



Syllabus of BBA (Banking and Finance)
(Effective from academic session 2022-23)

Semester-II

Name of the Course: Bachelors in Banking and Financial Services			
Subject: Introduction to Mutual Funds			
Course Code: BBABFS201		Semester: 2	
Duration: 30		Maximum Marks: 100	
Teaching Scheme		Examination Scheme	
Theory: 5 hours per week		End Semester Exam: 70	
Tutorial: 1 hours per week		Teacher's Assessment: 10	
Practical:		Internal Assessment: 20	
Credit: 6		Practical Sessional internal continuous evaluation:	
		Practical Sessional external examination:	
Aim:			
Sl. No.			
1.	To establish the understanding of mutual funds.		
2.	To provide the knowledge about different mutual funds offers and investments.		
Objective:			
Sl. No.			
1.	Clear basics of the mutual funds.		
2.	Foundational understanding about the mutual funds investments		
Pre-Requisite:			
Sl. No.			
1.	Basic knowledge of investments and accounts.		
Contents			
Chapter	Name of the Topic	Hrs./week	
		Hour	Marks
01 Introduction of Mutual Funds	<ul style="list-style-type: none"> • Need and Concept of Mutual Funds • How Mutual funds work? • Advantages and disadvantages of Mutual funds • Mutual funds History of India • Mutual Funds structure, constituents and their functions. 	2.5	6
02 Fund structure & Constituents	<ul style="list-style-type: none"> • Structure of Mutual Funds • Other entities associated with the mutual funds • Portfolio Management of Mutual Funds 	2.5	6

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03 New categories of Funds	<ul style="list-style-type: none"> • New categories of Funds • Market Cap • Types of Funds • Macaulay Duration 	2.5	6
04 NFO and Offer Document	<ul style="list-style-type: none"> • New Fund Offer • Offer Document • Benchmarks • Equity and Debt Fund Benchmarks • Scheme Information Document • Statement of Additional Information • Key Information Memorandum • Product Labelling • Risk-o-meter 	2.5	6
05 Net Asset Value (NAV)	<ul style="list-style-type: none"> • NAV, It's Computation, Expenses, Limits • Mutual Fund Expenses • NAV – Mark to Market • Cut off timings and Applicable NAV • Mutual Funds Regulations 	2.5	6
06 Plan and Options in Mutual Funds	<ul style="list-style-type: none"> • Direct plan vs Regular Plan • Features of Plans in Mutual Fund Schemes • Investment Options • Systematic Investment Plans • Structure of Mutual Fund • Other Entities Associated With The Mutual Fund • Portfolio Management of MF. 	2.5	6
07 Accounting, Valuation and taxation	<ul style="list-style-type: none"> • To define various terminologies used in accounting valuation • Define various charges applicable • Understand the taxation component in mutual funds 	2.5	6
08 Regulators and Regulations	<ul style="list-style-type: none"> • Association Of Mutual Funds In India – Objectives, and Code • SEBI as the Regulator • RBI and Stock Exchanges • Investor Rights 	2.5	6
09 Return of Funds	<ul style="list-style-type: none"> • Investment Style • The Measures Of Return 	2.5	6
10 Risk and Performance of Funds	<ul style="list-style-type: none"> • Types of Risks • Risk-Adjusted Returns • Tracking Error 	2.5	6



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11 Mutual Funds Scheme Selection	<ul style="list-style-type: none"> • Factors to be considered for selection of an Equity Fund • Factors to be considered for selection of the Debt Fund • Factors to be considered for selection of the Hybrid Fund 	2.5	6
12 Transacting in Mutual Funds	<ul style="list-style-type: none"> • Distribution Channels available for Investors in MF • Appointment of Distributor and Commissions • SEBI Advertisement Code • Investor Information • PAN and Micro-Investments • Sale and Re-purchase Transaction • Statement of Account (SoA) and Consolidated Account Statement (CAS) 	2.5	4
	Sub Total:	30	70
	Internal Assessment Examination & Preparation of Semester Examination		30
	Total:		100

Practical:

Skills to be developed:

Intellectual skills:

1. Knowledge of Financial Markets
2. Ability to evaluate various fund sheets and identify suitable fund
3. Consultative selling skills

Motor Skills:

1. Listening Skills
2. Presentation Skills

List of Practical: Sl. No. 1 & 2 compulsory & at least three from the rest)

1. Knowledge of Financial Markets
2. Ability to evaluate various fund sheets and identify suitable fund
3. Consultative selling skills
4. Listening Skills
5. Presentation Skills

Assignments:

List of Books



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(Effective from academic session 2021-22)



Text Books:							
Name of Author		Title of the Book		Edition/ISSN/ISBN		Name of the Publisher	
Sundar Sankaran		Indian Mutual Funds Handbook		2016/ 9789386268198		Vision Books	
Reference Books:							
John C. Bogle		Common Sense on Mutual Funds		2010 / 978-0470138137		John Wiley & Sons	
List of equipment/apparatus for laboratory experiments:							
Sl. No.							
1.		NA					
End Semester Examination Scheme.				Maximum Marks-40.		Time	
allotted-3hrs.							
Group	Unit	Objective Questions (MCQ only with the correct answer)		Subjective Questions			
		No of question to be set	Total Marks	No of question to be set	To answer	Marks per question	Total Marks
A	1,2,3, 4	10	18	3	2	4	52
B	4,5, 6, 7, 8	10		4	3		
<ul style="list-style-type: none">• Only multiple choice type question (MCQ) with one correct answer are to be set in the objective part.• Specific instruction to the students to maintain the order in answering objective questions should be given on top of the question paper.							



Syllabus of BBA (Banking and Finance)
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Name of the Course: Bachelors in Banking and Financial Services			
Subject: Technical Analysis			
Course Code: BBABFS202		Semester: 2	
Duration: 30		Maximum Marks: 100	
Teaching Scheme		Examination Scheme	
Theory: 5 hours per week		End Semester Exam: 70	
Tutorial: 1 hours per week		Teacher's Assessment: 10	
Practical:		Internal Assessment: 20	
Credit: 6		Practical Sessional internal continuous evaluation:	
		Practical Sessional external examination:	
Aim:			
SI. No.			
1		To steer the knowledge about the technical analysis.	
2		To clear the understanding for the chart and their patterns, trend lines and important aspects of technical analysis	
Objective:			
SI. No.			
1		Clear basics of the technical analysis.	
2		To provide the details about technical analysis and the important aspects related to it.	
Pre-Requisite:			
SI. No.			
1		Better communication skills and basic knowledge about charts and graphs.	
Contents			
Chapter		Name of the Topic	
		Hrs./week	
		Hour s	
		Marks	
01 Introduction to Technical Analysis	<ul style="list-style-type: none"> • What is Technical Analysis? • Its historical development. • Dow theory and its main tenets. • Different types of Technical Analysis. • How technical analysis is useful? 	2.5	6
02 Theories, Techniques & Benefits	<ul style="list-style-type: none"> • Basic theories of Technical Analysis • Assumptions of Technical analysis • Basis of Technical Analysis • Steps to Technical Analysis • Other important elements of Technical Analysis • Strengths and weaknesses of Technical Analysis 	2.5	6

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03 Important aspects of Technical Analysis	<ul style="list-style-type: none"> • Support and Resistance Levels • Supply and Demand • Traders' remorse • How support becomes Resistance • How Resistance becomes support • Some important points on Support and Resistance • Trend Indicators 	2.5	6
04 Charts and their Patterns	<ul style="list-style-type: none"> • What are charts? • Basic patterns and their significance • What are the measuring implications? • Different important continuation patterns and the significance of each. • Different important reversal patterns and the significance of each. • Some other important patterns and their significance. 	2.5	6
05 Trend Lines- Support and Resistance	<ul style="list-style-type: none"> • Trends and their characteristics, uptrend, downtrend and side trend. • Trend lines and what do they show. • Channels, Channel lines, Validation, Angles, Internal Trend lines. • What are support and resistance levels, their logic and how they operate? • Establishing Support and Resistance. • What is their importance? 	2.5	6
06 Importance of Volume	<ul style="list-style-type: none"> • What is volume? • What are its major premises? • What is volume rate of change, Volume spikes and blow offs? • What is its liquidity criteria? • Why is it a confirmatory tool? • Price by Volume and On Balance Volume charts and their uses. • Why the study of volume is important for technical analysis? 	2.5	6
07 Moving Averages	<ul style="list-style-type: none"> • What are moving averages (MAs)? What are the types? • Simple, Linear and Exponential Moving Averages- their nature, calculations, comparison and formulae. • Double cross overs and price cross overs. • Identification of trends- reversal in trends. • Major uses of MAs. • Important points to be noted in using MAs. 	2.5	6

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08 Technical Indicators-Part I	<ul style="list-style-type: none"> • What are technical indicators? • Characteristics of Technical Indicators • Leading and Lagging Indicators - Benefits and drawbacks • Momentum and Trend Indicators • Moving Averages • MACD • Relative Strength Index – Positive and negative divergences 	2.5	6
09 Technical Indicators-Part II	<ul style="list-style-type: none"> • Price Rate change • Stochastic Oscillators • On Balance Volume • Money Flow Index • Bollinger's bands • Directional Momentum Indicators 	2.5	6
10 Elliot Wave and Fibonacci Retracements	<ul style="list-style-type: none"> • What is Elliot Wave Theory? • How does it help the investor to decide when to sell or buy the stock? • What are Fibonacci Retracements? • How are Fibonacci Retracements used? 	2.5	6
11 Technical Analysis Step by Step	<ul style="list-style-type: none"> • How to Determine the trend? • How to spot Patterns, if any? • How to spot divergence, if any? • How to check Oscillators for support and resistance? • How to study Moving Averages? • How to check momentum? • How to determine the up trends and down trends? • How to use the Ranging / consolidating Stock Criteria? 	5	10
	Sub Total:	30	70
	Internal Assessment Examination & Preparation of Semester Examination		30
	Total:		100

Practical:

Skills to be developed:

Intellectual skills:

1. Knowledge of Technical Analysis tools and techniques
2. Knowledge of Financial markets
3. Critical-thinking
4. Analytical skills



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Motor Skills:

1. Focus
2. Discipline

List of Practical: Sl. No. 1& 2 compulsory & at least three from the rest)

1. Knowledge of Technical Analysis tools and techniques
2. Knowledge of Financial markets
3. Critical-thinking
4. Analytical skills
5. Focus
6. Discipline

Assignments:

List of Books

Text Books:

Name of Author	Title of the Book	Edition/ISSN/ISBN	Name of the Publisher
Martin Pring	Martin Pring's Introduction to Technical Analysis	2017 / 9789352602605	McGraw Hill Education

Reference Books:

Martin Pring	Martin Pring's Complete Guide to Technical Analysis An Indian Perspective	2017 / 978-9350230220	Shroff

End Semester Examination Scheme.

Maximum Marks-70.

Time

allotted-3hrs.

Group	Unit	Objective Questions (MCQ only with the correct answer)		Subjective Questions			
		No of question to be set	Total Marks	No of question to be set	To answer	Marks per question	Total Marks
A	1,2,3, 4	10		3	2		52



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B	4,5, 6, 7, 8	10	18	4	3	4	
<ul style="list-style-type: none">• Only multiple choice type question (MCQ) with one correct answer are to be set in the objective part.• Specific instruction to the students to maintain the order in answering objective questions should be given on top of the question paper.							



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(Effective from academic session 2022-23)**

Course Code: BBABFS204 – A		Semester: 2	
Name of the Course: Bachelors in Banking and Financial Services			
Subject: Quantitative and Statistical Concepts			
Duration: 30 HOURS		Maximum Marks: 100	
Teaching Scheme		Examination Scheme	
Theory: 5 hours per week		End Semester Exam: 70	
Tutorial: 1 hours per week		Teacher’s Assessment: 10	
Practical:		Internal Assessment: 20	
Credit: 6		Practical Sessional internal continuous evaluation:	
		Practical Sessional external examination:	
Aim:			
Sl. No.			
1	To learn the basics of statistics and statistical calculations.		
2	To understand the investment decisions with the help of probability concepts		
Objective:			
Sl. No.			
1	To understand and practice different statistical concepts.		
2	To master the statistical calculations with the help of statistical theories.		
Pre-Requisite:			
Sl. No.			
1	Basic statistical concept.		
Contents			Hrs./week
Chapter	Name of the Topic	Hours	Marks
01 Introduction to Statistics	<ul style="list-style-type: none"> Interpret the meaning of Statistics. Define Data, and understand how data has to be collected and tabulated. Analyze various types of data. 	2	2
02 Sampling, time value of money	<ul style="list-style-type: none"> Understand the difference and utility of ‘population’ and ‘sample’ in Sampling methodologies. Understand how samples are used to analyse data. Understand the concept of “Time Value of Money” Understand the factors that affect the investors’ decision to invest. Understand the concepts of Present Value and Future Value of single flow/stream of flows. 	2	2

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03 Basic Statistical calculations I- NVP & IRR	<ul style="list-style-type: none"> Understand the concepts of NPV and IRR and comprehend their applications in the selection of Projects. Understand the concept of Averages - The Arithmetic Mean. 	2	2
04 Basic Statistical calculations II- Holding period return, mean	<ul style="list-style-type: none"> Arrange raw data Understand the measure of central tendency: the Arithmetic Mean (AM) and the Weighted Arithmetic Mean and calculate them. 	2	2
05 Practice session- I	<ul style="list-style-type: none"> Do arithmetic involving Frequency Distributions Time Value of Money involving NPV and IRR and Measures of Tendency 	2	2
06 Basic Statistical calculations III- Mean, Median, mode, geometric mean and harmonic mean	<ul style="list-style-type: none"> Understand the other measures of central tendency viz. the Geometric Mean (GM), Median and Mode and how to calculate them. Understand the percentiles and how to calculate them. 	2	6
07 Measures of Dispersion I	<ul style="list-style-type: none"> Understand what are the different measures of dispersion –The Variance. Standard Deviation (SD) and How they are calculated? 	2	6
08 Measures of Dispersion II	<ul style="list-style-type: none"> Understand Skewness and Kurtosis and their implications. Understand what the different measures of dispersion are and how they are calculated? 	2	6
09 Probability Theory	<ul style="list-style-type: none"> Understand the concept of Probability, and the different types of Probability and their calculations. 	2	6
10 Practice session- II	<ul style="list-style-type: none"> The Geometric Mean (GM) Median Mode Percentiles Variance Standard Deviation (SD), and Probability 	2	6
11 Investment Decisions-	<ul style="list-style-type: none"> Explain the Probability terminology. Recognize Probability Concepts. Apply Probability Rules. 	2	6

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probability concepts	<ul style="list-style-type: none"> Calculate and interpret Portfolio Returns using Probability Concepts. Describe Bayes' theorem. Explain permutation and combination and their applications. 		
12 Covariance correlation and coefficient of determination	<ul style="list-style-type: none"> Understand and Compute sample covariance and sample correlation and coefficient of determination. 	2	6
13 Testing of Hypothesis-Regression	<ul style="list-style-type: none"> Test the significance of an estimated correlation. Understand what is 'Regression'. 	2	6
14 Regression	<ul style="list-style-type: none"> Construct simple regression model. State the assumption under which linear model is valid. Discuss the limitations of a simple regression model. Use the model to predict the dependent variable using an assumed value of the independent variable. 	2	6
15 Practice session- III	<ul style="list-style-type: none"> Probability Distribution in Investment decision. Calculate Correlation Coefficient and Coefficient of Determination of 2 variables. Best fitting Straight Line to establish the variables between 2 lines. 	2	6
	Sub Total:	30	70
	Internal Assessment Examination & Preparation of Semester Examination		30
	Total:		100

Practical:

Skills to be developed:

Intellectual skills:

1. Mathematical ability and computer literacy.
2. A clear understanding of statistical terms and concepts.
3. Analytical skills.
4. Written and oral communication skills.
5. Problem-solving skills.

Motor Skills:

1. The ability to communicate results and findings to non-statisticians.
2. The ability to influence others.

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List of Practical: Sl. No. 1& 2 compulsory & at least three from the rest)

1. Mathematical ability and computer literacy.
2. A clear understanding of statistical terms and concepts.
3. Analytical skills.
4. The ability to communicate results and findings to non-statisticians.
5. The ability to influence others.

Assignments:

List of Books

Text Books:

Name of Author	Title of the Book	Edition/ISSN/ISBN	Name of the Publisher
Douglas A. Lind , William C. Marchal , Samuel A. Wathen	Basic Statistics for Business and Economics	2006 / 007-124461-1	McGraw-Hill Education

Reference Books:

J. A. John ,D. Whitaker , D. G. Johnson	Statistical Thinking in Business	2006 / 13: 978-1- 4200-5716-4	Taylor & Francis Group

End Semester Examination Scheme.
allotted-3hrs.

Maximum Marks-70.

Time

Group	Unit	Objective Questions (MCQ only with the correct answer)		Subjective Questions			
		No of question to be set	Total Marks	No of question to be set	To answer	Marks per question	Total Marks
A	1,2,3, 4	10		3	2		
B	4,5, 6, 7, 8	10	18	4	3	4	52

- Only multiple choice type question (MCQ) with one correct answer are to be set in the objective part.
- Specific instruction to the students to maintain the order in answering objective questions should be given on top of the question paper.



**Syllabus of BBA (Banking and Finance)
(Effective from academic session 2022-23)**

Name of the Course: Bachelors in Banking and Financial Services			
Subject: Research Methodology			
Course Code: BBABFS204 – B		Semester: 2	
Duration: 30		Maximum Marks: 100	
Teaching Scheme		Examination Scheme	
Theory: 5 hours per week		End Semester Exam: 70	
Tutorial: 1 hours per week		Teacher's Assessment: 10	
Practical:		Internal Assessment: 20	
Credit: 6		Practical Sessional internal continuous evaluation:	
		Practical Sessional external examination:	
Aim:			
Sl. No.			
1	Appreciate the need for acquiring business research skills		
Objective:			
Sl. No.			
1	Acquire the knowledge and skills to effectively use business research tools and techniques		
Pre-Requisite:			
Sl. No.	Basic knowledge of Statistics		
Contents			Hrs./week
Chapter	Name of the Topic	Hours	Marks
01 Introduction to Business Research	<ul style="list-style-type: none"> • Application of Business Research • Internal Versus External Consultants / Researchers • Types Of Business Research 	6	12
02 Research process	<ul style="list-style-type: none"> • Elements of Research Design • Research Strategies • Data Collection • Methods Of Data Collection 	6	12
03 Data Analysis & Interpretation	<ul style="list-style-type: none"> • Research Strategies • Data Collection • Methods Of Data Collection • 	6	12



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04 Testing of Hypothesis	<ul style="list-style-type: none"> Independent and Dependent Variable The Steps To Be Followed In Hypothesis Testing P-Value and Level of Significance Application Of Hypothesis In Research Process 	6	12
05 Research Writing	<ul style="list-style-type: none"> Contents of the Research Report Integral Parts Of The Report 	6	10
Sub Total:		30	70
Internal Assessment Examination & Preparation of Semester Examination			30
Total:			100

List of Books

Text Books:

Name of Author	Title of the Book	Edition/ISSN/ISBN	Name of the Publisher
by Donald R. Cooper (Author), Pamela S. Schindler (Author), J. K. Sharma	Business Research Methods	2018 / 978-9353161194	McGraw Hill Education

Reference Books:

Uwe Flick	Introducing Research Methodology: A Beginner's Guide to Doing a Research Project	2017 / 978-9386062901	Sage Publications

End Semester Examination Scheme.

Maximum Marks-70.

Time

allotted-3hrs.

Group	Unit	Objective Questions (MCQ only with the correct answer)		Subjective Questions			
		No of question to be set	Total Marks	No of question to be set	To answer	Marks per question	Total Marks
A	1,2,3, 4	10	18	3	2	4	52
B	4,5, 6, 7, 8	10		4	3		

- Only multiple choice type question (MCQ) with one correct answer are to be set in the objective part.

- Specific instruction to the students to maintain the order in answering objective questions should be given on top of the question paper.



**Syllabus of BBA (Banking and Finance)
(Effective from academic session 2022-23)**

Name of the Course: Bachelors in Banking and Financial Services			
Subject: Accounting for Managerial Decisions			
Course Code: BBABFS204 – C		Semester: 2	
Duration: 30		Maximum Marks: 100	
Teaching Scheme		Examination Scheme	
Theory: 5 hours per week		End Semester Exam: 70	
Tutorial: 1 hours per week		Teacher's Assessment: 10	
Practical:		Internal Assessment: 20	
Credit: 6		Practical Sessional internal continuous evaluation:	
		Practical Sessional external examination:	
Aim:			
Sl. No.			
1	Build a foundational understanding of Accounting for Managerial Decisions		
2	Establish a link between various components of Accounting, costing, pricing, budget planning and so on		
Objective:			
Sl. No.			
1	Build a foundational understanding of Accounting for Managerial Decisions		
Pre-Requisite:			
Sl. No.			
	NA		
Contents			Hrs./week
Chapter	Name of the Topic	Hours	Marks
01 Managerial Accounting	<ul style="list-style-type: none"> • Managerial Accounting Basics- Comparing Managerial and Financial Accounting, Management Functions, Organizational Structure, Business Ethics • Managerial Cost Concepts - Manufacturing Costs, Product versus Period Costs • Manufacturing Costs in Financial Statements- Income Statement, Balance Sheet, Cost Concepts, A Review, Product Costing for Service Industries • Managerial Accounting Today- The Value Chain, Technological Change, Just-in-Time Inventory Methods, Quality, Activity-Based Costing, Theory of Constraints, Balanced Scorecard 	2.5	6
02 Job Order Costing	<ul style="list-style-type: none"> • Cost Accounting Systems- Job Order Cost System, Process Cost System, Job Order Cost 	2.5	6

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	<p>Flow, Accumulating Manufacturing Costs, Assigning Manufacturing Costs to Work in Process, Assigning Costs to Finished Goods, Assigning Costs to Cost of Goods Sold, Job Order Costing for Service Companies</p> <ul style="list-style-type: none"> • Summary of Job Order Cost Flows- Advantages and Disadvantages of Job Order, Costing • Reporting Job Cost Data- Under- or Over applied Manufacturing, Overhead 		
03 Process Costing	<ul style="list-style-type: none"> • The Nature of Process Cost Systems- Uses of Process Cost Systems, Process Costing for Service Industries, Similarities and Differences Between Job Order, Cost and Process Cost Systems, Process Cost Flow, Assigning Manufacturing Costs—Journal, Entries • Equivalent Units - Weighted-Average Method, Refinements on the Weighted-Average, Method, Production Cost Report • Comprehensive Example of Process Costing- Compute the Physical Unit Flow (Step 1), Compute Equivalent Units of Production (Step 2), Compute Unit Production Costs (Step 3), Prepare a Cost Reconciliation Schedule (Step 4), Preparing the Production Cost Report, Costing Systems 	2.5	6
04 Activity-Based Costing	<ul style="list-style-type: none"> • Traditional Costing and Activity-Based Costing- Traditional Costing Systems, The Need for a New Approach, Activity-Based Costing • Example of Traditional Costing versus ABC- Identify and Classify Activities and Allocate Overhead to Cost Pools (Step 1), Identify Cost Drivers (Step 2), Compute Overhead Rates (Step 3), Assign Overhead Costs to Products (Step 4), Comparing Units Costs • Activity-Based Costing: A Closer Look- Benefits of ABC Limitations of ABC, When to Use ABC, Value-Added versus Non-Value-Added Activities, Classification of Activity Levels • Activity-Based Costing in Service Industries- Traditional Costing Example, Activity-Based Costing Example 	2.5	6
05 Cost-Volume-Profit	<ul style="list-style-type: none"> • Cost Behavior Analysis- Variable Costs, Fixed Costs, Relevant Range, Mixed Costs, Importance of Identifying Variable and Fixed Costs • Cost-Volume-Profit Analysis- Basic Components, CVP Income Statement, Break-Even Analysis, Target Net Income, Margin of Safety 	2.5	6

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06 Cost-Volume-Profit Analysis: Additional Issues	<ul style="list-style-type: none"> • Cost-Volume-Profit (CVP) Review - Basic Concepts, Basic Computations, CVP and Changes in the Business Environment • Sales Mix - Break-even Sales in Units, Break-even Sales in Dollars, Determining Sales Mix with Limited Resources • Cost Structure and Operating Leverage- Effect on Contribution Margin Ratio, Effect on Break-even Point, Effect on Margin of Safety Ratio, Operating Leverage 	2.5	6
07 Incremental Analysis	<ul style="list-style-type: none"> • Management's Decision-Making Process - Incremental Analysis Approach, How Incremental Analysis Works • Types of Incremental Analysis- Accept an Order at a Special Price, Make or Buy, Sell or Process Further, Retain or Replace Equipment, Eliminate an Unprofitable Segment • Other Considerations in Decision Making- Qualitative Factors, Relationship of Incremental Analysis and Activity-Based Costing 	2.5	6
08 Pricing	<ul style="list-style-type: none"> • External Sales • Target Costing • Cost-Plus Pricing- Limitations of Cost-Plus Pricing • Variable-Cost Pricing • Time-and-Material Pricing • Internal Sales • Negotiated Transfer Prices- No Excess Capacity, Excess Capacity, Variable Costs • Cost-Based Transfer Prices • Market-Based Transfer Prices • Effect of Outsourcing on Transfer Pricing • Transfers Between Divisions in Different Countries 	2.5	6
09 Budgetary Planning	<ul style="list-style-type: none"> • Budgeting Basics - Budgeting and Accounting, Benefits of Budgeting, Essentials of Effective Budgeting, Length of the Budget Period, The Budgeting Process, Budgeting and Human Behavior, Budgeting and Long-Range Planning, The Master Budget • Preparing the Operating Budgets - Sales Budget, Production Budget, Direct Materials Budget, Direct Labor Budget, Manufacturing Overhead Budget, Selling and Administrative Expense Budget, Budgeted Income Statement 	2.5	6

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	<ul style="list-style-type: none"> • Preparing the Financial Budgets- Cash Budget, Budgeted Balance Sheet • Budgeting in Nonmanufacturing- Companies, Merchandisers, Service Enterprises, Not-for-Profit Organizations 		
10 Budgetary Control and Responsibility Accounting	<ul style="list-style-type: none"> • The Concept of Budgetary Control - Static Budget Reports, Uses and Limitations • Flexible Budgets- Why Flexible Budgets? Developing the Flexible Budget, Flexible Budget—A Case Study, Flexible Budget Reports, Management by Exception • The Concept of Responsibility – Accounting, Controllable versus Noncontrollable Revenues and Costs, Responsibility Reporting System • Types of Responsibility Centres - Responsibility Accounting for Cost Centres, Responsibility Accounting for Profit Centres, Responsibility Accounting for Investment Centres, Principles of Performance Evaluation 	2.5	6
11 Standard Costs and Balanced Scorecard	<ul style="list-style-type: none"> • The Need for Standards - Distinguishing between Standards and Budgets, Why Standard Costs? • Setting Standard Costs—A Difficult Task - Ideal versus Normal Standards, A Case Study • Analyzing and Reporting Variances from Standards- Direct Materials Variances, Direct Labor Variances, Manufacturing Overhead Variances, Reporting Variances, Statement Presentation of Variances • Balanced Scorecard 	2.5	6
12 Planning for Capital Investments	<ul style="list-style-type: none"> • The Capital Budgeting Evaluation Process - Cash Flow Information, Illustrative Data • Cash Payback • Net Present Value Method - Equal Annual Cash Flows, Unequal Annual Cash Flows, Choosing a Discount Rate, Simplifying Assumptions, Comprehensive Example • Additional Considerations- Intangible Benefits, Profitability Index for Mutually Exclusive, Projects, Risk Analysis, Post-Audit of Investment Projects • Other Capital Budgeting Techniques - Internal Rate of Return Method, Comparing Discounted Cash Flow Methods, Annual Rate of Return Method 	2.5	4
	Sub Total:	30	70
	Internal Assessment Examination & Preparation of Semester Examination		30



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		Total:				100	
List of Books							
Text Books:							
Name of Author		Title of the Book		Edition/ISSN/ISBN		Name of the Publisher	
K. L. Gupta		Accounting for Managerial Decisions		2019 / B07WRBLXGZ		Sahitya Bhawan Publications	
Reference Books:							
James Jiambalvo		Managerial Accounting		2020 / 0471238236		Wiley	
End Semester Examination Scheme.				Maximum Marks-70.		Time	
allotted-3hrs.							
Group	Unit	Objective Questions (MCQ only with the correct answer)		Subjective Questions			
		No of question to be set	Total Marks	No of question to be set	To answer	Marks per question	Total Marks
A	1,2,3, 4	10	18	3	2	4	40
B	4,5, 6, 7, 8	10		4	3		
<ul style="list-style-type: none"> • Only multiple choice type question (MCQ) with one correct answer are to be set in the objective part. • Specific instruction to the students to maintain the order in answering objective questions should be given on top of the question paper. 							



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Ability Enhancement Compulsory Course (AECC – Environment Studies)

Unit 1 : Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development. (2 lectures)

Unit 2 : Ecosystems

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures)

Unit 3 : Natural Resources : Renewable and Non-renewable Resources

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies. (8 lectures)

Unit 4 : Biodiversity and Conservation

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (8 lectures)

Unit 5 : Environmental Pollution

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management : Control measures of urban and industrial waste.
- Pollution case studies. (8 lectures)

Unit 6 : Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. (7 lectures)

Unit 7 : Human Communities and the Environment

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management : floods, earthquake, cyclones and landslides.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.



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- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).
(6 lectures)

Unit 8 : Field work

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems-pond, river, Delhi Ridge, etc. (Equal to 5 lectures)

Suggested Readings:

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.