

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR****COURSE STRUCTURE AND SYLLBI FOR  
Master of Business Administration in Finance  
w.e.f. 2017-18 Admitted Batch onwards****MBA (Finance) Semester – I**

S. No	Course code	Subject	L	T	P	C
1.	17E00101	Management & Organizational Behaviour	4	-	-	4
2.	17E00102	Business Environment & Law	4	-	-	4
3.	17E00103	Managerial Economics	4	-	-	4
4.	17E00104	Financial Accounting for Managers	4	-	-	4
5.	17E00105	Statistics for Managers	4	-	-	4
6.	17E00106	Management Information Systems	2	-	-	2
7.	17E00107	Information Technology for Managers	2	-	-	2
8.	17E00108	Communication Lab	-	-	3	2
9.	17E00109	Data Analytics Lab	-	-	3	2
		Total	24	-	6	28

**MBA (Finance) Semester – II**

S. No	Course code	Subject	L	T	P	Credits
1.	17E00201	Human Resource Management	4		-	4
2.	17E00202	Marketing Management	4		-	4
3.	17E00203	Business Research Methods	4		-	4
4.	17E00204	Financial Management	4		-	4
5.	17E00205	Operations Research	4		-	4
6.	17E00206	Operations Management	4		-	4
7.	17E00207	Business Communication	2		-	2
8.	17E00208	Business Analytics Lab	-		3	2
9.	17E00209	Business Communication Lab	-		3	2
		Total	26		6	30

**\*Note: The student shall initiate project work immediately after II semester and evaluation shall take place in IV semester**

**MBA (Finance) Semester – III**

S. No	Course code	Subject	L	T	P	C
1.	17E00301	Business Ethics & Corporate Governance	4	-	-	4
2.	17E00302	Green Business Management	4	-	-	4
3.	17E00303	Entrepreneurship Development	4	-	-	4
4.	17E00304	Cost and Management Accounting	4			4
5.	17E01301	Corporate Accounting	4			4
6.	17E01302 17E00308 17E01303	Elective I 1.Working Capital Management 2. Financial Institutions and Services 3.Auditing and Accounting Standards	4	-	-	4
7.	17E01304 17E00312 17E01305	Elective II 1.Corporate Restructuring, Mergers and Acquisitions 2.Investment and Portfolio Management 3.Financial Engineering	4	-	-	4
8.	17E00320	Business Simulation Lab	-	-	3	2
9.	17E01306	MOOCS	-	-	-	-
		Total	28	-	3	30

**MBA (Finance) Semester – IV**

S. No	Course code	Subject	L	T	P	C
1.	17E00401	Strategic Management	4	-	-	4
2.	17E00407	International Financial Management	4	-	-	4
3.	17E01401 17E01402 17E00403	Elective - III 1.Strategic Financial Management 2.Foreign Exchange Management 3.Financial Derivatives	4	-	-	4
4.	17E01403 17E01404 17E01405	Elective - IV 1.Risk Management and Insurance 2.Corporate Taxation 3.Financial Analysis, Planning and Control	4	-	-	4
5.	17E01406	Seminar (Contemporary Issues on Business)	-	-	3	2
6.	17E01407	Project Work	-	-	12	10
		Total	16	-	15	28

**(17E00101) MANAGEMENT & ORGANIZATIONAL BEHAVIOUR**

Objective of the course is to give a basic perspective of Management theories and Practices. This will form foundation to study other functional areas of management and to provide the students with the conceptual framework and the theories underlying Organisational Behaviour.

**1. Role of Management** – Concept – Significance – Functions – Principles of Management - Patterns of Management: Scientific – Behavioural – Systems – Contingency.

**2. Decision Making & Controlling** – Process – Techniques. Planning – Process – Problems — Making It Effective. Controlling - System of Controlling – Controlling Techniques – Making Controlling Effective

**3. Individual Behaviour & Motivation** – Understanding Individual Behaviour – Perception – Learning – Personality Types – Johari window- Transactional Analysis- Motivation – Concept of Motivation - Motivational Theories of Maslow, Herzberg, David Mc Clelland, and Porter and Lawler

**4. Group Behavior & Leadership:** Benefits of Groups – Types of Groups – Group Formation and Development. Leadership and Organizational Culture and Climate: Leadership – Traits Theory – Managerial Grid – Transactional Vs Transformational Leadership – Qualities of good leader- Women Leadership in India.

**5. Organisational Behaviour**–Organizing Process – Departmentation Types – Making Organizing Effective – Organisational culture- Types of culture – Organisational Culture Vs Organisational climate - Conflict management - Change Management

**Textbooks:**

- Organisational Behaviour, Stephen P. Robbins, Pearson Education
- Management and Organisational Behaviour, Subbarao P, Himalaya Publishing House
- Principles of Management, Koonz, Wehrich and Aryasri, Tata McGraw Hill.

**References:**

- Organisational Behaviour ,S.S.Khanka, S.Chand
- Organisational Behaviour , Mishra .M.N ,Vikas
- Management and Organisational behaviour, Pierce Gordner, Cengage.
- Behaviour in Organizations, Hiriyappa .B.New Age Publications
- Organisational Behaviour, Sarma, Jaico Publications.
- Principles of Management ,Murugesan ,Laxmi Publications

**(17E00102) BUSINESS ENVIRONMENT AND LAW**

The objective of the course is to provide the student with a background of various environment factors that have major repercussions on business and sharpen their mind to watch and update the changes that occur constantly in this sphere.

1. **Introduction to Business Environment:-** Meaning, Components of Business Environment.-Industrial policy of 1991, Liberalization, Privatization and Globalization
2. **Monetary, Fiscal and Trade Policy:** Monetary & Fiscal Policy –,EXIM Policy, Role of EXIM Bank. Balance of Payments: **WTO:** Role and functions of WTO in promoting world trade –TRIPS, TRIMS and GATS, - Dumping and Anti-dumping measures.
3. **Law-Definition -Need, classification and sources of Business Law, Law of Contract - 1872 (Part-I):** Nature of Contract and essential elements of a valid Contract, Offer and Acceptance. Law of Contract – 1872 (part-II): Consideration, Capacity to Contract and free consent, Legality of the object.
4. **Companies Act, 1956 (Part-I):** Kinds of Companies, Formulation of Companies, Incorporation, Company Documents. **Company Act, 1956 (Part-II):** Company Management, Directors, Company meetings, Resolutions, Auditors, Modes of Winding-up of a company.
5. **Information Technology Act, 2000:** Scope and Application of IT Act, 2000- Digital signature e-governance, penalties and adjudication, cyber regulations appellate, tribunals, duties of subscribers - Right to Information Act,2005 –GST Act 2017.

**Textbooks:**

- Essentials of Business Environment, K.Aswathappa, Himalaya publishers.
- Mercantile Law - N.D.Kapoor, Sultan Chand & Sons.
- Merchantile Law- Garg, Sareen, Sharma, Chawla, Kalyani publishers.

**References:**

- Indian Economy, Dutt and Sundaram, S. Chand, New Delhi.
- Business Environment – Text and Cases, Justin Paul, TMH.
- Indian Economy- Misra and Puri, Himalaya.
- Business Environment, Suresh Bedi, Excel.
- Mercantile Law, S.S. Gulshan, 3/e, Excel Books,
- Legal Aspects of Business, Ravinder Kumar, Cengage.
- *A Manual of Business Laws*, S.N.Maheshwari & Maheshwari, Himalaya.
- Business law for management, K.R.Bulchandani-Himalaya Publishing.
- Business law, R.S.N Pillai, Bhagavathi, S.Chand

(17E00103) MANAGERIAL ECONOMICS

Objective of this course is to understand the relevance of economics in business management. This will enable the students to study functional areas of management such as Marketing , Production and Costing from a broader perspective.

1. **Introduction to Managerial Economics:** Definition, Nature and Scope, Relationship with other areas in Economics, Production Management, Marketing, Finance and Personnel, Operations research - The role of managerial economist. Objectives of the firm: Managerial theories of firm, Behavioural theories of firm, optimization techniques, New management tools of optimization.
2. **Theory of Demand:** Demand Analysis – Law of Demand - Elasticity of demand, types and significance of Elasticity of Demand. Demand estimation – Marketing research approaches to demand estimation. Need for forecasting, forecasting techniques.
3. **Production Analysis:** Production function, Isoquants and Isocosts, Production function with one/two variables, Cobb-Douglas Production Function, Returns to Scale and Returns to Factors, Economies of scale- Cost concepts - cost-output relationship in the short run and long run, Average cost curves - Break Even Analysis.
4. **Market Structure and Pricing practices:** Features and Types of different competitive situations - Price-Output determination in Perfect competition, Monopoly, Monopolistic competition and Oligopoly. Pricing philosophy – Pricing methods in practice: Price discrimination, product line pricing. Pricing strategies: skimming pricing, penetration pricing, Loss Leader pricing. Pricing of multiple products.
5. **Inflation and Business Cycles:-**Definition and meaning-characteristics of Inflation-types of inflation - effects of inflation - Anti-Inflationary methods - Definition and characteristics of business cycles-phases of business cycle - steps to avoid business cycle

**Textbooks:**

- Managerial Economics -Analysis, Problems ,Cases ,Mehta,P.L., Sultan Chand & Sons.
- Managerial Economics, Gupta, TMH

**References:**

- Managerial Economics, D.N.Dwivedi,Eighth Edition,Vikas Publications
- Managerial Economics, Pearson Education, James L.Pappas and Engene F.Brigham
- Managerial Economics, Suma Damodaran, Oxford.
- Macro Economics by MN Jhingan-Oxford
- Managerial Economics- Dr.DM.Mithani-Himalaya Publishers
- Managerial Economics-Dr.H.L Ahuja-S.Chand and Com pvt ltd, NewDelhi
- Managerial Economics by Dominick Salvatore, Ravikesh Srivastava- Oxford University press.
- Managerial Economics by Hirschey- Cengage Learning

(17E00104) FINANCIAL ACCOUNTING FOR MANAGERS

The Objective of the course is to provide the basic knowledge of book keeping and accounting and enable the students to understand the Financial Statements and make analysis financial accounts of a company.

\* **Standard discounting and statistical tables to be allowed in the examinations.**

1. **Introduction to Accounting:** Definition, Importance, Objectives, uses of accounting and book keeping Vs Accounting, Single entry and Double entry systems, classification of accounts – rules of debit & credit.
2. **The Accounting Process:** Overview, Books of Original Record; Journal and Subsidiary books, ledger, Trial Balance, Final accounts: Trading accounts- Profit & loss accounts- Balance sheets with adjustments, accounting principles.
3. **Valuation of Assets:** Introduction to Depreciation - Methods (Simple problems from Straight line method, Diminishing balance method and Annuity method). Inventory Valuation: Methods of inventory valuation (Simple problems from LIFO, FIFO, Valuation of goodwill - Methods of valuation of goodwill.
4. **Financial Analysis -I** Analysis and interpretation of financial statements from investor and company point of view, Liquidity, leverage, solvency and profitability ratios – Du Pont Chart -A Case study on Ratio Analysis
5. **Financial Analysis-II:** Objectives of fund flow statement - Steps in preparation of fund flow statement, Objectives of Cash flow statement- Preparation of Cash flow statement - Funds flow statement Vs Cash flow statement.

**Textbooks:**

- Financial Accounting, Dr.S.N. Maheshwari and Dr.S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.,
- Accountancy .M P Gupta & Agarwal ,S.Chand

**References:**

- Financial Accounting , P.C.Tulisan ,S.Chand
- Financial Accounting for Business Managers, Asish K. Bhattacharyya, PHI
- Financial Accounting Management An Analytical Perspective, Ambrish Gupta, Pearson Education
- Accounting and Financial Management, Thukaram Rao, New Age Internationals.
- Financial Accounting Reporting & Analysis, Stice & Stice, Thomson
- Accounting for Management, Vijaya Kumar, TMH
- Accounting for Managers, Made Gowda, Himalaya
- Accounting for Management , N.P.Srinivasan, & M.Shakthivel Murugan, S.Chand

(17E00105) STATISTICS FOR MANAGERS

The objective of this course is to familiarize the students with the statistical techniques popularly used in managerial decision making. It also aims at developing the computational skill of the students relevant for statistical analysis.

**1. Introduction of statistics** – Nature & Significance of Statistics to Business, , Measures of Central Tendency- Arithmetic – Weighted mean – Median, Mode – Geometric mean and Harmonic mean – Measures of Dispersion, range, quartile deviation, mean deviation, standard deviation, coefficient of variation – Application of measures of central tendency and dispersion for business decision making.

**2. Correlation:** Introduction, Significance and types of correlation – Measures of correlation – Co-efficient of correlation. Regression analysis – Meaning and utility of regression analysis – Comparison between correlation and regression – Properties of regression coefficients- Rank Correlation.

**3. Probability** – Meaning and definition of probability – Significance of probability in business application – Theory of probability – Addition and multiplication – Conditional laws of probability – Binominal – Poisson – Uniform – Normal and exponential distributions.

**4. Testing of Hypothesis-** Hypothesis testing: One sample and Two sample tests for means and proportions of large samples (z-test), One sample and Two sample tests for means of small samples (t-test), F-test for two sample standard deviations. ANOVA one and two way .

**5. Non-Parametric Methods:** Chi-square test for single sample standard deviation. Chi-square tests for independence of attributes - Sign test for paired data.

**Textbooks:**

- Statistical Methods, Gupta S.P., S.Chand. Publications

**References:**

- Statistics for Management, Richard I Levin, David S.Rubin, Pearson,
- Business Statistics, J.K.Sharma, Vikas house publications house Pvt Ltd
- Complete Business Statistics, Amir D. Aezel, Jayavel, TMH,
- Statistics for Management, P.N.Arora, S.Arora, S.Chand
- Statistics for Management , Lerin, Pearson Company, New Delhi.
- Business Statistics for Contemporary decision making, Black Ken, New age publishers.
- Business Statistics, Gupta S.C & Indra Gupta, Himalaya Publishing House, Mumbai

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) I Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**(17E00106) MANAGEMENT INFORMATION SYSTEM**

The objective of the course is to provide the basic concepts of systems concepts and Management of Information System and utility of the systems for the managerial decisions.

1. **MIS An overview** - Introduction, Need for MIS and IT nature and scope of MIS, MIS characteristics, Structure of MIS, role of MIS in global business. Challenges of Managing MIS.

2. **Data resource management** - Data base concepts, The traditional approaches, the modern approaches (Data base management approaches) DBMS, Data models, Data ware housing and mining.

3. **Business application of IS** - Enterprise systems, ERP, CRM, SCM, DSS, Types of decisions, Decision support techniques, Decision making and Role of MIS, Business intelligence and Knowledge management systems.

4. **Management of IS** - Project planning, SDLC, System development models, Project management, system analysis, system design, Implementation process, Product based MIS evaluation, Cost /Benefit based evaluation, Process based calculation, System maintenance.

5. **Security, Ethical & Social Issues** : IS security threats, Protecting IS, IS Security Technologies, The disaster recovery plan, IS Ethical Issues, social issues.

**Textbook:**

- MIS –Managerial Perspective, D.P.Goyal, Vikas Publications.

**References:**

- Management Information Systems, C Laudon and Jane P.Laudon, et al, Pearson Education.
- MIS, Hossein Bidgoli, Nilanjan Chattopadhyay, Cengage Learning
- Management Information Systems Text & Cases, W S Jawadekar, Tata McGraw-Hill.
- Introduction to Information Systems, Rainer, Turban, Potter, WILEY-India.
- Management Information Systems, James A. Obrein, Tata McGraw-Hill .
- Management Information Systems, Dharminder and Sangeetha, 1/e, Excel books.
- Cases in MIS, Mahapartra, PHI.
- Management Information Systems, Gordon B. Davis & Margrethe H.Olson, Tata McGraw-Hill

**(17E00107) INFORMATION TECHNOLOGY FOR MANAGERS**

The main objective of this course is to make the student familiarize in information technology and their applications to business processes.

- 1. Fundamentals of IT:-** Components of a system - Meaning and nature – Role of IT in various sectors - Information technology management - Strategies for gaining IT advantage.
- 2. Database Management Systems:** Introduction to DBMS - Applications to data base - concepts, data access methods – Types of data processing-data base languages
- 3. Understanding Ms-Office:-** MS-Word - MS-Excel - Formulae, Graphs, Basis Statistical Formulae, MS-Access, MS-PowerPoint - Creating Effectiveness presentations.
- 4. Data Communication and Networks:** Concepts of Data Communication, Types of Data-Communication Networks, Communications Media, Concepts of Computer Networks, the Internet, Intranet and Extranets: Operation of the Internet, Services provided by Internet, World Wide Web.
- 5. Emerging Trends in IT:** Introduction to SAP, IP addresses, IP protocol, various ERP packages, Implementation of ERP - Introduction to big data - cloud computing

**Textbooks:**

- Fundamentals of Information Technology, Alexis Leon, & Mathews Leon - Vikas.

**References:**

- Basics of Computer Sciencs, Behrouz Forouzan, Firoz Mosharraf, Cengage.
- Information Technology for Management, Ramesh Behi, Mc Graw Hill.
- Introduction to Computers and Communications, Peter Norton-Sixth Edition-Tata McGraw Hill.
- V.Rajaraman, Introduction to Information Technology, Prentice Hall India.
- Information Technology and theory Aksoy, Cengage Learnings.
- Foundations of IT,Dhiraj Sharma, Excel Books.
- MS Office 2000 for every one, Sanjay Saxena – Vikas

**(17E00108) COMMUNICATION LAB**

**Objective:** The introduction of Communication Lab is considered essential at I year II semester level. At this stage the students need to prepare themselves for their careers which may require them to listen, to read, speak and write in English both for their professionals and interpersonal communication in the globalised context.

1. **Understanding the need of Communication Skills** for Managers and the importance of effective communication, role play activities and case study analysis
2. **Phonetics** – Introduction to sounds of speech, vowels and consonants, phonetic transcription, orthographic transcription, syllabification, word stress, Innovation, Accent, Rhythm and Situational Dialogues
3. **Listening exercises** - listening with a focus on pronunciation (ear training): segmental sounds, stress, weak forms, intonation - listening for meaning (oral comprehension) : listening to talks, lectures, conversations, discussions, jokes, riddles etc.
4. **Speaking Skills** –Expressing opinions, Telephone conversations, PPT Presentations, Poster Presentations, Welcome Address (Inviting Dignitaries to department workshops, symposiums and university functions), proposing vote of thanks and Mock Interviews.
5. **Writing and Reading exercises:-** Reading and writing comprehensions, Note making after reading a text, showing the main idea and supporting ideas and the relationships between them -Practice in writing paragraphs, short essays and summaries etc.

**Note :-** 1) K-Van Solutions-Advanced communication Lab  
2) Sky pronunciation for Phonetics.

**Reference Books:**

- Basic Business Communication Skills for empowering the internet generation, LesikarFlatley, Tata McGraw Hill.
- Business Communication for Managers, Penrose, Rasberry and Myers, Cengage.
- A Text Book of English Phonetics for Indian Students by, T.Balasubramanian, McMillan.
- Oxford Advanced Learner's Dictionary.
- BCOM, Mala Sinha, Cengage
- Business Communication, Bovee, Pearson.
- Business Communication, Locker, Kaczmarek, Tata McGraw Hill.
- Speaking and Writing for Effective Business Communication, Francis, MacMillan India Ltd.
- Business Communication, Asha Kaul, PHI.
- Speaking about Science, A manual for creating clear presentations, Scott Morgan and BarretWhitner, CUP.
- The Ace of Soft Skills, Gopal Ramesh and Mahadevan Ramesh, Pearson Education.
- From Campus to Corporate, Ramachandran KK and Karthcik KK, MacMillan India Ltd.
- Body Language – Your success mantra, Dr. ShaliniVarma, S Chand

(17E00109) DATA ANALYTICS - LAB

The Objective of the course is to provide basic understanding of applications of information technology and hands on experience to students in using computers for data organization and addressing business needs.

The Experiments may be devised as per the following requirements

1. **MS-Word**-Creation of Document- Format Document-Text editing and saving- Organising information with tables and outlines-Mail merge-Publishing documents on Web. **MS Power Point**-Creation of slides-Use of templates and slide designs for creating power point slides- use of drawings and graphics. Developing a Professional presentation on Business Plans, Institutions, Products, People etc
2. **MS Excel**-Creating and editing worksheets-Cell formatting-Creating and using formulas and functions-Use of Macros –Sorting and querying data-Working with graphs and charts
3. **Sample test for means**-T-test, Z-test, ANOVA, one way, two way..
4. **Correlation**-Significance and application, Pearson & Spearman Correlation
5. **Regression**-Simple linear regression, Multiple regression.

**References:**

- Cox et all- 2007 Microsoft Office System Step-by- Step, First Edition, PHI.
- David Whigam-Business Data Analysis Using Excel, First Edition, Oxford University Press.
- Alexisleon, TMH, 2008, Enterprise resource planning.
- The Oxford Hand Book of Internet studies, William.H.Dulton, Oxford.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) II Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00201) HUMAN RESOURCE MANAGEMENT**

The objective of the course is to provide basic knowledge of functional area of Human Resource Management. This will be the prerequisite for enabling students to take any HRM stream electives offered in third and fourth semesters.

- 1. Introduction:-** Meaning of HR and HRM, Nature & Scope of HRM, Functions of HRM, Role and Objectives of HRM, Personnel Management, Policies and Strategies of HRM.
- 2. Designing and Developing HR systems:-** Human Resource Planning, Job Design, Job Analysis, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation, Recruitment & Selection, Placement, Promotion & Transfer.
- 3. Compensation Management:-** Introduction, objectives of wages and salaries administration, influencing factors for determining compensation- Monetary and non monetary benefits.
- 4. Human Resource Development:-** Concepts, Development Function, Training and Development, Performance Appraisal & Career Planning and Development.
- 5. Recent Trends in HRM:** Outsourcing, Work Life Balance, Quality Circles and Total Quality Management.

**Textbooks:**

- Personnal and Human Resource Management – Text and cases, P. Subbarao, Himalaya.
- Human Resource Management, Noe A.Raymond, John Hollenbeck, Barry Gerhart and Patrick Wright, Tata McGraw Hill.

**References**

- Human Resource Management, Aswathappa, 4<sup>th</sup> Edition, TMH 2006
- Human Resource Mangement, Ian Beardwell & Len Holden-Macmillan India Ltd.
- Managing Human Resources: Productivity, quality of work life, profits- Wayne F. Cascio TMH.
- Strategies HRM by Rajeev Lochan Dhar, Excel Books.
- Human Resource Management, Text and Cases, VSP Rao, Excel Books 2006.

**(17E00202) MARKETING MANAGEMENT**

The objective of the course is to have the basic concepts of Marketing which is one of the important areas of functional management. This is a pre-requisite for taking up any elective paper in 3<sup>rd</sup> and 4<sup>th</sup> semester in the stream of Marketing.

- 1. Understanding Marketing Management:** Concepts of Marketing, Marketing Strategies & Plans, Creating long term loyalty relationships, Marketing mix, PLC, Analyzing Competitors ,Conducting Marketing research.
- 2. Connecting with Customers & Building Strong Brands:** Analyzing Consumer Markets, Analyzing Business Markets, Tapping into global markets, Identifying market segments and targets, Crafting Brand Positioning, Creating Brand Equity-Addressing Competition and driving growth.
- 3. Creating & Communicating Value:-** Setting product strategy, Designing & managing services, Introducing new market offerings. Developing pricing strategies & programmes. Designing & Managing Integrated Marketing Communications, Advertising & Sales Promotions, Events and experiences, Managing digital communication - online, social media & mobile, Personal selling.
- 4. Delivering Value :-** Managing retailing, wholesaling and logistics. Designing and Managing Integrated Marketing Channels
- 5. Sales Management:-** Nature & Importance of Sales Management, Skills of sales manager, Sales objectives, Concepts of sales organization, Types of sales organization.

**Textbooks:**

- Marketing Management, Phillip Kotler, Kevin Lane Keller, 15<sup>th</sup> edition ,Pearson.

**References:**

- Marketing, A South Asian Prospective, Lamb, Hair, Sharma, Mcdaniel, Cengage .
- Marketing Asian Edition Paul Baines Chris Fill Kelly page, Oxford.
- Marketing Management 22e, Arun Kuar, Menakshi, Vikas publishing .
- Marketing in India, Text and Cases, S.Neelamegham, Vikas .
- Marketing Management, Rajan Saxena, TMH.
- Marketing – The Core, Kerin, Hartley and Rudelius, McGraw Hill, Irwin.
- Case Studies in Marketing, The Indian Context, Srinivasan, PHI.
- Marketing Management, V.S. Ramaswamy and S. Namakumari, McMillan.
- Marketing – concepts and Cases, Etzel, Walker, Stanton, Pandit, TMH.
- Introduction to Marketing theory and practice, Adrian Palmer , Oxford University Press

**(17E00203) BUSINESS RESEARCH METHODS**

Objective of the course is to have a general understanding of statistics as applicable to business and its use in areas of management research. The Course addresses the methods of research with an emphasis on various stages that are necessary to obtain and process information to enable well informed decision-making. It allows the students to grasp and comprehend the methods and techniques used in research and provide with the knowledge and skill to undertake research.

**\*Standard Statistical tables shall be allowed in the examination**

- 1. Introduction to Business Research:** Definition-Types of Business Research. Scientific Investigation, Technology and Business Research: Information needs of Business - Technologies used in Business Research: The Internet, E-mail, Browsers and Websites. Role of Business Research in Managerial Decisions.
- 2. The Research Process:** Problem Identification: Broad Problem Area-Preliminary Data Gathering. Literature Survey - Hypothesis Development - Statement of Hypothesis- Procedure for Testing of Hypothesis. The Research Design: Types of Research Designs: Exploratory, Descriptive, Experimental Designs and Case Study - Measurement of Variables- Operational Definitions and Scales-Nominal and Ordinal Scales- Rating Scales- Ranking Scales- Reliability and Validity - Sampling and Methods of sampling
- 3. Collection and Analysis of Data** Sources of Data-Primary and Secondary Sources of Data - Data Collection Methods- Interviews: Structured Interviews and Unstructured Interviews- Observational Surveys: Questionnaire Construction: Organizing Questions- Structured and Unstructured Questionnaires – Guidelines for Construction of Questionnaires.
- 4. Data Analysis:** An overview of Descriptive, Associational and Inferential- Statistical Measures.
- 5. The Research Report:** Research Reports-Components-The Title Page-Table of Contents-The Executive Summary-The Introductory Section-The Body of the Report-The Final Part of the Report- Acknowledgements – References-Appendix - Guidelines for Preparing a Good Research report - Oral Presentation

**Textbooks:**

- Research Methodology – methods & Techniques, C.R. Kothari, Vishwa prakashan.
- Research Methods for Business–A Skill Building Approach, Uma Sekaran, John Wiley & Sons (Asia) Pte.Ltd, Singapore.
- Research Methodology(Concepts and cases) Deepak Chawla Neena Sondhi-Vikas publishing
- Business Research Methods 8e, Zikmund- Babin-Carr- Adhikari-Griffin-Cengage learning.

**References:**

- Business Research Methods, Donald R Cooper and Pamela S Schindler,9/e,Tata McGraw-Hill Publishing Company Limited.
- Methodology and Techniques of Social Science Research, Wilkinson & Bhandarkar, Himalaya Publishing House.
- An Introduction to Management for Business Analysis, Speegal, M.R., McGraw Hill
- Research Methodology in Management, Michael, V.P., Himalaya Publishing House.
- Research Methodology, Dipak Kumar. Bhattacharya, Excel Books.
- Research Methodology (Concepts and cases) Deepak Chawla Neena Sondhi-Vikas publishing.
- Business Research Methods- Alan Broman, Emma Bell 3e, Oxford university
- Research Methodology ,Dr.Vijay Upagade and Dr.Aravind Shende

**(17E00204) FINANCIAL MANAGEMENT**

The objective of the course is to provide the necessary basic tools for the students so as to manage the finance function. The students should be able to understand the management of the financing of working capital needs and the long term capital needs of the business organization

**\* Standard Discounting Table and Annuity tables shall be allowed in the examination**

- 1. The Finance function:** Nature and Scope. Importance of Finance function – The role in the contemporary scenario – Goals of Finance function; Profit Vs Wealth maximization .
- 2. The Investment Decision:** Investment decision process – Project generation, Project evaluation, Project selection and Project implementation. Capital Budgeting methods– Traditional and DCF methods. The NPV Vs IRR Debate.
- 3. The Financing Decision:** Sources of Finance – A brief survey of financial instruments. The Capital Structure Decision in practice: EBIT-EPS analysis. Cost of Capital: The concept, Measurement of cost of capital – Component Costs and Weighted Average Cost. The Dividend Decision: Major forms of Dividends
- 4. Introduction to Working Capital:** Concepts and Characteristics of Working Capital, Factors determining the Working Capital, Working Capital cycle- Management of Current Assets – Cash, Receivables and Inventory, Financing Current Assets
- 5. Corporate Restructures:** Corporate Mergers and Acquisitions and Take-overs-Types of Mergers, Motives for mergers, Principles of Corporate Governance.

**Textbooks:**

- Financial management –V.K.Bhalla ,S.Chand
- Financial Management, I.M. Pandey, Vikas Publishers.
- Financial Management--Text and Problems, MY Khan and PK Jain, Tata McGraw- Hill

**References**

- Financial Management , Dr.V.R.Palanivelu , S.Chand
- Principles of Corporate Finance, Richard A Brealey etal., Tata McGraw Hill.
- Fundamentals of Financial Management, Chandra Bose D, PHI
- Financial Managemen , William R.Lasheir ,Cengage.
- Financial Management – Text and cases, Bringham & Ehrhardt, Cengage.
- Case Studies in Finance, Bruner.R.F, Tata McGraw Hill, New Delhi.
- Financial management , Dr.M.K.Rastogi ,Laxmi Publications

(17E00205) OPERATIONS RESEARCH

The objective of the course is to provide the basic tools of Operations Research in solving the management problems through modeling and using mathematical approach.

1. **Introduction to OR: Meaning, Nature, Scope & Significance of OR** - Typical applications of Operations Research.

**The Linear Programming Problem** – Introduction, Formulation of Linear Programming problem, Limitations of L.P, Graphical solution to L.P.P, Simplex Method, Artificial Variable techniques, Two Phase Method, Variants of the Simplex Method.

2. **Transportation Problem:** Introduction, Transportation Model, Finding initial basic feasible solutions, Moving towards optimality, Unbalanced Transportation problems, Transportation problems with maximization, Degeneracy.

**Assignment Problem** – Introduction, Mathematical formulation of the problem, Solution of an Assignment problem, Hungarian Algorithm, Multiple Solution, Unbalanced Assignment problems, Maximization in Assignment Model.

3. **Sequencing** – Job sequencing, Johnsons Algorithm for n Jobs and Two machines, n Jobs and Three Machines, n jobs through m machines, Two jobs and m Machines Problems.

4. **Game Theory:** Concepts, Definitions and Terminology, Two Person Zero Sum Games, Pure Strategy Games (with Saddle Point), Principal of Dominance, Mixed Strategy Games (Game without Saddle Point), Significance of Game Theory in Managerial Application.

5. **Project Management:** Rules for drawing the network diagram, Application of CPM and PERT techniques in Project Planning and Control.

**Textbooks:**

- Operations Research / S.D.Sharma-Kedarnath

**References:-**

- Introduction to O.R/Hiller & Libermann (TMH).
- Operations Research /A.M.Natarajan,P.Balasubramani,A. Tamarasi/Pearson Education.
- Operations Research: Methods & Problems / Maurice Saseini, Arthur Yaspan & Lawrence Friedman. Pearson
- Quantitative Analysis For Management/ Barry Render, Ralph M. Stair, Jr and Michael E. Hanna/
- Operations Research / R.Pannerselvam, PHI Publications.
- Operations Research / Wagner/ PHI Publications.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) II Semester**

L	T	P	C
4	0	0	4

**(14E00206) OPERATIONS MANAGEMENT**

The Objective of the course is to enable students to understand the production Planning and Controlling aspects of a typical production and operations organization. To study understand the concepts of work study and Quality management.

**1. Introduction:** Overview of Production and Operations Management (POM) Function, Historical Development of POM, POM scenario Today. Product and Process Design - Product and Process Development, Manufacturing Process Technology, CAD/CAM analysis

**2. Facilities Management & Aggregate Planning:** Location of Facilities, Layout of Facilities, Optimization of Product/Process Layout, Flexible Manufacturing and Group Technology: Aggregate Planning - Preparation of Aggregate Demand Forecast, Specification of Organisational Policies For Smoothing, Capacity Utilization, Determination of feasible Production Alternatives

**3. Scheduling :** Scheduling In Job, Shop Type Production, Shop- Loading, Assignment and Sequencing, Scheduling In Mass, Line of Balance, Methods of Production Control ,World class production

**4. Work Study & Quality Management :** Method Study, Work measurement, Work Design, Job Design, Work Sampling, Industrial Engineering Techniques. Economics of Quality Assurance Inspection and Quality Control, Acceptance Sampling, Theory of control charts, control charts for variables and control charts for attributes

**5. Materials Management:** Introduction, Objectives, Importance of Materials Management- Issues in Materials Management – Functions – Activities –Selection of Materials-Advantages of Materials Management.

**Textbooks:**

- Production and Operation Management, Aswathappa K- Himalaya Publishing House
- "Production and Operations Management" - Dr. K. Sai Kumar, Kalyani Publishers

**References:**

- Operations Management and control, Biswajit Banerjee-S.Chand.
- Production and Operations Management –Dr.K.C.Arora ,2<sup>nd</sup> Edition- University Science Press.
- Production and Operations Management, R. Panneerselvam: PHI Learning Private Ltd.
- Production Management , Martand T Telsang-S.Chand
- Modern Production/Operations Management, Elwood S.Buffa and Rakesh K.Sarin,Wiley ..
- Production and Operations Management, SN Chary, Tata McGraw Hill, New Delhi.
- Operations Management, Mahadevan, Pearson Education, New Delhi.
- Production and Operations Management-Text and Cases, Upendra Kachru, Excel Books.

(17E00207) BUSINESS COMMUNICATION

The objective of this Course is to understand the communication concepts and to develop the students' competence in communication at an advanced level. Assuming that the students are fairly proficient in the basic communication skills of listening, speaking, reading and writing in English the course aims to train them in communicating efficiently in the workplace and professional contexts.

- 1. Concept of Communication** – Significance, Scope – Communication Process – Essentials of good communication – Channels of Communication – Formal, Informal Communication – Upward, Downward, Horizontal Communication.
- 2. Types of communication: Verbal – Oral Communication:** Advantages and Limitations of Oral Communication, Written Communication – Characteristics, Advantages & Limitations **Non verbal Communication:** Sign language – Body language – Kinesics – Proxemics – Time language and Haptics: Touch language.
- 3. Interpersonal Communication:** Communication Styles, Managing Motivation to Influence Interpersonal Communication – Role of emotion in Inter personal Communication.
- 4. Barriers of Communication:** Types of barriers – Technological – Socio-Psychological barriers – Overcoming barriers, Types of listening.
- 5. Report writing** – Formal reports – Writing effective letters – Different types of business letters - Interview techniques – Communication etiquettes

**Text Books:**

- Business Communication, C.S.Rayudu, HPH.
- Business Communication, Meenakshi Raman, Oxford University Press.

**References:**

- Business communication, Shalini Varma, Vikas.
- Business Communication, Raymond V.Lesikar, Neeraja Pandit et al.,TMH
- English for Business Communication, Dr.T.M Farhatulla, Prism books Pvt. Ltd.
- Business Communications, Hudson, Jaico Publications
- Business communication for managers, Penrose, Raspbery, Myers, Cengage
- The Skills of Communication, Bills Scot, Gower publishing company Limited, London.
- Effective Communication, Harward Business School, Harward Business Review No.1214.
- Essentials of Business Communication, Rajendra Pal, JS.Korlahhi, S.Chand

**(17E00208) BUSINESS ANALYTICS LAB**

**Objective:** To make the students apply information systems in business areas.

1. **Accounting-** Creation of company, Preparation of Ledger, Posting Trial Balance, Profit and loss account, Balance sheet(Sole Traders).
2. **Finance:-** Capital Budgeting decisions, Calculations of NPV, IRR, Profitable Index , preparation of budget, Calculation of cost of capital.
3. **Marketing:-** Storing and Retrieving of data of customers, sales, dealers, products and geographical areas(Tables and graphs).
4. **Human Resource Management:-** Employees data base and Salary Administration.
5. **Systems:-** Understanding Information Systems , Design of MIS , Internet and Internet tools.

**Note:-** The programmes have to be taught to the students using MS Excel, Access, Power Point and Accounting packages. SPSS

**References:**

- Ms Office-Sanjay Saxena
- Ms Office Excel-Frye, PHI publications
- Ms Office Access- Step by step, PHI publications
- Reading material on accounting packages.
- SPSS User manual

(17E00209) BUSINESS COMMUNICATION LAB

**Aim:** Aim is to enable students understand how to write business letters and improve Written Communication

**Learning Outcome:** At the end of the course, students will be enabled with the following skills.

- English language skills for effective written business communication ('s).
- Will be able to understand how to write project report.

\*\*\*

**1. Business Writing:** Introduction, Importance of Written Business Communication, Direct and Indirect Approach to Business Messages, Five Main Stages of Writing Business Messages. Practice Exercises.

**2. Business Correspondence:** Introduction, Business Letter Writing, Effective Business Correspondence, Components of Business Letters, Kinds of Business Letters, Writing Effective Memos. Practice Exercises.

**3. Instructions:** Introduction, Written Instructions, General Warning, Caution and Danger, Oral Instructions. Practice Exercises.

**4. Business Reports and Proposals:** Meaning of Reports, Parts of a Report, Steps in writing an effective Business Report

**5. Careers and Resumes:** Introduction, Career Building, Electronic and Video Resumes and Write your resume to market yourself.

**Textbook :**

- Meenakshi Raman and Prakash Singh, Business Communication, Oxford.
- Lesikar: Basic Business Communication, TMH.

**References:**

- Stephen Bailey, Academic Writing for International Students of Business, Routledge.
- David Irwin: Effective Business Communications, Viva-Thorogood.
- Rajendra Pal, J S KorlahaHi: Essentials of Business Communication: Sultan Chand & Sons,
- Sailesh Sengupta, Business and Managerial Communications, PHI.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00301) BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**Objective:** The objective of the course is to make students aware of ethical and moral issues concerning business both in Indian and International context and develop sensitivity of students for right ethical practices in conduct of business, to understand the principles of corporate governance, to know the social responsibility of the corporate.

- 1. Business Ethics and Corporate Ethics** – Meaning, Importance, Functions, Unethical Practises and Ethical dilemma, Ethical theories and Approaches, Modern Decision making - Ethical Models for Decision Making, Indian Ethos, Ethics for Managers, Ethics in Business Competition.
- 2. Ethical Aspects in Organisation – I:** Marketing ethics and Consumer ethics – Ethical issues in Advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.
- 3. Ethical Aspects in Organisation – II:** Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cyber crime.
- 4. Corporate Governance:** Purpose – Theories and Philosophies of Corporate Governance
- 5. Corporate Governance Structures:** Directors, Committees, Institutional investors – Auditors. Corporate Social Responsibility: Stakeholders – Environment – social Development.

**TextBook :**

- Business Ethics and Corporate Governance –A.C. Fernando, Pearson Education.

**References:**

- “Perspectives in Business Ethics”, Laura P Hartman, Tata McGraw Hill.
- Ethics in management and Indian Ethos, Biswanath Ghosh, Vikas
- Bob Tricker, Corporate Governance, Oxford.
- Corporate Governance and Social responsibility, Balachandran, Chandrasekharan, PHI
- Business Ethics -Concepts and Cases, Weiss,Cengage.
- Business Ethics, Himalaya, C.S.V.Murthy.
- Ethical Management, Satish Modh, Mcmillan.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00302) GREEN BUSINESS MANAGEMENT**

**Objective :**The objective of the course is to impart students in understanding of green business, its advantages, issues and opportunities and to provide knowledge over the strategies for building eco-business .

**1. Introduction to Green Management:**The Concept of Green Management; Evolution; nature, scope, importance and types; Developing a theory; Green Management in India; Relevance in twenty first century

**2.Organizational Environment;** Indian CorporateStructure and Environment; How to go green; spreading the concept in organization; Environmental and sustainability issues for the production of high-tech components and materials, Life Cycle Analysis of materials, sustainable production and its role in corporate environmental responsibility (CER).

**3.Approaches from Ecological Economics;** Indicators of sustainability; Eco- system services and their sustainable use; Bio-diversity; Indian perspective; Alternate theories

**4.Environmental Reporting and ISO 14001;** Climate change business and ISO 14064; Green financing; Financial initiative by UNEP; Green energy management; Green product management

**5.Green Techniques and Methods;** Green tax incentives and rebates (to green projects and companies); Green project management in action; Business redesign; Eco-commerce models

**Text Books:**

- Green Management and Green Technologies: Exploring the Causal Relationship by Jazmin SeijasNogarida , ZEW Publications.
- The Green Energy Management Book by Leo A. Meyer, LAMA books

**References:**

- Green Marketing and Management: A global Perspective by John F. Whaik, Qbase Technologies.
- Green Project Management by Richard Maltzman And David Shiden, CRC Press Books.
- Green and World by Andrew S. Winston, Yale Press B

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

L	T	P	C
4	0	0	4

**(17E00303) ENTREPRENEURSHIP DEVELOPMENT**

**Objective:** The objective of the course is to make students understand the nature of entrepreneurship, and transform energy to students to take unexplored career paths .

- 1. Nature and Forms of Entrepreneurship:** Features - Entrepreneur's competencies, attitude, qualities, functions. Entrepreneurial scenario in India and Abroad. Small Business, Importance in Indian Economy, Types of ownership, sole trading, partnership, Important features of various types of businesses - corporate entrepreneurship, intrapreneurship - Role of Government in the promotion of Entrepreneur.
- 2. Institutions supporting business enterprises :**Central level institutions - NBMSME, KVIC, The coir board, NSIC, NSTEDB, NPC,EDI, NRDCI, National entrepreneurship Development Institutes. State level Institutions - State Directorate of Industries & Commerce, DIC, SFC, SIDC, SIADB. Other institutions : NABARD, HUDCO, TCO, SIDBI, Business incubators
- 3. Project Planning and Feasibility Studies:** The Concept of Project, Project Life Cycle - Project Planning, Feasibility – Project proposal & report preparation.
- 4. MSMEs& New Venture Creation:**Concept of MSME,Role & Importance of MSMEs, Growth & development of MSMEs in India, Current schemes for MSMEs, Business opportunities in India, Contents of business plans, presenting a business plan.
- 5. Women &Rural Entrepreneurship and EDPs:** Scope-Challenges faced by women entrepreneurs,Institutions supporting women entrepreneurs. Successful cases of women entrepreneurs.-Need, Rural Industrialization – Role of NGO's – Organising EDPs – Need, Objectives, Evaluation of Entrepreneurship Development Programmes

**Text Books :**

- The Dynamics of Entrepreneurial Development and Management, Vasanth Desai, Himalaya.
- Entrepreneurship Development & Small Business Enterprises – Second Edition, Poornima M.Charantimath , Pearson

**References:**

- Entrepreneurial Development, S. Chand and Company Limited, S.S. Khanka, .
- Fundamentals of Entrepreneurship, H. Nandan, PHI.
- Entrepreneurship, 6/e, Robert D Hisrich, Michael P Peters, Dean A Shepherd, TMH.
- Entrepreneurship – New venture Creation, Holt, PHI.
- Entrepreneurship- Successfully Launching New Ventures, Barringer, Ireland, Pearson.
- Entrepreneurship,Roy, Oxford.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

L	T	P	C
4	0	0	4

**(17E00304) COST AND MANAGEMENT ACCOUNTING**

**Objective:** To describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses. To provide an understanding of the use of cost information in support of different strategies

- 1. Nature and scope of accounting:** Cost analysis, concepts and classifications, Cost sheets, preparation of cost sheets, Tenders and Quotations.
- 2. Material Purchase control:** Levels, aspects, need and essentials of material control. Stores control-stores department, EOQ, Stores records, ABC analysis, VED analysis..
- 3. Labor cost:** Computation and control, Time keeping-Methods of wage payment-Time rate and piece rate system-Payroll procedures-Idle time and overtime-Labor turnover.
- 4. Management Accounting:** Meaning, scope, importance and limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.
- 5. Analysis and Interpretation Of Financial Statements:** Nature, Objectives, Tools, Methods-Comparative Statements, Common size statements and Trend analysis

**Text Book:**

- A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas

**Reference Books:**

- Cost Accounting :Theory and Practice - Bhabatosh Banerjee, 12/e, PHI.
- Financial Statement Analysis and Reporting - Mohana Rao P, PHI, 2011.
- Cost Management :A strategic Approach - Vaidya S. C, Suveera Gill Macmillan 2010.
- Cost Accounting- Jawaharlal, & Seema Srivastava, 4/e, TMH.
- Accounting & Costing for Management – Sinha P. K, Excel BOOKS, 2010.
- A Textbook of Cost Management- G.V Kesava Rao, D Gopinath, M.G. Krishnamurthy and Anita S. Yadav, Paramount Publishing House,

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01301) CORPORATE ACCOUNTING**

The Objective of the course is to enable students have a grasp of detail information about the companies shares and debentures accounts that are useful for the students.

**1. Issue & Redemption of Debentures:** Meaning, differences between shares and debentures –issue of debentures-issue of debentures at premium, at discount –redemption of debentures – methods of redemption of debentures.

**2. Issue of Bonus Shares:** Introduction, SEBI guidelines-conditions for the issue of bonus shares-issue of bonus shares-advantages-Accounting treatment.

**3. Valuation of Goodwill:** Introduction-need for valuation of goodwill –factors affecting the value of goodwill-methods of valuation of goodwill. Profit prior to Incorporation

**4. Valuation of Shares:** Valuation of shares –methods of valuation of shares –bonus shares, **Bank Accounts :** Introduction-maintenance of books by banks-slip system of ledger posting-classification of bank advances-final accounts of banking companies

**5. Amalgamation & Internal Reconstruction :** Methods of accounting for amalgamation-calculation of purchase consideration- Accounting treatment in the books of vendor and purchase companies in Amalgamation - Reconstruction : Introduction –reduction of share capital –procedure for reduction of capital- Accounting treatment for reconstruction.

**REFERENCES:**

- Corporate accounting, Dr P.C.Thulasian , S.Chand ,revised edition 2012
- Corporate accounting , Ranga rajan & Vijay, Pearson,2012
- Corporate accounting, Dr.Bhagavan Reddy & others 1<sup>st</sup> edition,Paramount publishers,2013
- Corporate accounting, Anil ,Rajesh,& Mariyappa,Himalaya publishing house, CA – I,2011
- Corporate accounting, Arulanandam 7 Raman, Himalaya publishing house,2000
- Corporate accounting, GOYAL & GOYAL ,PHI Learning
- Corporate accounting, Dr.K.K.Verma ,Excel books,2007
- Corporate accounting , Dr.S.N.Maheswari,Dr.S.K. Maheswari,Vikas publishing house,5<sup>th</sup> edition
- Corporate accounting,Dr.V.K.Goyal,Excel books,2009(6)

JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR

MBA (Finance) III Semester

L	T	P	C
4	0	0	4

(17E01302) WORKING CAPITAL MANAGEMENT  
ELECTIVE –I

The Objective of the course is to enable students have a grasp of various techniques of working capital management and valuation methods in inventory valuation.

1. **Concept of Working Capital** – Operating cycle – Theories of working capital – Determinants of working capital requirement – Estimation of working capital requirement.

**Working Capital Management:** Components of working capital, gross vs. net working capital, the operating cycle approach.

2. **Liquidity and cash management** : Liquidity Vs profitability – Liquidity crisis – Measurement of liquidity – Maintaining cash balance – Motives of holding cash. **Cash management Techniques-** Cash planning – Cash Budget – Cashflow Statements- Management of marketable securities-Investment in Marketable Securities

3. **Management of accounts receivables:** Motives for extending trade credit – Trade credit policy – Credit standard – Credit period - Discount policy – Selection of customers – Sources of credit information – Credit scoring – Collection and monitoring –Factoring – Predicting accounts receivables behaviour.

4.**Inventory management** : Motives for holding inventory – Inventory costs – Valuation methods – Inventory strategies and techniques – Material requirements planning – just in-time. **Financing of working Capital** – Approaches to financing current assets – Trade credit – Bank finance – Lending policies of banks – Consortium and syndication.

5. **Computers and working capital:** Role of information system –Functions of MIS – Inventory information-WIP-and finished Goods control-Computer Applications in Working capital.

**References:**

1. Hampton J.J. Wanger :Working Capital Management (John wiley)
2. Scherr F.C. Modern : Working Capital Management (Prentice Hall)
3. Hrishikes Bhattacharya – Working Capital Management, Strategies and Techniques, Prentice – Hall of India Pvt. Ltd., New Delhi.
4. Aswat Damodaran, Corporate Finance Theory and Practice, John Wiley & Sons
5. P. Periasamy : Working Capital Management (Himalaya)
6. James C.Vanhorne – Financial Management and policy – Pearson Education Asia
7. Working capital Management, Bhattacharya. 2<sup>nd</sup> edition, PHI learning
8. Working capital Management, Krish Rangarajan, Excel Books, 2005(4

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00308) FINANCIAL INSTITUTIONS AND SERVICES**

**(Elective I)**

**Objective:** The objective of the course is to provide to students an understanding of Financial Markets, the major institutions involved and the services offered within this framework.

1. **Introduction:** The structure of financial system, Elements of financial system and economic development, Regulatory and Promotional Institutions - Function and Role of RBI, Monetary Policy and techniques of RBI,
2. **The Banking and Non-banking Institutions:** The public and the private sectors – structure and comparative performance, Bank capital and Banking Innovations, Commercial and Co-operative banks. The Non-banking financial Institutions - Mutual Funds, Growth of Indian Mutual funds and its Regulation. The Role of AMFI, Insurance Companies- Role of IRDA.
3. **Financial and securities Markets:** Primary and Secondary Markets, Structure and functions of Money Market, -Call call money market ,Government Securities Market – T-bills market, Commercial Bills market, Commercial paper and certificate of deposits. Securities markets:- Organization and structure, listing trading and settlement of securities market, The role and functions of SEBI
4. **Fund based services** - Lease and hire purchase consumer credit and Factoring - Definition, Functions, Advantages, Evaluation, venture capital financing, Housing Finance.
5. **Fee-based services** - Stock broking, credit rating, Merchant Banking, portfolio services. Underwriting, Depository services, Challenges faced by investment bankers.

**Text Books:**

- Financial Institutions and Markets, L. M. Bhole, 4/e Tata McGraw Hill.
- Financial services, Gorden& Natarajan, Himalaya publishers.

**References:**

- Financial Services and markets, Dr.Punithavathy Pandian, Vikas
- Financial Markets and services, Appannaiah, Reddy and Sharma, HPH
- Indian Financial System, Ramachandra and others, HPH
- Investment Institutions and Markets, Jeff Madura, Cengage, 1<sup>st</sup> Edition.
- Financial services, Thirpati, PHI.
- Financial Markets & Services, Vasanthdesai, Himalaya.
- Financial Institutions and Markets, Gupta Agarwal, Kalyani publishers.
- Management of Financial Services ,C.Rama Gopal ,Vikas.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

L	T	P	C
4	0	0	4

**(17E01303) AUDITING AND ACCOUNTING STANDARDS  
ELECTIVE –I**

The Objective of the course is to enable students have a grasp of all auditing theories and how to plan of audit and report writing the business audits

1: **Introduction to Auditing-Auditing:** Meaning-definition-evolution-objectives-importance-Types of audit: Based on ownership (proprietorship, partnership, companies, trusts, cooperative societies, government departments. **Planning of Audit and Control-Auditor:** Qualifications and disqualifications-qualities-appointment and reappointment – remuneration-removal-rights-duties-liabilities.-Audit planning: Engagement letter-audit programme-audit notebook, audit papers-audit workbook-audit contents-audit markings-internal check-internal control

3. **Vouching and Audit of Financial Statements-Vouching:** Meaning-vouching of cash and trading transactions-investigation, verification and valuation of assets and liabilities-differences between vouching, investigation, verification and valuation-Audit of financial statements: Receipts-payments-sales-purchases-fixed assets-investments-personal ledger-inventories-capital and reserves-other assets-other liabilities. **Audit of institutions Audit of institutions:** Partnership-manufacturing and other companies-non-trading concerns -Audit report: contents-preparation of audit report-fair report-qualified report.

4. **Report Writing-Business correspondence and report writing:** Basic principles-Business letters.-Business reports: Structure- preparation of routine report and special reports. **Preface to Accounting Standards-Conceptual Framework for preparation and Presentation of financial statements-AS 1 - Disclosure of Accounting policies AS 2 - Valuation of Inventories-AS 3 - Cash Flow Statement-AS 4 - Contingencies and Events Occurring After the -Balance Sheet Date-AS 5 - Net Profit or Loss for the Period, Prior Period-Items and Changes in Accounting Policies**

5. **AS 6 - Depreciation Accounting-AS 7 - Construction Contracts-AS 9 - Revenue Recognition-AS 10 – Accounting for Fixed Assets-AS 11 – The effects of Changes in Foreign Exchange Rates-AS 12 – Accounting for Government Grants. AS 13 – Accounting for Investments-AS 14 – Amalgamation-AS 16 – Borrowing Cost-AS 19 – Leases-AS 20 – Earnings Per Share-AS 26- Intangible Assets-AS 29- Provisions, Contingent Liabilities, Contingent Assets**

**References:**

- Auditing And Accounting Standards, Satapathy and Jena, Biswa, HPH 2012
- Accounting standards for students, Sainy
- Auditing, Kumar and Sharma, PHI Learning
- A hand book of Practical auditing, B.N.Tandon, S.Sudharshan and S.Sundhara Bahu, S.Chand 1<sup>st</sup> edition 2012
- Select Accounting standards, T.C.Tulsian ,S.Chand 1<sup>st</sup> edition 2012
- Auditing and Assurance, Pavan Kumar, KPH,1<sup>st</sup> edition 2012
- Taxation and lab work, V.P.Gaur Pujja Gaur, P.Krishnarao, Kalyan Publishers, 3<sup>rd</sup> edition 2012
- Auditing : Principles & techniques, Sanjib kumar Basu,pearson
- Fundamentals of Auditing,Sanjib kumar Basu,Pearson
- Auditing & cost accounting,Minaxi A.Rachchh,siddheswar Gadde,Pearson,2012
- INDIAN ACCOUNTING STANDARDS,- Jain s.p,Kalyani publishers
- AUDITING THEORY AND PRACTICE –Pradeep kumar ,Kalyani publishers(9

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01304) CORPORATE RESTRUCTURING, MERGERS AND ACQUISITIONS  
ELECTIVE – II**

The Objective of the course is to enable students have a grasp the structuring of business mergers and acquisitions and to know the overview of takeovers.

**1. Concept of Mergers and Acquisition**-Scope Emerging Trends. Issue of Public Interest - Valuation. **Corporate Demergers**. Divisions, Splits in India, Reverse Merger - Salient Features-Requirements of Reverse Merger-Tax Implications.

**2. Accounting Aspects of Mergers & Acquisitions & Takeover**-SEBI Guidelines-PSU Disinvestment Programmes-Tax Implications-Major Mergers and Acquisitions in India during the last Two Decades.

**3. Funding of Mergers &, Acquisitions**-Funding Alternatives-Management Buyouts – Employee Stock Ownership Plan (ESOP) Types-Leveraged Buyouts-SEBI Guidelines. **An overview of corporate restructuring** – Value drivers – Due Diligence Process for M & A– Ethical issues in M & A.

**4. Different forms of mergers** – Rationale for mergers and acquisitions – Value creation through mergers and acquisitions – Tax implications – Financing mergers and acquisitions – Merger Negotiations. **Takeovers** – Tender offer – Defensive tactics – Leveraged buyouts – Divestment – Buyback of shares – Employee Stock Ownership Plans – Creeping acquisitions.

**5. Regulations for Mergers and Takeovers in India** – SEBI Guidelines for takeovers – SEBI Guidelines for buyback of securities – SEBI Guidelines for ESOP- Cross border Mergers and Acquisitions: Motivations - Opportunities and Threats – Recent cases.

**References:**

Dr. JC.Verma : Corporate Mergers, Amalgamation and Takeovers (Bharat)

S. Ramanujam, et al: Mergers – Issues Implications and Case Laws in Corporate Restructuring ( Tata McGraw Hill)S

Weston, et al : Takeovers Restructuring and Corporate Governance(Pearson)

Ravindhar Vadapalli: Merger Acquisitions and Business Valuation ( Excel)

Chandrasekhar Krishnamurti and Viswanath: Mergers Acquisitions and Corporate Restructuring (Response)

Kevin K. Boeh and Pall W. Beamish: Mergers and Acquisitions ( Sage)

Mergers and Restructuring and Corporate control, Ray (PHI Learning)

Mergers, Acquisitions and Business valuation, Ravinder Vadapalli, , 2007( Excel Books)

M&AC, Rajindar S.Aurora, Kavitha Setty, Oxford University, 2008.

M&AC in Indian Banking sector, Kamatan, Srinivas HPH 2011.

MA&CR, PG Godbole, , 2012(Vikas Publishers)

Creating value from mergers and acquisitions,Sudi Sudarshanam,pearson ,2009

Corporate restructuring,mergers,acquisitions,Das,Rakshit& Debasish,Himalaya publishers,2012

Mergers & Acquisitions – Kevin K. Boeh,sage publications,2008s(10

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

L	T	P	C
4	0	0	4

**(17E00312) INVESTMENT AND PORTFOLIO MANAGEMENT**

**(Elective II)**

**Objective:** The objective of the course is to provide students an understanding of working of capital markets and management of portfolios of stocks. The pre-requisite for the course is Financial Accounting and Analysis and Financial Management.

\* **Standard discounting and statistical tables to be allowed in the examinations.**

1. **Investment:** Introduction to stock markets -objectives, Process of Investment, Investment and speculation.
2. **Fundamental Analysis & Technical Analysis:** Framework of Fundamental analysis- Economic analysis, Industry analysis-Industry Life cycle - Company analysis, Fundamental Analysis Vs Technical Analysis - Dow Theory.
3. **Measurement of Risk and Return:** Revenue Return and Capital appreciation, holding period –Calculation of expected return, Risk factors, risk classification – systematic risk – unsystematic risk – standard deviation – variance– Beta .
4. **Valuation of Securities:** Types of Securities - Approaches of valuation – Bond valuation – Preference share Valuation – Common stock Valuation.
5. **Portfolio Management:** Process of Portfolio Management, Modern Portfolio – Portfolio models – Markowitz model – Sharpe single index model, Capital Asset Pricing Models.

**Text Books:**

- Investment Management, V.K.Balla, S.Chand Company Ltd
- Security Analysis and Portfolio Management ,Punithavathy Pandian, Vikas

**References:**

- Investment Analysis and portfolio management, Chandra, Tata McGraw Hill .
- Security Analysis Portfolio Management, Ranganatham&Madhumathi, Pearson Education.
- Security Analysis and Portfolio Management, Sudhindra Bhat, excel.
- Security analysis and portfolio management, Avadani, Himalaya publishers.
- Investment analysis portfolio management, Frank Reilly & Brown, Cengage.
- Investment Management, Preethi Singh, Himalaya Publishing House, Mumbai..
- Investment, Bodie, McGraw Hill Book Company.
- Investment Management ,Hiriyappa ,New Age Publications

(17E01305) FINANCIAL ENGINEERING  
ELECTIVE – II

The objective of the course is to provide students an understanding of the study of futures, options, swaps and forwards. This course provides detail information about financial engineering.

**1. Meaning and Scope of Financial Engineering**-Tools of Financial Engineering-Factors Contributing to the Growth of Financial Engineering-Measuring Return and Risk-Interest rates and Exchange Rates. **Futures and Forwards-Options-Swaps**-Fixed Income Securities-Equity –Hybrid Securities-Financial Engineering Processes and Strategies; Asset Liability Management –Hedging Corporate Restructuring –Arbitrage and Synthetic Instruments - Tax Driven Deals.

**2. Role of Financial Engineers in changing Financial service industry**-Financial Engineering vs .Financial Analysis-Tools of Financial Engineering –Conceptual tools – valuation theory – cash flows –sensitivity analysis of time value –valuation-Measuring return investment origins **Portfolio theory**- measuring risk –Price risk –managing risk –Instruments valuation –exchange rates –determinants- physical tools s–fixed income securities –debt market innovations –Zero coupon Securities- Equity related securities –Hybrid securities.

**3. Corporate Restructuring and the Leveraged Buy outs:** Introduction –Mergers and Acquisitions –Motives-Strategies influencing mergers and acquisitions – Categories and steps of mergers and acquisitions –Defensive strategies in hostile take over dibs –restructuring – reasons for restructuring –techniques for corporate restructuring- expansions –contractions- divestment techniques –Leveraged Buy outs –Going private –Share purchase- Buy in – Reverse merger- Role of Investment Bank in an LBO-Arbitrage and synthetic instruments-

**4. Financial Engineering** –Process and Strategies : Asset/liability management –overview - evaluation and concepts of Asset/Liability management —Margin management –Role of investment banker in Asset/liability management –Total return optimization –risk control – Hedging and related risk management techniques. **Future Directions in financial Engineering** –Introduction –meaning of Globalization –recent development towards financial globalization- Development of new markets in the worlds and India –Electronic trading –Stock exchange reforms —BOLT system –Badala trading –Market linkages – financial engineering and monetary policy-role of micro computers in functions of stock exchanges –New world order.

**5. Legal protections for innovative Financial Products and Services**- Copyrights and patents to protect a financial product–law to protect a security-enforcement- -Negotiable instrument act-Blank transfer-giving promissory notes-negotiations- Presentment-limitation act- compensation-Penalties-Indian Stamp Act.

**REFERNCES ;**

- John E.Marshall & vipul K. Bansal : **Financial Engineering** (Prantice Hall)
- Jurgen Topper : **Financial Engineering with Finite Elements** (John Wiley)
- Financial Engineering, p.Srinivas Subbarao and others, PPH, 1<sup>st</sup> edition 2012
- P. Srinivas SubbaRao, Financial Engineering, Paramount Publishing House, 2013.(12

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) III Semester**

L	T	P	C
0	0	3	2

**(17E00320) BUSINESS SIMULATION LAB**

**Objective :** The course aims is to practice statistical tools in computer with MS-Excel and SPSS

**.Learning Outcome:** The learning outcome is that the students should be able to: Analyse the data to draw inference for decision making. Understand application of statistical measures of central tendency. Understand application of ANOVA. Analyse trends. Test hypotheses.

**1. EXCEL Lessons:-** Customizing the Quick Access Toolbar.- Creating and Using Templates.-Working with Data: Entering, Editing, Copy, Cut, Paste, Paste Special.- Formatting Data and Using the Right Mouse Click.- Saving, Page Setup, and Printing.- Using Headers and Footers.- Manipulating Data, using Data Names and Ranges, Filters and Sort and Validation Lists.- Data from External Sources.- Using and Formatting Tables.- Basic Formulas and Use of Functions.-Data Analysis Using Charts and Graphs.-Managing, Inserting, and Copying Worksheets.- Securing the Excel Document (Protect Cells and Workbook).

**2. Advanced excel lessons-** Advanced Formulas and Functions.-Advanced Worksheet Features.-Advanced Data Analysis using PivotTables and Pivot Charts.

**3. Overview of SPSS,** Uses, Data Analysis. Making students/Learn Familiar with Main menu and other features of SPSS Package

**4. Simulation of frequency distributions:-** Binomial, poisson, exponential, weibull and Normal Distributions

**5. Statistical tools for execution using excel:-** Tabulation, bar diagram, Multiple Bar diagram, Pie diagram, Measure of central tendency-mean, median, mode, Measure of dispersion: variance, standard deviation, Coefficient of-variation. Correlation, regression lines.

t- test, F-test, ANOVA one way classification, chi square test, independence of attributes.

**Text Book**

- Glyn Davis & Branko Pecar “Business Statistics Using Excel” Oxford University Press.

**References**

- David Whigham “Business Data Analysis Using Excel” Oxford University Press.
- Winston “Excel 2010 Data Analysis and Business Modelling” PHI Learning Private Limited.
- Bajpai “Business Statistics” Pearson.
- D P Apte : Statistical Tools for Managers USING MS EXCEL, Excel Books.
- David M Levine, David. F. Stephan & Kathryn A. Szabat, Statistics for Managers – Using MS
- Bruce Bowerman, Business Statistics in Practice, TMH.
- Shelly, MS Office, 2007, Cengage.

**(17E00401) STRATEGIC MANAGEMENT**

**Objective :** The Objective of the course is to enable students have a grasp of various business strategies in general and functional management areas. It will provide a strategic orientation in conduct of the business

1. **Introduction- Concepts in Strategic Management.** Strategic Management as a process –Developing a strategic vision, Mission, Objectives, Policies – Factors that shape a company's strategy – Environmental Scanning -Concepts of Core Competence, Crafting a strategy for competitive advantage.
2. **Strategic Analysis and Choice: Tools and techniques-** Porter's Five Force Model, BCG Matrix, GE Model, SWOT Analysis and TOWS Matrix,. Market Life Cycle Model - and Organisational Learning, and the Experience Curve.
3. **Strategy Formulation :** Formulation of strategy at corporate, business and functional levels. Strategy Alternatives:- Stability Strategy, Growth Strategy, Retrenchment Strategy, and Combination Strategy, .
4. **Strategy Implementation :** Types of Strategies : Offensive strategy, Defensive strategy, vertical integration, horizontal strategy; Tailoring strategy to fit specific industry and company situations, Strategy and Leadership, Resource Allocation as a vital part of strategy – Planning systems for implementation.
5. **Strategy Evaluation and control –** Establishing strategic controls - Role of the strategist - benchmarking to evaluate performance - strategic information systems – Guidelines for proper control- Strategic surveillance -strategic audit - Strategy and Corporate Evaluation and feedback in the Indian and international context.

**Text Book :**

- Strategic Management – J.S.Chandan& Nitish sen Gupta, Vikas

**References:**

- Strategic Management Concepts and Cases ,FredR.David, PHI.
- Strategic Management,Hill, Ireland, manikutty, Cengage.
- Concepts in Strategic Management and Business Policy,Wheelen& Hunger, Pearson Education.
- Strategic Management – Text and Cases, V.S.P. Rao, Excel.
- Strategic Management, Ireland, Hoskinsson, Hitt, Cengage.
- Strategic Management – Theory and Application, Habergerg, Rieple, oxford .
- Strategic Management, P. SubbaRao, Himalaya.
- Business policy and strategic management, SukuLomash, P.K.Mishra, Vikas

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00407) INTERNATIONAL FINANCIAL MANAGEMENT**

**Objective:** The objective of the course is to provide students with a broad view of International Monetary Systems and its understanding to enable a global manager to do business in a global setting. The prerequisite for the course is Financial Accounting and Analysis and Financial Management.

1. **Introduction to International Financial management:** IFM meaning, Difference between FM & IFM, Nature ,Scope, Importance.
2. **Foreign Exchange Market:** Functions and Structure of the Forex markets, major participants, types of transactions and settlements, Foreign exchange quotations, .
3. **Management of foreign exchange exposure and risk:** Types of Exposure, Economic Exposure, Transaction Exposure, Operating Exposure.
4. **Cross-border Investment Decisions:** Capital budgeting, Approaches to Project Evaluation, Risk in Cross-border Investment Decisions.
5. **Financing Decisions of MNC`s & Working Capital Management:** Introduction, the cost of capital, capital structure, Cash management, management of receivables, Inventory management.

**Text Books:**

- International Financial Management, V.K.Bhalla ,S.Chand
- International Financial Managemen, EphriamClark , Cengage.

**References:**

- International Finance , Prakash .G.Apte, TMH
- International Financial Management, T.Siddaiah: Pearson.
- International Financial Management ,M.K.Rastogi
- International Financial Management, S.EunChoel and Risnick Bruce: TMH.
- International Financial Management, Machi Raju, HPH.
- international finance management, Jeff Madura, Cengage.
- International Financial Management, Sharan5th Edition, PHI.
- International Financial Management, MadhuVij: Excel, .
- International Financial Management, V. A Avadhani, Himalaya .

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01401) STRATEGIC FINANCIAL MANAGEMENT  
ELECTIVE –III**

The objective of the course is to make students understand the nature of strategic financial management and decision making policies.

**1.The conceptual Approach :** Structure of strategic financial management-scope of strategic financial management-process- modernisation of strategies-dimensions-Board of directors-functions-Nine references for strategic financial management. **Strategic Decision Making :** Introduction-steps for strategic decision making process-approaches-Rationality in Decision making-Steps in the Rational model-strategies for profitability-Decision Tree,problems and solutions

**2. Strategies for project financing:** Introduction-roles and responsibilities of a project manager-sources of project finance-estimation of cost of a project and production-PERT ,CPM-working capital management-operating cycle theory-managing important components of working capital-major sources of capital-detailed discussion on each source of capital.

**3.Cost of Capital:** Introduction-cost of capital-cost of borrowed capital funds-cost of equity. **Financial risk and return Evaluation :** Risk ,risk return trade off-risk and uncertainty-types of risk-risk adjusted discount rates-sensitivity analysis-project impact on corporate risk-three techniques of investment appraisal-sensitivity analysis problems

**4.Strategies of Business Valuation:** Introduction Theories of Valuation of a Firm –valuation of Goodwill- valuation of Merged Firm-Brand Valuation –Financial Aspects of Brand Management-

**5. Strategies of Corporate Restructuring:** Introduction-Strategies of Corporate Restructuring-Merger and Acquisitions in Banking Sector-Financial Conglomerates-Managerial Conglomerate-Take-over Strategies-Leveraged Case-Outs (LCO)-Financial Engineering –Fund-Raising Instruments. **Strategies of Lease Financing:** Introduction, Classification of Leases

**REFERENCES:**

- Strategic Financial Management Sofat and Hiro, PHI learning 2012
- Strategic Financial Management , Dr. Pradip Kumar Sinha, Excel books, 2011
- Strategic Financial Management G.P.Jakhotiya, Vikas Publishers, 2011
- Strategic Financial Management ,Sekhar & Satya G.V,Himalaya publishing house,2012
- Strategic Financial Management , Shashi K.Gupta ,Kalyani publishers

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01402) FOREIGN EXCHANGE MANAGEMENT  
ELECTIVE –III**

**Objective :** The objective of this subject is to enrich students with the mechanism of the foreign exchange markets, measurement of exposure and hedging against risk.

**1. INTRODUCTION :** -Quoting Foreign Exchange Rates, Spread, Official and Free market rates-Direct, Indirect and Cross Rates -Forward Rates :Quoting and Structure-Forward Exchange Rates versus Expected Future Spot Rate -Outright Forwards versus Swaps.

**2. CURRENCY FUTURES AND OPTION MARKETS :** Currency Futures, Marking to Market -Futures Contract Versus Forward Contract -The link between the Future and the Forward Contract-Currency Options, Exchange Traded Options-Quotation Conventions and market organization -Determining market value of Options-Over the Counter (OTC) Options.

**3. DETERMINATION OF EXCHANGE RATES:** The Balance of Payment Accounts-The net International Investment Position -Supply and Demand View of Exchange Rates -Modern Theories of Exchange Rates -Alternative Systems of Exchange Rate -Hybrid System and Target Zone Arrangement.

**4. FOREIGN EXCHANGE EXPOSURE AND RISK:** The nature of Exchange Rate Risk and Exposure -Types of Foreign Exchange Exposure -Alternative Strategies for Exposure Management-Exposure Management Techniques -Hedging Risk and Exposure.

**5. INTERNATIONAL TAXATION :** Different Forms of Taxes, Import Duties - Organizational structures for reducing taxes -Tax Reliefs -Tax Treatment of Foreign Exchange Gains and Losses

**References:**

- Financial Derivatives, Gupta, 1<sup>st</sup> Edition, PHI.
- Fundamentals of futures and options market, John C Hull: Pearson Education.
- International Financial Management, V.K.Bhalla, S.Chand
- International Financial Management, Ephriam Clark, Cengage.
- Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers
- Income Tax: B.B. Lal, Pearson Education

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E00403) FINANCIAL DERIVATIVES  
(Elective III)**

**Objective:** The objective of this course is to make students efficient in the area of Financial Derivatives, giving them the knowledge of basics in Financial Derivatives, Future Markets, Option Strategies, etc.

**\* Standard discounting and statistical tables to be allowed in the examinations.**

- 1. Introduction to Derivatives:** Development and Growth of Derivative Markets, Types of Derivatives, Uses of Derivatives, Financial and Derivative markets -Fundamental linkages between spot & Derivative Markets, The Role of Derivatives Market in India.
- 2. Future and Forward Market:** structure of forward and Future Markets, Mechanics of future markets, Hedging Strategies, Using futures.Determination of forward and future prices - Interest rate futures, Currency futures and Forwards
- 3. Options:** Distinguish between Options and Futures, Structure of Options Market, Principles of Option Pricing, Option Pricing Models: The Binomial Model, The Black Scholes Merton Model.
- 4. Basic Option Strategies:** Advanced Option Strategies, Trading with Options, Hedging with Options, Currency Options.
- 5. Swaps:** Concept and Nature of Swaps—Major Types of Financial Swaps –Interest Rate Swaps –Currency Swaps –Commodity Swaps – Credit Risk in Swaps

**Text Books:**

- Financial Derivatives, Gupta, 1<sup>st</sup> Edition, PHI.
- Fundamentals of futures and options market, John C Hull: Pearson Education.

**References:**

- Financial Derivatives and Risk Management, OP Agarwal, HPH
- Commodities and Financial Derivatives, Kevin, PHI
- Fundamentals of Financial Derivatives, Swain.P.K, HPH
- Financial Derivatives, Mishra: Excel.
- Risk Management & Derivatives, Stulz, Cengage.
- Derivatives and Risk Management, Jayanth Rama Varma: TMH.
- Risk Management Insurance and Derivatives, G. Koteswar: Himalaya

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01403) RISK MANAGEMENT AND INSURANCE  
ELECTIVE – IV**

The Objective of this course is to give students a deeper insight into the concepts and strategies of Risk Management and Insurance.

**1. Introduction to Risk:** Types of Risks facing Business and Individuals, Risk Management Process, Risk Management Methods, Risk Identification and Measurement, Risk Management Techniques: Non Insurance Methods.

**2. Insurance as a Risk Management:** Techniques Principles: Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of utmost good Faith, Requisites of Insurable Risks.

**3. Requirements of an Insurance Contract:** Distinguishes Characteristics of Insurance Contracts, Role of Agents and Brokers. **Risk Aversion and Risk Management:** by Individuals & Corporations, Loss Control, Types of Loss Control, Optional Loss Control when Costs and Benefits are known.

**4. Indian Insurance Industry:** Life Insurance, General Insurance – Growth, Development Role of Insurance in the economy, Regulation of Indian Insurance Business. **Risk Management and Shareholders Wealth:** Risk Retention / Reduction Decision, Alternative risk Management, Hedging with Derivative Contracts.

**5. Analysis of insurance coverage:** legal aspects of insurance contracts – insurance contract analysis – property and liability coverage. Benefit Programs: Health care financing and health insurance – employee benefit plans– designing issues in employee benefit plan.

**References:**

- Principles of risk Management & Insurance, George E. Rejda: 9<sup>th</sup> Edition, Pearson Education, 2009.
- Risk Management, (Edited), Prof.K. Ramakrishna Reddy and Prof.P. Murali Krishna, Discovery Publishing house, New Delhi 2007
- Principles of Insurance Management, Gulati: Excel, 2009
- Risk Management & Insurance, Scott E. Harrington Gregory R. Nychaus: TMH, 2009.
- Insurance and Risk Management P.K.Gupta:, Himalaya ,2009.
- Risk management and insurance, Trieschmann, Cengage, 2009.
- Risk Management Insurance and Derivatives, G. Koteshwar: Himalaya, 2008
- Introduction to Risk Management and Insurance, Dorfman: 8/e, Pearson, 2009.
- Risk Management and Insurance, Mark S.Dorfman: Pearson, 2009.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01404) CORPORATE TAXATION  
ELECTIVE – IV**

The Objective of this course is to give students a deeper insight into the concepts and strategies of corporate taxation. It provides the entire information about basic terms of taxes.

- 1. Basic Terms :** Assesse, income, person, assessment year ,previous year– exemptions Residence and incidence of tax. Capital and Revenue expenditure Depreciation and other allowances, taxation in case of merger, takeover, and sale of going concern
- 2. Incentives for exports** – Deemed exports – EOU; Software Companies – Units in backward area. SEZs: Incentives for the units located in SEZ. Vs EOU and incentives for exports. Treaty to avoid double taxation. Channelling of FDI to reduce taxation. Taxation of gains or short term and long term investments, derivative products and stock- in- trade.
- 3. Income from salary :** salary ,meaning, allowances, perquisites, profits in lieu of salary and their treatment, deductions from salary income, computation of salary income -Income from House Property : Meaning , annual value, let-out house, self occupied house, deemed to be let-out house, deductions from annual value, deemed ownership, co-ownership, unrealized rent,computation of income from house property.
- 4.Tax provisions of companies:** Income from Business or Profession, Tax Provisions for certain types of businesses. Capital gains, Income from Other Sources – Tax Provisions for Off shore and special Tax Zones
- 5. Filing of Return and Assessment:** Procedure for filing Returns, e-filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of search Cases.

**REFERENCES**

Corporate Taxation, B.B.Lal, Pearson, 2012

Taxation Law and Practice, Volume 1, Bala Chandram and Thothadri, PHI Learning

Income tax ,B.B .Lal ,2<sup>nd</sup> edition ,pearson,2012

Taxation of financial services, Mishra & Rajiv ,HPH,2011

Income tax , Mariyappa ,HPH,2011

PLANNING AND MANAGEMENT OF COPRPORATE TAXATION, V.P.Gaur,kalyani publishers

INCOME TAX LAW AND PRACTICE – Garu .V.P , ,kalyani publishersS

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**(17E01405) FINANCIAL ANALYSIS, PLANNING & CONTROL  
ELECTIVE – IV**

The Objective of this course is to give students a deeper insight into the concepts of financial statement analysis, planning and control of the business statements.

**1.Methods of financial statement analysis:** Meaning and nature of financial statements-principal methods of analysis-comparative financial statements-common size statements-Trend percentages.

**2.Funds flow analysis :** Introduction –meaning-preparation of funds flow statement-statement of changes in working capital-distinction between fundsflow statement and profit and loss account-distinction between funds flow and statement and balance sheet-advantages and uses of funds flow statement.

**3.Cash flow analysis :** Meaning –distinction between funds flow and cash flow statement-preparation of cash flow statement .**Ratio analysis :** Introduction –meaning of ratio and ratio analysis – classification of ratios-liquidity ratios-capital structure ratios or gearing ratios-turnover ratios-profitability ratios –advantages and limitations of ratio analysis

**4.Application of discriminant analysis factor analysis :** Introduction – credit analysis – bankruptcy and financial distress analysis-bond rating forecasting –bond quality ratings and change of quality ratings for the electric utility industry-Ohlson’s and Shumway’s Methods for estimating default probability.

**5.Risk estimation and Diversification :** Introduction-Risk classification,business risk,financial risk,total risk –Portfolio analysis and application ,expected rate of return on a portfolio,variance and standard deviation of a portfolio **Risk and Return Trade –off Analysis :** Introduction –capital market line,efficient-market hypothesis and capital asset pricing model-the market model and beta estimation.

**References**

- Financial statement analysis, Gibson, Cengage learning,2011
- Basic of personal financial planning,NIA ,Cengage learning
- Business analysis and valuation,Palepu,Cengage learning
- Financial Accounting : Reporting & Analysis,Stice,Cengage learning, 2009
- Fundamentals of financial management,Sheeba Kapil, Pearson,2010
- Financial statement analysis ,Debasish Sur, Excel books,2012
- Analysis of financial statements – Saini A.L, Himalaya publishing house, 2013
- Financial reporting Analysis , Mishra & Rajiv
- Corporate finance – S.R.Vishwanath ,2<sup>nd</sup> edition.,sage publications,2007

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>Stu</b>	<b>C</b>
<b>3</b>	<b>2</b>

**(17E01406) SEMINAR (Contemporary Issues on Business)**

The objective of the seminar is to evaluate the skills required for the managers viz., communication skills, logical skills, analytical skills, presentation skills, persuasion skills, decision making skills acquired by the students in the course of M.B.A and to analyse the managerial capabilities.

Students are required to present a seminar on any contemporary issue of the business.

**JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR**

**MBA (Finance) IV Semester**

<b>Stu</b>	<b>C</b>
<b>12</b>	<b>10</b>

**(17E01407) PROJECT WORK**

Students are required to take up a project work, in which the student can choose any specific problem of Industry or Industry based project work. Alternatively it can be secondary source based or Field based project work. Before the commencement of the project work each student is required to submit a synopsis indicating the objectives, Methodology, Framework for analysis, Action plan with milestones in order to have clarity for the subsequent work. The project should have an internal faculty as guide. The student shall initiate project work immediately after II semester and evaluation shall take place in IV semester

**References:**

- Business Essentials: *Research Project*, Viva.
- Paul Oliver: *Writing Your Thesis*, Sage.
- M.K.Rampal&S.L.Gupta: *Project Report Writing*, Paragon International.
- Michael Jay Polonsky: David S Waller: *Designing and Managing a Research Project*, Sage.
- Surendra Kumar: *An Aid to Project Work*, Paragon International.