

III SEMESTER

Name of the Programme: Bachelor of Business Administration (B.B.A) Paper: BBA-3.1 Name of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: • To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III. • To assess share values using valuation methods, develop financial statements under Schedule III compliance, and understand and apply buyback and bonus issues, analyzing legal frameworks and accounting for transactions.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO.1 Understand the regulatory framework and accounting procedures related to the issue and buyback of shares. CO.2 Apply accounting treatments for the redemption of debentures and preference shares in compliance with company law. CO.3 Evaluate the intrinsic and market value of shares using different valuation methods. CO.4 Prepare company final accounts as per the latest accounting standards and statutory requirements. CO.5 Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.		
SYLLABUS		
MODULE 1: UNDERWRITING OF SHARES		12 Hrs
Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting, and Sub-Underwriting - Calculation of Liabilities and Commission: Gross Liability and Net Liability, Marked Applications and Unmarked Applications, Proportionate Liability in Syndicated Underwriting - Accounting for Underwriting: Treatment of Underwriting Commission in the Company's Books. Preparation of Statement of Underwriters Liability. Illustrations.		

MODULE 2: VALUATION OF GOOD WILL	10 Hrs
Meaning- Circumstances of Valuation of Goodwill – Factors influencing the value of goodwill – Methods of Valuation of Goodwill – Average Profit Method – Super Profit Method – Capitalization of Super Profit Method – Annuity Method – Capitalization of Average Profit Method	
MODULE 3: VALUATION OF SHARES	10 Hrs
Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Illustration on Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	
MODULE 4: PROFIT PRIOR TO INCORPORATION	10 Hrs
Introduction - Meaning – Concept of profit (or Loss) Prior to the date of Incorporation – Pre-incorporation vs. post-incorporation periods - calculation of apportionment ratios - Sales ratio – Time ratio – Weighted ratio – treatment of capital and revenue incomes and expenditures – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	
MODULE 5: FINANCIAL STATEMENTS OF A COMPANY AS PER COMPANIES ACT 2013 – SCHEDULE III	14 Hrs
a) Statutory Provisions regarding maintenance of Accounts by Company Section 128, 129, 134. Fundamental Accounting assumption- Going Concern, Accrual, consistency.; Annual Returns under Section 92, (Form AOC-4 & MGT-7A) Preparation of financial statements of companies as per schedule III to companies act,2013 –, Illustrations b) Schedule 7 to Companies Act of 2013 for understanding the rate of depreciation on key assets such as, Plant and Machinery, Furniture’s and fixtures, Office equipment, vehicle, buildings, Intellectual properties and intangible assets	
SKILL DEVELOPMENT ACTIVITIES	
1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms. 2. Identify the pre-and post-incorporation period, apportionment of incomes and expenditures and prepare Balance sheet after incorporation. 3. Find a real or recent public issue of a company from newspapers or the internet like IPO and write a brief report on whether underwriting was involved and what	

role it played in the success of the issue.

4. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models.
5. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting.
6. Describe the impact analysis of the buyback on the retained earnings and reserves.
7. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS).
8. AI tool and software Intervention for valuation of shares.
9. Any other activities, which are relevant to the course.

Name of the Programme: Bachelor of Business Administration (B.B.A) Paper: BBA 3.2 Name of the Course: FINANCIAL MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: - To provide students with a comprehensive understanding of financial management principles and the ability to evaluate and apply various sources of finance to meet organizational goals. - To equip students with the skills to analyse and make informed decisions on capital structure, investment opportunities, and dividend policies using relevant financial models and techniques.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO.1 Understand the fundamental concepts and functions of financial management, as well as various sources of finance. CO.2 Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability. CO.3 Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods. CO.4 Understand and apply various dividend theories and models, such as Walter's Model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and make informed decisions regarding a firm's dividend policy. CO.5 Understand the working capital management concepts		
SYLLABUS		
MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT		14Hrs
Introduction- Meaning of Finance - Finance Function - Objectives of Finance function - Organization of Finance function -Meaning and definition of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Decisions - Role of Finance manager - Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors		

affecting financial plan.	
MODULE 2: FINANCING DECISION	10 Hrs
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Illustrations. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Illustrations.	
MODULE 3: INVESTMENT DECISION	12 Hrs
Investment Decision-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return under Trail & Error Method using Interpolation & Extrapolation and Profitability Index- Illustrations	
MODULE 4: DIVIDEND DECISIONS & EXCEL UTILITY	12 Hrs
Dividend Decision - Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter’s Model and Gordon’s Model –Illustrations Excel Utility (Only adopted for Internal Assessment & should not consider for University Examination) - Creation of Organization Chart for Finance using Excel Shapes – Designing a Financial Plan for Startup with Variables – Calculation of PV, PVAF and IRR, PBP, DCF Methods using excel utilities and formulas, Annuity Vs Lumpsum Analysis –Leverage Calculator – Capital Budgeting Calculations	
MODULE 5: WORKING CAPITAL MANAGEMENT	12 Hrs
Introduction - Concept of Working Capital - Significance of Adequate Working Capital-Evils of Excess or Inadequate Working Capital- Determinants of Working Capital-Sources of Working Capital (Theory and Simple problems on Estimation of working capital).	

REFERENCE BOOKS:

- I M Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.

Name of the Programme: Bachelor of Business Administration (B.B.A) Paper: BBA 3.3 Name of the Course: INDIAN FINANCIAL SYSTEM		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom Lectures and Interactive Discussions, Case Studies on Financial Institutions and Markets, Practical Sessions on Financial Services and Instruments and Guest Lectures by Industry Professionals		
COURSE OBJECTIVES: • To provide a detailed understanding of the structure, components, and functioning of the Indian financial system. • To analyze the role of financial institutions, markets, and regulatory frameworks in economic development. • To equip students with knowledge about financial instruments and services.		
COURSE OUTCOMES CO.1 Understand the structure and components of the Indian financial system. CO.2 Gain insights into the functioning of financial institutions and markets. CO.3 Develop knowledge of regulatory frameworks and financial services. CO.4 Analyze financial trends and their impact on economic growth.		
SYLLABUS:		
MODULE 1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM		14Hrs
Concept & Components – Meaning, Functions, and Structure of Financial System – Financial Markets (Money Market, Capital Market, Forex Market) – Financial Institutions (Banks, NBFCs, Asset Management Company (AMC)) – Financial Instruments (T-Bills, Commercial Papers, Derivatives, Delivery and Non-Delivery contracts in capital market) – Regulatory Bodies (RBI, SEBI, IRDAI, PFRDA).Impact of Digital Rupee (e₹) on Traditional Banking - Rise of Fintech and Shadow Banking - Case Study: Paytm Payments Bank Transition		
MODULE 2: MONEY MARKET & CAPITAL MARKET		12 Hrs
Money Market – Meaning, Instruments (Call Money, T-Bills, CPs, CDs), Participants – Capital Market – Primary vs Secondary Market – Stock Exchanges		

(NSE, BSE) – SEBI Regulations – Recent Reforms (T+1 Settlement, ASBA).Adani-Hindenburg Case: Market Volatility & SEBI’s Role - IPO Boom in India (2021-2023)	
MODULE 3: BANKING & NON-BANKING INSTITUTIONS	12 Hrs
Banking System – Structure (Commercial Banks, RRBs, Payment Banks) – RBI’s Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR, SLR)- Income Recognition and Asset Classification (Standard- Sub-Standard-Doubtful and Loss Assets) – Punjab and Maharashtra Cooperative Bank(PMC) Crisis-NBFCs – Types, Regulations, Role in Financial Inclusion - Neo-Banks vs Traditional Banks (Fi vs SBI)	
MODULE 4: FINANCIAL REGULATORS & INSURANCE	12 Hrs
Regulators – RBI, SEBI, IRDAI, PFRD– Functions & Recent Interventions – Insurance Sector – Life & General Insurance – ULIPs – Micro insurance – Deposit Insurance Reforms –Deposit Insurance & Credit Guarantee Corporation(DICGC)- Pension System – NPS, Atal Pension Yojana. LIC IPO & Disinvestment Policy - IRDAI’s “Bima Sugam”.	
MODULE 5: CONTEMPORARY CHALLENGES	10 Hrs
Emerging Trends – Green Finance (Sustainable Bonds) – AI in Fraud Detection – CBDCs – Challenges – NPAs, Cyber security Risks, Crypto Regulation.	
SKILL DEVELOPMENT ACTIVITIES 1. Prepare a report on the structure of the Indian financial system and its role in economic development. 2. Create a comparison chart of banking and non-banking financial institutions, highlighting their roles and functions. 3. Track stock market indices (Sensex, Nifty) for a week and prepare a report analyzing the trends. 4. Prepare a case study on a successful microfinance institution or a fintech company in India. 5. Draft a simple investor grievance form based on SEBI guidelines. 6. Create an infographic on green finance and sustainable investment opportunities in India.	

REFERENCE BOOKS:

1. Babu, G. R. (2020). Indian Financial System. Himalaya Publishing House.
2. Desai, V. (2020). The Indian Financial System. Himalaya Publishing House.
3. Machiraju, H. R. (2020). Indian Financial System: Markets, Institutions, and Services. Vikas Publishing House.
4. Rao, B., & Bharghavi, B. R. (2020). Indian Financial System. Himalaya Publishing House.
5. Bhole, L. M., & Mahakud, J. (2022). Financial Institutions and Markets. McGraw- Hill Education.
6. Desai, V. (2022). Development Banking and Financial Intermediaries. Himalaya Publishing House.
7. Khan, M. Y. (2022). Financial Services. McGraw-Hill Education.
8. Mishkin, F. S., & Eakins, S. (2022). Financial Markets and Institutions. Pearson Education.
9. Pandey, I. M. (2022). The Indian Financial System and Financial Market Operations. Vikas Publishing House.
10. Pathak, B. V. (2022). Indian Financial System. Pearson Education.
11. Paul, J., & Suresh, P. (2022). Management of Banking and Financial Services. Pearson Education.

Reports and Manuals:

1. RBI Annual Reports
2. SEBI Guidelines and Publications
3. “Narasimham Committee Reports” on Banking Sector Reforms, Ministry of Finance, Government of India

Name of the Programme: Bachelor of Business Administration (B.B.A) Paper: BBA -3.4 Name of the Course: SUPPLY CHAIN & LOGISTICS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classroom lectures, case studies (Walmart, Zara), and group discussions. Hands-on labs (Excel dashboards, ERP/IoT demos), role-playing (vendor negotiations), and global case analyses.		
COURSE OBJECTIVES: 1. To develop a comprehensive understanding of supply chain management (SCM) and logistics, covering core concepts, functions, challenges, transportation modes, warehousing, and cost optimization techniques. 2. To equip students with analytical and technological skills in inventory control (EOQ, ABC, VED, JIT), procurement strategies, emerging SCM technologies (ERP, IoT, AI, Blockchain), and Excel-based problem-solving for global supply chain operations.		
COURSE OUTCOMES: By the end of the course, students will be able to: 1. Explain the core concepts, components, and functions of supply chains, including the role of logistics and challenges in modern SCM. (<i>Knowledge/Comprehension</i>) 2. Evaluate logistics strategies by comparing transportation modes, warehousing functions, and third-party logistics (3PL) models for cost optimization. (<i>Analysis</i>) 3. Apply inventory control techniques (EOQ, ABC, VED, JIT) and procurement strategies to enhance supply chain efficiency. (<i>Application</i>) 4. Assess the role of emerging technologies (ERP, IoT, AI, Blockchain) in improving supply chain transparency and decision-making. (<i>Evaluation</i>) 5. Analyze the structure and challenges of global and sustainable supply chain management.		

SYLLABUS	
MODULE 1: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT	10 Hrs
Introduction – Meaning of Supply Chain – Evolution of SCM – Objectives of SCM – Components of Supply Chain (Suppliers, Manufacturers, Distributors, Retailers) – Functions of SCM (Planning, Sourcing, Production, Delivery) – Role of Logistics Manager – Types of Supply Chains (Lean, Agile, Hybrid) – Challenges in Modern SCM (Globalization, Sustainability).	
MODULE 2: LOGISTICS & TRANSPORTATION MANAGEMENT	12 Hrs
Introduction – Meaning & Definition of Logistics – Importance – Modes of Transportation (Road, Rail, Air, Sea) – Cost Analysis – Warehousing: Types & Functions – Inventory Management – Reverse Logistics – Third-Party Logistics (3PL) – Problems on Transportation Cost Optimization.	
MODULE 3: INVENTORY CONTROL & PROCUREMENT	12 Hrs
Introduction – Meaning of Inventory – Types (Raw Materials, WIP, Finished Goods) – EOQ Model – ABC Analysis – VED Analysis – JIT Inventory – Procurement Process – Vendor Selection Criteria – Green Procurement – Problems on EOQ & Reorder Level.	
MODULE 4: SUPPLY CHAIN ANALYTICS & TECHNOLOGY	13 Hrs
SCM Technologies – ERP Systems – RFID & IoT in SCM – Blockchain for Transparency – AI in Demand Forecasting – Big Data Analytics – Digital Twins – Problems on Demand Forecasting (Moving Averages, Exponential Smoothing).	
MODULE 5: GLOBAL SCM & SUSTAINABLE SUPPLY CHAIN MANAGEMENT	13 Hrs
Global SCM – Introduction – Incoterms 2020 – Cross-Border Documentation – Risks in Global SCM – Trade Compliance – Case Study: Apple’s Global Supply Chain Sustainable chain management – Introduction – Tripple bottom line approach (People, Planet, Profit), Global case studies – IKEA, UNILIVER, ITC, TATA MOTORS, Challenges in implementing SSCM in developing economies, Future trends in green supply chain management.	
SKILL DEVELOPMENT ACTIVITIES: 1. Visit a Local Warehouse/Retail Store observe & document functions of a logistics manager (inventory, transport coordination). 2. Design a Transportation Cost Plan, compare road/rail/air/sea for shipping goods (e.g., 500kg Bangalore→Chennai) using real logistics data. 3. Calculate EOQ for a Small Business, solve an EOQ problem (e.g., bakery’s flour inventory) with imaginary demand/holding costs. 4. Explore RFID/IoT in Daily Life, find real examples (e.g., Metro smart cards) & explain their SCM impact in a 5-slide PPT.	

5. Analyze a Global Company's Supply Chain, Research Incoterms & risks (e.g., Apple's imports) and summarize findings.

REFERENCE BOOKS:

1. Chopra, S., & Meindl, P. (2021). Supply Chain Management: Strategy, Planning, and Operation (8th ed.). Pearson.
2. Christopher, M. (2016). Logistics & Supply Chain Management (5th ed.). FT Press.
3. Jacobs, F.R., & Chase, R. (2020). Operations and Supply Chain Management (16th ed.). McGraw-Hill.
4. Hugos, M. (2018). Essentials of Supply Chain Management (4th ed.). Wiley.
5. Wisner, J.D., et al. (2022). Principles of Supply Chain Management (5th ed.). Cengage.
6. Albright, S.C. (2020). Business Analytics: Data Analysis & Decision Making (7th ed.). Cengage.

CASE STUDIES:

- Walmart SCM: Refer to Chopra (Ch. 10) or Wisner (Ch. 6).
- Zara's Fast-Fashion Model: Christopher (Ch. 4) or HBR case studies.