grammar for foreigners (suggested reading)

FRENCH - II

Semester2:(français.com (Débutant))Course Code: FLN 101/111CreditUnits : 02

Course Objective:

To familiarize the students of French Language with:

1. to identify the objects and to explain their usage.
2. to do a purchasing in a market, to discuss the price etc.
3. Comparison of the objects.

Course Contents

Module 2: Pg: 26-40

a. Lexical:

- Everyday small objects
- Numbers from 0 to 1000
- To ask the price of a thing
- Furniture of office
- Adjectives for describing the objects
- colours

b. Grammar:

- Possessive adjectives
- for + infinitive form of the verb
- verb: to have
- negative : not/ don't (ne-pas)
- question with « do »formation « est-ce que »?
- question with the "Si"
- prepositions of place
- There is, there are/is there? Are there?
- Placing of the adjectives
- There is a shortage of/Something is missing
- comparatives and superlatives
- tonic pronouns
- pronoun « on »

EXAMINATION SCHEME

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam

10	15	10	10	5	50
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Text &References:

Penfornis, J. (2007), Français.com (Débutant). Paris: CLE International

Français.com (Débutant), livre de professeur

<http://apprendre.tv5monde.com/>

Larousse Dictionnaire français-anglais anglais-français (French Dictionary),

W.R.Goyal

Supplementary Materials are given in form of photocopies

GERMAN – II

Semester 2:Course Code: FLG 201/211

Credit units : 02

Course Objective:

After successful completion of this semester, students will be able to:

- Recognizing geographical locations.
- Know famous places in Germany and Europe.
- To be able to form basic questions
- use of past participle of verb was/were and make sentences.
- able to conjugate irregular verbs
- use possessive article for the nominative case
- Use of adjectives in sentences.
- They can describe their house like number of bedroom, kitchen etc
-

Course Content:

Vocabulary

- Verb was/were
- Types of Houses and Apartments,
- State and cities
- directions like north, south etc.,
- Neighboring countries of Germany and their respective languages.
- Description of house: Bedroom, bathroom, kitchen etc.

Grammar:

- Interrogatives – what, which, why, how, who, when
- Yes - no question
- Introduction of irregular verbs
- Article in accusative (definite and indefinite)
- Possessive article

EXAMINATION SCHEME

Total: 100 marks

Continuous Evaluation (Total 50 Marks)					End Sem Evaluation (Total 50 Marks)
Quiz	Mid Term Test	Presentation	Viva Voce	Attendance	End-Term Exam
10	15	10	10	5	50

Prescribed Text-Book: Lesson 11 onwards from Deutsch als Fremdsprache -1A, IBH & Oxford, New Delhi, 1977

References: Studio D A1 by Hermann Funk, Christina Kuhn and Silke Demme, Cornelsen, 2013

Tangram A1 by Rosa Maria Dallapiazza, Eduard von Jan & Till Schoenherr, Max Hueber, 2007

Sprachtraining A1 by Rita Maria Niemann, Dong Ha Kim, Cornelsen, 2013

Dictionaries for reference: **Studio D: Glossar A1 - Deutsch –Englisch**, Cornelsen, 2013

<http://www.duden.de/woerterbuch>

Materials are given in form of photocopies if felt to be necessary

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SPANISH – II

Semester 2: Course Code: FLS 201/211 Credit units : 02

Course Objective:

- To enhance all five skills of the language: Reading, Writing, Listening, Interacting and speaking.
- Adjectives to describe people
- To talk about locations and places.
- To be able to form basic questions
- Counting till 100
- To be able to speak about daily Routine and verbs of daily usage both regular & irregular verbs.

Course Content:

Vocabulary:

Home, Classroom, Neighborhood, hotel, Restaurant, Market, Days name, Months name, Colors names etc. Interrogatives.

Grammar:

Use of SER/ESTAR/TENER/ HAY

Difference between Estar and Hay

Demonstrative pronouns

Interrogatives – what, which, why, how, who, when

Introduction of irregular verbs

Possessive pronouns

ExaminationScheme:

Total: 100 marks

ContinuousEvaluation (Total 50 Marks)					EndSemEvaluation (Total 50 Marks)
Quiz	MidTerm Test	Presentation	Viva Voce	Attendance	End-TermExam
10	15	10	10	5	50

Skills Evaluated: Writing, Comprehension, grammar, and Vocabulary

Text &References:

Nuevo Español Sin Fronteras (ESF1) by Jesús Sánchez Lobato, Concha Moreno Garcia, Concha Moreno Garcia, Isabel Santos Gargallo, Sociedad General Española De Librería, S.A 2005

Pasaporte Nivel (A1) by Matilde Cerralzo Aragón, Oscar Cerralzo Gilli, Begoña Llovet Barquero, Edelsa Group didascalía, S.A. 2005

Dictionaries for reference: Collins, www.wordreferences.com.

Essential materials are given in the form of photocopies.

BEHAVIOURAL FINANCE

Course Code: MOC301

L:2, T:1, P/FW:0 C:03

Course Objective:

To provide the students with a fair understanding about the basic concepts and principles that support behavioural finance, and efficient and inefficient markets. To help students to understand the basic behavioural finance theories in volatile markets, be able to develop strategies for dealing with financial and investment behaviours.

Module 1: Introduction to Behavioral finance

Nature, scope, objectives and application; Investment Decision Cycle-Judgment under Uncertainty-Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness - Anchoring - Exponential discounting - Hyperbolic discounting- Brief overview of rational finance and classical finance theories: Rise of the rational market hypothesis, Brief overview of classical finance theories: Expected utility theory- Modern portfolio theory - Capital Asset Pricing model - Efficient market hypothesis - MM theory - investors are rational o Arbitrage pricing theory - Random walk hypothesis ; Challenging the classical assumptions of finance; Financial market anomalies-Fundamental anomalies -Technical anomalies - Calendar or seasonal anomalies

Module 2: Utility/ Preference Functions:

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

Module 3: Behavioral Factors and Financial Markets:

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

Module4: Behavioral Corporate Finance:

Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management - the source of the systematic under performance.

Module5: Emotions and Decision - Making

Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains. Updated Reference **Neurofinance**: Neural processes during financial decision making- Future ofNeurofinance-Adaptive Market Hypothesis.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Ackert L and R Daves, Behavioural finance: Psychology decision making and Markets, South western, Centage learning, Mason, Ohio
- Bisen, Pandey: Learning Behavioural Finance, ExcelBooks.
- Montier, James: Behavioural Finance, John Wiley & Sons, New York.
- Sheiter A, Inefficient Markets: An Introduction to behavioural finance, Oxford University press, Oxford
- Sulphrey, M. M.: Introduction to Behavioural Finance, PHI Learning P. Ltd., New Delhi
- Prasanna Chandra, Behavioural finance, McGrawHill.
- M.Y. Khan and P K Jain, Behavioural finance, McGrawHill.

Note: Latest edition of textbooks may be used.

BUSINESS ANALYTICS

Course Code: MOC302

L:2, T:1, P/FW:0 C:03

Course Objective:

This course provides an introduction to database analytics concepts, methods and tools with concrete examples from industry applications. Students will learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment.

Module 1: Introduction to Business Analytics

Concept of analytics, Types of Analytics, Application Fields-Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business&Society.

Module 2: Analytics Methodology

Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation-Data Cleansing ,Normalization, Data preparation, Data Blending, Data Modelling, Evaluation & feedback

Module 3: Visualization of Data

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making

Module4: DataBases,DataWarehousingandDataMining

TypesofDataSources-Structured Vs Semi Structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Randomforests.

Module5: BusinessAnalyticsFutureTrends

RoleofArtificialIntelligenceinBusiness,Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m- commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Turban E., Armonson, J.E., Liang, T.P. & Sharda, R. Decision Support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
- Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009.
- Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
- The New Science of Retailing: How Analytics are Transforming the Supply Chain and Improving Performance, Ananth Raman, Marshall Fisher, HBR Book Press, 2010
- Data Mining: Concepts and Techniques", Morgan Kaufmann Publication, 3rd Edition, 2011.
- Decision Support and Business Intelligence Systems, Turban, E., Aronson, J.E., Liang, T. Sharda R, Prentice Hall Publisher, 10th Edition, 2011
- Data Science for Business - What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O' Reilly Media Publication, 2013.

Note: Latest edition of text books may be used.

SUMMER INTERNSHIP

Course Code: BCH 550

L:0, T:0, P/FW:0 C:03

GUIDELINES FOR INTERNSHIP FILE

There are certain phases of every Intern's professional development that cannot be effectively taught in the academic environment. These facets can only be learned through direct, on-the-job experience working with successful professionals and experts in the field. The internship program can best be described as an attempt to institutionalise efforts to bridge the gap between the professional world and the academic institutions. Entire effort in internship is in terms of extending the program of education and evaluation beyond the classroom of a university or institution. The educational process in the internship course seeks out and focuses attention on many latent attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, inter-disciplinary approach, skills for data handling, ability in written and oral presentation, sense of responsibility etc.

In order to achieve these objectives, each student will maintain a file (Internship File). The Internship File aims to encourage students to keep a personal record of their learning and achievement throughout the Programme. It can be used as the basis for lifelong learning and for job applications. Items can be drawn from activities completed in the course modules and from the workplace to demonstrate learning and personal development.

The File will assess the student's analytical skills and ability to present supportive evidence, whilst demonstrating understanding of their organization, its needs and their own personal contribution to the organization.

The layout guidelines for the Internship File:

- A4 size Paper
- font: Arial (10 points) or Times New Roman (12 points)
- line spacing: 1.5
- top and bottom margins: 1 inch/ 2.5 cm; left and right margins: 1.25 inches/ 3 cm

The File will include *five sections* in the order described below. The content and comprehensiveness of the main body and appendices of the report should include the following:

1. **The Title Page**--Title - An Internship Experience Report For (Your Name), name of internship organization, name of the Supervisor/Guide and his/her designation, date started and completed, and number of credits for which the report is submitted.
2. **Table of Content**--an outline of the contents by topics and subtopics with the page number and location of each section.
3. **Introduction**--short, but should include how and why you obtained the internship experience position and the relationship it has to your professional and career goals.
4. **Main Body**--should include but not be limited to daily tasks performed. Major projects contributed to, dates, hours on task, observations and feelings, meetings attended and their purposes, listing of tools and materials and their suppliers, and photographs if possible of projects, buildings and co-workers.
5. **Appendices**--include pamphlets, forms, charts, brochures, technical and descriptive literature, graphs and other information related to your Internship experience.

The Main Body will have three sections and will include the following items which will be evaluated for the final assessment:-

1. An analysis of the company/organization in which the student is working
2. A personal review of the student's management skills and how they have been developed through the programme.
3. The research report that the student has prepared on the project assigned to him by the organization. (Incase a student is not assigned a specific research project in the organization, he has to select any one aspect of the organization and prepare a research report on it).

ASSESSMENT OF THE INTERNSHIP FILE

The student will be provided with the Student Assessment Record (SAR) to be placed in front of the Internship File. Each item in the SAR is ticked off when it is completed successfully. The faculty will also assess each item as it is completed. The SAR will be signed by the student and by the faculty to indicate that the File is the student's own work. It will also ensure regularity and meeting the deadlines.

STUDENT ASSESSMENT RECORD (SAR)

Management File Item	Criteria for successful completion of the item
1. Analysis of organization (1500- 2000 words)	<ul style="list-style-type: none"> • Clear presentation of ideas and analysis • Provides an organizational diagram, following organization presentation conventions • Analysis covers the organization's: <ul style="list-style-type: none"> ➤ Business strategy and mission ➤ Structure ➤ Resources and assets ➤ Current financial performance ➤ Leadership/decision-making style ➤ Staffing and skill base ➤ Products/services and customers
2. Personal review of Management skills development (1000-1500 words)	<ul style="list-style-type: none"> • Clear presentation of ideas and analysis • Demonstrate awareness of own management skills • Presents critical analysis of own management effectiveness, supported with examples • Provides evidence of development of specific management skills e.g. strategic, financial, leadership • Explains how new skills and learning have benefited the organization and self
3. Design of Research Project (1500- 2000 words)	<ul style="list-style-type: none"> • Clear presentation of ideas and analysis • Justifies the choice of subject for the research project and why this might be beneficial to the organization • Selects and justifies appropriate research methods for the project • Demonstrate understanding of the key stages in undertaking a research project • Indicates which analytical/statistical tools would be most appropriate and why • The design plan takes account of the resourcing implications of carrying out the research e.g. staffing and other costs

Evaluation:

Report by Student (Internship File)

- | | |
|--|-----|
| a. Organization & Presentation/Language and clarity /substance of Contents covered and Comprehensiveness | 20% |
| b. Research Report | 30% |

Industry Feedback (continuous)	20%
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Presentation & Viva (At the end)	30%
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Total 100%

ADVANCE AUDIT & ASSURANCE- I

Course Code: 311

L:2, T:1, P/FW:0 C:03

Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Recognise the legal and regulatory environment and its impact on audit and assurance practice
- Demonstrate the ability to work effectively on an assurance or other service engagement
- Assess and recommend appropriate quality control policies
- Identify and formulate the work required to meet the objectives of audit assignments

Course Contents:

MODULE 1 - REGULATORY ENVIRONMENT

International regulatory frameworks for audit and assurance services - public oversight of audit and assurance practice - The impact of corporate governance principles on audit and assurance practice - The role of audit committees and impact on audit and assurance practice.

MODULE 2 - CONSIDERATION OF LAWS IN AUDIT

Money laundering - Importance of customer due diligence (CDD) also referred to as Know Your Customer (KYC) - Flagging potentially suspicious transactions - Laws and regulations.

MODULE 3 - PROFESSIONAL AND ETHICAL CONSIDERATIONS

Code of Ethics for Professional Accountants - The fundamental principles and the conceptual framework approach - Ethical implications of the external auditor providing non-audit services to a client including an internal audit service - Fraud and error - current and possible future role of auditors in preventing, detecting and reporting error and fraud - Professional liability - practicability and effectiveness of ways in which liability may be restricted including the use of liability limitation agreements.

MODULE 4 - QUALITY CONTROL AND PRACTICE MANAGEMENT

Quality control (firm-wide) - Elements of a system of quality control relevant to a given firm. - Advertising, tendering and obtaining professional work and fees - Appropriateness of publicity material including the use of the ACCA logo and reference to fees - Professional appointments - client acceptance; engagement acceptance (new and existing engagements) - Establishing the preconditions for an audit - Agreeing the terms of engagement.

MODULE 5 - CURRENT ISSUES AND DEVELOPMENTS

Professional and ethical developments - Emerging ethical issues and evaluation of the potential impact on the profession, firms and auditors - The content and impact of exposure drafts, consultations and other pronouncements issued by IFAC and its supporting bodies - Other current issues - Current developments in business practices, practice management and audit methodology - Big data and the use of automated tools and techniques such as data analytics and the potential impact on the conduct of an audit and audit quality.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Reference book:

- Kaplan Publishing, ACCA Advanced Audit and Assurance (A

ADVANCE PERFORMANCE MANAGEMENT - I

Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Course Contents:**MODULE I: STRATEGIC PLANNING AND CONTROL MECHANISM**

Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives & short term decisions – use of models such as SWOT, BCG matrix, Porter’s generic strategies and Porter’s five forces in strategic planning

MODULE II: DEVELOPMENT AND ASSESSMENT OF PERFORMANCE HIERARCHY

Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance

MODULE III: EXTERNAL INFLUENCES ON AN ORGANISATION

Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences

MODULE IV: CHANGES IN BUSINESS STRUCTURE AND PERFORMANCE MANAGEMENT

Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey’s 7-S structure and value chain – impact of organisation structure & culture on performance

MODULE V: DESIGNING MANAGEMENT INFORMATION SYSTEMS

Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Advance Performance Management (APM)**
- Caldwell Charles M, Performance Management, American Management Association
- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Public

STRATEGIC FINANCIAL MANAGEMENT

Course Code:MOC313

L:2, T:1,P/FW:0 C:03

Course Objective:

The course aims at helping overcome traditional distinction between Strategy and Financial Management as two diverse disciplines of management. The strategy has gained prominence over last two decades and focuses on the ambiguous, the uncertain, the less tangible and the qualitative. Financial Management on the other hand, emphasizes the precise, the measurable and the tangible. It is intended to develop an in-depth understanding, among the participants, of how to manage for value by enabling financial management to play a more proactive role in Strategic Management. The course also aims at developing an appreciation of how advancements in theory of finance have made it converge more towards strategy.

Course Contents:

Module I: Introduction

Role of Finance and Strategy in Management Process, Strategic Droop, Management Behaviour and Convergence between Strategic and Financial Analysis

Module II: Financial Decision Making

Value Analysis – A Strategic Perspective, Advances in Working Capital Management, Arriving at an Optimal Capital Structure, Impact of Inflation on Financial Decisions, Dividends Decisions – A Strategic Perspective

Module III: Corporate Valuation

Rationale for Shareholders' Wealth Maximization, New performance Metrics like Economic Value Added (EVA) and Market value Added (MVA), Various Approaches to Corporate Valuation, Alignment of Interest of Various Stakeholders of a Firm.

Module IV: Corporate Restructuring

Restructuring and Merger & Acquisition, The Search Process, Valuation and Deal Structuring, Accounting and Tax Implications, Post Merger Integration and Learning, Restructuring through Privatization, Leveraged Buy-outs (LBOs) Restructuring of Sick Enterprises, Due Diligence and certification.

Module V: Corporate Governance

Divergence of Interest, Devices for containing Agency Costs, Corporate Governance in Developed world, Corporate Governance in India, Reforming Corporate Governance, Legal Provisions and SEBI Code

Module VI: Strategic Cost Management

Transfer Pricing, Financial Aspects of Supply Chain Management, Operations Management Perspective on Costs, Strategic Cost Analysis (Using Activity Based Costing, Target Costing and Life Cycle Costing) and Product Pricing at Different Stages of Product's Life Cycle.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Text &References:

- Chandra, P. (1997), *Financial Management: Theory & Practice*, Tata McGraw Hill.
 - Jakhotiya, G. P. (2000), *Strategic Financial Management*, Vikas Publishing House.
 - Grundy, T., Johnson, G and Scholes, K. (1998), *Exploring Strategic Financial Management*, Prentice Hall Europe.
 - Shank, J. K. & Govindarajan, V. (1995), *Strategic Cost Management: The New Tool for Competitive Advantage*, Free Press.
 - Pritchett, P; Robinson, D. and Clarkson, R. (1997), *After The Merger: The Authoritative Guide for Integration Success*, McGraw Hill
 - Sadtler, D; Campbell, A. and Koch, R. (1997), *Break Up: When Large Companies are More Worth Dead Than Alive*.
 - Geneen, H. and Bowers, B. (1997), *The Synergy Myth and other ailments of Business Today*, St. Martin Press New York..
 - Weston, Chung & Hoag, (1996), *Mergers, Restructuring and Corporate Control*, Prentice Hall of India.
- Eccles, R. G. and Crane, D. B. (1995), *Doing Deals: Investment Banks at Work*, McGraw - Hill International.

CORPORATE ACCOUNTING

Course Code: 314

L:2, T:1, P/FW:0 C:03

Course Objective:

This course enables the students to develop awareness about Corporate Accounting in conformity with the Provision of Companies' Act and latest amendments thereto with adoption of Accounting Standards that are likely to be introduced from time to time.

Module I Accounting for shares & debentures

Accounting for share capital transactions - issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; buy-back of shares; Issue and redemption of preference shares under the companies Act 2016; Issue of debentures under the Companies Act 2016; accounting treatment and procedures, redemption of debentures-Rules, sources & methods

Module II Underwriting Agreement

Underwriting of shares - SEBI (ICDR) Regulations for Underwriting, payment of underwriting commission, types of Underwriting agreement, Marked and unmarked applications, Full and Partial Underwriting, Determination of Liability in respect of underwriting Contract; Amalgamation-Forms, Motives, requirements of the Companies Act 2016;

Module III Valuation of shares and Goodwill

Meaning - Circumstances of Valuation of Goodwill - Factors influencing the value of Goodwill - Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Need for share Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems.

Module IV Accounting for Holding and subsidiary companies

Meaning, Requirements of Companies Act 2013, consolidation of Financial Statements and Accounting Standards and presentation of consolidated Financial Statements.

Module V Accounting for Liquidation of Companies

Liquidation of Companies - Meaning and modes of winding up and Liquidation, Modes of Winding Up, Preparation of Liquidator's Statement of affairs -, Adjustments of Right of Contributories, Payment and their order, preferential creditors, Unsecured Creditors, Liquidator's Remuneration

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Text & References:

- Hanif M & Mukherjee A (2017) Corporate Accounting 2nd Edition, Mc GrawHill Education
- Rajasekaran V. & Lalitha R. (2013) Corporate Accounting, 5th Edition, Pearson publication
- Maheshwari S N (2014) Corporate Accounting, 5th Edition, Vikas Publishing House
- Goyal V K, Goyal Ruchi (2012) Corporate Accounting, 6th Edition, PHI Learning Pvt.Ltd

FINANCIAL DERIVATIVES

Course Code:MOC315

L:2, T:1, P/FW:0 C:03

Course Objective:

On successful completion of the course, the students will be able to understand the basic knowledge of risk, type of risks and tools of risk management. They can understand the role of derivatives as financial instruments to mitigate the risks in Business

Module 1: Introduction to Risk

Introduction to Risks: Meaning, Definition, Evolution, Types, Classification, Sources, Scope, Challenges of Risks to Business. Introduction to Risk Management: Meaning & Definition, Steps in Risk Management, Objectives, Process, Role of Risk Management in Business & Finance - Risk Management Techniques, Risk and Uncertainty, Perils, Causes and Risk Covers. Risk Management Practices in Insurance, Banks and Finance

Module 2 Basics of Derivatives

Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Participants, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives Market in India, Types of Derivatives - Concept, Meaning & Definition. Recent Trends in Derivatives

Module 3: Futures, Options & Swaps

Introduction to Futures Market: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons ,Forwards v/s Futures, Margin & Types of Margin, Mark to Market - Concept & Problems, Cost of Carry Model - Concept & Problems, Clearing & Settlement of Future Contract. Introduction to Options Contract: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Options Market Trading Mechanism, Futures v/s Options, Option Valuation: Binomial Option Pricing Model, Multi Period Binomial Model, Binomial Model for Index options ,Binomial Tree, Black-Scholes Option Pricing - Concept & Problems. Introduction to Swaps: Meaning & Definition, Types, Features, Pricing of Swaps: Concept&Problems

Module 4: Options for Hedging

Introduction to Hedging, Meaning & Definition, Long, Short and Cross Hedge, Hedge Ratio, Estimation of Hedge Contracts - Problems. Using Options for Hedging, Option Sensitivities - Delta & Delta Hedging, Theta, Gamma & Neutrality, Greek Letters, Hedging Strategies with Options, Income generation with Options, Option Trading Strategies.

Module5: Credit & Other Derivatives

Introduction & Meaning, Types of Credit Risks, Assessment of Credit Risk, Credit Default Swaps, Total Return Swap, Credit Linked Notes, Collateralized Debt Obligations. Interest Rate Options, Cap, Floor, Collar. Concept of Weather and Carbon Derivatives.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- P.K. Gupta, Insurance & Risk Management, Hph
- G. Koreshwar, Risk Management, Hph
- S.K. Poddar, Risk & Insurance Management, Hph Machiraju
- John C. Hull, Risk Management & Financial Institutions, Hph
- Robert W. Kolb, James A. Overdahl, Financial Derivatives: Pricing and Risk Management, John Wiley & Sons.
- Sundaram Janakiraman, Derivatives And Risk Management, Pearson Education India
- Verma, Derivatives And Risk Management, Tata McGraw-Hill Education
- Khatri, Dhanesh Kumar, Derivatives And Risk Management, Phi Learning Pvt. Ltd.
- Steve L. Allen, Financial Risk Management, Wiley
- Philippa X. Girling, Operational Risk Management, Wiley

Note: Latest edition of textbooks may be used

BUSINESS COMMUNICATION - III

Course Code: BSC311

L:1,T:0,P/FW:0 C:01

Course Objective:

'Actions speak louder than words.' Every business communicator needs to understand the nuances of 'body language and voice.' This course is designed to enable the young Amitian to decipher the relevance of Kinesics, Proxemics and Para Language that cater to the fundamental requirements of effective business presentations and speeches.

Course Contents:

Module I: Non-Verbal Communication

Principles of non- verbal communication

Kinesics

Proxemics

Paralanguage and visible code

Module II: Speaking Skills

Pronunciation drills (Neutralizing regional pulls)

Conversational English

Guidelines to an effective presentation

Module III: Interviews and GDs

Examination Scheme:

Components	CT1	CT2	CAF	V	GD	GP	A
Weightage (%)	20	20	25	10	10	10	5

CAF – Communication Assessment File

GD – Group Discussion

GP – Group Presentation

Text & References:

- Business Communication, Raman – Prakash, Oxford
- Business Communication for Managers: An Advanced Approach, Penrose, Thomson
- Business Communication, Krizan, Thomson
- Understanding Human Communication, 9/e, Adler R Oxford

BEHAVIOURAL SCIENCE - III
(LEADING THROUGH TEAMS)

Course Code: BSS311

L:1,T:0,P/FW:0 C:01

Course Objective:

This course aims to enable students to:

Understand the concept and building of teams

Manage conflict and stress within team

Facilitate better team management and organizational effectiveness through universal human values.

Course Contents:

Module I: Teams: An Overview

Team Design Features: team vs. group

Effective Team Mission and Vision

Life Cycle of a Project Team

Rationale of a Team, Goal Analysis and Team Roles

Module II: Team & Sociometry

Patterns of Interaction in a Team

Sociometry: Method of studying attractions and repulsions in groups

Construction of sociogram for studying interpersonal relations in a Team

Module III: Team Building

Types and Development of Team Building

Stages of team growth

Team performance curve

Profiling your Team: Internal & External Dynamics

Team Strategies for organizational vision

Team communication

Module IV: Team Leadership & Conflict Management

Leadership styles in organizations

Self Authorized team leadership

Causes of team conflict

Conflict management strategies

Stress and Coping in teams

Module V: Global Teams and Universal Values

Management by values

Pragmatic spirituality in life and organization

Building global teams through universal human values

Learning based on project work on Scriptures like Ramayana, Mahabharata, Gita etc.

Module VI:End-of-Semester Appraisal

Viva based on personal journal

Assessment of Behavioural change as a result of training

Exit Level Rating by Self and Observer

Examination Scheme:

Components	SAP	A	Mid Term Test (CT)	VIVA	Journal for Success (JOS)
Weightage (%)	20	05	20	30	25

Text&References:

- Organizational Behaviour, Davis, K.
- Hoover, Judith D. Effective Small Group and Team Communication, 2002, Harcourt College Publishers
- LaFasto and Larson: When Teams Work Best, 2001, Response Books (Sage), New Delhi
- Dick, Mc Cann & Margerison, Charles: Team Management, 1992 Edition, Viva books
- J William Pfeiffer (ed.) Theories and Models in Applied Behavioural Science, Vol 2, Group (1996); Pfeiffer & Company
- Smither Robert D.; The Psychology of Work and Human Performance, 1994, Harper Collins College Publishers

FRENCH - III

Course Code: FLN 301

L:2, T:0, P/FW:0 C:02

Course Objective:

To provide the students with the know-how

- To master the current social communication skills in oral and in written.
- To enrich the formulations, the linguistic tools and vary the sentence construction without repetition.

Course Contents:

Module B: pp. 76 – 88 Module 6

Module C: pp. 89 to103 Module 7

Contenu lexical: Module 6: se faire plaisir

1. acheter : exprimer ses choix, décrire un objet (forme, dimension, poids et matières) payer
2. parler de la nourriture, deux façons d'exprimer la quantité, commander un repas au restaurant
3. parler des différentes occasions de faire la fête

Module 7: Cultiver ses relations

1. maîtriser les actes de la communication sociale courante
(Salutations, présentations, invitations, remerciements)
2. annoncer un événement, exprimer un souhait, remercier,
s'excuser par écrit.
3. caractériser une personne (aspect physique et caractère)

Contenu grammatical:

1. accord des adjectifs qualificatifs
2. articles partitifs
3. Négations avec de, ne...rien/personne/plus
4. Questions avec combien, quel...
5. expressions de la quantité
6. ne...plus/toujours - encore
7. pronoms compléments directs et indirects
8. accord du participe passé (auxiliaire « avoir ») avec l'objet direct
9. Impératif avec un pronom complément direct ou indirect
10. construction avec « que » - Je crois que/ Je pense que/ Je sais que

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

Text & References:

- le livre à suivre : Campus: Tome 1

GERMAN - III

Course Code: FLG 301

L:2, T:0, P/FW:0 C:02

Course Objective:

To enable the students to converse, read and write in the language with the help of the basic rules of grammar, which will later help them to strengthen their language.

To give the students an insight into the culture, geography, political situation and economic opportunities available in Germany

Course Contents:

Module I: Modal verbs

Modal verbs with conjugations and usage

Imparting the finer nuances of the language

Module II: Information about Germany (ongoing)

Information about Germany in the form of presentations or "Referat"- neighbors, states and capitals, important cities and towns and characteristic features of the same, and also a few other topics related to Germany.

Module III: Dative case

Dative case, comparison with accusative case

Dative case with the relevant articles

Introduction to 3 different kinds of sentences – nominative, accusative and dative

Module IV: Dative personal pronouns

Nominative, accusative and dative pronouns in comparison

Module V: Dative prepositions

Dative preposition with their usage both theoretical and figurative use

Module VI: Dialogues

In the Restaurant,

At the Tourist Information Office,

A telephone conversation

Module VII: Directions

Names of the directions

Asking and telling the directions with the help of a roadmap

Module VIII: Conjunctions

To assimilate the knowledge of the conjunctions learnt indirectly so far

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + PresentationI - Interaction/Conversation Practice

Text & References:

- Wolfgang Hieber, Lernziel Deutsch
- Hans-Heinrich Wangler, Sprachkurs Deutsch
- Schulz Griesbach, Deutsche Sprachlehre für Ausländer
- P.L Aneja, Deutsch Interessant- 1, 2 & 3
- Rosa-Maria Dallapiazza et al, Tangram Aktuell A1/1,2
- Braun, Nieder, Schmöe, Deutsch als Fremdsprache 1A, Grundkurs

SPANISH – III

Course Code: FLS 301

L:2, T:0, P/FW:0 C:02

Course Objective:

To enable students acquire knowledge of the Set/definite expressions (idiomatic expressions) in Spanish language and to handle some Spanish situations with ease.

Course Contents:

Module I

Revision of earlier semester modules

Set expressions (idiomatic expressions) with the verb *Tener, Poner, Ir...*

Weather

Module II

Introduction to *Gustar...* and all its forms. Revision of *Gustar* and usage of it

Module III

Translation of Spanish-English; English-Spanish. Practice sentences.

How to ask for directions (using *estar*)

Introduction to IR + A + INFINITIVE FORM OF A VERB

Module IV

Simple conversation with help of texts and vocabulary

En el restaurante

En el instituto

En el aeropuerto

Module V

Reflexives

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C - Project + Presentation

I - Interaction/Conversation Practice

Text & References:

- Español, EnDirecto I A
- Español Sin Fronteras -Nivel Elemen

CHINESE – III

Course Code: FLC301

L:2, T:0, P/FW:0 C:02

Course Objective:

Foreign words are usually imported by translating the concept into Chinese, the emphasis is on the meaning rather than the sound. But the system runs into a problem because the underlying name of personal name is often obscure so they are almost always transcribed according to their pronunciation alone. The course aims at familiarizing the student with the basic aspects of speaking ability of Mandarin, the language of Mainland China. The course aims at training students in practical skills and nurturing them to interact with a Chinese person.

Course Contents:

Module I

Drills, Dialogue practice, Observe picture and answer the question., Introduction of written characters.

Practice reading aloud, Practice using the language both by speaking and by taking notes.

Character writing and stroke order

Module II

Measure words, Position words e.g. inside, outside, middle, in front, behind, top, bottom, side, left, right, straight., Directional words – beibian, xibian, nanbian, dongbian, zhongjian., Our school and its different building locations., What game do you like? Difference between “hii” and “neng”, “keyi”.

Module III

Changing affirmative sentences to negative ones and vice versa

Human body parts.

Not feeling well words e.g. ; fever, cold, stomach ache, head ache.

Use of the modal particle “le”

Making a telephone call Use of “jiu” and “cal” (Grammar portion)

Automobiles e.g. Bus, train, boat, car, bike etc.

Traveling, by train, by airplane, by bus, on the bike, by boat.. etc.

Module IV

The ordinal number “di”

“Mei” the demonstrative pronoun e.g. mei tian, meinian etc.

use of to enter to exit Structural particle “de” (Compliment of degree). Going to the Park. Description about class schedule during a week in school. Grammar use of “li” and “cong”. Comprehension reading followed by questions.

Module V

Persuasion-Please don't smoke. Please speak slowly Praise – This pictorial is very beautiful

Opposites e.g. Clean-Dirty, Little-More, Old-New, Young-Old, Easy-Difficult, Boy-Girl, Black-White, Big-Small, Slow-Fast ... etc. Talking about studies and classmates Use of “it doesn't matter” Enquiring about a student, description about study method.

Grammar: Negation of a sentence with a verbal predicate.

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	05	10	15	70

C – Project + Presentation

I – Interaction/Conversation Practice

Text & References:

- “Elementary Chinese Reader Part I, Part-2” Lesson 21-30

ETHICS & CORPORATE GOVERNANCE

Course Code: MOC401

L:2, T:1, P/FW:0 C:03

Course Objective:

To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Module 1: Business Ethics

The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefit of adopting ethics in business; ethics programme; code of ethics; ethics committee.

Module 2: Conceptual Framework Of Corporate Governance

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders' activism; corporate governance in PSU and banks; legislative framework of corporate governance—an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa).

Module 3: Corporate Management

Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman—qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.

Module 4: Role and Functions of Board Committees

Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board—audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.

Module 5: Major Corporate Failures

Bank of credit and commerce international (UK), Maxwell communication corporation and Mirror group newspapers (UK), Enron (USA), World.com (USA), Andersen worldwide (USA), Vivendi (France), News of the world (UK); Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures; policy actions including major codes and standards.

Module 6: Whistleblowing and Corporate Governance

The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.

Module 7 Corporate Social Responsibility (CSR)

Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
- Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
- Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility- A European Perspective*, Edward Elgar.
- Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.
- Sharma, J.P., *Corporate Governance and Social Responsibility of Business*, Ane Books Pvt. Ltd, New Delhi.

Note: Latest edition of textbooks may be used.

Course Objective:

On successful completion of the course, the students will get to know the terms such as common stock, stock market, stock options and approaches to investing in the stock market and building stock portfolios. It also provides a basic introduction to portfolio theory and study on various portfolio modelling associated with risks.

Module 1: Introduction to Securities

Investment - Meaning & Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement - Standard Deviation, Covariance, Beta, Correlation (problems), Legal framework and Regulatory cover for Investment in India.

Module 2: Security Analysis

Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to - Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Modern Tools for Technical Analysis - Line, Point and Figure, Candlestick, Renko Chart, HeikinAshi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market. Dow Theory & Efficient Market Hypothesis (EMH) - Meaning and Types.

Module 3 Introduction to Portfolio Management & Models

Meaning of Portfolio Management, Need, Objectives, Process, Selection of Securities, Harry Markowitz Optimum Portfolio Theory, Capital Asset Pricing Model, CML, SML, Beta Factor-Alpha and Beta Coefficient - Problems, Sharpe Single Index Model (Theory), Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models

Module 4 : Portfolio Evaluation & Revision

Portfolio Evaluation Strategies - Sharpe Model - Jensen Model - Treynor Model and MM Model - Problems Portfolio Revision, Active and Passive Management, Formula Plans, Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures. Recent development in strategies

Module 5: Global Markets

Global Investment Benefits - Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, External Commercial Borrowings, Foreign Bonds, Global Mutual Funds - Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.

Suggested Books/Articles/Links for References

- Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
- Kevin, S. (2010). Security Analysis and Portfolio Management. (2 ed.). New Delhi: PHI Learning Pvt Ltd
- Singh Preeti, Investment Management, HPH
- Alexander Fundamental of Investments, Pearson Ed.
- Hangen: Modern Investment theory. Pearson Ed.
- Kahn: Technical Analysis – Plain and simple Pearson Ed.
- Alexander, Shampine and Bailey – Fundamentals of Investments Prentice Hall of India
- New York Institute of Finance – How the Bond Market works – PHI.
- Mayo – Investment Thomason hearing
- Pandian, P. (2005). Security analysis and portfolio management. (2 ed.). Noida: Vikas publishing house Pvt Ltd.
- Bhat, S. (2008). Security analysis and portfolio management. (1 ed.). New Delhi: Excel Books.
- Fischer, D.E., & Ronald J., J. (1994). Security analysis and portfolio management. (5 ed.). New Delhi: Prentice-Hall of India.
- Chandra. (2011). Security Analysis and Portfolio Management. (4 ed). New Delhi: Tata McGraw Hill Publishing company.
- Ranganatham, M., & Madhumathi, R. (2004). Investment analysis and portfolio management. (4 ed.). New Delhi: Pearson Education

Note: Latest edition of textbooks may be used.

FINANCIAL PLANNING

Course Code:MOC403

L:2, T:1, P/FW:0 C:03

Course Objective:

The objective of this course is to acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.

Module I: Introduction to Financial Planning

Globally accepted six steps financial planning process: General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning.

Module 2 : Investment Environment

Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.)

Module 3: Return-Risk Assessment

Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation.

Module 4: Personal Financial Planning

Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main contents of health care insurance.

Module 5: Credit Planning and Retirement Planning

Assessment of credit - types, advantages, disadvantages. Consumer and housing finance planning. EMI calculations - methods and implications. Reverse mortgage. Education loan. Credit card management; credit limits, overdraft protection, grace period. Credit Bureaus - individual credit history and ranking, identity theft and protection against identity thefts. Retirement planning and pension plans. Impact of taxes and inflation.

Module 6: Investor Protection

Role of SEBI. Investor grievances and redressal system in India

Note: Some case studies on the above topics are required to be discussed.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References:

- Madura, Jeff, *Personal Finance*, Pearson.
- Kapoor, JR, Dlabay & Hughes R, *Personal Finance*, McGraw Hill.
- Keown, AJ, *Personal Finance – Turning money into wealth*, Pearson Publication.
- Bajtelsmit, [Vickie L.](#) & [Rastelli Linda G.](#), *Wiley Pathways Personal Finance*, Wiley.
- Rachel Siegel & Carol Yacht, *Personal Finance*, Saylor Foundation, FlatWorld Knowledge.

Note: Latest edition of textbooks may be used.

DISSERTATION

Course Code: MOC404

L:0, T:0, P/FW:0 C:04

The Aims of the Dissertation

The aim of the dissertation is to provide you with an opportunity to further your intellectual and personal development in your chosen field by undertaking a significant practical unit of activity, having an educational value at a level commensurate with the award of your degree

The dissertation can be defined as a scholarly inquiry into a problem or issues, involving a systematic approach to gathering and analysis of information / data, leading to production of a structured report.

The Dissertation Topic

It is usual to give you some discretion in the choice of topic for the dissertation and the approach to be adopted. You will need to ensure that your dissertation is related to your field of specialisation.

Deciding this is often the most difficult part of the dissertation process, and perhaps, you have been thinking of a topic for some time.

It is important to distinguish here between 'dissertation topic' and 'dissertation title'. The topic is the specific area that you wish to investigate. The title may not be decided until the dissertation has been written so as to reflect its content properly.

Few restrictions are placed on the choice of the topic. Normally we would expect it to be:

- relevant to business, defined broadly.
- related to one or more of the subjects or areas of study within the core program and specialization stream;
- clearly focused so as to facilitate an in-depth approach, subject to the availability of adequate sources of information and to your own knowledge;
- of value and interest to you and your personal and professional development.

Planning your dissertation

This will entail following:

- Selecting a topic for investigation.
- Establishing the precise focus of your study by deciding on the aims and objectives of the dissertation, or formulating questions to be investigated. Consider very carefully what is worth investigating and its feasibility.
- Drawing up initial dissertation outlines considering the aims and objectives of the dissertation. Work out various stages of dissertation
- Devising a timetable to ensure that all stages of dissertation are completed in time. The timetable should include writing of the dissertation and regular meetings with your dissertation guide.

The dissertation plan or outline

It is recommended that you should have a dissertation plan to guide you right from the outset. Essentially, the dissertation plan is an outline of what you intend to do, chapter wise and therefore should reflect the aims and objectives of your dissertation.

There are several reasons for having a dissertation plan

- It provides a focus to your thoughts.
- It provides your faculty-guide with an opportunity, at an early stage of your work, to make constructive comments and help guide the direction of your research.
- The writing of a plan is the first formal stage of the writing process, and therefore helps build up your confidence.

- In many ways, the plan encourages you to come to terms with the reading, thinking and writing in a systematic and integrated way, with plenty of time left for changes.
- Finally, the dissertation plan generally provides a revision point in the development of your dissertation report in order to allow appropriate changes in the scope and even direction of your work as it progresses.

Keeping records

This includes the following:

- Making a note of everything you read; including those discarded.
- Ensuring that when recording sources, author's name and initials, date of publication, title, place of publication and publisher are included. (You may consider starting a card index or database from the outset). Making an accurate note of all quotations at the time you read them.
- Make clear what is a direct quotation and what is your paraphrase.

Dissertation format

All students must follow the following rules in submitting their dissertation.

- Front page should provide title, author, Name of degree/diploma and the date of submission.
- Second page should be the table of contents giving page references for each chapter and section.
- The next page should be the table of appendices, graphs and tables giving titles and page references.
- Next to follow should be a synopsis or abstract of the dissertation (approximately 500 words) titled: Executive Summary
- Next is the 'acknowledgements'.
- Chapter I should be a general introduction, giving the background to the dissertation, the objectives of the dissertation, the rationale for the dissertation, the plan, methodological issues and problems. The limitations of the dissertation should also be hinted in this chapter.
- Other chapters will constitute the body of the dissertation. The number of chapters and their sequence will usually vary depending on, among others, on a critical review of the previous relevant work relating to your major findings, a discussion of their implications, and conclusions, possibly with a suggestion of the direction of future research on the area.
- After this concluding chapter, you should give a list of all the references you have used. These should be cross-references with your text. For articles from journals, the following details are required e.g.
Draper P and Pandyal K. 1991, The Investment Trust Discount Revisited, Journal of Business Finance and Accounting, Vol18, No6, Nov, pp 791-832.
For books, the following details are required:
Levi, M. 1996, International Financial Management, Prentice Hall, New York, 3rd Ed, 1996
- Finally, you should give any appendices. These should only include relevant statistical data or material that cannot be fitted into the above categories.

Guidelines for the assessment of the dissertation

While evaluating the dissertation, faculty guide will consider the following aspects:

1. Has the student made a clear statement of the objective or objective(s).
2. If there is more than one objective, do these constitute parts of a whole?
3. Has the student developed an appropriate analytical framework for addressing the problem at hand.
4. Is this based on up-to-date developments in the topic area?
5. Has the student collected information / data suitable to the frameworks?
6. Are the techniques employed by the student to analyse the data / information appropriate and relevant?
7. Has the student succeeded in drawing conclusion form the analysis?
8. Do the conclusions relate well to the objectives of the project?
9. Has the student been regular in his work?
10. Layout of the written report.

Evaluation:

Dissertation:	75
Viva Voce:	25

Total: 1

ADVANCE AUDIT & ASSURANCE- II

Course Code: MOC411

L:5, T:1, P/FW:0 C:03

Course Objective:

This paper underpins the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

Learning outcomes:

- Apply the International Standards on Auditing
- Evaluate findings and the results of work performed and draft suitable reports on assignments
- Identify and formulate the work required to meet the objectives of non-audit assignments
- Understand the current issues and developments relating to the provision of audit-related and assurance services

MODULE 1 - PLANNING AND CONDUCTING AN AUDIT OF HISTORICAL FINANCIAL INFORMATION

Planning, materiality and assessing the risk of material misstatement - Materiality and Performance materiality - Business risks, audit risks and risks of material misstatement Evidence and testing considerations - Substantive and test of controls - Audit procedures and obtaining evidence - Analytical procedures for financial and non-financial data.

MODULE 2 - AUDIT OF GROUPS AND USING THE WORK OF OTHERS

Using the work of Experts - Using the Work of Internal Auditors - Potential impact of an internal audit department - Impact of outsourced functions on the conduct of an audit - Joint Audits - Group audits - specific matters to be considered before accepting appointment as group auditor to a group.

MODULE 3 - COMPLETION AND REVIEW

Subsequent events and going concern - Audit procedures, or evaluate the evidence that might be expected to be available and assess the appropriateness of the going concern basis in given situations - Completion and final review - use of written representations from management - emphasis of matter paragraph, other matter paragraph and KAM disclosure.

MODULE 4- AUDITORS REPORT AND OTHER REPORTING

Auditor's reports - Reports to those charged with governance and management - content of reports to those charged with governance and management - Reporting on other assignments - content of a report for an Evaluation of prospective financial information.

MODULE 5 - OTHER ASSIGNMENTS

Audit-related and assurance services - Specific assignments - Due Diligence - Review of interim financial information - Prospective financial information - Forensic audits - The audit of social, environmental and integrated reporting - The audit of performance information (pre-determined objectives) in the public sector

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Reference book:

- Kaplan Publishing, ACCA Advanced Audit and Assurance (AAA)

ADVANCED PERFORMANCE MANAGEMENT - II

Course Code: MOC412

L:2, T:1, P/FW:0 C:03

Course Objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Course Contents:

MODULE I: PERFORMANCE MEASUREMENT IN PRIVATE SECTOR

Primary performance objectives - measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios - Non-financial performance indicators

MODULE II: DIVISIONAL PERFORMANCE & TRANSFER PRICING

Evaluation of performance in divisional organisation - use of ROI, RI and EVA tools - divisional performance and manager's performance assessment - effect of transfer pricing on divisional performance - transfer pricing methods and objective of goal congruence - transfer pricing in international environment

MODULE III: PERFORMANCE MANAGEMENT SYSTEMS - PMS

Components of a PMS - Developing PMS in context of an organisation - use of technology in the PMS - reporting for different management levels using PMS - PMS and reward system

MODULE IV: PERFORMANCE MEASUREMENT IN NOT-FOR-PROFIT ORGANISATIONS (NFP)

Assess diversity of performance objectives in NFP organisation - difficulties in measuring performance of NFPs - use of league tables in managing performance - Value-for-money (VFM) approach - use of non-financial performance indicators

MODULE V: ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM - six sigma approach - performance measurement models such as balanced scorecard, building blocks, performance pyramid - value based and activity based performance measurement - performance issues in complex structures such as joint ventures, alliances - predicting & preventing corporate failures using Z-score and A-score models

Evaluation Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text & References:

- **Kaplan Publishing, ACCA Advance Performance Management (APM)**
- Caldwell Charles M, Performance Management, American Management Association
- Marr Bernard, Strategic Performance Management, Butterworth Heinemann
- Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson
- Cokins Gary, Performance Management, Wiley Publication

INTERNATIONAL FINANCIAL MANAGEMENT

Course Code:MOC413

L:2, T:1, P/FW:0 C:03

Course Objective:

The changes in financial environment by linking domestic markets to global markets causing unprecedented increase in opportunities as well as risks. Management in such environment requires understanding of innovative conceptual and physical tools for better financial decision-making. Learning outcomes:

- Understand the role of a senior financial manager in global environment
- Understand Finance function in a multi-national organisation
- Appraise financial decisions making in a global market and help better achieve the objectives of the firm

Course Contents:

Module I: International Finance Scenario

Finance function in global business scenario, International Monetary System, International Financial Markets and Instruments, Balance of Payments, Recent Developments. Spot and Forward Foreign Exchange Markets, Speculation and Arbitrage in Foreign Exchange Markets and Implications of Market Efficiency, Currency Swaps, Currency Futures and Options.

Module II: Financial Management for Multi-National Corporations

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders.

Module III: International Project Appraisal

Financial evaluation of international projects - estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations - applying Fischer equation - estimating cash flows and estimating relevant cost of capital - effect of double taxation avoidance agreements - exchange controls & withholding taxes, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, And Fundamental Forecasting.

Module IV: Exchange Rate Exposure and Risk Management

Role of treasury in financial risk management - organizing treasury function (centralized v/s decentralized) - transaction, translation & economic risks related to currency fluctuations - currency hedging tools (internal - currency of invoice, leading & lagging, matching, netting and external - forwards, futures, options & swaps, money market) candidates are expected to illustrate working knowledge of setting up the hedging - managing interest rate risk through different techniques (internal - matching & smoothing, asset/liability management, external - forward rate agreement (FRA), futures, options and swaps).

Module V: Finance of Foreign Trade

Income terms, foreign letters of credit, export & import finance, rules governing letters of credit, export import policy, FEMA: Definition, Authorized person, Provision of Bank Account in Indian Rupee, Foreign Currency Bank A/c, Restrictions, Realization, repatriation and surrender of Foreign Exchange, GDR/ADR/ FCCB, Different types of forms used in FEMA.

Examination Scheme:

Components	A	CT	CA	EE
Weightage (%)	5	15	30	50

Text &References:

- Levi, M. D., International Finance, McGraw Hill International.
- Apte, P. G., International Financial Management, Tata McGraw Hill
- Errunza, V.R., Singh, D. and Srinivasan, T.S., International Business Finance, Global Business Press.
- Seth, A.K. International Financial Management, Galgotia Publishing Company.
- Sundaram, R.K. & Das, S.R., Derivatives: principles & practice. Indian Ed. Tata McGraw Hill

FINANCIAL MODELLING FOR BUSINESS

Course Code : MOC414

L:2, T:1, P/FW:0 C:03

Course Objective:

On successful completion of the course, the students will thoroughly understand the items in balance sheet of a company and forecast the future for better decision making.

Module 1: Introduction to Financial Modelling

Introduction, Basics of Financial Modelling, Meaning & Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business

Module 2: Building Financial Models

Introduction, Financial Models: Three Statement Model, Credit Rating Model, Comparable Company Analysis (CCA) and/or Ratio Analysis, Discounted CashFlow(DCF)Model, Leveraged Buyout(LBO)Model, Merger and Acquisition(M&A)Model, Option Pricing Model, Sum-of-the-parts model, Consolidation Model, Budget Model, Forecasting Model. Use of Excel for Financial Modelling, Excel Tips and Tricks for Financial Modelling

Module 3 Financial Modelling for Startups

Meaning of Startups, Creation of Startup Financing Model, Steps in creation of Financial Model for Startups, Relevance of Financial Modelling in Startups, Types of Financial Model Templates - Financial Plan Template, Financial Budget Template, Financial Projection Template, Financial Analysis Template, Revenue Model Template, SAAS Business Model Approaches of Financial Modelling: Top Down Forecasting and Bottom up Forecasting, Common Financial Modelling Mistakes

Module 4 : Incubation Support

Introduction, Meaning & Definition, Objectives & Functions of Incubation Centers, Services, Types, Development of Incubators, Incentives for Incubators, Role of Incubators in Startup Policy, List of Startup Incubators in India

Module 5: Case Study on Financial Modelling

Analysis of Financial Modelling – Indian and Foreign companies. Essentials of Sound Financial Modelling, exposing the students to TEDx programmes on various financial modelling concepts

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Clive Marsh, "Business and Finance Models", KoganPage,2013
- Danielle Stein Fairhurst, "Financial Modelling in Excel For Dummies", Danielle Stein Fairhurst,2017
- Tom Y. Sawyer, "Financial Modelling for Business Owners and Entrepreneurs", Apress, 2014
- <https://www.edupristine.com/blog/different-types-financial-models-financial-modelling>
- <https://www.proschoolonline.com/financial-modeling-course/what-is-fm>
- <https://insightsoftware.com/blog/6-examples-of-financial-modeling/>
- <https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/>
- <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models/>
- <https://visible.vc/blog/financial-modeling-for-startups/>
- [https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubation support.html](https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubation_support.html)
- <https://www.businessmanagementideas.com/startups/business-incubators/business-incubators-meaning-definition-services-development-and-types/18192>

Note: Latest edition of textbooks may be used.

FINANCIAL ENGINEERING

Course Code: MOC415

L:2, T:1,P/FW:0 C:03

Course Objective:

The objective of the course is to enable the students to think in terms of innovative solutions to financial problems with particular emphasis on understanding new risks and equip them with innovative tools of financial engineering called derivatives and skills to use them in forming effective strategies to cope with the changing environment and hedge against the financial risks.

Module I: Introduction

Changing Environment and Increasing Price Risks, Financial Engineering as a response to Increased Risks, Types of Risks and Risk Management, Tools of Risk Management, Effect of Speculation and Arbitrage on Market Efficiency, Introduction to Some Concepts and Definitions; Markets, Players, The Mechanics of Deals, Market Conventions, Instruments, ^[1]_[SEP]Positions, The Syndication Process ^[1]_[SEP]

Module II: Engineering with Forwards

Forward Contracts, Currency Forwards, Synthetics and Pricing, Engineering Simple Interest Rate Derivatives; Libor and Other Benchmarks, Forward Loans, Forward Rate Agreements, Futures: Eurocurrency Contracts, Repo Market Strategies in Financial Engineering,

Module III: Options Engineering with Applications

Options: Definition and Notation, Options as Volatility Instruments, Tools for Options, The Greeks and Their Uses, Option Strategies, ^[1]_[SEP]Volatility-Based Strategies, Exotics, Quoting Conventions ^[1]_[SEP]

Module IV: Swaps Engineering

Structure of a Swap, Interest Rate Swaps, Currency of Swaps, Commodity Swaps, Other Swaps, Credit Risk, Role of a Swap Dealer. Fixed-Income Engineering; Framework for Swaps, Term Structure Modeling, Term Structure Dynamics, Measure Change Technology, An Application, In-Arrears Swaps and Convexity ^[1]_[SEP]Cross-Currency Swaps, ^[1]_[SEP]Differential (Quanto) Swaps

Module V: Other Innovations

Tools for Volatility Engineering, Volatility Swaps, and Volatility Trading, CDS Engineering, Caps/Floors and Swaptions with an Application to Mortgages, Engineering of Equity Instruments: Pricing and Replication

Module VI: Introduction to Empirical Methods in Finance

Probability and statistical techniques commonly used in quantitative finance, normal, log-normal, and CEV distributions, estimation and non-parametric techniques commonly used in finance (MLE, GMM, GARCH), financial databases and to estimation application software for exercises in estimating volatilities and correlations and their stability.

Examination Scheme:

Components	Mid term	Others	A	ESE	Total
Weightage (%)	15	30	5	50	100

Suggested Books/Articles/Links for References

- Neftci, S., Principles of Financial Engineering, Academic Press publications, Elsevier
- Sundaram, R.K. & Das, S.R., Derivatives: principles & practice. Indian Ed. Tata McGraw Hills
- Hull, John C, An introduction to futures and options markets, Second Edition Prentice Hall of India
- Gupta, S .L., Financial Derivatives Theory, Concepts and Problem 2005, Prentice - Hall, India
- Hull, J. C. (1999), Introduction to Futures and Options Markets, Prentice Hall of India.
- Edwards, F. R. and Ma, C. W. (1992), Futures and Options, McGraw-Hill International.
- Rebonato, R. (1996), Interest Rate Option Models: Understanding, Analyzing and Using Models for Exotic Interest Rate Options, John Wiley and Sons.
- Kolb, R. W. (1997), Understanding Futures Markets, Prentice Hall of India.
- Marshall, J. F. and Bansal, V. K. (2006). Financial Engineering: A Complete Guide to Financial Innovation, Prentice Hall of India.
- Articles from selected journals and magazines.

Note: Latest edition of textbooks may be used.
