



JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR
(Established by Govt. of A.P., ACT No.30 of 2008)
ANANTHAPURAMU – 515 002 (A.P) INDIA

MASTER OF BUSINESS ADMINISTRATION (FINANCE)

SEMESTER – I

S. No.	Course codes	Course Name	Category	Hours per			Credits
				L	T	P	
1	21E00101	Management & Organizational Behaviour	CC	4	0	0	4
2	21E00102	Business Environment & Law	CC	4	0	0	4
3	21E00103	Managerial Economics	CC	4	0	0	4
4	21E00104	Financial Accounting for Managers	CC	4	0	0	4
5	21E00105	Statistics for Managers	CC	4	0	0	4
6	21E00106	Management Information Systems	CC	4	0	0	4
7	21E00107	Business Communication Practice	LC	0	1	2	2
8	21E00108	Information Technology Lab	LC	0	1	2	2
		TOTAL		24	2	8	28

SEMESTER – II

S.No.	Course codes	Course Name	Category	Hours per			Credits
				L	T	P	
1.	21E00201	Financial Management	CC	4	0	0	4
2.	21E01201	Financial Institutions and Services	CC	4	0	0	4
3.	21E01202	Corporate Accounting	CC	4	0	0	4
4.	21E00204	Business Research Methods	CC	4	0	0	4
5.	21E01203	Working Capital Management	CC	4	0	0	4
6.	21E01204	Corporate Taxation	CC	4	0	0	4
7.		General Elective – I	GE	2	0	0	2
	21E01207a	Advanced Communication					
	21E01207b	E-Business					
	21E01207c	Industry 4.0 & Innovation					
8.	21E00208	Data Analytics Lab	LC	0	1	2	2
		TOTAL		26	1	2	28



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SEMESTER – III

S.No.	Course codes	Course Name	Category	Hours per			Credits
				L	T	P	
1.	21E00301	Strategic Management	CC	4	0	0	4
2.	21E00303a	Cost and Management Accounting	CC	4	0	0	4
3.	21E01301	Financial Information Systems	SC	4	0	0	4
4.	21E01302	Valuations of Mergers and Acquisitions	SC	4	0	0	4
5.	21E00305a	Investment and Portfolio Management	SC	4	0	0	4
6.	21E01303	Auditing and Accounting Standards	SC	4	0	0	4
7.		General Elective – II (MOOCS)	GE	2	0	0	2
	21E00307a	Entrepreneurship Development					
	21E00307b	Project Management					
	21E00307c	Business Ethics & Corporate Governance					
8.	21E00308	Business Simulation Lab	LC	0	0	2	1
9.	21E01309	Experiential Learning Project	PR	0	0	2	1
		TOTAL		2	0	4	28

SEMESTER - IV

S.No.	Course codes	Course Name	Category	Hours per			Credits
				L	T	P	
1.	21E01401	*Derivatives and Risk Management	SC	4	0	0	4
2.	21E00402a	*International Financial Management	SC	4	0	0	4
3.	21E01403	Project Work	PR	0	0	20	10
		TOTAL		8		20	18

*Students going for Industrial Project can complete these courses through MOOCs during the period of III and IV semester.



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Course Code	MANAGEMENT & ORGANIZATIONAL BEHAVIOUR	L	T	P	C
21E00101			4	0	0
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To impart basic conceptual knowledge on Management theories and Practices • To achieve higher productivity and accomplishing the goals of the organization. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand concepts, theories and practices • Apply theoretical knowledge in managing the organization and Know the behaviour of employees at individual, group and organisational levels at work place under different leadership styles. 					
UNIT - I		Lecture Hrs: 8			
Role of Management – Concept – Significance – Functions – Principles of Management - Patterns of Management: Scientific – Behavioural – Systems – Contingency.					
UNIT - II		Lecture Hrs: 12			
Decision Making & Controlling – Process – Techniques. Planning – Process – Problems — Making It Effective Controlling - System of Controlling – Controlling Techniques – Making Controlling Effective.					
UNIT - III		Lecture Hrs:12			
Individual Behaviour & Motivation –Understanding Individual Behaviour – Perception – Learning – Personality Types – Johari window- Transactional Analysis- Motivation– Concept of Motivation - Motivational Theories of Maslow, Herzberg, David McClelland, and Porter and Lawler					
UNIT - IV		Lecture Hrs:12			
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.					
UNIT - V		Lecture Hrs:12			
Organisational Behaviour–Organizing Process – Departmentation Types – Making Organizing Effective –Organisational culture- Types of culture – Organisational Culture Vs Organisational climate - Conflict management -Change Management.					
Textbooks:					
<ol style="list-style-type: none"> 1. Principles of Management, Koontz,Weihrich and Aryasri, Tata McGraw Hill. 2. Organizational Behaviour: Design, Structure and Culture, Gupta, Willey 3. Management and Organisational Behaviour, Subbarao P, Himalaya Publishing House 					
Reference Books:					
<ol style="list-style-type: none"> 1. Organisational Behaviour ,S.S.Khanka, S.Chand 2. Organisational Behaviour, Stephen P. Robbins, Pearson Education 3. Organisational Behaviour , Mishra .M.N ,Vikas 4. Management and Organisational behaviour, Pierce Gordner, Cengage. 5. Behaviour in Organizations, Hiriyappa .B.New Age Publications 6. Organisational Behaviour,Sarma, Jaico Publications. 7. Principles of Management ,Murugesan ,Laxmi Publications 					
Online Learning Resources:					

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https://onlinecourses.swyam2.ac.in/cec20_mg03/preview
https://onlinecourses.nptel.ac.in/noc20_mg58/preview
https://onlinecourses.nptel.ac.in/noc21_mg30/preview



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	BUSINESS ENVIRONMENT & LAW	L	T	P	C
21E00102			4	0	0
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> To Introduce business environment and various business environment factors and laws relating to business that have major repercussions on business enlighten. To explain and update the changes that occur constantly in the sphere of business environment and laws . 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> Acquire the knowledge on business policies and environment factors to carryout a business. Understand the various laws relating to business activities Conduct and plan business effectively and efficiently in the light of information on various business policies and laws. 					
UNIT - I		Lecture Hrs: 8			
Introduction to Business Environment:-Meaning, Components of Business Environment.-Industrial policy of 1991, Liberalization, Privatization and Globalization.					
UNIT - II		Lecture Hrs: 12			
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.					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
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.					
UNIT - V		Lecture Hrs:12			
Information Technology Act, 2000: Scope and Application of ITAct, 2000- Digital signature e-governance, penalties and adjudication, cyber regulations appellate, tribunals, duties of subscribers-Right to Information Act,2005 –GST Act 2017.					
Textbooks:					
<ol style="list-style-type: none"> Essentials of Business Environment, K.Aswhappa, Himalaya publishers. Economic Environment of Business, 7th Edition , Ahuja H.L. S.chand Mechantile Law- Garg, Sareen, Sharma, Chawla, Kalyani publishers. 					
Reference Books:					
<ul style="list-style-type: none"> Indian Economy, Dutt and Sundaram, S. Chand, New Delhi. Business Environment – Text and Cases, Justin Paul, TMH. Indian Economy- Misra and Puri, Himalaya. 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 					
Online Learning Resources:					

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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	MANAGERIAL ECONOMICS	L	T	P	C
21E00103			4	0	0
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To impart decision making skills at all levels of management • To infuse managerial theories, behavioural theories and optimization methods for effective and efficient functioning of firms. • To explain concept of demand, techniques to forecast demand and production analysis considering time factor. • To introduce market structures and price strategies applicable under different business scenarios for various products. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the relationship of Managerial economics with other functional areas. • Learn the techniques and methods to predict the demand scientifically. • Ascertain production levels and analyse the relationship of Cost-Volume Profit. • Take informed decisions on price fixation under different market structures of the economy under different scenario. 					
UNIT - I		Lecture Hrs: 8			
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.					
UNIT - II		Lecture Hrs: 12			
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 Demand forecasting, forecasting techniques.					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
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.					
UNIT - V		Lecture Hrs:12			
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:					
<ol style="list-style-type: none"> 1. Managerial Economics, Dwivedi D.N. Vikas Publishers 2. Managerial Economics, Gupta, TMH 					
Reference Books:					
<ol style="list-style-type: none"> 1. Managerial Economics, Pearson Education, James L.Pappas and EngeneF.Brigham 2. Managerial Economics, Suma Damodaran, Oxford. 3. Macro Economics by MN Jhingan-Oxford 4. Managerial Economics- Dr.DM.Mithani-Himalaya Publishers 					

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| <ol style="list-style-type: none">5. Managerial Economics-Dr.H.L Ahuja-S.Chand and Com pvt ltd, NewDelhi6. Managerial Economics by Dominick Salvatore, Ravikesh Srivastava- Oxford University press. Managerial Economics by Hirschey- Cengage Learning |
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Online Learning Resources:

https://onlinecourses.nptel.ac.in/noc21_mg90/preview

https://onlinecourses.nptel.ac.in/noc20_mg67/preview



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	FINANCIAL ACCOUNTING FOR MANAGERS	L	T	P	C
21E00104			4	0	0
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To introduce accounting , accounting rules, accounting process and preparation of financial statements. • To explain methods of valuation of assets, • To explore the meaning and interpretation of financial statements through ratio analysis technique. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Prepare the financial statements with accounting knowledge • Value the assets of the business organizations under different methods • Analyse the financial performance and position of the business organization and interpret the results from the point of company and investor 					
UNIT - I		Lecture Hrs: 8			
Introduction to Accounting: Definition, Importance, Objectives and principles of accounting, uses of accounting and book keeping Vs Accounting, Single entry and Double entry systems, classification of accounts – rules of debit & credit. (Only theory)					
UNIT - II		Lecture Hrs: 12			
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. (Problems on Only Final Accounts)					
UNIT - III		Lecture Hrs:12			
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).					
UNIT - IV		Lecture Hrs:12			
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).					
UNIT - V		Lecture Hrs:12			
Financial Analysis-II: Objectives of fund flow statement - Steps in preparation of fund flow statement, Objectives of Cash flow statement- Steps in Preparation of Cash flow statement – Analysis of Cash flow and Funds flow statements - Funds flow statement Vs Cash flow statement. (Only theory).					
Textbooks:					
<ol style="list-style-type: none"> 1. Financial Accounting, Dr.S.N. Maheshwari and Dr.S.K. Maheshwari, Vikas Publishing House Pvt. Ltd., 2. Accountancy .M P Gupta &Agarwal ,S.Chand 					
Reference Books:					
<ol style="list-style-type: none"> 1. Financial Accounting ,P.C.Tulisan ,S.Chand 2. Financial Accounting for Business Managers, Asish K. Bhattacharyya, PHI 3. Financial Accounting Management An Analytical Perspective, Ambrish Gupta, Pearson Education 4. Accounting and Financial Management, Thukaram Rao, New Age Internationals. 5. Financial Accounting Reporting & Analysis, Stice&Stice, Thomson 6. Accounting for Management, Vijaya Kumar, TMH 7. Accounting for Managers, Made Gowda, Himalaya 8. Accounting for Management ,N.P.Srinivasan, &M.ShakthivelMurugan, S.Chand 					

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https://onlinecourses.nptel.ac.in/noc19_mg37/preview

<https://www.coursera.org/learn/wharton-accounting>



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Course Code	STATISTICS FOR MANAGERS	L	T	P	C
21E00105			4	0	0
	Semester	I			
Course Objectives:					
<ul style="list-style-type: none"> • To explain descriptive statistics and inferential statistics • To introduce various measurements used to describe the data and interpret the results of the data analysis. • To describe the concept of probability, theorems, and types of probability distributions of data. • To impart the computational, analytical and interpretation skills using the data 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand statistical techniques popularly used to describe the data in managerial decision making. • Know the procedure involved in inferential statistics and appropriate tests for given data. • Learn the computational skill, interpretation of results of the data analysis. • Analyse and differentiate various types of data distribution and its probability distribution. 					
UNIT - I		Lecture Hrs: 12			
Introduction of statistics – Nature & Significance of Statistics to Business, Measures of Central Tendency: Mean – Median – Mode ; Measures of Dispersion: range, quartile deviation, mean deviation, standard deviation, coefficient of variation.					
UNIT - II		Lecture Hrs: 12			
Correlation & Regression : 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.					
UNIT - III		Lecture Hrs:12			
Probability – Meaning and definition of probability – Significance of probability in business application – Theory of probability: Addition and multiplication – Binominal distribution– Poisson distribution – Normal distribution.					
UNIT - IV		Lecture Hrs:12			
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), ANOVA Test : One-way and two way ANOVA .					
UNIT - V		Lecture Hrs: 08			
Non-Parametric Methods: Importance of Non-Parametric method – difference between parametric and non-parametric methods; Chi-square test : Test of Goodness of fit - test for Independence of Attributes; Sign test: One sample and paired samples data.					
Textbooks:					
<ol style="list-style-type: none"> 1. Statistical Methods, Gupta S.P., S.Chand.Publications 2. Business Statistics, J.K.Sharma, Vikas house publications house Pvt Ltd 					
Reference Books:					
<ol style="list-style-type: none"> 1. Statistics for Management, Richard I Levin, David S.Rubin, Pearson, 2. Complete Business Statistics, Amir D. Aezel, Jayavel, TMH, 3. Statistics for Management, P.N.Arora, S.Arora, S.Chand 4. Statistics for Management ,Lerin, Pearson Company, New Delhi. 5. Business Statistics for Contemporary decision making, Black Ken, New age publishers. 6. Business Statistics, Gupta S.C & Indra Gupta, Himalaya Publishing House, Mumbai 					
Online Learning Resources:					

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<https://iimbx.iimb.ac.in/statistics-for-business-i/>



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Course Code	MANAGEMENT INFORMATION SYSTEMS	L	T	P	C
21E00106			4	0	0
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To provide the basic concepts of data and Management Information System and utility of the MIS for the managerial decisions. • To Explain Management of Information system, MIS design and implementation process in an organisation. • To discuss security, ethical and social issues in management of Information system. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Know Management of Information system scope, application and challenges in managing MIS. • Understand traditional and modern approaches for data resource management and models. • Evaluate product based and process based cost and benefit to implement and maintain MIS in an organization. 					
UNIT - I		Lecture Hrs: 8			
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.					
UNIT - II		Lecture Hrs: 12			
Data resource management- Data base concepts, The traditional approaches, the modern approaches (Data base management approaches) DBMS, Data models, Data ware housing and mining.					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
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					
UNIT - V		Lecture Hrs:12			
Security, Ethical & Social Issues : IS security threats, Protecting IS, IS Security Technologies, The disaster recovery plan, IS Ethical Issues, social issues.					
Textbooks:					
<ol style="list-style-type: none"> 1. MIS –Managerial Perspective, D.P.Goyal, Vikas Publications. 2. Management Information Systems Text & Cases, W S Jawadekar, Tata McGraw-Hill. 					
Reference Books:					
<ol style="list-style-type: none"> 1. Management Information Systems, C Laudon and Jane P.Laudon, et al, Pearson Education. 2. MIS, Hossein Bidgoli, Nilanjan Chattopadhyay, Cengage Learning 3. Introduction to Information Systems, Rainer, Turban, Potter, WILEY-India. 4. Management Information Systems, James A. Obrein, Tata McGraw-Hill . 5. Cases in MIS, Mahapartra, PHI. 6. Management Information Systems, Gordon B. Davis & Margrethe H.Olson, Tata McGraw-Hill . 					
Online Learning Resources:					
https://onlinecourses.nptel.ac.in/noc20_mg60/preview https://nptel.ac.in/courses/110/105/110105148/ https://onlinecourses.swayam2.ac.in/cec21_ge05/preview					



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Course Code	SKILL ORIENTED COURSE BUSINESS COMMUNICATION PRACTICE	L	T	P	C
21E00107			0	1	2
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To explain communication concepts • To develop the students' competence in communication at an advanced level. • To demonstrate communication skills viz., listening, speaking, reading and writing with teaching aids. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the communication concepts and • Improve communication and competence skills • Obtain and apply proficiency in business communication at the workplace and professional contexts. 					
UNIT - I		Lecture Hrs: 8			
Concept of Communication – Significance, Scope – Communication Process – Essentials of good communication – Channels of Communication – Organisation Structure - Formal, Informal Communication – Upward, Downward, Horizontal Communication.					
UNIT - II		Lecture Hrs: 10			
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 – Haptics: Chronemics.					
UNIT - III		Lecture Hrs:8			
Interpersonal Communication: Communication Styles, Managing Motivation to Influence Interpersonal Communication – Role of emotion in Inter personal Communication – Leadership styles.					
UNIT - IV		Lecture Hrs:8			
Barriers of Communication: Types of barriers – Technological – Socio-Psychological barriers – Overcoming barriers, Types of listening.					
UNIT - V		Lecture Hrs:8			
Report writing – Formal reports – Writing effective letters – Different types of business letters - Interview techniques – Communication etiquettes.					
Textbooks:					
<ol style="list-style-type: none"> 1. Business Communication: A Practical Approach, Naik, Willey 2. Business Communication, C.S.Rayudu, HPH. 3. Business Communication, Meenakshi Raman, Oxford University Press. 					
Reference Books:					
<ol style="list-style-type: none"> 1. Business communication, Shalini Varma, Vikas. 2. Business Communication, Raymond V.Lesikar, Neeraja Pandit et al.,TMH 3. Business Communications, Hudson, Jaico Publications 4. Business communication for managers, Penrose, Rasbery, Myers, Cengage 5. Effective Communication, Harward Business School, Harward Business Review No.1214. 6. Essentials of Business Communication, Rajendra Pal, JS.Korlahhi, S.Chand 					
Online Learning Resources:					
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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	INFORMATION TECHNOLOGY LAB	L	T	P	C
21E00108		0	1	2	2
Semester		I			
Course Objectives:					
<ul style="list-style-type: none"> • To provide knowledge on applications of information technology and • To demonstrate the MS Office applications with hands on experience in the lab. • To explain and exhibit statistical functions of association, testing hypothesis for the data and analyse and interpret the outcome of the data. 					
Course Outcomes (CO):					
<ul style="list-style-type: none"> • Prepare and edit the documents with effective presentation to superiors. • Obtain hands of experience in designing and editing the templates and data in the excel sheets with formulae and functions. • To test and interpret the business data outcome statistically in an effective and efficient manner. 					
List of Experiments:					
Unit -1 Introduction to Hardware Component: (need to explain using images or videos) Various Input output devices and their usage in corporate world- Memories (RAM/ROM) and its types– Various types of processes- Storage devices Internal vs External Unit 2 Instruction to Operating System (need to explain using videos) – overview of Windows 7/8.2/10/server- Ubuntu – Linux- various versions of Android- iOS – Capturing GPS enabled pictures- tools for filesharing to Mobile to Mobile- System to Mobile Unit – 3 MS WORD I- Over views of various Ribbons- paste special- formatting- usage of Font -Textbox- equations -line spacing – bullets- — page layouts-styles- header and footers – watermark-margins-indent- print preview-split -views- keyboard shortcut keys Unit -4 MS WORD – II Mail Merge- Macros- Designing a company letter pad- Time table – letter writing- overview of power point -preparation of company presentation – Unit – 5 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. Power point shortcut keys					
References:					
<ul style="list-style-type: none"> • 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. 					
Online learning resources/Virtual labs: https://www.coursera.org/specializations/excel https://www.coursera.org/specializations/everyday-excel https://www.coursera.org/learn/excel-basics-data-analysis-ibm					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	FINANCIAL MANAGEMENT	L	T	P	C
21E00201		4	0	0	4
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To explain the importance of finance function and goals of financial managers. • To impart the decision making skills in acquiring, allocating and utilising the funds of a company. • To educate on corporate restructures and corporate governance. 					
* Standard Discounting Table and Annuity tables shall be allowed in the examination					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Learn the roles and goals of finance manager in a corporate structure business. • Acquire decision making skills regarding financing, investing, and corporate restructuring in the present competitive business environment. • Analyse the impact of capital structure on wealth maximization of owners and value of the company. • Manage current assets and current liabilities of the company in an effective and efficient way. 					
UNIT - I		Lecture Hrs:08			
The Finance function: Nature and Scope. Importance of Finance function – The role in the contemporary scenario – Goals of Finance function; Profit Vs Wealth maximization (Only theory).					
UNIT - II		Lecture Hrs:12			
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. (Simple Problems)					
UNIT - III		Lecture Hrs:12			
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 . (simple problems on only weighted average cost of capital)					
UNIT - IV		Lecture Hrs:12			
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 (Only Theory)					
UNIT - V		Lecture Hrs:12			
Corporate Restructures: Corporate Mergers and Acquisitions and Take-overs-Types of Mergers, Motives for mergers, Principles of Corporate Governance.(Only Theory)					
Textbooks:					
<ul style="list-style-type: none"> • 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 					
Reference Books:					
<ol style="list-style-type: none"> 1. Principles of Corporate Finance, Richard A Brealey etal., Tata McGraw Hill. 2. Financial Management , Tulsian P.C. & Tulsian Bharat, S.Chand 3. Fundamentals of Financial Management, Chandra Bose D, PHI 4. Financial Managemen , William R.Lasheir ,Cengage. 5. Financial Management – Text and cases, Bringham& Ehrhardt, Cengage. 					



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| 6. Case Studies in Finance, Bruner.R.F, Tata McGraw Hill, New Delhi.
7. Financial management ,Dr.M.K.Rastogi ,Laxmi Publications |
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Online Learning Resources:

https://onlinecourses.swayam2.ac.in/cec20_mg05/preview https://onlinecourses.swayam2.ac.in/cec20_mg10/preview https://onlinecourses.nptel.ac.in/noc20_mg31/preview https://online-degree.swayam.gov.in/dyp20_d01_s2_mg11/preview
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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	FINANCIAL INSTITUTIONS AND SERVICES	L	T	P	C
21E01201		4	0	0	4
Semester		II			
Course Objectives:					
Objective:					
<ul style="list-style-type: none"> • To explain structure of financial system and functions of central bank • To impart knowledge on banking and non-banking institutions, markets and financial instruments • To provide knowledge on various fund based services and fee based services. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the structure of financial system and elements of financial system • Learn monetary policy and techniques to control money by RBI • Differentiate banking and non-banking institutions, fund based and fee based services 					
UNIT - I		Lecture Hrs:12			
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.					
UNIT - II		Lecture Hrs:12			
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.					
UNIT - III		Lecture Hrs:12			
Financial and securities Markets: Primary and Secondary Markets, Structure and functions of Money Market, 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					
UNIT - IV		Lecture Hrs:10			
Fund based services - Lease and hire purchase consumer credit and Factoring - Definition, Functions, Advantages, Evaluation, venture capital financing, Housing Finance.					
UNIT - V		Lecture Hrs:10			
Fee-based services - Stock broking, credit rating Merchant Banking ,portfolio services. Underwriting, Depository services, Challenges faced by investment bankers.					
Textbooks:					
<ol style="list-style-type: none"> 1. Financial Institutions and Markets, L. M. Bhole, 4/e Tata McGraw Hill. 2. Financial services, Gorden & Natarajan, Himalaya publishers. 					
Reference Books:					
<ol style="list-style-type: none"> 1. Financial Services and markets, Dr.Punithavathy Pandian, Vikas 2. Financial Markets and services, Appannaiah, Reddy and Sharma, HPH 3. Indian Financial System, Ramachandra and others, HPH 4. Investment Institutions and Markets, Jeff Madura, Cengage, 1st Edition. 5. Financial services, Thirpati, PHI. 6. Financial Markets & Services, Vasanth desai, Himalaya. 7. Financial Institutions and Markets, Gupta Agarwal, Kalyani publishers. 8. Management of Financial Services ,C.Rama Gopal ,Vikas. 					
Online Learning Resources:					

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<https://epgp.inflibnet.ac.in/>

<https://fossee.in/>

<https://nptel.ac.in/>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	CORPORATE ACCOUNTING	L	T	P	C
21E01202		4	0	0	4
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To enable the students aware of companies shares and debentures, types of shares and methods of issuing and redemption of debentures. • To explain the methods of valuation of goodwill and shares of the company. • To impart knowledge on the methods of amalgamation and reconstruction of company business • To explain the treatment of accounting procedure for amalgamation and reconstruction, methods. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Differentiate shares debentures, issue methods for shares and debentures. • Acquire knowledge on computation of value for goodwill and shares of the company • Learn methods of amalgamation and reconstruction of company business operations. • Gain knowledge on accounting procedure for amalgamation and reconstruction methods. 					
UNIT - I		Lecture Hrs: 10			
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.					
UNIT - II		Lecture Hrs: 10			
Issue of Bonus Shares: Introduction, SEBI guidelines-conditions for the issue of bonus shares-issue of bonus shares-advantages-Accounting treatment.					
UNIT - III		Lecture Hrs: 12			
Valuation of Goodwill: Introduction-need for valuation of goodwill –factors affecting the value of goodwill-methods of valuation of goodwill. Profit prior to Incorporation					
UNIT - IV		Lecture Hrs: 12			
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					
UNIT - V		Lecture Hrs:12			
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.					
Textbooks:					
<ol style="list-style-type: none"> 1. Corporate accounting, Arulanandam 7 Raman, Himalaya publishing house,2000 2. Corporate accounting, GOYAL & GOYAL ,PHI Learning 3. Corporate accounting, Dr.K.K.Verma ,Excel books,2007 4. Corporate accounting , Dr.S.N.Maheswari,Dr.S.K. Maheswari,Vikas publishing house,5th edition 					
Reference Books:					
<ol style="list-style-type: none"> 1. Corporate accounting, Dr P.C.Thulasian , S.Chand ,revised edition 2012 2. Corporate accounting , Ranga rajan & Vijay, Pearson,2012 3. Corporate accounting, Dr.Bhagavan Reddy & others 1st edition,Paramount publishers,2013 					

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| 4. Corporate accounting, Anil ,Rajesh,& Mariyappa,Himalaya publishing house, CA – I,2011 |
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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	BUSINESS RESEARCH METHODS	L	T	P	C
21E00204		4	0	0	4
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To introduce business research, types and technology used in business research. • To explain in detail on research process involved in business research. • To discuss sources of data and instruments to collect data • To provide knowledge on analysis and interpretation of outcome of the data in a scientific way. • To provide knowledge on descriptive and inferential statistical analysis. • To impart competence skills to undertake business research problem and carryout scientific research. 					
*Standard Statistical tables shall be allowed in the examination					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Learn types of business research, technology used in business research in technological era. • Identify research problem, appropriate research design and sample design for the problem, formulate hypothesis, testing process of hypothesis. • Understand sources of data, instruments to collect data, analyse and interpretation of data. • Prepare and present the research report effectively and efficiently. 					
UNIT - I		Lecture Hrs:08			
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.					
UNIT - II		Lecture Hrs:12			
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					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
Data Preparation and Analysis: Data preparation process, problems in preparation process - An overview of Descriptive, Associational and Inferential- Statistical Measures.					
UNIT - V		Lecture Hrs:12			
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:					
<ol style="list-style-type: none"> 1. Research Methodology – methods & Techniques, C.R. Kothari, Vishwa prakashan. 2. Research Methods for Business–A Skill Building Approach, Uma Sekaran, John Wiley & Sons (Asia) Pvt. Ltd, Singapore. 					



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| 3. Research Methodology(Concepts and cases) Deepak Chawla NeenaSondhi-Vikas publishing |
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Reference Books:

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| <ol style="list-style-type: none">1. Business Research Methods, Donald R Cooper and Pamela S Schindler,9/e,Tata McGraw-Hill Publishing Company Limited.2. Methodology and Techniques of Social Science Research, Wilkinson & Bhandarkar, Himalaya Publishing House.3. Business Research Methods 8e, Zikmund- Babin-Carr- Adhikari-Griffin-Cengage learning.4. Business Research Methods- Alan Broman, Emma Bell 3e, Oxford university |
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Online Learning Resources:

<p>https://onlinecourses.swayam2.ac.in/cec20_mg14/preview https://onlinecourses.nptel.ac.in/noc20_ge01/preview</p>
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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	WORKING CAPITAL MANAGEMENT	L	T	P	C
		21E01201	4	0	0
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To present an overview of working capital management, theories, determinants and types and operating cycle of working capital. • To provide knowledge on liquidity and cash management techniques effectively and efficiently • To explain reasons for credit facility in the business and credit policy for accounts receivables • To provide knowledge on inventory costs, methods of valuation of inventory • To impart knowledge on approaches to finance current assets, lending policies of banks. • To make them to learn importance of MIS in managing working capital and computer application in utilizing working capital. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Learn Working Capital, Theories, Types Of Working Capital And Operating Cycle Of Working Capital • Gain Knowledge On On Liquidity And Cash Management Techniques Effectively And Efficiently • Identify The Reasons For Granting Credit In Business And Credit Policy Management • Obtain Knowledge On Inventory Costs, Methods Of Valuation Of Inventory, • Know The Approaches To Fnance Current Assets And Lending Policies Of Banks • Recognize the role of computers in managing working capital management and MIS. 					
UNIT - I		Lecture Hrs:8			
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.					
UNIT - II		Lecture Hrs: 12			
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 – Cash flow Statements- Management of marketable securities- Investment in Marketable Securities					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
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.					
UNIT - V		Lecture Hrs:12			
Computers and working capital: Role of information system –Functions of MIS – Inventory information-WIP-and finished Goods control-Computer Applications in Workingcapital.					
Textbooks:					



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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)

Reference Books:

1. James C.Vanhorne – Financial Management and policy – Pearson Education Asia
2. Working capital Management, Bhattacharya. 2nd edition, PHI learning
3. Working capital Management, Krish Rangarajan, Excel Books, 2005(4)



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	CORPORATE TAXATION	L	T	P	C
21E01204		4	0	0	4
	Semester	II			
Course Objectives:					
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.					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand concept of taxation • Identify various Incentives and Tax Rebates • Understand taxation types • Understand Filing of tax returns 					
UNIT - I		Lecture Hrs:8			
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					
UNIT - II		Lecture Hrs:12			
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.					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
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					
UNIT - V		Lecture Hrs:12			
Filing of Return and Assessment: Procedure for filing Returns, e-filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of search Cases.					
Textbooks:					
<ol style="list-style-type: none"> 1. Taxation Law and Practice, Volume 1, Bala Chandram and Thothadri, PHI Learning Income tax ,B.B .Lal ,2nd edition ,pearson,2012 2. Taxation of financial services, Mishra & Rajiv ,HPH,2011 					
Reference Books:					
<ol style="list-style-type: none"> 1. Income tax , Mariyappa ,HPH,2011 2. PLANNING AND MANAGEMENT OF COPRPORATE TAXATION, V.P.Gaur,kalyani 3. publishers 4. INCOME TAX LAW AND PRACTICE – Garu .V.P , ,kalyani pulishers 					
Online Learning Resources:					
https://onlinecourses.swyam2.ac.in/ugc19_hs24/preview https://www.classcentral.com/course/swyam-corporate-tax-planning-13966					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	General Elective – I	L	T	P	C
21E00207a	ADVANCED COMMUNICATION	2	0	0	2
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To explain communication concepts • To develop the students' competence in communication at an advanced level. • To demonstrate communication skills viz., listening, speaking, reading and writing with teaching aids. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the communication concepts and • Improve communication and competence skills • Obtain and apply proficiency in business communication at the workplace and professional contexts. 					
UNIT - I		Lecture Hrs:6			
Concept of Managerial Communication – Effective Listening – Barriers, Steps for Active Listening – Effective Speaking – Body Language & Modulation, Informative, Persuasion Communications – Effective Reading – Obstacles, Effective Reading, Reading Comprehension – Effective Writing – Condensation, Note Making Methods, Executive Summary.					
UNIT - II		Lecture Hrs: 6			
Business Letters & Reports: Types of Business Letters – Elements; Types of Reports – Informal – Formal Reports – Elements; Annual Reports - Technical Proposals – Structure – Circulars - Notices – Memos.					
UNIT - III		Lecture Hrs: 3			
Meetings & Reports: Meeting Invitation - Notice – Agenda – Meeting Participants – Roles; Meeting conduction & Etiquette - Minutes of the Meeting – Documentation – Filing;					
UNIT - IV		Lecture Hrs: 3			
Communication Strategies: Conflict Resolution – Win-Win strategy; Managerial Negotiations – Bargaining, Distributive, Integrative Strategies; Interviews – Types – purpose – process;					
UNIT - V		Lecture Hrs: 6			
Technology for Communication: Conventional Modes Vs Computer based Technologies – Email, Social Media, Micro Soft & Google Tools – Data – Collection – Organizing – Analyzing - Presentations using Technology.					
Textbooks:					
<ol style="list-style-type: none"> 1. Managerial Communication – Strategies and Applications, Geraldine E.Hynes, McGrawHill 2. Business Communication, C.S.Rayudu, HPH. 3. Business Communication, Meenakshi Raman, Oxford University Press. 					
Reference Books:					
<ol style="list-style-type: none"> 1. Business communication, Shalini Varma, Vikas. 2. Business Communication, Raymond V.Lesikar, Neeraja Pandit et al.,TMH 3. Business Communications, Hudson, Jaico Publications 4. Business communication Sehgal, khetarpal, Excel Books 5. Effective Communication, Harward Business School, Harward Business Review No.1214. 6. Communication skills, Sanjay Kumar, Pushpalata, Oxford 					
Online Learning Resources:					
https://onlinecourses.swayam2.ac.in/imb19_mg14/preview https://www.youtube.com/watch?v=ITHnugowc_Q					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	General Elective – I E-BUSINESS	L	T	P	C
		21E00207b	2	0	0
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To imparts the concepts and various application issues of e-business and various online strategies for e-business. • To explain various electronic payment systems. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand electronic business and related concepts in detail. • Identify security threat in e-business and steps, methods to overcome security issues. • Know various electronic payment system and business models in the present technology business world. • Know the e-business infrastructure requirements for e-business. 					
UNIT - I		Lecture Hrs: 6			
Introduction to e-business : Electronic business, Electronic commerce, difference between e-business & e-commerce, electronic commerce models, types of electronic commerce,value chains in electronic commerce,E-commerce in India, internet,web based tools for electronic commerce.Electronic data, Interchange, components of electronic data interchange, electronic data interchange process.					
UNIT - II		Lecture Hrs: 6			
Security threats to e- business: Security overview, Electronic commerce threats, Encryption, Cryptography, public key and private key Cryptography digital signatures, digital certificates, security protocols over public networks : HTTP, SSL,Firewall as security control, public key infrastructure (PKI) For Security.					
UNIT - III		Lecture Hrs: 6			
Electronic payment system : Concept of money, electronic payment systems, types of electronic payment systems,smart cards and electronic payment systems, infrastructure issues in EPS, Electronic fund transfer.					
UNIT - IV		Lecture Hrs: 4			
E-business applications and strategies : Business models & revenue models over internet, emerging trends in e- business- governance, digital commerce, mobile commerce, strategies for business over web, internet based business models.					
UNIT - V		Lecture Hrs: 6			
E –business infrastructure and e- marketing : Hard works system software infrastructure, ISP’s, managing e-business applications infrastructure, what is e- marketing, e-marketing planning, tactics, strategies.					
Textbooks:					
<ol style="list-style-type: none"> 1. Dave chaffey :e-business & e-commerce management- Pearson. 2. E- commerce- e-business :Dr.C.S.Rayudu, Himalaya. 					
Reference Books:					
<ol style="list-style-type: none"> 1. Whitley, David (2000) ,e-commerce strategy,Technologies and applications.TMH. 2. Schneider Gary P.and Perry, James T(1ST edition 2000) Electronic commerce, Thomson Learning. 3. Bajaj, Kamlesh K and Nag, Debjani (1st edition 1999) ,e- commerce, The cutting edge of business,TMH Publishing company 					
Online Learning Resources:					
https://onlinecourses.nptel.ac.in/noc19_mg54/preview https://www.classcentral.com/course/swayam-e-business-14018					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)



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Course Code	General Elective – I	L	T	P	C
21E00207c	INDUSTRY 4.0 & INNOVATION	2	0	0	2
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To provide an overview of industry 4.0 and technology based innovations. • To Align the theory and concepts with Industrial application of computers • To Introduce the basic concepts of Industry 4.0, Artificial Intelligence, Big Data and Internet of Things. • To Discuss and demonstrate the applications and tools of Industry 4.0. • To Impart knowledge on innovation types, stages of innovation process, and competitive advantage 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the basic concepts of Industry 4.0 and new technologies in decision making • Outline the features of Artificial Intelligence and application domains • Summarize the Big data domain stack and Internet of Things • Identify the applications and Tools of Industry 4.0 • Learn and think innovative ideas based on technology • Apply the knowledge in various industries based on technology to take effective and efficient managerial decision. 					
UNIT - I		Lecture Hrs:6			
Industry 4.0: Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality – Mixed Reality.					
UNIT - II		Lecture Hrs: 6			
Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI -Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.					
UNIT - III		Lecture Hrs: 6			
Big Data and IOT: Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Security in IoT.					
UNIT - IV		Lecture Hrs: 6			
Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.					
UNIT - V		Lecture Hrs: 4			
Innovation: Meaning - Stages of Innovation Life cycle – Types of Innovations - Innovation as a knowledge-based process – Innovation and competitive advantage.					
Textbooks:					
1. Managing Innovation -,By Joe Tidd, John Bessant & et.al., Wiley India Publishers, New Delhi, Third Edition.					
2. Introduction to Industry 4.0 and Industrial Internet of					



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Things by Prof.SudipMisra, IIT Kharagpur.

Reference Books:

1. Alasdair Gilchrist. Industry 4.0: The Industrial Internet of Things, A press Publications.

Online Learning Resources:

<http://assets.press.princeton.edu/chapters/s9221.pdf>

[https://www.researchgate.net/profile/Joe-](https://www.researchgate.net/profile/Joe-Tidd/publication/285052130_Managing_Innovation/links/5662e4a508ae418a786b8dd8/Managing-Innovation.pdf)

[Tidd/publication/285052130_Managing_Innovation/links/5662e4a508ae418a786b8dd8/Managing-Innovation.pdf](https://www.researchgate.net/profile/Joe-Tidd/publication/285052130_Managing_Innovation/links/5662e4a508ae418a786b8dd8/Managing-Innovation.pdf)



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Course Code	Skill Oriented Course	L	T	P	C
21E00208	DATA ANALYTICS LAB	0	1	2	2
Semester		II			
Course Objectives:					
<ul style="list-style-type: none"> • To explain the procedure in creation of company, ledger accounts and to explore, present financial statements of an business organization • To give knowledge on using of various financial tools to take long term investment decision • To demonstrate the process of storing, retrieving the data relating to employees, dealers, customers and consumers in an effective and efficient way • To impart the knowledge on Systems and MIS and process of designing the MIS in an organization. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Demonstrate the creation of company, ledger accounts, explore and export financial statements • Exhibit the calculation of cost of capital and discounting factor techniques in long term investment decision. • Store and retrieve the data relating to dealers, customers and consumers based on products, geographical criteria. • Present the data in the form of pivot tables, graphs and charts in effective and efficient way • Construct and present employee salary administration in an organization in an informative manner. • Understand information system in the organization, design of MIS and also internet and the tools used in Internet. 					
List of Experiments:					
Unit – 1					
Introduction to Excel- Cells – name range – references – Creating and editing worksheets-Cell formatting-Creating and using formulas and functions-Use of Macros –Sorting and querying data-Working with graphs and charts – usage of Paste special					
Unit – 2					
Basis of Excel: Managing Worksheets and Workbooks. - Worksheet Vs. Workbook - Creating new worksheets and workbooks - Deleting worksheets and workbooks -Naming and renaming a worksheet - Toggling between worksheets and workbooks - Copy and Move Worksheets - Hide, Unhide, Group and Ungroup Cells -Hide and Unhide Worksheets -Save and Save As					
Unit – 3					
Advanced Excel : Cell Referencing - Data Validation- Naming a Cell or Range of Cells (Name Manager).- Basic formulas (SUM, COUNTA, AVERAGE, MAX, MIN). Text Functions (RIGHT, LEFT, MID, SUBSTITUTE, FIND, LEN). Date Functions (TODAY, NOW, DAY, MONTH, YEAR, EDATE, EOMONTH, TEXT).					
Unit – 4					
Advanced Excel II : Lookup Functions (VLOOKUP, HLOOKUP, MATCH, INDEX). - Logical Functions (IF, AND, OR). -Data Analysis Functions (SUMIF, SUMIFS, COUNTIF, COUNTIFS).- Conditional Formatting, Filtering and Sorting. - Graphs, Charts and Pivot Tables remove duplicates					
Unit – 5					
Conducting Online surveys – usage of Google drive – micro soft online surveys – sharing with the help of social media/ internet- getting responses from online survey- sorting and filter online survey					
References:					
<ul style="list-style-type: none"> • Ms Office Excel-Frye, PHI publications • Ms Office Access- Step by step, PHI publications 					

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- SPSS User manual

Online learning resources/Virtual labs:

<https://www.coursera.org/specializations/excel>

<https://www.coursera.org/specializations/everyday-excel>

<https://www.coursera.org/learn/excel-basics-data-analysis-ibm>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Strategic Management	L	T	P	C
21E00301		4	0	0	4
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To describe and discuss the strategic management process. • To build skills to develop strategic vision, mission objectives. • To explain concepts of core competence, strategy for complete advantage. • To give an understanding about strategic analytical tools and techniques. • To provide knowledge on strategy formulation, types of strategies to implement. • To create awareness on various strategy evaluation and controlling approaches. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Know strategic management process • Obtain strategy implementation, analytical and evaluating skills about various strategies. • Understand on establishing strategic controls at national and international context 					
UNIT - I		Lecture Hrs: 8			
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.					
UNIT - II		Lecture Hrs: 12			
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 Organizational Learning, and the Experience Curve.					
UNIT - III		Lecture Hrs:12			
Strategy Formulation : Formulation of strategy at corporate, business and functional levels. Strategy Alternatives:- Stability Strategy, Growth Strategy, Retrenchment Strategy, and Combination Strategy, .					
UNIT - IV		Lecture Hrs:12			
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					
UNIT - V		Lecture Hrs:12			
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.					
Textbooks:					
1. Strategic Management – J.S.Chandan & Nitish sen Gupta, Vikas					
Reference Books:					
<ul style="list-style-type: none"> • Strategic Management Concepts and Cases ,Fred R.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 . 					



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- Strategic Management, P. SubbaRao, Himalaya.
- Business policy and strategic management, Sukul Lomash, P.K.Mishra, Vikas

Online Learning Resources:

<http://rizvihmct.com/wp-content/uploads/2017/02/Semester-VI-strategic-managment.pdf>
https://sgp1.digitaloceanspaces.com/cakart/5929/study_contents/Chapter_1__Introduction_to_Strategic_Management.pdf
<https://old.mu.ac.in/wp-content/uploads/2014/04/Introduction-to-Strategic-Management-book.pdf>
https://www.cimaglobal.com/Documents/ImportedDocuments/cid_tg_strategic_analysis_tools_nov07.pdf.pdf
<https://resources.saylor.org/wwwresources/archived/site/wp-content/uploads/2013/09/Saylor.orgs-Strategy-Formulation.pdf>
https://resources.saylor.org/wwwresources/archived/site/wp-content/uploads/2013/04/BUS300-2.3_Strategy-Formulation.pdf
https://static.careers360.mobi/media/uploads/froala_editor/files/Strategy-Implementation-and-Control.pdf



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Specialization Elective- I	L	T	P	C
21E00303a	Cost and Management Accounting	4	0	0	4
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses. • To provide an understanding on material purchase control methods. • To explain management accounting concepts and branches of accounting. • To discuss different analytical tools & techniques of financial statements. • To impart analytical and interpretation skills on financial statements. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • To understand concepts, nature and scope of accounting, branches of accounting. • To learn different controlling tools on material and labour cost. • To distinguish branches of accounting and importance. • Demonstrate analytical and interpretation skills on financial statements of any companies. 					
UNIT - I		Lecture Hrs: 8			
Nature and scope of accounting: Cost analysis, concepts and classifications, Cost sheets, preparation of cost sheets, Tenders and Quotations.					
UNIT - II		Lecture Hrs: 12			
Material Purchase control: Levels, aspects, need and essentials of material control. Stores control-stores department, EOQ, Stores records, ABC analysis, VED analysis.					
UNIT - III		Lecture Hrs:12			
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.					
UNIT - IV		Lecture Hrs:12			
Management Accounting: Meaning, scope, importance and limitations – Management Accounting Vs Cost Accounting-management Accounting Vs Financial Accounting.					
UNIT - V		Lecture Hrs:12			
Analysis and Interpretation Of Financial Statements: Nature, Objectives, tools- Methods-Comparative Statements, Common size statements and Trend analysis					
Textbooks:					
1. A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas					
Reference Books:					
<ul style="list-style-type: none"> • 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, 					
Online Learning Resources:					
https://www.youtube.com/watch?v=5oSpcl3e4Dw https://youtu.be/tstp5293Xqs					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Financial Information Systems	L	T	P	C
21E01301			4	0	0
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To impart knowledge on financial information systems • To give awareness on information systems • To provide knowledge MIS development and system methodology • To explain financial market structure • To discuss FIS products 					
Course Outcomes(CO): Student will be able to					
<ul style="list-style-type: none"> • Acquire knowledge information system architecture • Learn and understand structure of MIS • Know the trading activity and primary & secondary market • Understand SAP, ORACLE, Microsoft Dynamic, PeopleSoft, Finnacle, Baan 					
UNIT - I		Lecture Hrs: 8			
1. Introduction to MIS – Introduction to Information system – meaning, features of MIS, Meaning, components and features of FIS , Importance of information for management decisions, –System Development– Information System Architecture.					
UNIT - II		Lecture Hrs: 12			
2. Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems; Information Systems– MIS Office automation – Decision Support System – Expert system- Knowledge Work Systems, Artificial Intelligence, Group Decision Support Systems(GDSS).					
UNIT - III		Lecture Hrs:12			
3. MIS development and system methodology –System development methodologies; SDLC approach; prototyping approach and user development approach- Systems Analysis; systems Design; Concepts of database and database design.					
UNIT - IV		Lecture Hrs:12			
4. Financial Markets Infrastructure: Trading Room Operations: Matching, Confirmations, Margining, After the Trade: Clearance and Settlement Systems, Control of Trading and Finance Activities, Primary Markets and Secondary Markets, Role and functions of SEBI.					
UNIT - V		Lecture Hrs:12			
5. FIS Products : SAP, ORACLE, Microsoft Dynamic, PeopleSoft, Finnacle, Baan etc and their utility in various sectors.					
Textbooks:					
<ol style="list-style-type: none"> 1. Financial Markets & Services, Vasanth desai, Himalaya, 2009. 2. Enterprise Resource Systems, Motiwala, Pearson 					
Reference Books:					
<ul style="list-style-type: none"> • Management Information Systems Text & Cases, W S Jawadekar, Tata McGraw- Hill • Management Information Systems, C Laudon and Jane P. Laudon, et al, Pearson Education • Management Information Systems, Gordon B. Davis & Margrethe H. Olson, Tata McGraw-Hill. 					



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Online Learning Resources:

<https://www.sscasc.in/wp-content/uploads/downloads/ComputerScience/MIS-ERP.pdf>

https://www.tutorialspoint.com/management_information_system/mis_development_process.htm#:~:text=In%20MIS%2C%20the%20information%20is,vital%20resource%20for%20the%20system.

<https://www.bis.org/cpmi/publ/d101a.pdf>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Valuations of Mergers and Acquisitions	L	T	P	C
21E01302			4	0	0
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To impart knowledge on valuation of merges & acquisitions • To give awareness on Accounting Aspects of Mergers & Acquisitions • To provide knowledge alternatives finances of merges and acquisitions • To explain valuation methods for merges and acquisitions • To discuss regulations on merges and acquisitions of regulatory body 					
Course Outcomes(CO): Student will be able to					
<ul style="list-style-type: none"> • Acquire knowledge on valuation of merges & acquisitions • Learn and understand Accounting Aspects of Mergers & Acquisitions • Know the alternative finances of merges and acquisitions • Understand valuation methods for merges and acquisitions • Obtain knowledge on rules and regulations for merges and acquisitions 					
UNIT-I		LectureHrs:8			
Introduction: - Types of mergers, Motives for mergers, theories of mergers – De mergers Reverse Merger					
UNIT-II		LectureHrs:12			
Accounting Aspects of Mergers & Acquisitions : SEBI Guidelines- -Tax Implications –PSU Disinvestment programmes-Major M&A ‘Sin India during the last Two decades- Due Diligence Process for M & A – Ethical issues in M & A					
UNIT-III		LectureHrs:12			
Financing of Mergers & Acquisitions : Financing Alternatives-Management Buyouts – Employee Stock Ownership Plan (ESOP) Types-Leveraged Buyouts-SEBI Guidelines – Value drivers					
UNIT-IV		LectureHrs:12			
Valuation methods: Discounted cash flow method, P/E Multiple methods, P/BV multiple other methods of valuation					
UNIT-V		LectureHrs:12			
Regulations for Mergers and Takeovers in India – SEBI Guidelines for M&A takeovers – Horizontal mergers- Cross border Mergers and Acquisitions: Motivations - Opportunities and Threats – Recent cases.					
Textbooks:					
<ol style="list-style-type: none"> 1. Kevin K. Boeh and Pall W. Beamish: Mergers and Acquisitions (Sage) 2. Mergers and Restructuring and Corporate control, Ray (PHILearning) 3. Mergers, Acquisitions and Business valuation, Ravinder Vadapalli, , 2007(ExcelBooks) 4. M&AC, Rajindar S.Aurora, Kavitha Setty, Oxford University,2008. 5. Creating value from mergers and acquisitions,Sudi Sudarshanam,pearson,2009 6. Corporate restructuring,mergers,acquisitions,Das,Rakshit&Debasish,Himalaya publishers,2012 					
Reference Books:					
<ul style="list-style-type: none"> • Dr. JC.Verma : Corporate Mergers, Amalgamation and Takeovers(Bharat) • S. Ramanujam, et al: Mergers – Issues Implications and Case Laws in Corporate Restructuring (Tata McGrawHill)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 					



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- Restructuring(Response)

Online Learning Resources:

<https://www.youtube.com/watch?v=-DE9gLjOQUU>

<https://www.wirc-icai.org/images/material/Valuation-for-M-and-A.pdf>

https://www.icai.org/post.html?post_id=17885

<https://ebs.online.hw.ac.uk/EBS/media/EBS/PDFs/Mergers-Acquisitions-Course-Taster.pdf>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Investment And Portfolio Management	L	T	P	C
21E00305a			4	0	0
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To present and discuss an overview of stock markets. • To explain concept of investment, process of investment. • To discuss framework of fundamental and technical analysis under security analysis • To impart knowledge on estimation and measurement of risk and return. • To explain process of valuation of different securities. • To describe the process of portfolio management process, theories, models to measure the performance of portfolio. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the overview of stock markets. • Acquire knowledge on process of investment, • Analyse the security under different types before investing in stocks. • Ascertain risk and return value of different securities and portfolio • Learn various portfolio theories, models to manage portfolio and maximise the portfolio returns. 					
UNIT – I		Lecture Hrs: 8			
Investment: Introduction to stock markets - objectives, Process of Investment, Investment and speculation.					
UNIT – II		Lecture Hrs: 12			
Fundamental Analysis & Technical Analysis: Framework of Fundamental analysis- Economic analysis, Industry analysis-Industry Life cycle - Company analysis, Fundamental Analysis Vs Technical Analysis - Dow Theory.					
UNIT - III		Lecture Hrs:12			
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 .					
UNIT – IV		Lecture Hrs:12			
Valuation of Securities: Types of Securities - Approaches of valuation – Bond valuation – Preference share Valuation – Common stock Valuation					
UNIT – V		Lecture Hrs:12			
Portfolio Management: Process of Portfolio Management, Modern Portfolio – Portfolio models – Markowitz model – Sharpe single index model, Capital Asset Pricing Models.					
Textbooks:					
<ol style="list-style-type: none"> 1. Investment Management, V.K.Balla, S.Chand Company Ltd 2. Security Analysis and Portfolio Management ,Punithavathy Pandian, Vikas 					
Reference Books:					
<ul style="list-style-type: none"> • 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. 					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

- Investment Management ,Hiriyappa ,New Age Publications

Online Learning Resources:

https://www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf

<https://backup.pondiuni.edu.in/sites/default/files/investment%26portfolio-260214.pdf>

https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7002.pdf

<https://www.youtube.com/c/iit/search?query=securities%20and%20portfolio%20management>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Auditing and Accounting Standards	L	T	P	C
21E01303			4	0	0
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To explain Audit, objectives, types and basic principles to audit. • To elucidate significance of company audit, audit programme and audit note book. • To impart knowledge on Auditors Eligibility , rights and duties of auditor. • To introduce Accounting standards (AS), applicability of AS. • To infuse knowledge on IFRS, Importance and need of IFRS. 					
Course Outcomes(CO): Student will be able to					
<ul style="list-style-type: none"> • know Audit, objectives, types and basic principles to audit. • Understand significance of company audit, audit programme and audit note book. • Aware of Auditors Eligibility, rights and duties of company auditor. • Understand Accounting standards (AS), applicability of AS. • Familiarize with IFRS, Importance and need of IFRS. 					
UNIT-I		LectureHrs:8			
Introduction to Auditing : Definition, objective of Audit, Advantages and limitation of audit, Types of Audit - Basic Principles of governing audit. Vouching - Meaning and significance.					
UNIT-II		LectureHrs:12			
Company Audit : Meaning and significance of Company Audit - Audit programme- Audit note book - working papers - Commencement of new audit.					
UNIT-III		LectureHrs:12			
Auditor Eligibility & Audit Report : Qualifications, disqualifications appointment and removal of company auditor. Duties and rights of a company auditor - Preparation of an audit report .					
UNIT-IV		LectureHrs:12			
Accounting Standards (AS)& IFRS:: Concept of AS , Need &scope and importance of AS , Constitution of Accounting Standard Board In India –Introduction of International Financial Reporting Standards(IFRS) - Importance of IFRS - Principles of IFRS –Benefits & Challenges of IFRS					
UNIT-V		LectureHrs:12			
Accounting Standards AS -1 Disclosure of Accounting Policies; AS-2 Valuation of Inventories , AS-3 Cash Flow Statements , AS-6 Depreciation Accounting (Theory only)					
Textbooks:					
1. A Hand book on Practical Auditing- B.N. Tondan, S ChandPublishers					
Reference Books:					
<ul style="list-style-type: none"> • Income Tax Law and Practice: V.P. Gaur & D.B Narang, KalyaniPublishers • Income Tax: B.B. Lal, PearsonEducation • Taxation: R.G. Saha, Himalaya Publishing House Pvt.Ltd. • Taxation Law and Practice: Balachandran & Thothadri, PHILearning • Financial Accounting, V. Rajashekarana & R. Lalitha, Pearson India. 					
Online Learning Resources:					
https://www.isme.in/ifrs-convergence-in-india-need-benefits-challenges/#:~:text=India%20officially%20decided%20in%202007,adopting%20the%20IFRS%20standards%20completely					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	General Elective- II (MOOCS)	L	T	P	C
21E00307a	Entrepreneurship Development	2	0	0	2
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To educate in preparation of business plan, contents and effective presentation of business plan. • To explore and Generate new business opportunity, • To explain and discuss strategies for Decisions under Uncertainty and environment instability, Risk Reduction strategies, Market scope strategy & Imitation strategies • To educate on Women entrepreneurship focusing on Rural Entrepreneurship and Entrepreneurship Development Programmes (EDPs) to transform as entrepreneur. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Undertake new business ventures with new creative business plan models, contents and effective presentation of business plan. • To apply various strategies for decisions under different scenarios to reduce risk. • Analyse challenges faced by Women entrepreneurship focusing on Rural Entrepreneurs • Know the need of Entrepreneurship Development Programmes (EDPs) to transform as entrepreneur with case studies. 					
UNIT – I		Lecture Hrs: 4			
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.					
UNIT – II		Lecture Hrs: 6			
Project Planning and Feasibility Studies: The Concept of Project, Project Life Cycle - Project Planning, Feasibility – Project proposal & preparation of DPR (detailed project report).					
UNIT – III		Lecture Hrs:6			
Aspects of the Entrepreneurship: Idea generation – opportunities - SWOT Analysis - patents and trademarks, Intellectual Property Rights. Source of Capital, Debt capital, seed capital, venture capital - Informal Agencies In financing entrepreneurs, Technology and business incubators.					
UNIT – IV		Lecture Hrs:6			
Entrepreneurial Strategy: Generation of new business opportunity, Decisions under Uncertainty, entry strategy, environmental instability - Risk Reduction strategies, Market scope strategy- Imitation strategies					
UNIT – V		Lecture Hrs:6			
Women and 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.					
Textbooks:					
<ol style="list-style-type: none"> 1. The Dynamics of Entrepreneurial Development and Management, Vasanth Desai, Himalaya. 2. Entrepreneurship Development & Small Business Enterprises – Second Edition, Poornima M.Charantimath , Pearson 					



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Reference Books:

- 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.

Online Learning Resources:

https://www.tutorialspoint.com/entrepreneurship_development

<https://swayam.gov.in> ---Entrepreneurship Development

<https://leverageedu.com/blog/entrepreneurship-development>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	General Elective- II (MOOCS) PROJECT MANAGEMENT	L	T	P	C
21E00307b			2	0	0
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To explain communication concepts • To develop the students' competence in communication at an advanced level. • To demonstrate communication skills viz., listening, speaking, reading and writing with teaching aids. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand the communication concepts and • Improve communication and competence skills • Obtain and apply proficiency in business communication at the workplace and professional contexts. 					
UNIT – I		Lecture Hrs: 4			
Project management: meaning of project, project management, nature of projects , project management system, project life cycle , project management process.					
UNIT – II		Lecture Hrs: 6			
Project analysis : types of analysis –technical analysis, economic analysis, financial analysis , sensitivity analysis, social analysis, institutional analysis					
UNIT – III		Lecture Hrs:6			
Organizing system and processor for project implementation: working of system, design of system, project work system design, work breakdown structure , project execution plan , project procedure manual					
UNIT – IV		Lecture Hrs:6			
Project risk management: Concept of risk , five stage process in risk management , types of risks , Project risk management – an integrated approach Project risk analysis and management (PRAM)					
UNIT – V		Lecture Hrs:6			
Monitoring and control: meaning of project monitoring , activities to monitor: project control, the essents of control, post evaluation approach: project benefit monitoring and evaluation-difference between monitoring and evaluation, project benefit monitoring methods :PBM methods-PBM reports-scheduling PBM activities-project completion-impact evaluation					
Textbooks:					
1. Project management: vasant desai,Himalaya publishing house,edition 2008.					
Reference Books:					
1. Project management: jack gido, penna state university,edition 2007.					
2. Project management : s. chowdary publishers,copyrights1998,by mcgraw hill education pvt ltd.					
3. Project management : jeffie k .pinto ,Indian edition ,published by dorling Kindersley india pvt ltd 2009.					
4. Project planning scheduling & control: james p .lewis, tata mcgraw hill education pvt ltd.Third edition 2009					
Online Learning Resources:					

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[https://archive.nptel.ac.in/project management](https://archive.nptel.ac.in/project%20management)

<https://aims.education/project-management-lecture-notes>

[https://www.coursera.org/courses?query/project management](https://www.coursera.org/courses?query/project%20management)



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	General Elective- II (MOOCS)	L	T	P	C
21E00307c	BUSINESS ETHICS AND CORPORATE GOVERNANCE	2	0	0	2
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To introduce concept of business ethics, corporate ethics, theories, models and approaches for decision making and ethics in competitive business. • To Explain role of ethics in business competition. • To make clear on ethical aspects in various functional areas in the organizations. • To impart knowledge on Corporate Governance, structure, theories, philosophies and Corporate Social Responsibility (CSR). 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand concepts of business ethics, corporate ethics, theories, models and approaches for decision making and ethics in competitive business. • Recognize the role of ethics in business competition. • Learn and apply ethical aspects in various functional areas in the corporate business. • Know Corporate Governance, structure, theories, philosophies and Corporate Social Responsibility (CSR). • Classify the stakeholders in CSR and correlate CSR with ethical aspects of business. 					
UNIT – I		Lecture Hrs: 4			
Business Ethics:- Ethics meaning, need, scope, nature, importance, functions, need and purpose of business ethics, approaches to business ethics, source of ethical knowledge for business. Evolution of business ethics, Ten popular myths about business ethics, ethical dilemmas ,code of conduct in business, some major unethical business practices.					
UNIT – II		Lecture Hrs: 6			
Theories of ethics :- Ethical approaches, modern decision making, ten amendments , Aristotle theory of Golden mean, theory of consequentialism, Right Albert Carr's theory of business ethics, W.D Ross seven prima facie duties(rules); Concept of Justice – Types of justice ; Indian Ethos: Advaita vedanta (Shankara), Visishtadvaita Philosophy (Ramanuja), Gandhian Ethics, Ethics of Bhagavat githa, Moral standards in Indian Ethics.					
UNIT - III		Lecture Hrs:6			
Ethical aspects in Organization:- Ethics issues in marketing and advertisement, Ethical issues in finance and accounting, Ethical issues in HRM, Production and operations management, information technology, Combating frauds, Cyber crime, Whistle blowing., professional ethics and human values, Decision making and types of business companies, Josephson's six Pillars of Character and Business Decision making,					
UNIT - IV		Lecture Hrs:6			
Corporate Governance:- Purpose- Theories and Philosophies of Corporate Governance, Nature, Characteristics and purpose of corporate governance, Theories of corporate governance, Principles, corporate governance codes and practices. Share holders- Rights and Protection, issues in corporate governance, The Emerging Trend in corporate governance.					
UNIT - V		Lecture Hrs:6			
CSR(Corporate Social Responsibility):- Needs, types and nature of social responsibilities, history and evolution of corporate governance in India, Salient features, Structure and Standards of corporate governance in India, Models of corporate governance					



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Textbooks:

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

Reference Books:

- “Perspectives in Business Ethics”, Laura P Hartman, Tata McGrawHill.
- 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.

Online Learning Resources:

- <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1503.pdf
<https://www.bimkadapa.in/materials/BECG%20-5-UNITS-PDF.pdf>
https://www.augstskola.lv/upload/CSR%20book_FINAL_01.2020.pdf
<https://www.himpub.com/documents/Chapter2975.pdf>
<https://www.icsi.edu/media/webmodules/publications/EGAS-Final.pdf>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Business Simulation Lab	L	T	P	C
21E00308			0	0	2
Semester		III			
Course Objectives:					
<ul style="list-style-type: none"> • To expose the students to learn various online/ offline gathering of the data • To understand various statistical tools including Excel • To help the students to visualize using various tools including Excel • To train them into their functional domains Marketing, Finance and HR • To understand the basic data base system of MS Access 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • To familiarize Students with basic to intermediate data gathering skills for using various tools • To provide students hands on experience on various statistical Utilities • To gain proficiency in creating solutions for Data Management and Reporting 					
UNIT – I		Lecture Hrs: 4			
Gathering the data (Using Online/Offline)					
Create questioner of Marketing/HR/revenant management stream – gathering primary data - Entering online survey data into excel – sorting and filtering the required shape – Colleting and entering the secondary data (Financial data/ balance sheets/stock data/ mutual fund data/Insurance Data)					
UNIT – II		Lecture Hrs: 6			
Statistical Analysis (Using Excel / SPSS / R-studio Open-Source Online tools)					
Formulation of Hypothesis - Statistical Calculation of Uni Variable - Bi Variable – Multi variable – interpretation of the result					
UNIT – III		Lecture Hrs:6			
Visualization of Data (Using Excel/Power Bi/ Tableau Public/Other Open Source Visualization tools)					
Introduction Charts –Rules for Creating Charts- Labels- Title of the chart- Axis of the chart- Quick Layout- switch to row to column -changing the data – different types charts					
UNIT – IV		Lecture Hrs:6			
Database Creation : Data base creation in HR,FINANCE & MARKETING , Creating Sales Database – filtering the data – Create models using marketing data – Creating HR Data base – create model for HR data - Calculations of NPV, IRR					
UNIT – V		Lecture Hrs:6			
Introduction to MS- Access & SPSS: Overview of MS Access – getting started – tables – primary key – over view ribbon – creating data base . Overview of SPSS- Data entry and analysis – main features of SPSS Packages					
Textbooks:					
1. Glyn Davis & Branko Pecar “Business Statistics Using Excel” Oxford University Press.					
Reference Books:					
<ul style="list-style-type: none"> • David Whigham “Business Data Analysis Using Excel” Oxford University Press. • Winstion “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. 					
Online Learning Resources:					

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<https://www.coursera.org/courses?query=microsoftexcel> <https://onlinecourses.nptel.ac.in>
<https://swayam.in/Advanced-excel>
<https://swayam.in/spss-lectures>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Experimental Learning Project	L	T	P	C
21E01309			0	0	2
	Semester	III			
<p>Experiential learning project is a multifaceted assignment that serves as a group academic and intellectual experience. Students are required to take up a mini project work, in which the student or a team of maximum four students can choose any specific problem of Industry / Industry based project work / social problem that interests them. Student or team need to conduct research on the subject, maintain a portfolio of findings or results, create a final product demonstrating their learning acquisition or conclusions (as a paper, short film, or multimedia presentation), and give an oral presentation before the Project Review Committee consisting of Head of the Department, supervisor/mentor and two other senior faculty members of the department</p>					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Derivatives and Risk Management	L	T	P	C
21E01401			4	0	0
Semester		IV			
Course Objectives:					
<ul style="list-style-type: none"> • To give an overview of Financial Derivatives, growth, types of derivatives. • To Explain fundamental linkages between spot & derivative markets. • To infuse knowledge on functioning and types of future and forward markets. • To impart knowledge on types of risks, risk management and techniques to manage risks 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand concepts of Derivative, and types of derivatives • Recognize the inter relationship of Spot & derivative markets. • Learn the functioning of future and forward markets. • Identify types of risks, risk management • Apply various techniques to manage risks in derivatives market 					
UNIT - I		Lecture Hrs: 8			
Introduction to Derivatives – Development and Growth of Derivative Markets, Types of Derivatives, Fundamental linkages between spot & Derivative Markets, The Role of Derivatives Market, Uses & Misuses of derivatives.					
UNIT - II		Lecture Hrs: 12			
Introduction to Risk: Types of Risks, Risk Identification and Measurement, Risk Management process- Risk Management Techniques - Non Insurance Methods.					
UNIT - III		Lecture Hrs:12			
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 options					
UNIT - IV		Lecture Hrs:12			
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 – Functions of insurance					
UNIT - V		Lecture Hrs:12			
Requirements of an Insurance Contract: Distinguishing Characteristics of Insurance Contracts, Role of Agents and Brokers- IRDAI Regulations.					
Textbooks:					
<ol style="list-style-type: none"> 1. Risk Management Insurance and Derivatives, G. Koteswar: Himalaya, 2008 2. Financial Derivatives, Mishra: Excel, 2009. 					
Reference Books:					
<ul style="list-style-type: none"> • Risk Management & Derivatives, Stulz, Cengage,2009 • Derivatives and Risk Management, Jayanth Rama Varma: TMH, 2008. • Financial Derivatives, Gupta, 1st Edition, PHI 2008 					
Online Learning Resources:					
https://www.youtube.com/playlist?list=PLLy_2iUCG87CTB2vv9njHaJbmQoa9S5gK https://ebooks.lpude.in/management/mba/term_4/DMGT513_DERIVATIVES_AND_RISK_MANAGEMENT.pdf https://archive.nptel.ac.in/courses/110/107/110107128/					



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Specialization Elective – VI International Financial Management	L	T	P	C
21E00402a			4	0	0
Semester		IV			
Course Objectives:					
<ul style="list-style-type: none"> • To present an overview of International Financial Management , nature , scope and importance. • To impart knowledge on Foreign Exchange Market, functions and structure , transaction and settlement mechanism. • To explain meaning of foreign exchange exposure , types of exposure and risk involved. • To discuss cross-border investment decisions , project evaluation techniques and risk involved in cross-border investment decisions. • To explicate financing decisions of MNCs and working capital management. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> • Understand an overview of International Financial Management , nature , scope and importance. • Acquire knowledge on Foreign Exchange Market, functions and structure , transaction and settlement mechanism. • Identify different types of foreign exchange exposure and risk involved. • Evaluate cross-border investment decisions using various project evaluation techniques and risk involved in cross-border investment decisions. • Know evaluation of financing decisions and factors influencing financing decisions. • Take decision on effective utilization of components of working capital. 					
UNIT – I		Lecture Hrs: 8			
Introduction to International Financial management: IFM meaning, Difference between FM & IFM, Nature, Scope, Importance.					
UNIT – II		Lecture Hrs: 12			
Foreign Exchange Market: Functions and Structure of the Forex markets, major participants, types of transactions and settlements, Foreign exchange quotations, .					
UNIT - III		Lecture Hrs:12			
Management of foreign exchange exposure and risk: Types of Exposure, Economic Exposure, Transaction Exposure, Operating Exposure.					
UNIT – IV		Lecture Hrs:12			
Cross-border Investment Decisions: Capital budgeting, Approaches to Project Evaluation, Risk in Cross-border Investment Decisions.					
UNIT – V		Lecture Hrs:12			
Financing Decisions of MNC`s & Working Capital Management: Introduction, the cost of capital, capital structure, Cash management, management of receivables, Inventory management					
Textbooks:					
<ol style="list-style-type: none"> 1. International Financial Management, V.K.Bhalla ,S.Chand 2. International Financial Management, Ephriam Clark , Cengage. 					
Reference Books:					
<ul style="list-style-type: none"> • International Finance , Prakash .G.Apte, TMH • International Financial Management, T. Siddaiah: Pearson. • International Financial Management ,M.K.Rastogi • International Financial Management, S. Eun Choel and Risnick Bruce: TMH. • International Financial Management, Machi Raju, HPH. 					

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- international finance management, Jeff Madura, Cengage.

Online Learning Resources:

https://online-degree.swayam.gov.in/dyp20_d02_s3_fm04/preview

<https://www.iimb.ac.in/InternationalFinacialManagement>

<https://nptel.ac.in/InternationalFinaincialManagement>



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MASTER OF BUSINESS ADMINISTRATION (FINANCE)

Course Code	Project Work	L	T	P	C
21E01403		0	0	20	10
Semester		IV			
<p>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</p>					
References:					
<ul style="list-style-type: none"> • Business Essentials: <i>Research Project</i>, Viva. • Paul Oliver: <i>Writing Your Thesis</i>, Sage. • M.K.Rampal & S.L.Gupta: <i>Project Report Writing</i>, Paragon International. • Michael Jay Polonsky: <i>David S Waller: Designing and Managing a Research Project</i>, Sage. • Surendra Kumar: <i>An Aid to Project Work</i>, Paragon International. 					