

SEMESTER - III STRATEGIC MANAGEMENT

Internal Marks: 30
External Marks:70

No. of Hours per Week: 5

Exam Duration: 3Hrs

Unit: - I: - Introduction : Business policy and Strategic Management – Nature – Importance And Strategic Management Process- Defining the Company Mission.

Unit: - II: - Environmental Analysis: Environmental Scanning: - Economic, Social, Technological and Market Environment – SWOT Analysis – Environmental Forecasting.

Unit: - III: - Formulation of Strategies: Long term objective –Strategic Planning – Alternative. Strategies and Management choice – Combination of Strategies.

Unit: - IV:- Implementation of Strategies : Functional Strategies – Impact of Leadership on implementation – Resource, organisation and planning implementation – Role of Management in implementation.

Unit: - V:- Strategy Evaluation - Importance - Symptoms of malfunctioning of strategy - Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation,.

Reference Books:

1. John Pearce & Robison Strategic Management
- 2 Francis Cherunilam : Strategic Management .Himalaya Publishing House.
3. Azhar Kazmi : Business Policy, TataMcGraw Hill.
4. P.K. Ghosh: Business Policy Strategic Management
5. L.M. Prasad : : Business Policy and Strategy
6. William F.Glueck, Lawrence R.janch : Business Policy and Strategic Management
7. Shiva Ramu: Strategic Alliances Response Books , ADivision of sage Publications Pvt.Ltd.

SEMESTER - III
ADVANCED FINANCIAL ACCOUNTING AND ACCOUNTING PACKAGES

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of this course is to provide an understanding of computers, computer operating system and application of relevant software in managerial decision-making.

Unit-I: Tally: Features of Tally accounting – Components of Gateway of Tally – Company creation – Creation of groups - Creation, display, and alteration of multiple and single ledgers – Various types of vouchers – Creation and alteration of vouchers – Configuration and print of financial statements and other reports, documents and vouchers –Tally Inventory - Configuration – Creation, display, and alteration of inventory masters – Recording various inventory vouchers – Display and print of inventory reports – Lab exercises.

Unit-II: VAT: Enabling Tally for VAT – Features and Classification of VAT – VAT treatment for purchase and sales returns, duties, taxes and discounts – Exemptions from VAT – Exports and imports – Inter-state purchases and sales – Purchase of capital goods - VAT computation – Lab exercises.

Unit-III: TDS: Creation of ledgers and vouchers – Advance and balance payments of Tax – Generation of TDS reports – Enabling Service tax - Creation of ledgers and recording of vouchers – Lab exercises.

Unit-IV: Payroll: Payroll features - Enabling payroll – Creation of Pay head ledgers – Creation of employee masters and pay roll voucher and attendance voucher – Display and print of various payroll reports - Lab exercises.

Unit- V: SPSS: Features and uses of SPSS – Opening Files – Working with data – Summarizing the data – Data representation through calculation of Mean, Median, Mode – Chi- Square – t test – ANOVA and Correlation through SPSS.

REFERENCE BOOKS:

1. Nadhani, A.K. and Nadhani, K.K. Implementing Tally 7.2 BPB Publication, New Delhi.
2. Kiran Kumar, K.Tally 9, Laasya Publishers, Hyderabad
3. Fire wall media, Tally 9.
4. Vishnu Priya Singh, tally 9, Computech Publications Ltd, New Delhi.

SEMESTER - III
FINANCIAL MARKETS AND INSTITUTIONS

Internal Marks: 30 No. of Hours per Week: 5 Exam. Duration: 3 Hours

External Marks: 70

Objective: *To equip the student with an understanding of the structure, organization, and working of financial markets and institutions connected with the regulation of these markets in India.*

UNIT – I: Financial System

Meaning and Objectives of Financial System; Structure of Financial System -Components: Financial Markets – Financial Institutions – Financial Instruments – Financial Services; Functions of Financial System; Role of Financial System in Economic Development.

UNIT – II: Money Market

Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit –Repo Instruments; Role and Challenges of Money Market in India.

UNIT – III: Primary Market

Concept, Features, Functions and Significance of Capital Market; Structure and Recent Developments of Capital Market in India; Primary Market / New Issues Market: Initial Public Offer (IPO) – Follow on Public Offer (FPO) – Rights Issue – Private Placements – Preferential Issues – Bonus Issues - Book-Building .

UNIT – IV: Secondary Market

Secondary Markets: Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – The Stock Holding Corporation of India Limited (SHCIL) - Recent Developments in Stock Market.

UNIT – V: Institutional Regulatory Framework

RBI: Introduction, Importance, and Functions of RBI – RBI and Monetary Policy - Promotional Role of RBI; SEBI: Organization Structure - Objectives – Powers and Functions – SEBI Regulations relating to Capital Markets – Investors Education and Protection.

References:

- 1) Avadhani, Investment and Securities Markets in India, Himalaya Publications, Delhi.
- 2) Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Education Private Limited, New Delhi.
- 3) Khan M.Y., Indian Financial System, Tata McGraw Hill Education Private Limited, New Delhi.
- 4) Preeti Singh, Dynamics of Indian Financial System - Markets, Institutions & Services, Ane Books Private Limited, New Delhi.

SEMESTER - III

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Internal Marks: 30

No of Hours per week: 5

Max Time: 3hrs

External Marks: 70

Objective: To equip the student with Concepts, tools. and techniques required to understand and analysis securities and portfolios.

UNIT: I: - Investment:-

Nature and scope of investment Analysis- Characteristics of investment Gambling –Investment Vs Speculation –types of investment – Investment Avenues: Financial and non-financial investment avenues –Approaches to investment Analysis – sources of financial information.

UNIT: II: - (A) Elements of investment:- Return and Risk; Elements – systematic Risk and unsystematic Risk-measurement of Return and Risk

(B) Valuation of Securities:- Concept of present value – Valuation of bonds /Debentures, preference shares, and Equality shares

UNIT: III: - (A) Fundamental Analysis:- Economic Analysis, Industry Analysis and Company Analysis

(B) Technical Analysis: - Meaning and principal of technical Analysis; Dow theory-Trends, indicator, indices and moving Average applied in Technical Analysis.

UNIT: IV: - (A) Efficient Market Hypothesis: weak, semi – strong and strong market and its testing techniques.

(B) Portfolio Analysis: - Estimating Rate of Return and standard Deviation of portfolio- Effect of Combing the securities- Markowitz Risk – Return Optimisation - Single index model or Market model –portfolio total risk, portfolio market risk and unique risk – measurement of portfolio performance.

UNIT: V: - Portfolio revision: Concept-Need for Portfolio revision-Passive management-Active management-Formula plans-Types of formula plans-Constant rupee value plan-Constant ratio plan-Variable ratio Plan-Rupee cost averaging-Portfolio revision strategies.

References Books:

1. Ambling, Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla, Investment Analysis, S Chand & Co., Delhi
3. Donal, Fishen, and Donald Borden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.

SEMESTER - III
Corporate Legal Framework

Internals Marks: 30
External Marks: 70

No of Hours per week: 5

Exam Duration: 3Hrs

Objective: To equip the student with Concepts, tools. and techniques required to understand The Law.

Unit-I: The companies Act,1956(Relevant Provisions): Definitions , types of companies, Memorandum of association ,Articles of Associations, Prospectus , share capital and membership.

Unit-II

Meeting and Resolutions ,Company Management, Managerial Remuneration, Winding up and dissolution of companies.

Unit-III

The Negotiable Instruments Act, 1881: Definition, Types and Negotiable Instruments , Negotiation Holder and holder in due course, Payment in duel ; endorsement and Crossing of cheque ; Presentation of negotiable instruments.

Unit-IV

MRTP Act 1969: monopolistic trade practices; Restrictive trade practices; unfair trade practices.

Unit-V

The consumer protection Act, 1986 features; Definition of consumer, Right of consumer, Grievance Redressal Machinery.

References:-

1. Corporate Legal Frame work by Dr.G.K.Varshney.
2. Legal Aspects of Business by K.Ramachandra.

SEMESTER - III
INTERNATIONAL FINANCIAL MANAGEMENT

Internals Marks: 30
External Marks: 70

No of Hours per week: 5

Exam Duration: 3Hrs

UNIT-I International Finance and Multinational Business Firms: Evolution and Scope of International Finance – International Financial Functions - Goals of International Financial Management –Motives for International Investments - International Monetary System.

UNIT – II Foreign Exchange Markets: Major Participants – Exchange Rate Mechanism - Determination and Forecasting of Exchange Rates - Quoting Foreign Exchange Rates - Fixed vs. Flexible Exchange Rate Regimes - Measurement and Management of Foreign Exchange Exposures.

UNIT– III International Capital budgeting: International Project Appraisal Techniques – Adjusted Present Value – Risks in Cross boarder Investment decisions - Cost of Capital for foreign Investments and Financing Decisions of a Global Firm.

UNIT–IV Management of Working Capital at International Perspective: Cash Management, Management of Receivables and Inventory Management of a Global Firm - Financing Strategies of Current assets.

UNIT-V Global Financial Markets – International Equity Market – International Bond Market – International Debt Instruments - Euro Markets – International Financial Institutions.

References:

1. Apte, P G., International Financial Management, Tata McGraw Hill, New Delhi.
2. Bhalla V.K., International Financial Management, Anmol Publications, New Delhi.
3. Eiteman, David K., Arthur I. Stonehill and Michael H. Moffett, Multinational Business Finance, Addison Wesley, New Delhi.
4. Ephraim Clark., International Financial Management, Cengage, New Delhi.
5. Eun Cheol S., Bruce G., Resnick, International Financial Management, Tata McGraw Hill, New Delhi.
6. Sailaja, G., International Finance, Universities Press.
7. Jeff Madura. International Financial Management, Cengage, New Delhi.
8. Reid W.Click and Joshua D Coval., Theory and Practice of International Financial Management, Prentice Hall of India, New Delhi.
9. Shapiro, Alan., Multinational Financial Management, Prentice Hall of India, New Delhi.
10. Thummuluri Siddaiah, International Financial Management, Pearson, New Delhi.
11. Vyuptakesh Sharan, International Financial Management, Prentice Hall of India, New Delhi

SEMESTER - IV

INTERNATIONAL BUSINESS

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: This course exposes the students to the environmental dynamics of international business and their impact on international business operations of firms

Unit I: INTRODUCTION TO INTERNATIONAL BUSINESS :

International business meaning nature- scope – importance-drivers of international business- approaches-economic environment-socio-cultural environment-technological environment-political environment- competitive advantages & problems of international business.

Unit II: GLOBALISATION & MULTINATIONAL CORPORATION:

Globalization- meaning nature- scope importance drivers of international business- approaches-economic environment – technological environment-political environment-competitive advantages & problems of international business.

Unit III: INTERNATIONAL TRADE POLICIES & BLOCKS:

Introduction – tariffs-subsidies – import quotas constraints “Govt’s interventions in formulating trade policies- economic integration Economic Community (ECE) North American Free Trade Agreement (NAFTA) the Association of South-East Asian Nations (ASEAN) South Asian Association for Regional Cooperation (SAARC)- Implications of trade blocks on business.

Unit-IV: INTERNATIONAL ECONOMIC INSTITUTION & AGREEMENTS :

Introduction – General Agreement on Tariffs and Trade (GATT) – World Trade Organization (WTO) – Structure – Functions- WTO agreements- International Monetary Fund (IMF)- World Bank .

Unit:-V: CONFLICT MANAGEMENT AND ETHICS IN INTERNATIONAL BUSINESS

MANAGEMENT - Disadvantages of international business – Conflict in international business- Sources and types of conflict – Conflict resolutions – Negotiation – the role of international agencies –Ethical issues in international business – Ethical decision-making

Reference Books:

1. Subba Rao, P. International Business. Text & Cases Himalaya Publishing House, Mumbai.
2. Justin Paul, International Business. Prentice- Hall of India Pvt, New Delhi.
3. Francis Cherunilam. International Business Text & Cases. Third Edition, Prentice Hall of India Pvt a New Delhi.
4. Ricky W Griffin & Michael W putay. International business Addison Wesley Reading.
5. Rathor & Jani International Marketing, Himalaya Publishing, Mumbai.
6. John Fayer Weather, “International Business Management”, A conceptual Framework”, Mc Graw Hil, New York. Aswathappa. K., International Business Text and Cases Himalaya Publishing House, Mumbai

SEMESTER – IV

E-COMMERCE

Internal Marks: 30 No. of Hours per Week: 5 Exam Duration: 3Hrs

External Marks: 70

Objective: This course exposes the students the practical application of E-Commerce and usage of E-Commerce

Unit I: INTRODUCCION-E- COMMERCE

Definition-Scope of E-Commerce (Ec)-Advantages and disadvantages of E- Commerce- Business to Business (B2B)- Business to Consumers (B2C) The Frame work of E.- Commerce- Electronic Markets Information Technology and Business.

Unit II :THE INTERNET

Evolution of the Internet —Internet for Business -Category of networks- World Wide Web (WWW)- Internet Service — Concerns about the internet-Building own website.

Unit III: ELECTRONIC MARKET

Procedures for Internet shopping-Web advertisement - ordering journals electronically — Selling on the web. E-Commerce for service industries Broker based services travel and Tourism services, Employment placement Element the job market —Trading stocks online.

Unit IV :ELECTRONIC PAYMENT SYSTEMS

Security schemes in Electronic payment systems-Electronic Credit card systems on the intern-Electronic fund Transfer and Debit cards on the Internet Stored —Value cards and E-cash

Unit V: E-SECURITY

Internet Protocols — Internet Security — Encryption digital signatures — Secure Electronic Transactions — Firewalls : Access Control.

Reference Books:

1. C,S,V.Murthy," Electronic Commerce, Himalaya Publishing House Mumbai
2. Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce A Managerial perspective. Pearson Education Asia
3. Kamallesh K Baja and Debjani Nag E-Commerce. Tata Mc Graw-Hill Publish Company Limited. New Delhi.

SEMESTER - IV

Paper Code:403

Goods and Service Tax

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks:70

Objective: This course exposes the students the practical application of GST.

Unit-1:Introduction:

Overview of Goods & Services Tax System and Drawbacks- Need for Tax Reforms-Kelkar Committee on Tax Reforms-Constitutional Amendments-Introduction to GST –Concepts – process of GST Implementation-Territorial Jurisdiction-Multiple Rates of GST.

Unit-2: GST Model: kelkar-Shah Model- Comprehensive structure of GST model in India :Advantages and Drawbacks of GST –Features of Single and Dual GST Models.

Unit-3: Taxes and Duties: Transactions & taxes covered under GST-**Taxes and duties outside the purview of GST:** Tax structure, computation administration of Tax on items containing Alcohol, Petroleum products and Tobacco products-Taxation of services.

Unit-4Inter-State Goods and Service Tax: Major advantages of IGST Model –Interstate Goods and Service Tax : Transactions within a State under GST-Interstate Transactions under GST – Illustrations.

Unit-5:Time of Supply of Goods & Services: Scope of Supply –Place and Value of Supply – GST Rate Structure .Input Tax Credit-Tax Invoice –Distribution of credit –procedures and Records for Input Tax Credits –Utilization, Recovery of Input Tax Credits- Levy and Collection ,Tax Liability ,Reserve Charge, Composite and Mixed Supplies, Exemptions and Non –Taxable Supplies.

References:

- 1.Goods and Services Tax in India-Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra -282003
- 4.The Central Goods and Services Tax Act, 2017,No.12 OF 2017 published by Authority, Ministry of Law and Justice, New Delhi, the12th April, 2017.

SEMESTER – IV

Paper Code : 404 MANAGEMENT OF FINANCIAL SERVICES

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: *To equip the student with an understanding of the structure, organization, and working of financial services and institutions connected with the regulation.*

- UNIT-I : Financial Services- Financial system and Markets- nature and Scope of Financial Services – Financial Intermediation- Regulatory Frame work for Financial Services- Financial Services and Management.
- UNIT-II : Asset Financing Services- Leasing –Legal, Tax and Accounting aspects of Leasing – Hire Purchase- Financial Evaluation of Hire purchase Deals – Debt Securitization – Housing Finance – Inter Corporate Loans.
- UNIT-III : Merchant Banking Services- Role and Functions of Merchant Banking – Issue market and other services- Corporate Advisory Services- Market Making Process- SEBI guidelines on Merchant Banking.
- UNIT- IV : Financial Market Operations – Stock Exchange operations – Stock Broking Services- Underwriting Services – Role of Portfolio Managers and Registrars – Mutual Funds- Regulations of SEBI on Mutual Fund Operations.
- UNIT- V : Allied Financial Services- Venture Capital – Insurance Services- Factoring Forfaiting Discounting – Depository system- Custodian and Custodial Services – Credit Rating – Credit Cards

References:

1. Bhalla.V.K. Managemetn of Financial Sercies, Anmol Publicatios, New Delhi
2. Chinmaoy sahu, Management of Financial Sercies, Excel Books, New Delhi
3. Avadhani V A Marketing of Financial Services, Himalaya Publishing House, Mumbai
4. David B and Zenoff: Markeing of Financial Services, Ballinger Publishing Co.
5. M.Y.Khan Financial Services Tata Mc Graw Hill, New Delhi
6. Gordon E and Natarajan K Financial Markets and Services, Himlaya Publishing House, New Delhi
7. Verma J C Merchant Banking, Tata McGraw- Hill, New Delhi
8. 7 Knnew C Trevor Watkins & Mike Wright- Marketing of Financial Services Heinemann Professional Pub.
9. Ramesh, S and Arun Gupta Venture Capital, Oxford University Press.

SEMESTER – IV
RISK MANAGEMENT

Paper Code :405

Internal Marks: 30

No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: *To equip the student with an understanding of the structure, organization of Insurance, Risk Management.*

UNIT-I Risk & Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.

UNIT-II Commercial Liability Insurance – Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.

UNIT-III Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.

UNIT-IV Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.

UNIT-V Risk Management Environment – Industry – Functions and organisation of Insurers – Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.

References: 1. McNamara principles of Risk Management and Insurance, Addison- Wesley,
2. Dorfman, Introduction to Risk Management and Insurance, PHI.
3. Anand Ganguly Insurance Management PHI, New Delhi,2005
4. George E Resda, Risk Management and Insurance

Paper Code :406

**SEMESTER – IV
FINANCIAL DERIVATIVES**

Internal Marks: 30
External Marks: 70

No. of Hours per Week: 5

Exam Duration: 3Hrs

OBJECTIVE: To make student efficient in the area of derivatives, giving them the knowledge of basics in Derivates. Future Markets, Options and Swaps etc.

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES:

Definition – Features - Types - Uses - Critiques - History of Derivatives Markets - Financial Derivatives Indian Scenario - Evolution of Derivatives in India; Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India (Theory only).

UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM:

Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts - Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders in Futures market - Growth of Future market in India - Future market trading Mechanism - Forward market trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future prices of specific assets- Futures on commodities - Theory of future prices - Recommendations of L.C Gupta Committee (Theory only).

UNIT- III: PRICING OF OPTION:

Concept of Option - Futures Vs. Options - Determinants of option prices - Black Scholes Option pricing- Binomial Pricing model (Including Problems).

UNIT- IV: SWAP MARKET:

Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Credit Risk in Swap and Credit Swap - Using Swap to Manage Risk - Pricing and Valuing Swap (Including Problems).

UNIT- V: STOCK INDEX FUTURES AND OPTIONS

Concept of Stock Index – Stock Index Futures - Stock Index Futures as a Portfolio Management Tool – Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market -Stock Index options-Trading of Stock Index options (Theory and Problems)

Reference Books:

1. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
2. Mishra Financial Derivatives, Excel,
3. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
4. S.S.Kumar, Financial Derivatives, PHI,
5. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk Management, Oxford,
6. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage

