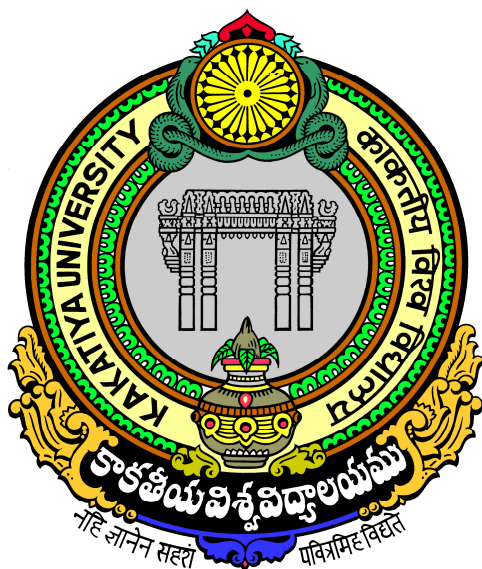


Proposed/Revised Structure

B.Com. (HONS)(BFSI)

Syllabus (CBCS)

(w.e.f. 2025-2026)




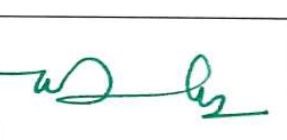


FACULTY OF COMMERCE & BUSINESS MANAGEMENT
Kakatiya University
Warangal - 506 009 T.S.

--	--	--	--

B.COM (HONS)(BFSI)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026




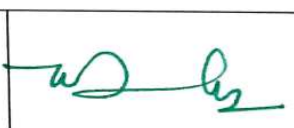
Sl.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
SEMESTER - I						
1.	AECC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SEC	Account Assistant Skills	2T+6P	5	3 hrs	40U+40P +20I
3.	MJR101	Financial Accounting	5	5	3 hrs	80U+20I
4.	MJR102	Business Organisation and Management	5	5	3 hrs	80U+20I
5.	MJR103	Business Economics	5	5	3 hrs	80U+20I
		Total	22T+6P	25		
SEMESTER - II						
6.	AECC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SEC	GST Skills	2T+6P	5	3 hrs	40U+40P +20I
8.	MJR201	Financial Analysis	5	5	3 hrs	80U+20I
9.	MJR202	Business Mathematics and Statistics	5	5	3 hrs	80U+20I
10.	MJR203	Financial Management	5	5	3 hrs	80U+20I
		Total	22T+6P	25		
SEMESTER - III						
11.	AECC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SEC	Insurance Advisor Services	2T+6P	5	3 hrs	40U+40P +20I
13.	MJR301	Investment Management	5	5	3 hrs	80U+20I
14.	MJR302	Sales and Distribution Management	5	5	3 hrs	80U+20I
15.	MJR303	Capital Markets	5	5	3 hrs	80U+20I
		Total	22T+6P	25		
SEMESTER - IV						
16.	AECC4	English (First Language)	5	5	3 hrs	80U+20I
17.	MDC	Mutual Fund Distribution Skills	2T+6P	5	3 hrs	40U+40P +20I
18.	MJR401	Marketing of Retail Banking Assets	5	5	3 hrs	80U+20I
19.	MJR402	Basic and Applied Business Laws	5	5	3 hrs	80U+20I
20.	MJR403	Retail Banking	5	5	3 hrs	80U+20I
		Total	22T+6P	25		

		SEMESTER – V				
21.	MJR501	a) Cost Accounting/ b) Personal Financial Planning c) International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance b) Direct and Indirect Taxes b) Marketing of Retail Banking Liabilities c) Advanced Corporate Accounting	5	5	3 hrs	80U+20I
23	RM	Research Methodology	2	2	2 hrs	40U+2I
23.	MDC503 (Offered to other Students)	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	80U+20I
24	VAC1	a) Environmental Science	3	3	2hrs	40U+10I
25	VAC2	b) Cyber Security & Laws	3	3	2hrs	40U+10I
		Total	22	22		
		SEMESTER – VI				
27		Internship & Project	44 hours of practical work	22	4 practicals of 3 hrs duration esach	150P marks each
		Total	44	22		
			120T+68 P	144		




AECC: Ability Enhancement Course; **SLS:** Second Language Skill; **SEC:** Skill Enhancement Course; **MJR:** Major ; **VAC:** Value Added Course; **MDC:** Multi-disciplinary; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **IS:** Internship; **VV:** Viva-Voce Examination.

Note: If a student opts for “a” in SEC in V Semester, the student has to opt for “a’ only in VI Semester and so is the case with “b” and “c” in the case of Major/MDC papers also the rule applies.





			
---	---	--	---

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC (English Language)	4	5	20
3	SEC	3	5	15
4	MDC	1	5	5
5	VAC	2	3	6
6	RM	1	2	2
7	MJR	14	5	70
8	Internship			22
	TOTAL	25	Total	144
	Commerce	19	Commerce	118
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

			
---	---	--	---

SEMESTER-I

			
---	---	--	---

SEC: Accounts Assistant Skills

PAPER CODE: SEC
THPW: 5; Credits: 5

Max. Marks: 40U +40P+20I=100
ESED: 3 hrs

1. To understand the role and responsibilities of an Accounts Assistant and apply basic accounting concepts and terminologies.
2. Prepare financial statements, including Trail Balance, Trading and Profit and Loss Account, Cash Flow and Fund Flow statements, and Balance Sheet.
3. To apply labour laws and regulations, including Contract Act, Payment of Wages Act, Minimum Wages Act, ESIC, EPFO, Payment of Bonus Act, and Payment Gratuity Act, and perform payroll accounting.
4. To compute income tax liability, file income tax returns, and understand tax-related concepts, including TDS, TCS, and Advance Tax.
5. To develop employability skills, including communication, problem-solving, and ethical values, and understand the significance of continuous learning.
6. To apply legal knowledge and rights, including citizenship, responsibility towards society, and legal aids.
7. To understand entrepreneurship and enterprises, assess business opportunities, and mitigate financial and legal hurdles.

Course Outcomes

1. Apply basic accounting concepts, terminologies, and principles to prepare financial statements, including Trail Balance, Trading and Profit and Loss Account, Cash Flow and Fund Flow statements, and Balance Sheet.
2. Prepare and manage financial records, including receipts, payments vouchers, and bank reconciliation statements.
3. Apply labour laws and regulations, including Contract Act, Payment of Wages Act, Minimum Wages Act, ESIC, EPFO, Payment of Bonus Act, and Payment Gratuity Act, and perform payroll accounting.
4. Compute income tax liability, file income tax returns, and understand tax-related concepts, including TDS, TCS, and Advance Tax.
5. Develop employability skills, including communication, problem-solving, and ethical values, and understand the significance of continuous learning.
6. Apply legal knowledge and rights, including citizenship, responsibility towards society, and legal aids.
7. Understand entrepreneurship and enterprises, assess business opportunities, and mitigate financial and legal hurdles.

			
---	---	--	---

UNIT-I: INTRODUCTION TO ACCOUNTS ASSISTANT

Introduction to Accounts Assistant--About Accounts Assistant--Objective of Accounts Assistant--Duties and Responsibilities of Accounts Assistant--Requirement of Accounts Assistant.

UNIT-II: ACCOUNTING SKILLS

Basic Accounting concepts and Accounting Terminologies--Book Keeping--Elements of Financial Statement--Bank Reconciliation Statement--Trail Balance--Trading and Profit and Loss Account--Cash flow and Fund Flow statement--Ratio Analysis--Balance sheet—Understanding and booking credit purchases and sales—Preparing receipts and payments voucher—Preparation of financial statements.(Problems)

UNIT-III: LABOUR LAWS AND PAYROLL ACCOUNTING



Contract Act--Law of Payment of Wages Act and Minimum Wages Act--Law of Employees' State Insurance Act--Applicability of ESIC--Provident Fund Act- Registration of ESIC --Applicability of EPFO--Registration of EPFO--Payment of Bonus Act--Payment Gratuity Act-- Payroll Accounting--Preparation of Employees Register--Computation of Salary--Computation of Deduction from salary.

UNIT-IV: INCOME-TAX

Overview of Income Tax- Heads of Income under Income Tax-Act-- Deductions under Chapter VI A--Steps for Computing Total Income--Tax Rates--Residential Status--Clubbing of Income--Losses and carry forward losses—Calculation of Tax Liability--TDS, TCS and Advance Tax--Filing of Income Tax Return—PAN Online PAN application-Online PAN registration for ITR filing--Steps of Income Tax Return--Assessment Procedure--Interest and Penalty--Steps for Income Tax Refund--Presumptive Tax(Problems)




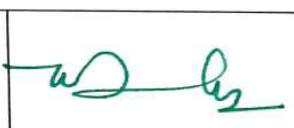
UNIT-V: EMPLOYABILITY SKILLS

Introduction to employability skills required for jobs in various industries-Significance of 21st century skills for employment--Exploring employability portals--Significance of legal values-civic rights and duties,-citizenship-responsibility towards society--Personal values and ethics-honesty-integrity-caring and respecting others- escalate any issues related to sexual harassment at workplace according to POSH Act-communicating and behaving appropriately with all genders and pwd--Benefits of the continuous learning--Reading and understanding routine information, notes, instructions, mails, letters written in English--Difference between job and career--Common components of salary and computing income, expenses, taxes, investments--Rights and laws and use of legal aids to fight against legal exploitation--Different types of entrepreneurship and enterprises and assess opportunities for potential business through research--Sources of funding, anticipate, and mitigate any financial/ legal hurdles for the potential business.

			
---	---	--	---

Suggested Books

1. Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, and Dr. S. K. Maheshwari :Accounting for Management , Vikas Publishing House Pvt Ltd.
2. P. C. Tulsian :Financial Accounting: S. Chand Publishing
3. Dr. S. K. Puri: Labour Laws, Vikas Publishing House Pvt Ltd
4. S. C. Srivastava: Labour and Industrial Laws, Vikas Publishing House Pvt Ltd
5. P S. K. Bhattacharya ayroll Management, Vikas Publishing House Pvt Ltd
6. Dr. V. K. Singhania and Dr. Kapil Singhania: Income Tax for Students, Taxman Publications Pvt Ltd
7. P. K. Mishra, Employability Skills, Vikas Publishing House Pvt Ltd
8. Jeff Butterfield: Soft Skills for Everyone, Cengage Learning India Pvt Ltd
9. Leena Sen: Communication Skills, PHI Learning Pvt Ltd

			
---	---	--	---

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101

THPW: 5; Credits: 5

Max. Marks: 80U + 20I = 100

ESED: 3 hrs

Course Objectives:

- 1) To understand the accounting process.
- 2) To classify and record various business transactions in the respective subsidiary books.
- 3) To know the reasons for disagreement of cash book and bank pass book balances.
- 4) To identify and rectify the accounting errors at various stages of accounting cycle.
- 5) To prepare the final accounts of the sole trader.

Course Outcomes:

- 1) Describe and understand the accounting principles and recording of business transactions in Journal.
- 2) Prepare ledgers and subsidiary books.
- 3) Prepare and analyze the bank reconciliation statement.
- 4) Understand the way of rectification of errors in the books of accounts.
- 5) Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

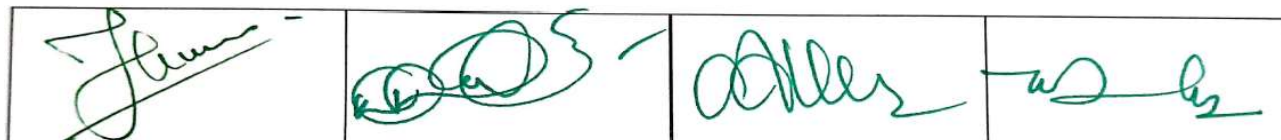
Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)
Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances – Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)



UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)



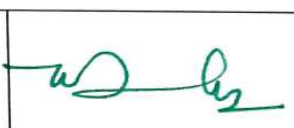
UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

- 1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 4) Tulasian: Accountancy-I: Tata McGraw Hill Company.
- 5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
- 6) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 7) Deepak Sehgal: Fundamentals of Financial Accounting: Tax Mann Publication.
- 8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 9) Kamatam Srinivas: Financial Accounting –I : S Publishers.
- 10) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
- 11) Prof.Prashanta Athma: Financial Accounting -1: Himalaya Publishing House Pvt Ltd.
- 12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.

			
---	---	--	---

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102

THPW: 5; Credits: 5

Max. Marks: 80U +20I=100

ESED: 3 hrs

Course Objectives:

- 1) To know the forms of business organization.
- 2) To understand the meaning and classification of joint stock companies.
- 3) To know the meaning and functions of management.
- 4) To study the importance of planning and organizing in a business organization.
- 5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

- 1) Describe and understand the forms of business organization.
- 2) Knows the forms of companies and important documents.
- 3) Equips with the application of Fayol's 14 principles of management.
- 4) Understand the benefits of planning and organizing in an organization.
- 5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.



UNIT-IV: PLANNING AND ORGANISING:

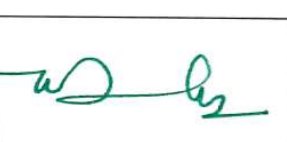
Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span - Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition - Relationship between Planning and Control - Steps in Control - Requirements for Effective Control.

SUGGESTED READINGS:

- 1) R K Sharma & Shashi K. Gupta : Business Organization & Management: Kalyani Publishers
- 2) Patrick Anthony: Business Organization & Management: Himalaya Publishing House
- 3) Dr. Manish Gupta, Business Organization & Management: PBP.
- 4) R. D. Agarwal: Organization & Management: McGraw Hill.
- 5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
- 6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
- 7) M.C. Shukla: Business Organization & Management: S. Chand,
- 8) D.S. Vittal: Business Organization and Management: S. Chand
- 9) V.S.P. Rao: Organizational Behavior Text & Cases: Himalaya Publishing House
- 10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
- 11) Niranjan Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers
- 12) Y Sridhar : Business Organisation and Management : S Publishers.
- 13) Prof. A. Patrick, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 14) Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
- 15) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 16) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
- 17) Principles of Management: RK Sharma: Kalyani Publishers

			
---	---	--	---

Paper MJR 103: BUSINESS ECONOMICS

PAPER CODE: MJR103
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
ESED: 3 hrs

Course Objectives:

1. To understand and apply microeconomic and macroeconomic principles to business decision-making.
2. To identify and analyze different market structures and their impact on business strategy.
3. To use economic analysis to inform business decisions on pricing, production, and investment.
4. To understand and evaluate the macroeconomic environment and its impact on business.
5. To apply economic concepts to develop business strategies and solve complex business problems.
6. To design and conduct market research to inform business decisions.
7. To understand international trade theories and policies and their impact on business.
8. To apply economic tools and techniques, such as cost-benefit analysis and game theory, to business decision-making.

Course Outcomes:

1. Analyze business problems using microeconomic and macroeconomic principles and concepts.
2. Develop and implement business strategies using economic analysis and market research.
3. Use economic analysis to inform business decisions on pricing, production, and investment.
4. Conduct market research and analyze data to understand market trends and consumer behavior.
5. Understand and evaluate the impact of macroeconomic policies and international trade on business.
6. Analyze complex business problems and develop solutions using economic concepts and tools.
7. Communicate economic analysis and business strategies effectively to stakeholders.
8. Think critically and analytically about business problems and develop well-reasoned solutions.

UNIT-I: INTRODUCTION TO BUSINESS ECONOMICS:

Business Economics-Definition and scope--economic analysis in business decision-making-importance--Economic Fundamentals--basic economic concepts-scarcity-opportunity cost-demand-supply—Branches of Economics-microeconomics-macroeconomics—Basic economic systems-capitalism-socialism-mixed economy—Market structure-perfect competition-monopoly-monopolistic competition-oligopoly.

UNIT- II: MICROECONOMIC ANALYSIS:

Consumer Behavior-utility theory and consumer preferences-Indifference curve analysis and budget constraints-elasticity of demand and its applications--producer behavior-production and cost analysis-profit maximization under different market structures--Theory of the firm: short-run vs. long-run decisions--market equilibrium and pricing-equilibrium in competitive markets--pricing strategies and price discrimination--non-price competition and product differentiation

UNIT-III: MACROECONOMIC ANALYSIS:

National income accounting-concepts of GDP, GNP, and national income—measures of economic performance-unemployment rate-inflation rate--aggregate demand and supply-determinants of aggregate demand and supply—Keynesian and classical approaches to macroeconomic equilibrium—fiscal and monetary policy tools—economic growth and development

			
---	---	--	---

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

B.Com. (BFSI) (CBCS)

FACULTY OF COMMERCE & BUSINESS MANAGEMENT, KU

--theories of economic growth-Solow model-endogenous growth theory--factors influencing economic development-human capital-technology-institutions--business cycles and economic Fluctuations-understanding business cycles-phases of the business cycle (expansion, peak, contraction, trough)-causes and consequences of economic fluctuations-role of government in stabilization-fiscal policy tools for stabilization (taxation, government spending)-monetary policy tools (interest rates, open market operations)

UNIT-III: APPLIED BUSINESS ECONOMICS AND MARKET RESEARCH:


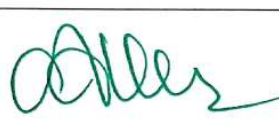
Meaning of applied business economics—cost-benefit analysis-principles of cost-benefit analysis-application in project evaluation and decision-making--risk analysis and uncertainty-decision-making under uncertainty-techniques for risk assessment and management
Market research and forecasting-methods of market research-surveys, interviews-focus groups-time-series analysis-regression analysis.

UNIT-V: BUSINESS ECONOMICS AND STRATEGY AND INTERNATIONAL ECONOMICS





Strategic Decision Making-game theory and strategic interactions-competitive dynamics and strategic positioning--economic analysis of pricing and product strategies-price discrimination strategies--product differentiation and market segmentation
International economics and global business environment--international trade theory-comparative advantage and gains from trade—tariffs-quotas--trade policies--foreign exchange Markets and exchange rate determination-exchange rate regimes-fixed-floating-factors influencing exchange rates

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: Dr. Ramakrishna Bandaru, Tata Publications
7. Business Economics: P. N. Chopra, Kalyani Publishers
8. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
9. Managerial Economics: Varshney and Maheswari, Sultan Chand
10. Business Economics: P. K. Mehta, Tax Mann Publication.
11. Business Economics: P. N. Chopra & Seema Ghosh, Kalyani Publishers.
12. Business Economics : Dr Jyothi Mehra, Dr Vinaya Chaturvedi : Professional Books Publisher
13. Business economics : Dr Shabina Shareef , Vedashree Publishers
14. S.K.Misra & V.K.Puri: Economic Environment of Business: Himalaya Publishing House
15. K.M.Pandey: Economics for Managerial Decisions: Himalaya Publishing House

			
---	---	--	---

SEMESTER-II

			
---	---	--	---

SEC : GST Assistant Skills

PAPER CODE: SEC
THPW: 5; Credits: 5

Max. Marks: 40U+40P +20I=100
ESED: 3 hrs

1. To understand the Role of GST Assistant and Taxable Events.
2. To describe the structure of GST, including IGST, CGST, SGST, and UTGST.
3. To apply Knowledge of Supply, Reverse Charge Mechanism, and Composition Scheme.
4. To calculate Input Tax Credit and Tax Deducted and Collected at Source.
5. To understand basic procedures in GST, registration, and returns.
6. To apply knowledge of E-Way Bills, Offences, and Penalties.

Course Outcomes

1. Demonstrate understanding of GST fundamentals
2. Apply GST principles to various business scenarios.
3. Compute input tax credit and tax liability.
4. Comply with GST registration and return filing requirements.
5. Manage GST compliance and mitigate risks.
6. Prepare E-Way Bills, calculate GST tax liability and comply with GST registration.

UNIT-I: ROLE OF GST ASSISTANT AND TAXABLE EVENT AND SUPPLY UNDER GST

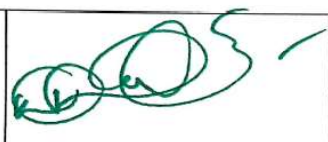
Job role and opportunities for a GST Assistant—Background of GST--Benefits of GST--Structure of GST—IGST-CGST-SGST-UTGST--Types of goods and services--GST Rates on goods and services--Change in Rate of Tax in respect of Supply of goods or services--Related person and Distinct person--GST on fringe benefit to employees-- Transaction Between principal and agent--GST on Land and Building.

UNIT-III:SUPPLY, REVERSE CHARGE MECHANISM AND COMPOSITION SCHEME

Overview of Supply--Time of Supply--Time of Supply in other situations--Place of Supply--Import and Export under GST--Evaluation of transportation of goods--Value of Supply--Discount or incentives on supply--Reverse Charge Mechanism--Applicability of Reverse Charge Mechanism—Calculation of Reverse Charge Mechanism--Composite and mixed supply--Composition Levy—Registration under Composition Scheme--Exemption of Goods and services.

UNIT-III: INPUT TAX CREDIT AND TAX DEDUCTED AND COLLECTED AT SOURCE

Concept of Input Tax credit-Eligibility for taking Input Tax Credit—Calculation of input tax credit--Discuss Blocked Credits-Methods of Reversal of Credits--Cash Ledger--Credit Ledger—Calculation of cash credit ledger—Computation of tax liability—Tax Deducted at a source--Tax Collected at a Source--Guidelines of deduction and deposit of TDS—Computation of TDS and TCS---Furnishing of Returns-Forms of GSTR--Revision of Returns-- Concept of NIL Return—monthly, quarterly and yearly return-- return after Cancellation of GSTIN.

			
---	---	--	---

UNIT-IV: BASIC PROCEDURE IN GST, REGISTRATION UNDER GST AND RETURNS

Administration of GST--Audit Procedure--Assessment procedure--Financial Services under GST—Preparation of Accounts and other records—Preparation of Tax Invoice—Concept of GSTIN—GST Registration-Benefit of GST registration-Applicability of GST registration-Exemption of Registration-Law of Registration-Documents for Registration and their preparation-Cancellation of Registration.

UNIT-V: E-WAY BILLS, OFFENCES AND PENALTIES, INSPECTION, SEARCH AND SEIZURE

E-Way Bill-Applicability-documents and their preparation for E- way Bill--Penalty and Late fees--Appeal and Revision in GST--Prosecution and compounding--Provision relating to evidence—Preparation of legal documents for reply—Inspection--Search and Seizure

Suggested Books

1. Dr. Vinod Singhania and Dr. Monica Singhania: Student's Guide to Income Tax Including GST, Taxmann
2. CA Vivek KR Agrawal: GST Guide For Students: Making GST – Good & Simple Tax, Neelam Book House
3. Apeksha Solanki: GST for the Layman: How it Impacts Your Daily Life, Bloomsbury India
4. V.S. Datey: GST Ready Reckoner, Taxman

			
---	---	--	---

Paper MJR 201: FINANCIAL ANALYSIS

PAPER CODE: MJR201
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
ESED: 3 hrs

Course Objectives:

1. To understand financial markets and analysis
2. To analyze financial statements
3. To apply valuation techniques
4. To build financial models
5. To manage financial risk
6. To understand Mergers and Acquisitions

Course Outcomes:

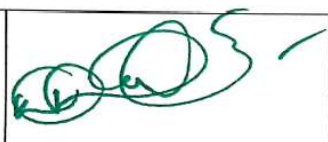
1. Analyze financial statements, calculate financial ratios, and interpret results to inform business decisions.
2. Apply discounted cash flow (DCF) analysis, comparable company analysis (CCA), and asset-based valuation methods to estimate a company's value.
3. Create dynamic financial models using Excel, forecast future performance, and perform sensitivity analysis and scenario modeling.
4. Apply financial risk management techniques, including hedging and derivatives, to mitigate potential losses.
5. Understand the M&A process, apply valuation techniques, and evaluate potential merger and acquisition opportunities.
6. Present financial analysis results and recommendations to stakeholders, using clear and concise language.
7. Apply financial concepts, such as time value of money, risk and return, and cost of capital, to real-world problems.

UNIT-I: INTRODUCTION TO FINANCIAL ANALYSIS

Overview of financial markets—Key participants (individuals, institutions)—Objectives of financial analysis--Time Value of Money (TVM)-Future value, present value, and compounding-interest rates and discounting—risk and return-types of risk (systematic, unsystematic)-calculating risk measures (standard deviation, beta)-relationship between risk and return

UNIT-II: FINANCIAL STATEMENT ANALYSIS

Understanding Financial Statements-Balance Sheet-Income Statement-Cash Flow Statement-reading and interpreting financial statements—Financial Ratios-Liquidity ratios-Solvency ratios-Profitability ratios-Efficiency ratios—DuPont Analysis-Decomposition of return on equity (ROE)-Identifying drivers of performanceValuation-Discounted Cash Flow (DCF) Analysis--Forecasting cash flows-estimating terminal value-calculating present value

			
---	---	--	---

UNIT-III: COMPARABLE COMPANY ANALYSIS (CCA)

Identifying comparable companies-Analyzing multiples (P/E, EV/EBITDA)-valuation using market comparables-Asset-Based Valuation—Valuing assets and liabilities-Adjusted book value method-Liquidation value method

UNIT-IV: FINANCIAL MODELING

Excel Skills for Financial Modeling-Building income statement, balance sheet, cash flow statement--

Creating dynamic financial models-Building Integrated Financial Models-Forecasting revenue, expenses, and cash flows—Sensitivity analysis and scenario modeling--Company Valuation Modeling--Integrating DCF, CCA, and other valuation methods--Developing valuation models for different industries.

UNIT-V: FINANCIAL RISK MANAGEMENT AND MERGERS AND ACQUISITIONS

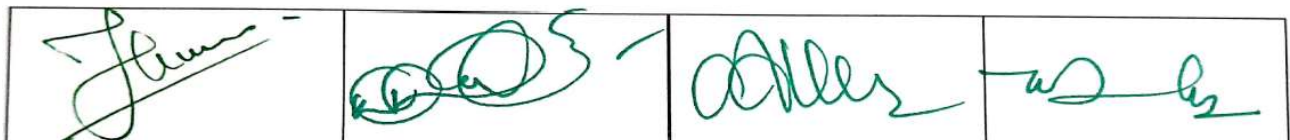
Financial Risk Management-hedging techniques-derivatives and their use in risk management—Corporate Finance-Capital structure decisions-Cost of capital estimation--M&A process overview--Valuation techniques in M&A

SUGGESTED READINGS:

1. Financial Management: Theory and Practice: Prasanna Chandra, McGraw Hill Education
2. Principles of Corporate Finance: Richard A. Brealey, Stewart C. Myers, and Franklin Allen, McGraw Hill Education
3. Valuation: Measuring and Managing the Value of Companies: McKinsey & Company Inc, John Wiley & Sons
4. Financial Modeling-A comprehensive guide to financial modeling: Simon Benninga, MIT Press:
5. Financial Statement Analysis and Security Valuation: Stephen H. Penman, McGraw-Hill Education

ADDITIONAL RESOURCES AND TOOLS:

1. Financial analysis software (e.g., Bloomberg Terminal, FactSet)



Paper MJR 202: BUSINESS MATHEMATICS AND STATISTICS

PAPER CODE: MJR202
THPW: 5; Credits: 5

Max. Marks: 80U + 20I = 100
ESED: 3 hrs

Course Objectives:

1. To equip with mathematical and statistical tools for business decision-making.
2. To develop skills in financial mathematics, data analysis, and interpretation.
3. To introduce statistical inference, hypothesis testing, and regression analysis.
4. To understand time series analysis and forecasting techniques.
5. To apply decision analysis and optimization methods to business problems.
6. To foster critical thinking and problem-solving skills using quantitative methods.

Course Outcomes:

1. Apply mathematical and statistical concepts to solve business problems.
2. Analyze and interpret data to inform business decisions.
3. Use financial mathematics to evaluate investment opportunities.
4. Conduct statistical inference and regression analysis.
5. Apply time series analysis and forecasting techniques.
6. Use decision analysis and optimization methods to optimize business outcomes.

UNIT-I: BASIC ARITHMETIC OPERATIONS AND FINANCIAL MATHEMATICS

Addition, subtraction, multiplication, and division—Order of operations (PEMDAS)—Fractions, decimals, and percentages--Algebraic Concepts-Variables, constants, and expressions--Solving linear equations and inequalities--Formulas and their applications in business--Functions and Graphs-Linear functions and their graphs-Quadratic functions and parabolas-Exponential and logarithmic functions

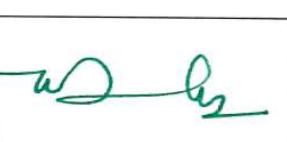
Financial Mathematics-Compound interest and simple interest-Annuities and perpetuities--Net present value (NPV) and internal rate of return (IRR)--Capital budgeting decisions-Sensitivity analysis and scenario modeling.

UNIT-II: DESCRIPTIVE STATISTICS AND SAMPLING

Data Presentation and Summary-Frequency distributions and histograms--Measures of central tendency-mean-median-mode--Measures of dispersion -variance-standard deviation--Probability Distributions-Discrete probability distributions-Binomial-Poisson--Continuous probability distributions -normal distribution--Sampling and Estimation--Sampling techniques-random sampling-stratified sampling--Point estimation and interval estimation

UNIT-III: INFERENCE STATISTICS

Inferential Statistics-Hypothesis Testing-Null and alternative hypotheses-Type I and Type II errors- One-sample and two-sample hypothesis tests--Regression Analysis-Simple linear regression-multiple regression analysis-Interpretation of regression coefficients—ANOVA--Nonparametric Tests-Mann-Whitney U test-Kruskal-Wallis test.

			
---	---	--	---

UNIT-IV: TIME SERIES ANALYSIS


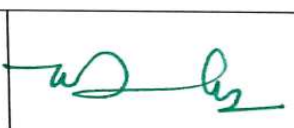
Time Series Analysis-Trend Analysis-Moving averages and trend lines-Seasonal variations and seasonal decomposition--Forecasting Techniques-Exponential smoothing methods--Time series models (ARIMA)

UNIT-V: DECISION ANALYSIS AND OPTIMISATION

Decision Analysis and Optimization-Decision Trees-Decision nodes, chance nodes, and terminal nodes-Expected value and decision tree analysis--Linear Programming-Formulating linear programming problems-Graphical and simplex methods for solution.

SUGGESTED READINGS:

1. Business Mathematics: S. S. Rao, S. Chand Publication
2. Statistics for Business and Economics: D. N. Gupta, Sultan Chand & Sons
3. Financial Management: Prasanna Chandra, McGraw Hill Education
4. Quantitative Techniques: K. K. Saxena, Sultan Chand & Sons
5. Business Statistics: J. K. Sharma, Vikas Publishing House
6. Statistics: S.P.Gupta, Sultan Chand & Sons
6. Mathematics for Economics: R. G. D. Allen, Macmillan Publishers India

			
---	---	--	---

Paper MJR 203: FINANCIAL MANAGEMENT

PAPER CODE: MJR203

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: To equip students with the knowledge, skills, and analytical tools necessary to make informed financial decisions, manage financial resources effectively, and maximize shareholder value in a dynamic business environment.

Course Objectives:




1. To understand the role and responsibilities of financial managers and apply capital budgeting techniques (NPV, IRR, payback period) to evaluate investment projects.
2. To analyze the relationships between risk and return.
3. To understand capital structure theories and apply them to determine optimal capital structure.
4. To manage working capital, cash, receivables, and inventory, and optimize cash conversion cycles.
5. To apply financial planning and forecasting techniques
6. To measure financial performance
7. To understand financial reporting and disclosure requirements
8. To analyze mergers and acquisitions and international financial management concepts.

Course Outcomes:

1. Analyze Financial Decisions:including investment, financing, and dividend decisions, and evaluate their impact on firm value.
2. Apply Capital Budgeting Techniques to evaluate investment projects and make informed decisions.
3. Determine Optimal Capital Structure
4. Manage Working Capitaland optimize cash conversion cycles to improve firm liquidity.
5. Evaluate Financial Performanceand provide recommendations for improvement.
6. Apply Risk Management Strategies

UNIT-I: INTRODUCTION TO FINANCIAL MANAGEMENT AND CAPITAL BUDGETING

Introduction to Financial Management-Definition and objectives--role and responsibilities of financial managers--Capital Budgeting-Techniques-Net present value (NPV) analysis-Internal rate of return (IRR) method-Payback period and discounted payback period--Understanding risk and return relationship--Capital asset pricing model (CAPM) for calculating cost of equity--Risk-adjusted discount rate and sensitivity analysis--Project Evaluation and Selection--Evaluating strategic alignment and project viability-Capital rationing and project prioritization--Real options analysis for investment flexibility

			
---	---	--	---

UNIT-III: CAPITAL STRUCTURE, WORKING CAPITAL AND DIVIDEND POLICY

Financing Decisions and Capital Structure-Capital Structure Theories-Modigliani-Miller theorem and capital structure irrelevance-Trade-off theory and pecking order theory-Factors influencing optimal capital structure--Debt and Equity Financing-Sources of long-term financing (debt, equity, hybrid securities)-Cost of debt and cost of equity calculation--Financial Leverage and Risk Management-Impact of financial leverage on returns and risk--Concept of working capital-gross working capital--Managing cash, receivables, and inventory--Cash conversion cycle optimization--Short-term financing and liquidity management--Dividend policy and distribution decisions.

UNIT-III: FINANCIAL PLANNING FORECASTING AND FINANCIAL PERFORMANCE MEASUREMENT

Financial Planning and Forecasting--Budgeting and Forecasting-Types of budgets (operating budget, capital budget, cash budget)-Zero-based budgeting and flexible budgeting techniques--Rolling forecasts and variance analysis--Financial Modeling-Forecasting financial statements and cash flows--Financial Performance Measurement and Analysis-Financial Performance Metrics-Key performance indicators (KPIs) for financial analysis-Economic value added (EVA) and shareholder value analysis-Balanced scorecard approach to performance measurement

UNIT-IV: FINANCIAL REPORTING AND DISCLOSURE

International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP)--Corporate governance and financial transparency--Regulatory compliance and financial reporting requirements--Financial Risk Management-Identification and assessment of financial risks (market risk, credit risk, liquidity risk)--Risk mitigation strategies (diversification, hedging, insurance)--Stress testing and risk scenario analysis

UNIT-V: MERGERS AND ACQUISITIONS (M&A) AND INTERNATIONAL FINANCIAL MANAGEMENT

M&A process-valuation methods--Financial and strategic considerations in mergers and acquisitions--Post-merger integration and performance evaluation--Corporate Restructuring-Types of corporate restructuring (divestitures, spin-offs, joint ventures)--Financial implications of restructuring activities--Shareholder value creation through restructuring--Foreign exchange risk management--Multinational capital budgeting and financing decisions--Global financial markets and international investment opportunities

SUGGESTED BOOKS:

1. Financial Management: Theory & Practice by Prasanna Chandra, McGraw Hill Education
2. Financial Management: Khan and Jain, McGraw Hill Education
3. Financial Planning and Forecasting: Prasanna Chandra, McGraw Hill Education
4. Financial Risk Management: Jose A. Lopez, World Scientific Publishing Company
5. Mergers, Acquisitions, and Corporate Restructurings: Patrick A. Gaughan, Wiley
6. International Financial Management: Jeff Madura, Cengage Learning

			
---	---	--	---