

FACULTY OF ECONOMICS & BUSINESS

Syllabus

For

(SEMESTER: I –II)

MBA (FINANCIAL MANAGEMENT)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

(SEMESTER: III –IV)

MBA (FINANCIAL ANALYSIS)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Session: 2019-20



GURU NANAK DEV UNIVERSITY
AMRITSAR

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- (ii) Subject to change in the syllabi at any time.
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MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SCHEME OF COURSES

Semester-I:

Course No.	C/E/I	Course Title	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
Core Courses									
MFL – 401	C	Managerial Economics	4	-	--	4	20	80	100
MFL – 402	C	Quantitative Methods for Management	4	-	--	4	20	80	100
MFL – 403	C	Accounting for Management	4	-	--	4	20	80	100
MFL - 404	C	Business Environment	4	-	--	4	20	80	100
MFL - 406	C	Management Principles & Organizational Behaviour	4	-	--	4	20	80	100
MFL – 407	C	Corporate Law and Administration	4	-	--	4	20	80	100
Total Credits:			24	-	--	24			

Semester-II:

Course No.	C/E/I	Course Title	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
Core Courses									
MFL - 451	C	Business Research Methodology		--	--	4	20	80	100
MFL - 452	C	Financial Management		--	--	4	20	80	100
MFL - 453	C	Marketing Management		--	--	4	20	80	100
MFL - 454	C	Human Resource Management		--	--	4	20	80	100
MFL – 455	C	Production and Operations Management		--	--	4	20	80	100
MFS – 457	C	Seminar		--	2	2	20	80	100
MFL – 458	C	Case Studies in Management		--	--	2	20	80	100
Interdisciplinary Courses (3 Credits)									
	I	To be offered from the outside Department.		--	--	3	20	80	100
Total Credits			25	--	2	27			
Note: After second semester every student will be required to undergo summer training of Six Weeks duration in the corporate sector.									

Note.

- PSL -053 ID Course Human Rights & Constitutional Duties (Compulsory ID Course)**
Students can opt. this paper in any semester except the 1st Semester. This ID Course is one of the total ID Course of this course.

MBA FINANCIAL MANAGEMENT (SEMESTER–III-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SEMESTER-III:

Course No.	C/E/I	Course Title	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
Core Courses									
MFL- 503	C	Capital Markets and Investment Management.	4	--	--	4	20	80	100
MFL– 506	C	Management Control System	4	--	--	4	20	80	100
MFL– 508	C	Financial Research and Econometrics	4	--	--	4	20	80	100
MFL- 509	C	Management of Banking Operations & Treasury Management	4	--	--	4	20	80	100
MFL– 510	C	Management of Financial Services and Financial Institutes	4	--	--	4	20	80	100
MFS– 507	C	Seminar	--	--	2	2	20	80	100
Interdisciplinary Courses (3 Credits)									
	I	To be offered from the outside Department.	3	--	--	3	20	80	100
Total Credits:			23	--	2	25			

SEMESTER-IV:

Course No.	C/E/I	Course Title	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
Core Courses									
MFL– 551	C	Strategic Management	4	--	--	4	20	80	100
MFL– 552	C	Management of Insurance Services	4	--	--	4	20	80	100
MFL– 553	C	Financial Risk Management	4	--	--	4	20	80	100
MFL– 554	C	Portfolio Management and Mutual Funds	4	--	--	4	20	80	100
MFL– 556	C	Corporate Tax Law and Planning	4	--	--	4	20	80	100
MFL– 557	C	Case Studies in Finance	2	--	--	2	20	80	100
Interdisciplinary Courses (3 Credits)									
	I	To be offered from the outside Department.	3	--	--	3	20	80	100
Total Credits:			25	--	--	25			

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-401: MANAGERIAL ECONOMICS

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Managerial Economics: Meaning, Nature, Scope and Concepts • Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equimarginal Utility • Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance. • Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.
SECTION B
<ul style="list-style-type: none"> • Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance. • Production Function: Meaning, Types: Short Run and Long Run Production Function, Economies and Diseconomies of Scale. • Theory of Costs: Types of costs, Traditional theory: Long Run and Short Run, Modern theory: Long Run and Short Run.
SECTION C
<ul style="list-style-type: none"> • Managerial Theories: Profit maximization and Sales Maximization. • Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition. • Oligopoly: Sweezy Model.
SECTION D
<ul style="list-style-type: none"> • National Income: Conceptual Framework, different concepts of National Income, Methods of Measuring National Income, Limitations of measuring National Income. • Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume. Keynes Psychological Law of Consumption - Meaning, Properties and Implications. • Inflation: Meaning, Types, Causes, Effects and Control. Phillips curve.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Koutsoyiannis, A, Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi.
2. Thomas Christopher R., and Maurice S. Charles, Managerial Economics – Concepts and Applications, 8th Edition, Tata McGraw Hills, 2006.
3. Mehta, P. L, Managerial Economics – Analysis, Problems and Cases, Sultan Chand & Sons, Delhi.
4. Peterson and Lewis, Managerial Economics, 4th Edition, Prentice Hall of India Pvt. Ltd., New Delhi.
5. Shapiro, Macro Economics, Galgotia Publications.
6. H. L Ahuja Advanced Economic Analysis, S. Chand & Co. Ltd, New Delhi.
7. G.S Gupta, Managerial Economics, Tata McGraw Hill.
8. Goel Dean, Managerial Economics, Prentice Hall of India, Pvt. Ltd., New Delhi.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-402: QUANTITATIVE METHODS FOR MANAGEMENT

Credits 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Correlation and Regression Analysis: Simple, partial and multiple correlation coefficients; simple and multiple regression (three variables only). • Elementary probability theory: Additive and Multiplicative laws of probability and their business applications. • Practical through SPSS/MS Excel.
SECTION B
<ul style="list-style-type: none"> • Probability Distributions: Binomial, Poisson and Normal distributions; with their properties and applications. • Hypotheses: Null and Alternative Hypotheses, Type I and Type II errors
SECTION C
<ul style="list-style-type: none"> • Hypothesis testing — Parametric tests: Z- Test, T- Test, F- Test (ANOVA one way and two-way); • Non-Parametric tests: Chi Square test. • Practical through SPSS/MS Excel
SECTION D
<ul style="list-style-type: none"> • Linear programming: definition, characteristics, formulation of LPP; solution by graphic and Simplex method; Business Applications of LP. • Transportation problems. • Practicals through SPSS/MS Excel

Suggested Readings:

1. Levin, Richard and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
2. Levin and Brevson, Business Statistics, Pearson Education, New Delhi.
3. Anderson, Sweeney and Williams: Statistics for Business and Economics, Thompson, New Delhi.
4. Sharma, J.K., Business Statistics.
5. Hooda, R.P: Statistics for Business and Economics. Macmillan, New Delhi.
6. Lee S.M., L.J. Moore and B.W. Taylor, Management Science, Boston: Allyn Bacon, 1994.
7. Vohra, N. D., Quantitative Techniques in Management.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-403 ACCOUNTING FOR MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction to Accounting: Accounting as an information system, Users of accounting information; Basic accounting concepts and conventions. Accounting Cycle. Role of Accountant in Profession and Industry. • Understanding Corporate Financial Statements: Types, Nature, Attributes, Uses and Limitations.
SECTION B
<ul style="list-style-type: none"> • Corporate Reporting and Disclosure Requirements. • Tools of Financial Statement Analysis: Ratio Analysis, Common Size Financial Statements, Comparative Statements and Trend Analysis.
SECTION C
<ul style="list-style-type: none"> • Cost Accounting: Definition and Objectives. Cost Management Concepts and Cost Behavior. Preparation of Cost Sheet. • Budgets and Budgetary Control: Understanding Concepts of Master Budget, Fixed Budget and Flexible Budgets, Zero Base Budget, Participative Budget and Performance Budget. • Standard Costing as a Control Technique; Setting of Standards and Their Revision;
SECTION D
<ul style="list-style-type: none"> • Variance Analysis: Meaning and Importance, Kinds of Variances and Their Uses- Material, Labour Variances; Relevance of Variance Analysis to Budgeting and Standard Costing. • Marginal Costing and Break-Even Analysis: Concept of Marginal Cost; Marginal Costing and Absorption Costing; Marginal Costing Versus Direct Costing; Cost-Volume-Profit Analysis; Break-Even Analysis; Assumptions and Practical Applications of Break-Even- Analysis; Decisions Regarding Sales-Mix, Make or Buy Decisions and Discontinuation of a Product Line etc.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Bhattacharya, S.K. and John Dearden, " Accounting for Management–Text and Cases", Vikas Publishing House.
2. Lele, R. K. and Jawahar Lal, "Accounting Theory", Himalaya Publishers.
3. Porwal, L: S. " Accounting Theory", Tata McGraw Hill.
4. Horngren, Charles T., Gary L. Sundem and William O. Stratton, "Introduction to Management Accounting", Pearson Education Asia.
5. Sharma, Subhash and M.P. Vithal, "Financial Accounting for Management Text and Cases", McMillan.
6. Arora, M.N., "Cost Accounting–Principles and Practice", Vikas Publishing House.
7. Pandey, I.M, "Essentials of Management Accounting", Vikas Publishing House.

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MFL-404: BUSINESS ENVIRONMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Salient features of Economic Systems: Capitalist System/Market Economy; Socialist System and Mixed Economy; Basic Features of Indian Economy, Changing Role of Government in Business. • Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.
SECTION B
<ul style="list-style-type: none"> • Aspects of Economic Reforms: Liberalisation; Privatisation/Disinvestment of Public Enterprises; Globalisation and its Implications for India. • Economic Planning in India: Objectives, Strategies and Evaluation of Latest Five Year Plan. • Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.
SECTION C
<ul style="list-style-type: none"> • Consumer Rights and Consumerism: Role of Consumer Groups with Special Reference to India; Consumer Protection Act, 1986 with Latest Amendments • Social Responsibility of Business: Concept, Rationale, Dimensions, Models of Social Responsibility and Barriers to SR; The Environment Protection Act, 1986 with Latest Amendments.
SECTION D
<ul style="list-style-type: none"> • Evaluation of Various Regulatory Policies of Government: Industrial Policy Changes during the Post Reforms; Fiscal and Monetary Policy Changes in India, • Salient Features of FEMA and GST(Goods and service tax) • Export Promotion versus Import Substitution Policies: Concept of Balance-of-Payments; Balance-of-Trade; Currency Convertibility; Objectives and Evaluation of Latest Foreign Trade Policy of Indian Government.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. V.K. Puri & S.K. Misra, Economic Environment of Business, Latest Edition, Himalaya Publishing House, New Delhi.
2. A.C. Fernando, Business Environment, Latest Edition, Pearson Publication, New Delhi.
3. V. Neelamegam, Business Environment, Latest Edition, Vrinda Publications, Delhi.
4. Francis Cherunilam, Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
5. K. Aswathappa, Essentials of Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
6. Paul Justin, Business Environment, Latest Edition, McGraw Hill Education, New Delhi.
7. Ruddar Dutt and KPM Sundaram, Indian Economy, Latest Edition, S. Chand & Company Ltd., New Delhi. Govt. of India, Five Years Plan Documents.

Note: It is Mandatory for the students to consult Economic Times, Financial Express, Annual Budget and Economic Survey to understand this paper.

MFL-406: MANAGEMENT PRINCIPLES AND ORGANIZATIONAL BEHAVIOUR

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A

- **Management:** Functions, Roles and Skills, Manager's job and Universality of Management, Historical background of Management: Classical Approach; Scientific Management, General Administrative Theory. Quantitative Approach; Total Quality Management, Quantitative Approach, Behavioural Approach; Early Advocates of Organisational Behaviour, The Behavioural Approach, The Contemporary Approach and the Hawthorne Studies.
- **Decision Making:** Process, Types of Decisions and Decision Making Conditions, Decision Making Styles, Decision Making and Planning.

SECTION B

- **Planning and Performance:** Goals and Plans, types of Goals, Types of Plans, Setting Goals and Developing Plans, MBO concepts and steps in MBO, Criticism of Planning, Effective Planning in Dynamic Environments, Planning Premises.
- **Designing Organisational Structure:** Work Specializations, Departmentalization. Chain of Command, Span of Control, Centralization and Decentralization. Relationship between Authority, Responsibility and Accountability, Power, Delegation of Authority. Formalization, Mechanistic and Organic Structure; Two models of Organisational design, Contingency Factors. Common Organisational Designs; Traditional Organisational, Contemporary Organisational Designs, Today's Organisational Designs Challenges.

SECTION C

- **Understanding Individual Behaviour:** Focus and Goals of Organisation Behaviour. Attitudes and Job Performance, Cognitive dissonance, Operant Conditioning Theory
- **Communication:** Functions, Methods and Barriers to Communication. Formal Versus Informal communication.
- **Motivation:** Concept and early theories of Motivation: Maslow's Hierarchy of Needs, Alderfer's ERG theory, McGregor's Theory X and theory Y, Herzberg's Two-Factor Theory, McClelland's Three-Needs Theory, Contemporary Theories of Motivation; Goal Setting

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Theory, Reinforcement Theory, Job Design Theory, Equity Theory, Vroom's Expectancy Theory Integrating Contemporary Theories of Motivation. Contemporary Issues in Motivation; Cross Cultural Challenges, Dynamics and motivation Group workers, Designing Appropriate Reward Programs.

SECTION D

- **Leadership:** Concept, Early Theories of Leadership; Trait Theory, Behavioural Theories: Michigan Studies, Ohio State University Studies, Managerial Grid Theory. Contingency Theories of Leadership; Fiedler's Model, Hersey Blanchard's Situational Theory, Path Goal Theory. Contemporary Views of Leadership; Transactional and Transformational Leadership. Leadership Issues in the 21st Century; Managing Power, Developing Trust, Empowering Employees, Leading Across Cultures, Understanding Gender Differences and Leadership. An Effective Leader.
- **Controlling:** Concept, Controlling Process and Controlling For Organisational Performance. Controlling and Planning, Tools for Measuring Organisational Performance; Feedforward, Concurrent and Feedback Control, Financial Controls, The Balanced Score Card Approach, Quality Control Charts, Benchmarking of Best Practices. Contemporary Issues in Controlling; Adjusting Control for Cross Cultural Differences, Workplace Concerns.

Suggested Readings:

1. Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
2. Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
3. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour*, New Delhi, Thomson, 2007.
4. Stephen P Robbins, Mary Coulter and Neharika Vohra, *Managemnt*, New Delhi, Pearson, 2011
5. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, New Delhi, Tata McGraw Hill, 2007.
6. Steven L. McShane, Mary Ann Von Glinow, Radha R Sharma, *Organisational Behaviour*, New Delhi, Tata McGraw Hill, 2007.
7. Paul Hersey, Kenneth H Blanchard, Devwey E Johnson, *Management of Organizational Behaviour: Leading Human Resources*, New Delhi, Pearson Education, 2002.
Philip Sadler, *Leadership*, New Delhi, Kogan Page, 2004.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-407: CORPORATE LAW AND ADMINISTRATION

Credits 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Section A
<ul style="list-style-type: none"> • Companies Act and its Administration: History, Extent and Application; Latest Amendments and Authorities under the Companies Act. • Company: Definition and Characteristics of a Company; Lifting of the Corporate Veil; Company vs. Partnership; Limited Liability Partnership. • Kinds of Companies: Different Classifications of Companies. Privileges of a Private Company. Distinction between a Public and Private Company. Conversion of a Private Company in to a Public Company. One Person Company.
Section B
<ul style="list-style-type: none"> • Formation of a Company: Promoters, Incorporation of a Company: Procedure and Document to be Filled. Preliminary Contracts. • Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra-Vires. • Article of Association: Meaning, Contents, Alteration, Memorandum of Association and Article of Association, Constructive Notice of Memorandum and Article, Doctrine of Indoor Management.
Section C
<ul style="list-style-type: none"> • Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridge Prospectus, Red herring Prospectus, Liability for Misstatement in prospectus. • Share Capital: Kinds, Classes of Capital, Alteration of Capital, Further issue of Capital, Voting Rights. • Share: Definition, Types of Shares, Application and Allotment of Shares, Issue of Shares, Transfer and Transmission of Shares.
Section D
<ul style="list-style-type: none"> • Company Management Director: Appointment and Restriction on Appointment, Removal, Qualification, Duties and Powers, Remuneration of Directors. Women Directors. • Meeting of Shareholders: Types, Rules of Meetings, Voting, Resolutions and Minutes • Winding up of a Company: Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

MBA FINANCIAL MANAGEMENT (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Majumdar A.K. and Kapoor G.K., Company Law and Practice, Taxmann Publications, New Delhi.
2. Singh, Avtar, Company Law, Easter Book Co. Lucknow Ed., 2007.
3. Avadhanni, V. A., SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
4. Begrail Ashok K., Company Law, Vikas Publishing House (P), Ltd., 5- Ansari Road, Delhi Ed., 2006.
5. Chuhan, S.D. Singh and Sharma N.K., Indian Company Law Sahitya Bhawan, Agra, Ed., 1981.
6. Shah, S.M. Lectures on Company Law; Law, N.M. Tripathi (P) Ltd. Co., 1974.
7. Samaldas Gandhi Marg, Mumbai, Ed., 1981.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-451: BUSINESS RESEARCH METHODOLOGY

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION-A
Business Research Methodology: Introduction, Definition, Scope, Basic and Applied Research, Managerial Value of Business Research, Research Process.
Research Designs: Exploratory, Descriptive and Experimental Research Designs.
Exploratory Research Designs: Qualitative Techniques, Secondary Data Analysis, Experience Survey, Focus Groups, Depth Interview, Projective Techniques.
Descriptive Research Designs: Survey and Observation Methods.
SECTION B
Experimental Research Designs: Internal and External Validity in Experimentation, Basic Designs-After only, Before-After, After only with Control Group, Before-After with Control Group, Time Series Designs.
Measurement: Concepts, Levels- Nominal, Ordinal, Interval and Rating Scale, Measurement Errors.
SECTION C
Sampling Design: Steps in Sampling Design, Probability Sampling Methods- Simple Random Sampling, Multistage Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling.
Non-Probability Sampling Methods- Convenience Sampling, Judgement Sampling, Snowball Sampling Quota Sampling. Sampling and Non-Sampling Errors
Tabulation and Cross Tabulation of Data
SECTION D
Questionnaire and Questionnaire Design Process
Non Parametric tests: Run Test for randomness of data, Mann Whitney U Test, Wilcoxon Matched Pairs Rank Test, Kruskal-Wallis Test, Kolmogorov-Smirnov Test
Logistic regression, Multiple Regression, Practical through SPSS

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., “Business Research Methods”, Tata McGraw Hill, New Delhi.
2. Levine, D.M., Krehbiel T.C. and Berenson M.L., “Business Statistics”, Pearson Education, New Delhi.
3. Bryman, Alan and Bell, Emma, “Business Research Methods” Oxford University Press, New Delhi.
4. Bajpai, Naval, “Business Research Methods”, Pearson Publications, New Delhi.
5. Chawla, Deepak and Sondhi, Neena, “Research Methodology: Concepts and Cases”, Vikas Publication House, Noida.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL – 452: FINANCIAL MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Financial Management: Meaning and Nature; Financial Goal-Profit vs. Wealth Maximization; Finance Functions-Investment, Financing, Liquidity and Dividend Decisions. Financial Planning- Capitalization, Theories of Capitalization. • Instruments of finance: Long Term and Short Term
SECTION B
<ul style="list-style-type: none"> • Cost of Capital: Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined Cost of' Capital (Weighted). • Capital Structure Theories: Conceptual Framework. Determinants. Net Income Approach, Net Operating Income Approach, Intermediary Approach and M.M. Hypotheses with Special Reference to the Process of Arbitrage.
SECTION C
<ul style="list-style-type: none"> • Operating and Financial Leverage: Measurement of Leverages; Analyzing Alternate Financial Plans; Financial and Operating Leverage, Combined Leverage. EBIT and EPS Analysis. • Capital Budgeting: Nature of Investment Decisions; Investment Evaluation Criteria- Non-Discounted Cash Flow Criteria, Discounted Cash Flow Criteria; Risk Analysis in Capital Budgeting (Practical Through Excel). • Dividend Policies: Issues in Dividend Decisions. Forms of Dividends; Theories of Relevance and Irrelevance of Dividends.
SECTION D
<ul style="list-style-type: none"> • Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. • Management of Cash: Strategies, Baumol's, Miller-Orr's and Beranek's Models of Cash Management. • Management of Receivables: Credit Policy, Credit Terms and Collection Efforts.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter: Financial Management, Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques. Prentice Hall, New Delhi.
3. Brealey, Richard A and Seward C. Myers: Corporate Finance, McGraw Hill. Int. Ed, New York.
4. Chandrara, Prasanna: Financial Management, Tata McGraw Hill, Delhi
5. Hampton, John: Financial Decision Making, Prentice Hall, Delhi
6. Pandey, I,M: Financial Management, Vikas Publishing House, Delhi.
7. Van Horne. J.G. and J.M. Wachowicz Jr.: Fundamentals of Financial Management. Prentice-Hall, Delhi.
8. Van Horne, James G: Financial Management and Policy, Prentice Hall, Delhi,
9. Pinches,George E: Essentials of Financial Management; Harper and Row, New York,
10. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
11. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York
12. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D.Jrwin, Homewood Illinois

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-453: MARKETING MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction To Marketing: Meaning , Nature And Scope Of Marketing, Core Marketing Concepts, Marketing Philosophies, Marketing Management Process, Marketing Mix. • Market analysis: understanding marketing environment , consumer and organization buyer behavior, market measurement and marketing research, market segmentation, targeting and positioning. Concept of customer retention and relationship marketing.
SECTION B
<ul style="list-style-type: none"> • Product Planning And Pricing: Key Concepts , Product Classification, Major Product Decisions, Product Life Cycle, New Product Development Process, Branding Decisions And Positioning, Packaging Decisions. • Pricing Decisions: Pricing Objectives, Factors Influencing pricing Decisions, Pricing Methods and Strategies.
SECTION C
<ul style="list-style-type: none"> • Distribution Decisions: Role Of Intermediaries, Channel Levels, Types And Nature Of Intermediaries, Factors Influencing Distributing Decisions, Channel Conflict, E-Commerce Marketing Practices, Types And Functions Of Wholesalers And Retailers. • Marketing Communications: The Marketing Communication Process, The Promotion Mix, Factors Guiding The Selection Of Promotion Mix, Advertising And Its Objectives, Developing The Advertising Campaign; Sales Promotion And Its Objectives, Tools Of Sales Promotion, Public Relations And Major Tools; Events And Experiences. Personal Selling: Nature And Process , Direct Marketing
SECTION D
<ul style="list-style-type: none"> • Marketing Organization And Control: Organization For Marketing , Marketing Implementation And Control, • Ethics In Marketing, • Emerging Trends And Issues In Marketing: Rural Marketing,Societal Marketing,Direct And Online Marketing , Green Marketing, Retail Marketing.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar; Marketing Management: South Asian Perspective. 13th Edition. Pearson Education, New Delhi, 2009.
2. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Global Perspective, Indian Context, 4th edition, MacMillan.
3. Kurtz, David L. and Boone, Louis E., Principles of Marketing, Thomson South-Western, 12th edition.
4. Enis, B. M., Marketing Classics: A Selection of Influential Articles, New York, McGraw-Hill, 1991.
5. Saxena, Rajan, Marketing Management, Tata McGraw-Hill, New Delhi, 2006.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-454: HUMAN RESOURCE MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.

Strategic Planning and HRM (SHRM): Meaning, Features, Differences Between SHRM and HRM.

Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors Affecting HRP, Human Resource Planning Process.

SECTION B

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Recruitment and Selection: Meaning and Factors Governing Recruitment, Recruitment Sources and Techniques.

Meaning and Process of Selection, Problems associated with Recruitment and Selection.

HR Training and Development: Concept and Need, Process of Training and Development Programme: Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.

SECTION C

Employee Separation and Retention: Concept, Types of Employee separations, Factors Responsible for High Employee Turnover, Managing Early Retirements, Lay-offs and Voluntary Turnover, Outplacement.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Job Evaluation: Meaning, Process and Methods of Job Evaluation.

SECTION D

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.

Incentives: Concept, Importance and Process of Incentives.

Fringe Benefits: Meaning, Forms and Administration of Benefits.

Managing Diversity: Concept, Approaches to Managing Diversity, Challenges in managing employee diversity, Diversity Training.

Suggested Readings:

- 1) Dessler, Gary, “*Human Resource Management*”, New Delhi, Pearson Education Asia.
- 2) Durai, Pravin, “*Human Resource Management*,” New Delhi, Pearson.
- 3) Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., “*Human Resource Management: Gaining A Competitive Advantage*,” New Delhi, McGraw-Hill.
- 4) Mathis, Robert L. and Jackson, John H., “*Human Resource Management*,” New Delhi, Thomson.
- 5) Gomez, Meja, Balkin, Cardy, “*Managing Human Resources*,” New Delhi, Pearson Education.
- 6) Aswathappa, K., “*Human Resource Management*”, *Text and Cases*. New Delhi, Tata McGraw – Hill.
- 7) Snell, Scott, and Bohlander, George, “*Human Resource Management*,” New Delhi, Cengage Learning.
- 8) Mamoria and Rao, “*Personnel Management*”, New Delhi, Himalaya Publishing House.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL 455: PRODUCTION AND OPERATIONS MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Concept of Production & Operations Management, Recent trends and issues. Product and Service Continuum • Types of Production Systems. • Operations Strategy: Linkage with Corporate Strategy, Market Analysis, Competitive Priorities and Capabilities. • New Product Design and Development.
SECTION B
<ul style="list-style-type: none"> • Plant Location decision: factors affecting location and techniques for location analysis and • Plant Layout: Factors affecting layout and types • Scheduling for Manufacturing Systems: Production Scheduling Techniques – Sequencing, Gantt. Charts, Network Analysis.
SECTION C
<ul style="list-style-type: none"> • Work study process: Methods Analysis – Various Charts, Work Measurement - techniques. • Value Analysis. • Resources Planning: Aggregate Planning MRP (Bills of Materials & Product Structure), Enterprise Resource Planning, Resource Planning in Services. • Quality Issues: Concept of Quality, Statistical Quality Control.
SECTION D
<ul style="list-style-type: none"> • Just in Time Manufacturing Systems. • Inventory Management: Concept and Classification of Inventory, Relevant Costs for Inventory Decisions. Inventory Control Models, Reorder level, Lead Time and Safety Stock. • Supply Chain Management: Concept & Components of Supply Chain.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Operations Management Theory & Practice, B. Mahadevan, Pearson Education.
2. Production & Operations Management, Kanishka Bedi, Oxford Higher Education.
3. Operations Management Processes & Value Chains, L.J. Krajewski & L.P. Ritzman, Pearson Education.
4. Production Operation Management, B.S. Goel.
5. Operations Management – For Competitive Advantage, Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, The McGraw Hill Companies.

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFS-457: SEMINAR

Credits 0-0-2

MBA (FINANCIAL MANAGEMENT) (SEMESTER-II)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-458: CASE STUDIES IN MANAGEMENT

Credits 2-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<p>Case 1: Aviva Life Insurance Company india Ltd. Reducing Policy: Turant time to build Customer Satisfaction. Source: Case studies in Consumer Behaviour. S.Ramesh Kumar, Pearson.</p> <p>Case2 :MakemyTrip.Com(A) pp.244-260 MKTG: A South Asia Perspective Lamb, Hair, Sharma,Mc Domel</p>
SECTION B
<p>Case 1: Romantic Rides of Fiery Thrills: Positioning a Motorcycle Brand in the Indian Context pg. 1-14 Source: Case studies in Consumer Behaviour. S.Ramesh Kumar, Pearson.</p> <p>Case 2: Near Misses in Shinghanian Textile Mills(Source: S.N Bagchi, Performance, 2010, Cengage Learning, Delhi, pp. 179-184)</p> <p>Case 3: Sakshi Garments Ltd(Source: Biswajeet Pattanayak, Human Resource Management, Fouth Edition, 2014, PHI Learning, Delhi, pp. 629-630)</p>
SECTION C
<p>Case1: Are Five Heads Better Than One?(Source: Robbins Judge and Sanghi, Organizational Behaviour, Pearson Education, New Delhi, pp. 769-771).</p> <p>Case2: Tata's "Dream Car" Plant Location- Production and Operations Management, Oxford Publications, Second Edition, pp. 164-166.</p> <p>Case3: Hindustan Lever Limited: (Source: By I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd, pp-192)</p>
SECTION D
<p>Case1: Richa Foods Company(Source: By I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd, pp-263)</p> <p>Case2: Ganpati Limited (Source: By Paresh Shah, Financial Management, Bizantantra Publications, pp-1141)</p>

MFL 503: CAPITAL MARKETS & INVESTMENT MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction: Evolution, Structure and Functions of Capital Market in India • New Issue Market: Meaning, Functions and Mechanics of Floating New Issues-Public Issues, E-IPOs, Book Building, Private Placement, New Financial Instruments, Reforms in New Issue Market
SECTION B
<ul style="list-style-type: none"> • Stock Exchange: Organisation, Management, Membership Rules of Stock Exchange, Listing of Securities; Trading on a Stock Exchange-Online Trading, Internet Trading; Recent Reforms in the Stock Exchanges • Clearing and Settlement: Clearing and Settlement-Process, Account Period Settlement, Rolling Settlement, Derivatives Market: Products, Participants and Functions, Derivatives Market in India
SECTION C
<ul style="list-style-type: none"> • Regulation of Capital Market in India • Depository System: Need, Process and Progress • Security Analysis: Concept and Types of Risk and Return, Risk- Return Trade-off, Valuation of Equity Shares, Preference Shares, and Debentures, Factors influencing Share Prices • Investment Analysis: Fundamental Analysis
SECTION D
<ul style="list-style-type: none"> • Technical Analysis, Efficient Market Hypotheses, Capital Asset Pricing Model(CAPM), Arbitrage Pricing Theory • Portfolio Management: Construction, Revision and Evaluation

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (Prentice Hall of India)
2. Fabozzi, Frank Investment Management (Prentice Hall)
3. Haugen, Robert A. The Inefficient Stock Market (Prentice Hall)
4. Taggart, Robert A., Quantitative Analysis for Investment Management (Prentice Hall)
5. Richard Brealey and Steward Myers. Principles of Corporate Finance, McGraw- Hill.
6. Dimson, E. (ed.): Stock Market Anomalies (Cambridge: Cambridge University Press)
7. Khan, M Y, Financial Services, Tata McGraw Hill Publishing Company, New Delhi
8. Singh, Preeti Investment Management, Himalaya Publishing House, New Delhi
9. Avadhani, V A, Investment Management, Himalaya Publishing House, New Delhi
10. Annual Reports of RBI
11. Annual Reports of SEBI

Journals:

1. SEBI Bulletin
2. Capital Market
3. NSE Newsletter
4. The Stock Exchange Review (Bombay Stock Exchange)
5. SEBI and Corporate Laws (Laxmann)

Websites:

www.sebi.gov.in
www.bseindia.com
www.nseindia.com
www.iseindia.com
www.stockholding.com
www.capitalideasonline.com
www.indiainfo.com
www.rbi.org.in
www.goidirectory.nic.in
www.otcei.net
www.capitalmarket.com

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL 506: MANAGEMENT CONTROL SYSTEMS

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Understanding Strategy: Concept of Strategy and its Need, Corporate & Business Level Strategies • Management Control System: Nature, Scope & Process of Management Control System, Pre-requisites of a Successful Management Control System, Relationship & Distinction between Strategic Planning, Operational Control and Management Control Cases; Xerox Corporation (A); NUCOR (A) • Behavioural Aspects Of Management Control: Goal congruence – factors affecting goal congruence – formal and informal systems. NUCOR (B) Case
SECTION B
<ul style="list-style-type: none"> • Management Control Structure: Types of Organization Structures & its Implications to MCS, Matching structure to strategy, Controller's organization- Functions & Role of Controller, Rendell Company case • Responsibility Accounting: Meaning, Responsibility Centre-Types, Advantages and Implementation. • Transfer Pricing: Objectives, Types & Methods of Transfer Pricing, Arms Length Principle, Issues in Fixing Transfer Pricing, Managing Inter-Departmental Conflicts Related to Transfer Pricing, International Transfer Pricing. General Appliances corporation case
SECTION C
<ul style="list-style-type: none"> • Activity Based Costing: Need Over Existing Traditional Costing Systems, Meaning & Nature of Activity Based Costing, Steps in Implementing ABC, Utility of ABC for Managerial Decision Making and Improving Cost Management & Profitability. • Budgeting and Budgetary control: Preparation of Budgets, Relevance of Budgetary Control in MCS, Behavioural Aspects of budgets. • Performance Measurement: Financial & Non-Financial Measures, Return on Sales, ROI, Residual Income, Economic Value Added & Market Value Added, Performance Measurement Issues in Case of MNCs.

SECTION D

- **Balanced Score Card:** Four Perspectives, Aligning BSC to Strategy, Features of a Good BSC, Implementation of BSC and Pitfalls of BSC.
- **Management Compensation & Rewards:** Principles of Managerial Compensation, Linking Rewards to Performance, Types of Rewards & Compensation.
- **Management Control Systems in Services organizations and Multinational Corporations**

Suggested Readings:

1. Management Control Systems – P. Saravnaval, Himalaya Publications.
2. Management Control System, Robert Anthony and Govindrajana, Tata McGraw Hill Pub.
3. Management Control Systems- Using Adaptive Systems to Attain Control- Joseph A
4. Maciariello & Calvin J Kirby, second Edition, Prentice Hall of India.
5. Cost Accounting– A Management Emphasis, Charles Horngren, Srikan Datar, George
6. Foster, Pearson Publications.

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-508: FINANCIAL RESEARCH AND ECONOMETRICS

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction to Econometrics: Definition, Difference between Statistics and Econometrics, Methodology of Econometrics, Meaning of Financial econometrics. Variables: Meaning, types. • Propositions and Hypotheses: Meaning, Types. Types of Data: Metric and non-metric data; Cross Sectional data, Time series data, Pooled data, Panel Data. Sources of Data: Primary and Secondary Sources. Examination of the data: Graphical examination of data; Missing data; Outliers; Data cleaning and transformation. • Practical: Data entry, cleaning, and transformation in E-views.
SECTION B
<ul style="list-style-type: none"> • Introduction to Regression Analysis: Meaning; Types: Two variable regression analysis, Multiple regression analysis, Dummy Variable Regression Analysis. • Two-Variable Regression Analysis: The Method of Least Squares (OLS); Assumptions; Properties of Least Square Estimators: The Gauss-Markov Theorem. The Coefficient of Determination; R^2 and Adjusted R^2, Hypothesis Testing using OLS.
SECTION C
<ul style="list-style-type: none"> • Regression Assumptions: Multicollinearity, Heteroscedasticity, Autocorrelation. Practicals: Simple Linear Regression, Multiple Regression and Dummy Regression in EViews; Detecting and Remediating Multicollinearity, Heteroscedasticity and Autocorrelation in E-views. • Testing for Unit Roots in EViews Testing for Cointegration and Modeling Cointegrated Systems using EViews

SECTION D

- **Introduction to Time Series Econometrics:** Basic Characteristics of Time Series Data. Basic concepts Univariate Time Series Modelling and Forecasting- Stationary Process, Moving Average Processes, Autoregressive Processes, The Partial Autocorrelation Function, ARMA Processes, Modelling Long-Run Relationships in Finance: Stationarity and Unit Root Testing, Granger Causality Cointegration
- **Practicals:** Constructing ARMA Models in EViews, Forecasting using ARMA Models in EViews

Suggested Readings:

1. Chris Brooks (2002). Introductory Econometrics for Finance, Cambridge University Press.
2. Walter Enders (2003). Applied Econometric Time Series, Wiley.
3. Hamilton, J. (1994), Time Series Analysis, Princeton University Press, Princeton.
4. Tsay, Ruey S., (2002) , Analysis of Financial Time Series, John Wiley and Sons
5. Campbell Lo and MacKinlay,(1997) The Econometrics of Financial Markets, Princeton.
6. Greene, William (2000), Econometric Analysis, Prentice Hall, 4th Edition.
7. Gujarati, Damodar N. (2007). Basic Econometrics, New Delhi: Tata McGraw-Hill.
8. Wang, P. (2003). Financial Econometrics, London: Routledge
9. Cooper, D. R. and Schindler, P.S. Business Research Methods, New Delhi: Tata McGraw Hill.
10. Hair, Black, Babin, Anderson and Tatham, Multivariate Data Analysis, New Delhi: Pearson Education.
11. Software: Eviews 7 or Higher Version

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**MFL-509: MANAGEMENT OF BANKING OPERATIONS AND TREASURY
MANAGEMENT**

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Evolution of Modern Commercial Banking in India: Bank's Financial Statements: Basic Concepts; Banking Structure- Banking Consolidation; Banking Sector Reforms in India. • Sources of Bank Funds: Deposit Products- Types of Bank Deposits, Computation of interest on Deposits, Deposit Schemes, Composition of Bank Deposits, Deposit Insurance, The Fee-based services, Letter of credit, Bank Guarantees, Subsidiary Services, Off Balance Sheet activities, Bancassurance. • Uses of Bank Funds: Lending activities; Types of loans, mode of lending and basic requirements for lending. Credit Policy; Need for Credit Policy, Composition of Credit Policy. Investment: Classification and Valuation. Interest Rate determinants in banks
SECTION B
<ul style="list-style-type: none"> • Management of Capital Funds: Functions, capital Adequacy- The New Basel Accord- Implication for Banks. • Banking Regulations: Role of RBI, reserve requirements, CRAR and Prudential norms for asset classification, income recognition and provisioning. Anti money laundering and KYC norms. • Risk Management in Banks: Basic concepts, Need/purpose, process, different types of risks in banks- operational, Liquidity, Credit risk, capital risk, Interest rate risk and systematic risk. Risk management strategies, Asset- Liability Management.
SECTION C
<ul style="list-style-type: none"> • Social Banking: Need, Challenges, Policy Initiatives, Priority Sector Lending, Services Area Approach, Genesis of Microfinance. • Scope and Functions of Treasury Management: What is a Treasury Management; Structure and Organization of Treasury Management; Role of CFO; Functions of a Controller; Functions of a Treasurer; Responsibilities of a Treasure • Measures of Internal Treasury Control: Internal Treasury Control; Operations of Treasury; Measuring Treasury Performance.

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION D

- **Credit Market:** The Role of Credit Market in the Financial System; Credit Facilities in the Credit Market; Risks Involved and Pricing Decisions; Role of Indian Credit Market.
- **Money Market:** Meaning and Instruments of Money Market; CBLO: Features; Issuing Procedure; RBI Guidelines.

Suggested Readings:

1. Management of Banking and Financial Services, Paul and Suresh, Pearson education, 2007.
2. Financial Institutions and Markets, L.M. Bhole, Tata McGraw Hill, 2004, 4th Edition.
3. Indian Financial System, Theory and Practices, M.Y. Khan, Tata McGraw Hill, 2004, 4th Edition.
4. An Introduction to Fund & Investment Management in Banks, R Bhaskaran, BIRD, Lucknow
5. The Treasury's Hand Book, J P Morgan Fleming
6. 2006 Foreign Exchange and Treasury Management Handbook, Euro Money Year Book.

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-510-MANAGEMENT OF FINANCIAL SERVICES AND FINANCIAL INSTITUTIONS

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Financial Institutions - Meaning - Characteristics - Broad Categories, Role of Financial Institutions in a Financial system, competition among financial institutions, Ethics and social responsibility of financial institutions • Role of Financial Services in Indian Financial System. • The Securities and Exchange Board of India: Genesis, Objectives and Functions. • Non Banking Finance Companies: Nature, importance, The Evolution of Finance Companies, The present status and regulation of NBFCs, Public deposits with Non-Banking companies- structure, growth.
SECTION B
<ul style="list-style-type: none"> • Development Banks/Financial Institutions: concept, Role of DFIs, sources of Funds, DFI in India, Recent Trends. • Small Saving, Provident Funds and Pension Funds: Growth in India, Types and nature of small saving instruments. Rate of return on PFs, Rules regarding investment of PFs. Pension Plans, reforming the Pension System. • Discount and Finance House of India Limited (DFHIL) - Financial resources - Objectives - Operations • Securities Trading Corporation of India Limited (STCI) - RBI Support - Current Activities
SECTION C
<ul style="list-style-type: none"> • Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - Overview of Current Indian Merchant Banking Scene - Structure of Merchant Banking Industry - primary Markets in India and Abroad • Credit Rating: Concept of Credit Rating. Types of Credit Rating - Advantages and Disadvantages of Credit Rating - Credit Rating Agencies • Housing Finance: Housing Finance Companies, Refinance Schemes for HFCs, Regulatory Guidelines for HFCs.

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION D

- **Introduction to equipment leasing:** Types of Leases, Evolution of Indian Leasing Industry Tax Aspects of Leasing.
- **Hire purchase:** concept and Characteristics of Hire Purchase - 'Mathematics of Hire Purchase: Calculation of Effective Interest Rate – Tax Implications of Hire Purchase.
- **Factoring:** Concept of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis Credit Insurance Factoring vis-à-vis Forfeiting - Evaluation of a Factor - Legal Aspects of Factoring – Evaluation of Factoring
- **Securitisation / Mortgages:** Securitization - Mortgages and Mortgage Instruments - Concept Securitization as a Funding Mechanism, Securitization of Residential Real Estate - Whole Loans - Mortgages - Graduated-Payment.

Suggested Readings:

1. A Manual of Merchant Banking, J C Verma - Bharat Law House
2. SEBI Guidelines, Nabhi Publications
3. Financial Institutions and Market, LM Bhole - Tata McGraw Hill
4. How to do Lease Financing and Hire Purchase Business, Nabhi Publications
5. Inside Leasing, Faroul Irani - Tata McGraw Hill
6. The Financial Services Revolution, Clifford E Kirsch - McGraw Hill.
7. Credit Rating, J C Verma - Bharat Law.
8. Kohn Meir, Financial Institutions and Markets, - Tata McGraw Hill.
9. Srivastava R M, Management of Indian Financial Institutions, Himalaya Publishing.
10. Gursamy S., Financial Markets and Institutions, Thomson.(2004)
11. Bhalla V.K. Management of Financial Services, Anmol Publications Pvt. Ltd., New Delhi, 2002
12. Pathak Bharati, Indian Financial System, Pearson Education, New Delhi, 2004.

MBA (FINANCIAL ANALYSIS) (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFS 507: Seminar

Credits 0-0-2

MFL-551: STRATEGIC MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Understanding Strategic Management: Definition ,Dimensions, Benefits, Risks, Strategic Management Process. Levels of Strategy. Benefits of Strategic Management: The Secret of Success of Successful Companies (Mckinsey's 7 S model) • Corporate Governance and Social Responsibilities of Business. Stakeholder Approach , Types Of Social Responsibility. • External Environment Analysis: Strategically Relevant Components of External Environment. • Defining Strategic Intent: Vision, Mission, Goals and Objectives. Characteristics of a Good Mission Statement.
SECTION B
<ul style="list-style-type: none"> • Industry analysis- Porter's Five Forces Model; Strategic Group Mapping; Industry Driving Forces; Key Success Factors. Strategic Group mapping, Power Curves • Internal Environment Analysis – SWOT Analysis, Resource Based View of an Organization: VRIO Framework; Value Chain Analysis; Competitive Advantage and Core Competency.
SECTION C
<ul style="list-style-type: none"> • Business Level Strategies – Porter's Framework of Competitive Strategies: Cost Leadership, Differentiation and Focused Strategies. • Corporate Level Strategies – Growth Strategies – Horizontal and Vertical Integration; Strategic Outsourcing; Related and Un-related Diversification; International Entry Options; Harvesting and Retrenchment Strategies.

SECTION D

- **Multi Business Strategies:** Portfolio Strategies – BCG Model, G E Business Planning Matrix, Product Life Cycle Matrix, Corporate Parenting.
- **Strategy Implementation**– Strategy- Structure Fit: Developing and Modifying Organizational Structure.
- Leadership and Organization Culture.
- **Strategy Evaluation and Control** – Nature of Strategy Evaluation; Strategy Evaluation Framework; The Balanced Score Card.

Suggested Readings:

1. Pearce III, John A, Robinson, Jr., Richard B and Mittal, A “Strategic Management: Formulation, Implementation and Control. Tata McGraw Hill.
2. Wheelen, Thomas L., Hungerford J. and Rangarajan Krish, “ Concepts in Strategic Management and Business Policy”, Pearson Education, India.
3. David, R Fred, “Strategic Management- Concepts and Cases”, Pearson Education, India.
4. Hill, Charles W L and Jones Gareth R, “ An Integrated Approach to Strategic Management” Cengage Learning
5. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain, Arun K. “ Crafting and Executing Strategy. The Quest for Competitive Advantage.- Concepts and Cases”, TMH, New Delhi.
6. Pitts, Robert A and Lei, David. “Strategic Management Building and Sustaining Competitive Advantage”, Thomson, India

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-552: MANAGEMENT OF INSURANCE SERVICES

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Risk: Concept, Types, Risk Management – Objectives, Process, Strategies, Risk Management and Insurance. • Concept of Insurance, Need/Purpose, Principles of Insurance: Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Proximate Cause, Contribution. • An overview of Insurance Industry: Nature of Insurance Business, Structure.
SECTION B
<ul style="list-style-type: none"> • Regulatory Aspects: Brief overview of the Legal and Regulatory Frameworks Relating to Life and General Insurance in India, Role of IRDA. • Re-insurance- Concept, Features, Types. • Financial Planning and Taxation: Different Types of Insurance Plans: Whole Life, Term Assurance, Endowment, Tax Benefits under Insurance Policies
SECTION C
<ul style="list-style-type: none"> • Types of Insurance-Group insurance, Health Insurance, Unit linked Insurance Plans, Fire Insurance-Meaning and Principles, Marine Insurance- Meaning and Principles. • Life Insurance Documents, Insurance premium-Net premium, Gross premium, Bonus, Surrender value, Paid up value, Annuities, Riders. • Claim settlement in Life Insurance-Types of claims, Procedure. • Claim settlement in Fire Insurance- Settlement procedure.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION D

- **Distribution Channels for Insurance:** Agency, Direct Marketing, Bancassurance, Brokers.
- **Role of Professional Specialists/ Insurance Intermediaries:** Underwriters, Surveyors, Actuaries.
- Role of Ombudsman, Role of Tariff Advisory Committee.
Insurance in Rural/Social Sectors, Role of Insurance in Socio-Economic Development

Suggested Readings:

1. Risk Management & Insurance, Arhur Williams – McGraw Hill.
2. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill Edition
3. Sethi Jyotsna and Bhatia, Nishwan (2011) Elements of Banking and Insurance.
4. Sahoo, SC and Das, SC (2011) “Insurance management – Text and cases, Himalaya Publishing House
5. Rejda, George E (2011) Principles Risk Management and Insurance, Pearson Education, New Delhi.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-553: FINANCIAL RISK MANAGEMENT

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction to Risk Management: - Managing Risk, Types of Business Risk • Introduction to Financial Risk: Meaning of Derivatives, its Products, Classification, Participants, Functions, Evolution of Derivatives, Misuse and Criticism of derivatives
SECTION B
<ul style="list-style-type: none"> • Forward and Futures:- Forward Contract, Its features, Settlement of forward contract The Fundamentals of Future Contract, Its Characteristics, its types and Mechanism of Future Trading • Introduction to Spot and Forward Market, Determination of foreign exchange rate. • Alternate Measures of Foreign Exchange Exposure
SECTION C
<ul style="list-style-type: none"> • Options: - Overview, Types of options, Options Valuations, Options Positions (Payoffs), Factors affecting Option Prices, Options Strategies. • Swaps: - Evolution of Swap Market, its Features, Types of Swaps, Mechanism and Structure of Swap Transactions, Valuation and Applications of Swaps.
SECTION D
<ul style="list-style-type: none"> • Foreign Exchange System: - Foreign Exchange Mechanism, Bretton Wood System, Alternatives Exchange Rates, International Monetary Fund (IMF). • Hedging and Speculation with Commodity Futures, Interest Rate Futures, Currency futures, Stock Index Futures. Optimal Hedge Ratio. • Risk Hedging: Measuring and Managing Transaction Exposure; Measuring and Managing Operating Exposure.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Risk Management & Insurance, 8e, C Arthur Williams, Michael Smith, Peter Young - McGraw Hill.
2. Foreign Exchange, International Finance & Risk Management, A V Rajwade –Academic of Business Studies.
3. Introduction to Futures & Options, John C Hull.
4. Options and Futures, David A Dubufsky - McGraw-Hill.
5. Futures and Options, Franklin R Edwards & Cindy W Ma - McGraw-Hill.
6. Financial Derivatives, Keith Redhed - Prentice Hall India.
7. Winning in the Options Market, Alans Lyons – S Chand & Co.
8. Understanding Options, Robert W Kolb - John Wiley & Sons Inc.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-554: PORTFOLIO MANAGEMENT AND MUTUAL FUNDS

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction to Portfolio Management: The Investment Process - Definition of Investments - Investment Categories. • Capital Market Theory: The capital Asset Pricing Model - Security Market Line - Applications of the Security Market Line, Pricing Model - Arbitrage Pricing Theory.
SECTION B
<ul style="list-style-type: none"> • Portfolio Analysis: Diversification, Portfolio, Risk and Return - Markowitz Risk-return • Optimization - Portfolio Beta - Generating the Efficient Frontier. • Portfolio Selection: Defining Investment Objectives - Risk and Investor Preferences - Investment Constraints.
SECTION C
<ul style="list-style-type: none"> • Bond Portfolio Management Strategies: Passive Strategy - Duration Shift and Immunization - Semi-Active Strategy - Active Strategies. • Equity portfolio Management Strategies: Efficient Market Hypothesis - Passive vs Active Management Strategies - Types of Passive Portfolios: Index Funds. Managed Portfolios and Performance Measurement: Classification of Managed Portfolios, Market Timing Issues in Risk Adjusted performance Measures – Sharpe’s – Treynor’s – Jensen’s Performance Measure for Portfolios
SECTION D
<ul style="list-style-type: none"> • Portfolio Management Schemes: Types of Portfolio Management Schemes - Features of Portfolio Management Schemes, SEBI Guidelines on Portfolio Management. • Mutual Funds: The Evolution of Mutual Funds - Regulation of Mutual Funds - Organization Structure - Mutual Funds in India - Authority for Decision Making. Design and Marketing of Mutual Fund Schemes: Performance Evaluation - Analysis and Tax Treatment of Mutual Fund schemes.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

Suggested Readings:

1. Security Analysis and Portfolio Management. 6e, Donald E Fischer and Ronald J Jordan – Prentice-Hall, India.
2. Investment Analysis and Management, 5e, Sharpe, Alexander, Bailey - Prentice Hall India.
3. Fundamentals of Investment, Geoffrey A Hirt, Stanley Block - Irwin/McGraw-Hill.
4. Stock Market Analysis for Intelligent Investors, N J Yaraswy - Vision Books.
5. Portfolio Management: Theory & Applications, 2e, James L Farrell - Irwin/McGraw-Hill.
6. Stock Exchange and Investments, V Raghunathan - Tata McGraw-Hill.
7. Mastering Mutual Funds, C M Kulshreshtha - Vision Books .
8. Essentials of Investments, 3e, Zvi Bodie, Alex Kane & Alan J Marcus – Irwin McGraw-Hill.
9. Investment Analysis & Portfolio Management, 8E, Reilly/Brown – Thomson.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL- 556: CORPORATE TAX LAW AND PLANNING

Credits 4-0-0

Total Marks:100

Mid Semester Marks:20

End Semester Marks:80

Mid Semester Examination: 20% weightage

End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Introduction to Income Tax Act, 1961: Definitions of Person, Assesses, Assessment Year, Previous Year, Average Rate of Tax. Capital and Revenue incomes, expenses, losses and gains • Agriculture Income, Concept, scope Partly Agriculture Income. • Residential Status: Determination of Residential Status of a Company Individuals, Firms. Incidence of Tax, Scope of Total Income on the Basis of Residential Status.
SECTION B
<ul style="list-style-type: none"> • Income Under the Head Capital Gains: Definition of Capital Assets, Assets which are not Capital Assets, Transactions not regarded as Transfer for Computing Capital Gains Short Term/Long Term Capital Assets, Short Term/Long Term Capital Gain Taxation, Indexation, Exemptions, Computation of Capital Gains. Tax Planning for Capital Gains • Income Under Head Business and Profession: Deductions Expressly Allowed and Expenses Disallowed for Computing Business and Profession Income. Tax Audit, Maintenance of Books of Accounts. Exemptions Available to Company Assesses Depreciation; Concept and Computation of Depreciation under Income Tax Law, Assets Eligible for Depreciation Capital, Block of Assets, Indexation and Depreciation, Tax Planning for Income under the Head Business and Profession
SECTION C
<ul style="list-style-type: none"> • Income from Other Sources; Scope, Incomes Covered under the Head, Treatment of Income from Cross Words, Puzzles, Horse Races, Casual Income. Exemptions, Deductions Available to Income under this Heads. • Assessment Procedure: Voluntary Return of Income, Return of Loss, Belated Return, Revised Return, Best Judgment Assessment. Significance of Carry Forward and Set off Losses in Determining Taxable Income Hierarchy and Powers of Different Income tax Authorities. • Tax Planning, Tax Avoidance and Tax Evasion; Concept and Distinction. Use of Colourable Devices; Implications, Apex Court Judgement. Restrictions on Tax Avoidance; Gaps Covered and More Needed to Check Tax Avoidance and Tax Evasion Measures to Check Tax Avoidance in the Context of; Partnership and H.UF and Company Assesses.

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

SECTION D

- **Tax Planning for a Companies;** Tax planning for various heads of income related to companies. Deductions allowed to company, Exemptions available for companies, Set off and carry forward of losses relevant to companies. Dividend distribution provisions with special reference to company assesses and Tax Implications. Special Economic Zones; Concept, Tax Benefits to Companies Established in SEZs.
- **Deduction of Tax at Source and Advance payment of Tax:** Concept, Provisions of the Act for Advance Payment of Tax and Deduction of Tax at Source including Penalties and Prosecutions

Suggested Readings:

1. Ahuja Girish, "Systematic Approach to Income Tax", Bharat Law House, New Delhi.
2. Gaur, Narang & Puri, "Corporate Tax Planning and Management", Kalyani Publishers, Ludhiana.
3. Mehrotra H.C., "Income Tax Law & Practice", Sahitya Bhawan Publications, Agra.
4. Singhanian K. Vinod, "Direct Tax Theory & Practice", Taxman Publications (P) Ltd.
5. Website: www.incometaxindia.gov.in

MBA FINANCIAL ANALYSIS (SEMESTER-IV)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

MFL-557: CASE STUDIES IN FINANCE

Credits 4-0-0
Total Marks:100
Mid Semester Marks:20
End Semester Marks:80

Mid Semester Examination: 20% weightage
End Semester Examination: 80% weightage

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

SECTION A
<ul style="list-style-type: none"> • Alpha Chemical Industries :(source: Year-2009,By Madhu Vij, Management Accounting, Macmillan India Ltd,pp-238.) • Variance Analysis-Case Study-2(source: Year-2009, By Madhu Vij, Management Accounting, Macmillan India Ltd, pp-422.) • McDonald's Corp.: (source: Year-2009, By Donald E. Fischer & Ronald. J. Jordan, Security Analysis and Portfolio Management, Pearson, pp-547-549.)
SECTION B
<ul style="list-style-type: none"> • No Pain, No gain: (source:2013, By Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt.Ltd. pp-181) • Sonal Company Scenario(Source: By Paresh Shah, Financial Management, Bizantantra Publications, pp-1131) • Mahavir Fasteners Private Ltd:(source: By Paresh Shah, Financial Management, Bizantantra Publications, pp-1136)
SECTION C
<ul style="list-style-type: none"> • Mehta Leather Craft: (source: By Paresh Shah, Financial Management, Bizantantra Publications, pp-1145) • To Pharma or Not to Pharma: (source:2013, By Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt.Ltd. pp-228) • Wal-Mart Stores, Inc. (source: By Robert Anthony & Govindaranjan, Management Control Systems, Tata Mc Graw Hill Publications,pp-31)
SECTION D
<ul style="list-style-type: none"> • Cisco Systems (B) (source: By Robert Anthony & Govindaranjan, Management Control Systems, Tata Mc Graw Hill Publications,pp-91) • Daichi Sankyo & Ranbaxy: (source: By Vyuptakesh Sharan, International Financial Management, PHI Learning Pvt. Ltd.2013,pp-271) • Introduction of Managed Floating Exchange Rate Regime in India: (source: By Vyuptakesh Sharan, International Financial Management, PHI Learning Pvt. Ltd.2013,pp-100)