DR. HARI SINGH GOUR UNIVERSITY, SAGAR (M.P.)

(A Central University)

Department of Business Management

Syllabus

For

MASTER OF BUSINESS ADMINISTRATION

FINANCIAL MANAGEMENT

III &IVSem

(As Per AICTE/NEP Model)

w.e.f. Session

2024

6.8.24

MBA-FM III Sem

S.no.	Course Code	Title	Max Marks	Credit	Distrubution of Credit			
					L	T	P	C
1.	BUM- MDM-321-FM	Business Policy & Strategic Analysis	100	4	3	1	0	4
2.	BUM- SEC-322-FM	Soft Skill Development & Field Project	100	4	0	1	3	4
3.	BUM-DSM-323-FM	Management of Financial Institutions and Risk Management	100	3	3	0	0	3
4.	BUM-DSM-324-FM	Security Analysis and Portfolio Management	100	3	3	0	0	3
5.	BUM-DSM-325-FM	Investment & Portfolio Management	100	3	3	0	0	3
6.	BUM-DSM-326-FM	Financial Market & Services	100	3	3	0	0	3
			600	20	15	2	3	20

MBA-FM IV Sem

S.no.	Course Code	Title	Max Marks	Credit	Distrubution of Credit			
					L	T	P	C
1.	BUM- MDM-421-FM	Entrepreneurship Development	100	4	3	1	0	4
2.	BUM-SEC-422-FM	Soft SkillDevelopment & Field Project	100	4	0	1	3	4
3.	BUM-DSM-423-FM	International Financial Management and Foreign Exchange Management	100	3	3	0	0	3
4.	BUM-DSM-424-FM	International Accounting and Project Planning Analysis Management	100	3	3	0	0	3
5.	BUM-DSM-425-FM	Working Capital Management	100	3	3	0	0	3
			500	17	12	2	3	17

Course Code: BUM- MDM-321-FM
Title: Business Policy & Strategic Analysis

Third Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	BUM-MDM-321-FM	Business Policy & Strategic Analysis	100	4	3	1	0	4

Course Objective: **Course Objective:** *The objective of the course is to make the students familiar with Strategies of establishing Business Relations and learn appropriate ways of Creating BusinessStratigies.*

UNIT – I	**Business Policy as a field of study**: Genesis and importance of Business Policy; Vision, Mission, Objectives and policies; General Management point of view: Strategic Decision making and Role of Strategist in Strategic Management.	12 Hours
UNIT –II	Environmental Analysis and Internal Analysis; SWOT Analysis; Industry Analysis; Concept of value chain, Strategic profile of a firm: case study method.	12 Hours
UNIT – III	**Competitive Analysis**: Framework for analyzing competition, competitive advantage of a firm; : Strategic Decision making and Role of Strategist in Strategic Management	12 Hours
UNIT – IV	**Strategic Choice and Implementation**: Tools and techniques for Strategic Analysis; Impact Matrix, The experience Curve, BCG Matrix, GEC Model.	12 Hours
UNIT – V	**Strategic Planning**: Formulation of Strategies. Competitive Advantage to Corporate Advantage -Integrative Analysis, Strategic Planning: Formulation of Strategies Cases and examples.	12 Hours

Books Recommended:

- Business Policy & Strategic Management, Azhar Kazmi , Tata McGraw Hill, New Delhi.
- Business Policy, Strategic Planning & Management, P.K. Ghosh, Sutan Chand New Delhi.
- Ansoff, H. Igor. Implanting Strategic Management, Englewood Cliffs, New Jersey, Prentice Hall., 1984.
- Budhiraja, S.b. and Athreya, M.B. Cases in Strategic Management, New Delhi, Tata McGraw Hill, 1996.
- Christensen, C.R. etc. Business Policy: Text and Cases. 6th ed., Homewood Illionis, Richard D. Irwin, 1987.
- Glueck, William F. Strategic Management and Business Policy. 3rd ed. New York, McGraw- Hill. 1988.
- Hax, A.C. and Majluf, N. s. Strategic Management. Englewood Cliffs, New Jersey, Prentice-Hall Inc. 1984.
- Heme. G. and Prahlad, C.K. Competing fotrhe Future, Boston, Harvard Business School Press, 1984.
- Peters, Tom, Business School in a Box. New York, Macmillan1995.

MBA Third Semester

Title: Soft Skill development& Field Project -BUM-SEC-322-FM

S. No	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
8.	BUM-SEC-322-FM	**Soft Skill development& Field Project**	100	4	0	1	3	4

Soft Skill development& Field Project shall be based on various practical Exercises which, shall comprise of Improving Communication Skills, Practices, debates, paper writing, case competition, group discussion, conferences surveys, management games, role-plays, workshops presentation, extempore, prepared speeches, library assignments, company studies project assignment etc. The weight-age of these items will be announced by the teachers concerned in consultation with the Professor & Head/Dean. The plan for the semester will be announced separately. The selected topics shall be from the all subjects that are being taught or any other general topic of academic importance. Marks may be awarded on the basis of total performance of the examinees, for which the scheme of examination and evaluation shall be (40+60) marks. The evaluation is to be made internally out of 40 marks and externally out of 60 marks which will be for project work and Viva-Voce. In Additional to above, students are supposed to use library's reference section of the Departmental and Central Library along with the latest journals, their back volumes, periodicals and cases discussed during the classrooms sessions. Students are supposed to update this knowledge with the new arrivals and study materials distributed in the classroom session. Workshops, Group Discussion and Seminars are the additional sources of knowledge.

Third Semester

Course Code: BUM- DSM-323-FM

Title: Management of Financial Institutions and Risk Management

S.no	Course Code	Title	Max. Marks	Credits	Distribution of Credit			
					L	T	P	C
1	BUM-DSM-323-FM	Management of Financial Institutions and Risk Management	100	3	3	0	0	3

Course Objective: Study of Indian Financial System; Learn the working of Financial Institutions; strategies for Risk Management.

Unit – I	Introduction to Indian financial system:, role in economic development, weaknesses of Indian financial system. Financial Services. Fundamentals of Mutual Funds, Merchant Banking, underwriting Securitization of debt, leasing, hire purchase, venture capital, factoring & forfeiting, Discounting, Credit rating & Credit Card (Max. 12 hrs.)	9 Hours
Unit –II	Financial Institutions: Fundamentals & Basic Concept, Role & importance of Financial institutions, Banking financial institutes- structure and operations, non Banking Financial institutions; Financial Management of Commercial Banks; Role of ICICI, IDBI, SIDBI, MUDRA, NHB, NABARD, LIC, GIC, and ECGC etc. in the concerned area. Provisions of RBI's Operations; Credit and Monetary Planning; Thrift Institutions. Development Banks, Innovation and recent trends in Banking	9 Hours
Unit – III	Introduction to Risk Management : Identifying types of risks, Management of Translation, Transaction and economic Exposure, Quantifying Risk and Hedging techniques, Internal and External Techniques viz Netting, Matching, Leading and Lagging, Price variation, Short Term borrowing. Instruments of External techniques of Risk Management: Forwards, Futures, Swaps, Options, Forward Rate Agreement, Caps, Collars, Floors and their applications, Pricing techniques, Operational aspects.	9 Hours
Unit – IV	Life-Insurance: Principles of Life Insurance, Financial Planning and Insurance, Life Insurance Products, Pensions and Annuities, Risk Assessment & Underwriting, Premium Setting, Product Development, Design and Evaluation, Reinsurance, Claims Management, Marketing and Servicing, IT Applications, Tax planning, Legal Framework	9 Hours
Unit – V	General Insurance: Principles of General Insurance, General Insurance Products (Fire, Motor & Health), Terminology d. Perils, Clauses and Covers, Risk Assessment & Underwriting, Product Design, Development and evaluation, Loss prevention and control. Claims Management, Reinsurance, Marketing and Servicing, IT applications, Legal framework and documentation.	9 Hours

Books Recommended:

Gorden, & Natarajan- Financial Markets & Services, Himalaya Publishing House.

Clifford Gomez- Financial Markets, Institutions & Financial Services ,Prentice Hall of India Ltd.

Tripathi Nalini Prava, Financial Services Prentice Hall of India Ltd.

Third Semester:
Course Code: BUM- DSM-324-FM
Title:Security Analysis and Portfolio Management

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	BUM- DSM-324-FM	**Security Analysis and Portfolio Management**	100	3	3	0	0	3

Course Objective: Understand process of Investments; Portfolio Management System; rules of SEBI.

		Max. 6 hrs.
Unit – I	Investment – A Conceptual Framework: Investment process, risks of investment and the common mistakes made in investment management. Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return.	9 Hours
Unit –II	Fundamental Analysis: Economy analysis, industry analysis and company analysis, weaknesses of fundamental analysis. Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators. Efficient Market Hypothesis: Concept of 'Efficient Market' and its implications for security analysis and portfolio management	9 Hours
Unit – III	Return and Risk(individual and portfolio)- Factor pricing models-equity and Fixed Income valuation-Asset allocation techniques-Managing equity and bonds funds- Managing Mutual funds	9 Hours
Unit – IV	Portfolio Management: Meaning, evolution, Need & objectives, nature & scope, phases, types, steps to Portfolio investment process, General responsibilities of Portfolio manager and his code of conduct. SEBI guidelines. Differences between security analysis & Portfolio Management.	9 Hours
Unit – V	Portfolio Theories: Traditional theory, Modern theory (Markowitz theory, sharp's theory, CAPM) Portfolio construction, analysis, selection, revision, evaluation/measurement of Portfolio performances, Portfolio insurance	9 Hours

Books Recommended:

- Amling, Frederic. Investment, Englewood Cliffs, New Jersey, Prentice Hall., 1983.
- Bhalla, V. K. Investment Management; Security Analysis and Portfolio Management. 8th ed., Delhi,S. Chand, 2001
- Fischer, Donald E. and Jordan, Ronald J. Security Analysis and Portfolio Management. 6th ed., New Delhi, Prentice Hall on India, 1995.
- Fuller, Russell J. and Farrell, James L. Modern Investment and Security Analysis. New York, McGraw Hill , 1993.
- Haugen, Robert H. Modern Investment Theory, Englewood Cliffs, New Jersey, Prentice Hall Inc. 1987.
- Huang, Stanley S C and Randall, Maury R. Investment Analysis and Management, London, Allyn and Bacon London. 1987.
- Sharpe, Willam F etc. Investment, New Delhi, Prentice Hall of India, 1997
- Brennet, M. Option Pricing; Theory & Applications. Toronto, Lexington Books, 1993
- Cox, John C and Rubinstein, Mark Options Markets. Englewood Cliffs, New Jersey, Prentice Hall Inc. 1985.
- Huang, Stanley S C. and Randall, Maury R. Investment Analysis and Management, London, Allyn and Bacon, 1987.
- Sharpe, Willam F. etc. Investment, New Delhi, Prentice Hall of India, 1997.

Third Semester

Course Code: BUM-DSM-325-FM

Title: Investment & Portfolio Management

S.no	Course Code	Title	Max. Marks	Credits	Distribution of Credit			
					L	T	P	C
1	BUM-DSM-325-FM	Investment & Portfolio Management	100	3	3	0	0	3

Course Objective: This course is designed to provide students with a comprehensive understanding of the principles and practices of investment and portfolio management. By the end of this course, students will be able to understand Investment Concepts and analyze the Market.

Units	Topics	Hours
Unit I:	Investment – Basics of Investment – Investment, Speculation and Gambling – Investment Categories – Investment avenues – Non-marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds – Financial Derivatives – Real Assets – Real Estate – Art – antiques and others	09 Hours
Unit II:	Fundamental Security Analysis – Economic Analysis – significance and Interpretation of the Economic Indicators – Industry Analysis – Industry Growth Cycle - Company analysis – Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure – Financial Analysis – Operating Efficiency – Management – Fundamental Security Analysis – Changes in the Financing Patterns of Indian Companies – Debt-Equity Ratio for India Companies.	09 Hours
Unit III:	Technical Analysis – Technical Tools - The Dow Theory – Primary Trend – The secondary Trend – Minor Trends – Support and Resistance Level – Indicators – Odd Lot Trading – Moving Average – Rate of Change – Charts – Technical indicators – Charting Techniques – Indicators of the Witchcraft Variety – Efficient Market Theory – Basic Concepts – Random-Walk Theory – Weak Form of EMH – Semi-strong Form – Strong Form – The Essence of the Theory – Market Inefficiencies.	09Hours
Unit IV:	Portfolio Analysis – Portfolio and Single asset Returns and Risk – Mean Variance Criterion – covariance – Beta (simple problems) – Portfolio Markowitz Model – simple Diversification – Risk and Return with Different correlation – Sharpe's Single Index Model – Sharpe's Optimal Portfolio – Construction of the Optimal Portfolio – Optimum Portfolio with short sales.	09Hours
Unit V:	Asset Pricing Model Portfolio Evaluation – Capital Asset Pricing Model (CAPM) – Security Market Line – Assumptions – Arbitrage Pricing Model (APT) – Portfolio Performance Models – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.	09Hours

Suggested Readings :

- Punithavathy Pandian, Security Analysis And Portfolio Management, Vikas Publications Pvt. Ltd, New Delhi. 2001.
- Kevin .S, Security Analysis And Portfolio Management, Phi, Delhi, 2011
- Yogesh Maheswari, Investment Management, Phi, Delhi, 2011
- Bhalla V K, Investment Management: Security Analysis And Portfolio Management, S Chand, New Delhi, 2009
- Prasanna Chandra, Portfolio Management, Tata Mcgraw Hill, New Delhi, 2008

Third Semester

Course Code: BUM-DSM-326-FM

Title: Financial Market & Services

S.no	Course Code	Title	Max. Marks	Credits	Distribution of Credit			
					L	T	P	C
1	BUM-DSM-326-FM	Financial Market & Services	100	3	3	0	0	3

Course Objective:The primary objective of this course is to provide students with a comprehensive understanding of the financial markets and the various services they offer. By the end of this course, students will be able to Understand the Structure and Function of Financial Markets: Analyze Financial Instruments and their Applications.

Units	Topics	Hours
Unit I:	Structure of Financial System: Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms	09 Hours
Unit II:	Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	09 Hours
Unit III:	Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India, Debt Securitisation – Concept and Application – De-mat Services - need and Operations-role of NSDL and CSDL.	09Hours
Unit IV:	Allied Financial Services: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.	09Hours
Unit V:	Credit Rating – Meaning & Functions, Insurance Services,– Factoring – Forfaiting - .Discounting. Case Studies	09Hours

Reference Books

1. M Y Khan, "Financial Services", Tmh, 7th Edition
2. Ravi M. Kishore, "Financial Management", Taxmann's, 6th Edition.
3. Bhole. L.M. And Jitendra Mahakud "Financial Institutions & Markets – Structure, Growth & Innovations", Tmh 5th Edition.
4. Financial Services In India, V.A Avdhani, Himalaya, Latest Edition
5. Financial Services, Dr. R Shanmugham, Wiley, Latest Edition
6. Management Of Banking And Financial Services, Justin Paul And Padmalatha Suresh, Pearson, Latest Edition
7. Financial Markets And Financial Services, Vasant Desai, Himalaya, Latest Edition
8. Financial Services And System, K Sasidharan & Alex K Mathews, Tata Mcgraw Hill, Latest Edition
9. Financial Services, Goel And Sandeep, Phi, Latest Edition
10. Financial Markets, Institutions, And Financial Services, Gomez And Clifford, Phi, Latest Edition

ourth Semester

Course Code: BUM-MDM-421-FM

Title:Entrepreneurship Development

S.No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	BUM- MDM-421-FM	**Entrepreneurship Development**	100	4	3	1	0	4

Course Objective:Course Objective: *The objective of the course is to make the students familiar with methods and process of setting -up one's own business, source of Finance and understanding Market Needs.*

UNIT – I	Entrepreneurship and Intrapreneurship–similarities and variance-India's start up revolution–Trends, Imperatives, benefits; the players involved in the ecosystem, Business Incubators Rural entrepreneurship, social entrepreneurship, women entrepreneurs- The entrepreneurial mind-setKey attributes an entrepreneur - Desirable and acquirable attitudes and behaviors-Readiness-The right time, right age, right conditions	12 Hours
UNIT –II	Myths and realities of entrepreneurship-Transition from college/ regular job to the world of start-ups-Personal finance- Explaining to family- Entrepreneurial Stress- Composition–complementarity-Different life stages- Relative importance-Disagreements, Idea, opportunity and retrospective determinism- To solve something felt and experienced vs I want to be an entrepreneur- Where can ideas come from- Creating and appropriating value- Scarcity, choice and tradeoffs-Identifying 'paying customer', developing market understanding- Narrowing focus-End user profiling, Ideal Persona	12 Hours
UNIT – III	Market segmentation, Market sizing- Marketing plan, pricing- Strategy-Rigor of another kind: Heuristics and Gut-feel- Business Plan -How to develop it-What all should it have, what it shouldn't have-Unit economics, scalability, defensibility-Venture feasibility analysis-Pitching- Legal Matters- Organizational form–partnership, sole proprietorship, corporation- Intellectual property–copyright, trademarks	12 Hours
UNIT – IV	Tax, Personnel law, contract law-Law vs Ethics-Legal expenses, hiring the service provider- Digital Haves and Have-nots- Digital Economy as a resource-Promotion tools-the value of Likes and Shares- Matchmakers-Long Tail markets-Micro–Apps-Funding and Incubation, Informal capital–Friends & Family, Angel-Introduction to the world of Venture Capitalists-Evaluation criteria employed by VCs-Selecting the right VC-Financing Mix and the Financing continuumshareholding- Cliff -Vesting schedule-Relative importance of Operational Involvement, Idea / patent, Driving force and capital infusion-Go-Live	12 Hours
UNIT – V	What proof of concept is needed-Minimum viable productName of product / service- Website / Visiting card /Office space- Struggles-Causes of failure–Product/ market, financing, managerial-Resilience-How many attempts-Valuation and Harvesting-Valuation Methods-Term sheet-Strategic sale, negotiations-Management succession	12 Hours

Books Recommended:

- Nina Jacob, - *Creativity in Organisations*(Wheeler, 1998)
- Jonne &Ceserani- Innovation & Creativity (Crest) 2001.
- Bridge S et al- Understanding Enterprise: Entrepreneurship and Small Business (Palgrave, 2003)
- Holt- *Entrepreneurship: New Venture Creation* (Prentice-Hall) 1998.
- Dollinger M J- *Entrepreneurship* (Prentice-Hall, 1999

Fourth Semester
Course Code: BUM-SEC-422-FM
Title:Soft Skill Development & Field Project

S.No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
2.	BUM-SEC-422-FM	**Soft Skill Development & Field Project**	100	4	0	1	3	4

Soft Skill development& Field Project shall be based on various practical Exercises which, shall comprise of Improving Communication Skills, Practices, debates, paper writing, case competition, group discussion, conferences surveys, management games, role-plays, workshops presentation, extempore, prepared speeches, library assignments, company studies project assignment etc. The weight-age of these items will be announced by the teachers concerned in consultation with the Professor & Head/Dean. The plan for the semester will be announced separately. The selected topics shall be from the all subjects that are being taught or any other general topic of academic importance. Marks may be awarded on the basis of total performance of the examinees, for which the scheme of examination and evaluation shall be (40+60) marks. The evaluation is to be made internally out of 40 marks and externally out of 60 marks which will be for project work and Viva-Voce. In Additional to above, students are supposed to use library's reference section of the Departmental and Central Library along with the latest journals, their back volumes, periodicals and cases discussed during the classrooms sessions. Students are supposed to update this knowledge with the new arrivals and study materials distributed in the classroom session. Workshops, Group Discussion and Seminars are the additional sources of knowledge.

Fourth Semester
Course Code: BUM- DSM-423-FM
Title: International Financial Management and Foreign Exchange Management

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	**BUM-DSM-423-FM**	International Financial Management and Foreign Exchange Management	100	3	3	0	0	3

Course Objective: to learn the global Financial Market; Foreign Exchange processes; International Financial Operations.

UNIT– I	International Financial Environment, International Financial Transaction, Foreign Exchange Market: An Introduction, Foreign Exchange Market: Market Participants, Introduction to Indian Foreign Exchange Market, International Monetary Standard: Gold Standard, International Monetary System: Paper Currency Standard, Purchasing Power Parity & Bretton Woods Agreement, Floating Rate, Currency Boards & Currency Basket Systems, Foreign Exchange Contracts: Spot and Forward Contracts, Foreign Exchange Contracts: Swaps and Options	9 Hours
UNIT–II	Foreign Exchange Quotations: Spot Market, Foreign Exchange Quotations: Bid-Ask Spread, Foreign Exchange Quotations: Cross Rates, TT Buy/Sell Rates, TC Buy/Sell Rates.	9 Hours
UNIT-III	Exchange Rate Arithmetic: Forward Rates, Exchange Rate Arithmetic: Forward Rates, Exchange Rate Arithmetic: Cross Rates & Triangular Arbitrage, Exchange Rate Theories: Purchasing Power Parity, Purchasing power parity, Exchange Rate Theories: Exchange Rate Pass Troughs.	9Hours
UNIT-IV	International Parity Conditions, Foreign Exchange Exposures: Transaction Exposure, Transaction Exposure Management, Interest Rate Swaps, Currency Swaps, Operating Exposure Measurement, Operating Exposure Management: At Operational Level, Operating Exposure Management: At Strategic Level, Translation/Accounting Exposure: Integral vs. Non-Integral Foreign Operation, Translation/Accounting Exposure: Measurement and Management.	9 Hours
UNIT– V	International Trade & Risk Associated with International Trade, Financing of International Trade, International Equity Market and Cross Listing of Shares, International Equity Market and Indian ADRs and GDRs, International Bond Market: An Introduction, Indian Companies and International Bond Market, International Perspective of Cost of Capital, International Capital Structure, International Capital Budgeting, Evaluation of Foreign Direct Investment.	9 Hours

Books Recommended:

- International Financial Management by P.G.Apte, TMH Publication, 4th Ed.
- International Finance Management, Eun & Resnick TMH Publication, 4th Ed.
- International Finance Management, Jeff Madura, Thomson Publication, 7th Ed.
- Multinational Business Finance by David K Eiteman, Arthur I Stonehill, Michael H Moffett , Alok Pandey , Pearson Publication, 10th Ed.
- Multinational Financial Management, by Alan C. Shapiro, Wiley India, 8th Ed.
- Abdullah, F.A. Financial Management for the Multinational Firm. Englewood Cliffs, New Jersey, Prentice Hall Inc. 1987.
- Bhalla, V. K. International Financial Management. 2nd ed. New Delhi, Anmol, 2001.
- Buckley, Adrian, Multinational Finance, New York, Prentice Hall Inc. 1996.
- Kim, Suk and Kim, Seung. Global Corporate Finance: Text and Cases, 2nd ed. Miami Florida, Kolb, 1993,
- Levi McGraw Hill.

Fourth Semester

Course Code: BUM- DSM-424-FM

Title:: International Accounting and Project Planning Analysis Management

S. No.	Course Code	Title	Ma. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	**BUM-DSM-424-FM**	**International Accounting and Project Planning Analysis Management**	100	3	3	0	0	3

Course Objective: To learn about Audit, its dimensions, evaluation of Firms Performance.

UNIT – I	International Dimensions of Accounting- International Audit Environment, International dimensions of Financial Reporting, Characteristics of financial reporting in emerging capital market, Transfer pricing.	9 Hours
UNIT –II	Performance Evaluation, Analysis of foreign financial statements, Additional Issues in International financial statement analysis, Integrating Ethics into the Accounting Curriculum, Global Risk Management.	9Hours
UNIT – III	Generation and Screening of Project Idea; Capital Expenditure; Importance and Difficulties; Market Demand and Situational Analysis; Technical Analysis; Financial Analysis; Analysis of Project Risk; Firm Risk and Market Risk; Social Cost Benefit Analysis.	9 Hours
UNIT – IV	Multiple Project and Constraints; Network Techniques for Project Management; Project Review and Administrative Aspects Project Financing in India; Problem of time and Cost Overrun in Public Sector Enterprises in India.	9 Hours
UNIT – V	Assessment of the Tax Burden; Environmental Appraisal of Projects. , Project negotiation, Valuing Projects	9 Hours

Books Recommended:

- Evans, Thomas G. International Accounting & Reporting, London, MacMillan, 1985.
- Gray, S. J. International Accounting and Transnational Decisions, London, Butterworth, 1993.
- Prodhan, Bimal, Multinational Accounting, London Croom-Helm, 1986.
- Rathore, Shirin, International Accounting, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1996.
- Bhalla, V. K. Modern Working Capital management, New Delhi, Anmol, 1997.
- Bhalla V. K. Financial management and Policy, 2nd ed. New Delhi, Anmol, 1998.
- Chandra, Prasanna Project; Preparation, Appraisal, Budgeting and Implementation, 3rd ed., New Delhi, Tata McGraw Hil, 1997.

Dhankar, Raj S. Financial Management of Public Sector Undertakings, New Delhi Westvile, 1995.

Fourth Semester
Course Code: BUM-DSM-425-FM
Title: Working Capital Management

S.no	Corse Code	Title	Max. Marks	Credits	Distribution of Credit			
					L	T	P	C
1	BUM-DSM-425-FM	Working Capital Management	100	3	3	0	0	3

Course Objective: The objective of the "Working Capital Management" course is to equip students with comprehensive knowledge and practical skills to effectively manage a company's short-term assets and liabilities. This course aims to **Understand the Fundamentals**: Analyze Financial Statements

Units	Topics	Hours
Unit I:	Concept of Working Capital Management, Importance of Working Capital, Kinds of Working Capital, Factors Determining Working Capital, Estimating Working Capital Requirements:	09 Hours
Unit II:	Management of Cash - Motives for Holding Cash and marketable securities; Cash System, Managing the Cash Flows, Types of collection systems, Cash concentration Strategies, Disbursement Tools, Investment in Marketable Securities; Forecasting Cash Flows;	09 Hours
Unit III:	Managing Corporate Liquidity and financial Flexibility; Measures of Liquidity, Determining the Optimum Level of Cash Balances - Baumol Model, Beranek Model, Miller - Orr Model, Stone Model;	09Hours
Unit IV:	Receivable Management - Determining the Appropriate Receivable Policy, Marginal Analysis, Credit analysis and Decision, Heuristic Approach, discriminate Analysis, Sequential Decision Analysis; Inventory Management and Valuation, Inventory Control Models; Short-term financing,- Programming Working capital Management; Integrating Working Capital and Capital Investment Processes.	09Hours
Unit V:	Monetary System; Money Market in India: Banking System in India; the Restructuring Process; Working Capital Control and Banking Policy in India: Instruments of the International Money Market; Managing Short-term International Transactions.	09Hours

Suggested Readings :

Working Capital Management – V.K.Bhalla
Management of Working Capital – Dr. S.P.Gupta