

BBA. (Hons.): Semester - V

Paper 5.1: FINANCIAL STATEMENT ANALYSIS AND REPORTING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Unit 1

Introduction Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, schedules – Limitations of financial statements.

Unit 2

Analysis & Interpretation of Financial Statements: Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size

Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit 3

Ratio Analysis: Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit 4 Cash Flow statement Analysis (AS 3)

Unit 5

Corporate Reporting: and Statutory and Non Statutory Reports, Integrated Reporting

Suggested Readings:

1. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
2. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
3. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
4. Kaveri, V.S.: Financial Ratios as Predictors of Borrowers' Health, New Delhi, Sultan Chand.
5. Lev, B.: Financial Statement Analysis – A New Approach, Englewood Cliffs, NJ, Prentice Hall.
6. Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
7. Myer, J.N.: Financial Statement Analysis, NJ, Prentice Hall.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

BBA. (Hons.): Semester - V

Paper 5.2: BUSINESS ETHICS AND STRATEGIC MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Business-Objectives of business, Beliefs & Values, Social Responsibility of business towards shareholders, consumers, Government, Community etc.

UNIT-II

Ethics in managing-Ethical theories, Code of ethics & its implementation. Social Audit-Concept, Objectives, Need, Features, Benefits. Contemporary new ethical case issues.

UNIT-III

Objectives:

To enable the students to understand the basic knowledge about the financial services available in India.

Unit 1

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 - professional Ethics and code of conduct - current Development

Unit-II

Leasing: Meaning and features, Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. **Legal Aspects of Leasing:** present Legislative Framework. **Hire purchase:** concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III

Factoring: concept, nature and scope 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 - Evaluation of Factoring - Factoring in India current Developments.

Unit- IV

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -Graduated-payment. **Depository:** Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief description of NSDL and CDSL.

Unit-V

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
3. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
6. Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.

BBA. (Hons.): Semester - VI

PAPER 6.1: ENTREPRENEURSHIP

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Entrepreneur-Meaning & definition of entrepreneur, Nature & Importance of Entrepreneur, Function of Entrepreneur, Classification of entrepreneur, Entrepreneur v/s Entrepreneur, Entrepreneur v/s Manager.

UNIT-II

Entrepreneurship- Concept, Definition, Characteristics, Need, Advantages, Disadvantages, Barriers of Entrepreneurship, Theories of entrepreneurship, Entrepreneur v/s Entrepreneurship.

UNIT-III

Women Entrepreneurship-Definition of women entrepreneur, Reasons of women entrepreneurship, women entrepreneur problems, remedies for the problems of women entrepreneurs.

UNIT-IV

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

UNIT-V

Entrepreneurship Development-Concept, Needs, Role, Objectives, Entrepreneurship development programme, EDP Training, Small scale Industry- Role, Importance, Small scale industry v/s Large scale Industry Financial Institutions- IDBI, IFCI, ICICI, SIDBI.

Suggested Readings:

1. Dynamics of Entrepreneurial Development & Management - Vasant Desai, HPH
2. Management of Small scale industries - Malhotra & Gupta, Galgotia pub Company.
3. Fundamentals of Entrepreneurship and Small Business Management- Desai, Vasant HPH
4. Entrepreneurship Management - Desai, Vasant, HPH
5. Small-Scale Industries and Entrepreneurship- Desai, Vasant, HPH
6. Entrepreneurs Development- Taneja, S. HPH

BBA. (Hons.): Semester - VI

PAPER 6.2: FINANCIAL MANAGEMENT

Objective: To familiarize the students with the principles and practices of financial management.

CONTENTS

Unit I:

Introduction to Financial Management (8 Lectures)

Scope and objective, Time value of money, Risk and return, Valuation of securities – Bonds and Equities.

Unit II:

Long Term Investment Decisions: (17 Lectures)

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal value, Internal Rate of Return (IRR), Profitability Index.

Unit III:

Financing Decisions: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure. (17 Lectures)

Unit IV:

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice. (10 Lectures)

Unit V:

Working Capital Decisions:

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (13 Lectures)

Suggested Readings

1. Khan and Jain. *Financial Management text and problems*. 2nd ed. Tata Mc Graw Hill New Delhi.
2. Pandey, I.M. *Financial Management*. Vikas Publications.
3. Chandra, P. *Financial Management- Theory and Practice*. (Tata Mc Graw Hill).
4. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
5. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. Dhanpat Rai and Company, Delhi.
6. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Book Bank International.

BBA. (Hons.): Semester - VI

PAPER 6.3 : FUNDAMENTALS OF INVESTMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit-I: (10 Lectures)
The Investment Environment - The investment decision process, Types of Investments –Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-II: (15 Lectures)
Fixed Income Securities - Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-III: (15 Lectures)
Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV: (15 Lectures)
Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual Funds, (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit-V: (10 Lectures)
Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. Jones, C.P., "Investments Analysis and Management", Wiley, 8th ed.
2. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.
3. Rustogi, R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and B.R. Bagri, "Futures and Options", McGraw Hill Publishing
5. Mayo, *An Introduction to Investment*, Cengage Learning.

PAPER 6.4: Business Research Methods and Project Work

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: *This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.*

Section A: Business Research Methods 50 Marks

Unit-1

Introduction: Meaning of research; Scope of Business Research; Purpose of Research –Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit-2

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit-3

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurst one, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources
Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; Testing the assumptions of Classical Normal Linear Regression.

Section B – Project Report Marks 50

Unit-4

Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit I to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

Suggested Readings:

1. Chawla Deepak – Research Methodology – Vikash Publication
2. Upagade&Shende – Research Methodology – S.Chand