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Syllabus of BBA(Accountancy, Taxation & Auditing)
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Semester VI

BBA ATA 601:

Financial Management

Course Objectives:

1. To introduce the fundamental concepts, objectives, and scope of financial management.
2. To develop an understanding of the time value of money and apply relevant techniques in financial analysis.
3. To identify and evaluate various sources of finance, both long-term and short-term.
4. To calculate and interpret cost of capital, including specific and weighted average cost of capital.
5. To explore and compare key capital structure theories such as Net Income, Net Operating Income, MM Hypothesis, and the Traditional Approach.
6. To comprehend and apply the concepts of leverage (DOL, DFL, DTL) and trading on equity.
7. To evaluate capital budgeting decisions using methods like Payback Period, ARR, NPV, IRR, and Profitability Index.
8. To analyze working capital management, including its types, significance, and factors determining working capital needs.
9. To gain insights into dividend policy, including types of dividends and determinants affecting dividend decisions.
10. To study and critically assess key dividend theories such as Walter's Model, Gordon's Model, and the Modigliani-Miller Irrelevance Theory.

Course Outcome

Sl. No	Course Outcome	Mappedmodules
1	Understand the meaning, objectives, and scope of financial management.	Module 1 – Unit 1
2	Explain the role of a finance manager and apply the concept of time value of money.	Module 1 – Unit 1

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3	Identify various sources of finance and calculate specific and weighted cost of capital.	Module 1 – Unit 2
4	Analyze the concept, importance, and theories of capital structure.	Module 1 – Unit 3
5	Apply leverage concepts (DOL, DFL, DTL) and understand trading on equity.	Module 1 – Unit 3
6	Evaluate capital budgeting decisions using various appraisal techniques.	Module 2 – Unit 4
7	Understand and apply the concept of capital rationing in investment decision-making.	Module 2 – Unit 4
8	Explain the nature and types of working capital and estimate working capital requirements.	Module 2 – Unit 5
9	Analyze various dividend policies and understand the theories related to dividend decisions.	Module 2 – Unit 6

MODULE 1

Unit 1: Introduction to Financial Management (8L)

Meaning, core elements, objectives and scope –Role of Finance Manager –Concept of time valueof money –Techniques for dealing with time value of money.

Unit 2: Sources of Finance (8 L)

Cost of Capital: Different sources of finance: Long term and short term sources –Cost of Capital:Meaning, relevance and classification –Calculation of specific cost of capital and weighted cost ofcapital.

Unit 3: Capital Structure Analysis (10 L)

Capital Structure-Concept, importance and determinants, Theories of Capital Structure (NetIncome, Net Operating Income, MM Hypothesis, Traditional Approach), Concepts of DOL, DFL,DTL and Trading on equity.

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MODULE 2

Unit 4: Capital Budgeting Decision (10 L)

Meaning and importance of capital budgeting decisions –Capital budgeting appraisal methods:Payback period method, accounting rate of return method, net present value method, internal rateof return method and profitability index method –Capital rationing.

Unit 5: Working Capital Management (6 L)

Meaning and classification of working capital –Concept and importance of working capitalmanagement –Determinants of working capital requirement –Estimating working capitalrequirement.

Unit 6: Dividend Decisions (8L)

Meaning, nature and types of dividend, some dividend policies, Determinants of dividend policy,Dividend theories: Walter's model, Gordon's model, Modigliani and Miller Irrelevance theory.

Suggested Readings:

1. Chandra, P., Financial Management: Theory and Practice, TMH.

2. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, TataMcGrawHill Publishing Co., Ltd.

3. Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd.

4. Sur, D. and Sarkhel, J., An Introduction to Financial Management, Book Syndicate

5. Parasuraman, Financial Management: A Step by Step Approach, Cengage

Module No	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (Ifany)

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Module 1/ Unit 1	Introduction to Financial Management	8	13	1	1		
Module 1/ Unit 2	Source of finance	8	20	2	1		
Module 1/ Unit 3	Capital Structure Analysis	10	23	3	1		
Module 2/ Unit 4	Capital Budgeting Decisions	10	17	4	1		
Module 2/ Unit 5	Working Capital Management	6	10	5	1		
Module 2/Unit 6	Dividend decisions	8	17	6	1		

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BBA ATA 602:

CORPORATE ACCOUNTING & FINANCIALREPORTING

Course Objectives

1. To enable students to understand the concept and importance of underwriting of shares, including its types, processes, and benefits to companies raising capital.
2. To equip students with the knowledge and skills required to calculate profit prior to incorporation, including the application of relevant ratios and preparation of financial statements.
3. To develop analytical abilities in evaluating goodwill of a business, understanding the circumstances and factors affecting its valuation, and applying various valuation methods.
4. To provide a comprehensive understanding of the valuation of shares, including theoretical and practical aspects of valuation methods, and the concept and calculation of rights issues.
5. To familiarize students with the preparation of final accounts of companies, complying with statutory requirements, and addressing the treatment of special financial items as per the revised format.

Course Outcome

Sl. No	Course Outcome	Mapped Modules
1	Understand the concept of underwriting, its types, benefits, and the application process including marked and unmarked applications.	Module I – Unit 1
2	Apply techniques to calculate profit prior to incorporation using time, sales, and weighted ratios, and prepare relevant financial statements.	Module I – Unit 2
3	Apply techniques to calculate profit prior to incorporation using time, sales, and weighted ratios, and prepare relevant financial statements.	Module I – Unit 3

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4	Demonstrate knowledge of share valuation concepts and apply different methods such as intrinsic value, yield, earning capacity, and fair value.	Module II – Unit 4
5	Prepare company final accounts in compliance with statutory requirements, applying correct treatment for tax, depreciation, dividends, and other adjustments.	Module II – Unit 5

MODULE I

Unit 1: Underwriting of Shares [8 L]

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting,Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

Unit 2: Profit Prior to Incorporation [8 L]

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenueexpenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparingProfit and Loss Account and Balance Sheet.

Unit 3: Valuation of Goodwill [10 L]

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill– Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, andCapitalization of average Profit Method, Capitalization of Super Profit Method, and AnnuityMethod - Problems

Module II

Unit 4: Valuation of Shares [10 L]

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic

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Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. Rights Issueand Valuationof Rights Issue - Problems.

Unit 5: Company Final Accounts [14 L]

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of SpecialItems – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation –Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves– Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format)

Suggested Readings:

1. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.

2. S. P. Jain and K. L. Narang – Corporate Accounting

3. S. Bhat- Corporate Accounting.

4. S P Iyengar, Advanced Accountancy, Sultan Chand

5. Anil Kumar – Financial Accounting, HPH

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Module No	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (Ifany)
Module 1/ Unit 1	Underwriting of shares	8	13	1	3		
Module 1/ Unit 2	Profit prior to incorporation	8	20	2	3		
Module 1/ Unit 3	Valuation of goodwill	10	23	3	3		
Module 2/ Unit 4	Valuation of shares	10	17	4	3		
Module 2/ Unit 5	Company final accounts	14	17	5	3		

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BBA ATA 603:

RESEARCH METHODOLOGY-I

Course Objectives

1. To introduce students to the meaning, scope, and significance of social research in understanding societal issues and behaviors.
2. To familiarize learners with various types of research such as pure, applied, exploratory, descriptive, and experimental.
3. To enable students to understand the steps involved in conducting social research, including the process of conceptualization.
4. To develop the ability to conduct a literature review, identify research gaps, understand referencing styles, and avoid plagiarism.
5. To explain the principles of the scientific method, and differentiate between objectivity and subjectivity in social science research.
6. To compare and contrast quantitative and qualitative research methods, and understand the nature and use of primary and secondary data.
7. To equip students with knowledge of various data collection techniques, including survey, observation, interviews, questionnaires, schedules, and case studies.
8. To explain the principles and practices of sampling design, along with its types, advantages, and limitations.
9. To build foundational skills in data analysis, including measures of central tendency, standard deviation, and correlation, with practical applications

Course Outcomes

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SL NO	Course Outcome	Mapped Modules
1	Understand the meaning, scope, and significance of social research and identify different types of research and steps involved in the research process.	Module 1
2	Conduct a structured literature review, identify research gaps, and understand the importance of referencing and avoiding plagiarism.	Module 2 (Part 1)

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3	Apply principles of scientific reasoning and differentiate between objectivity and subjectivity, positivism, and empiricism in social research.	Module 2 (Part 2)
4	Distinguish between quantitative and qualitative research methods and identify appropriate sources of data for each approach.	Module 2 (Part 3)
5	Demonstrate proficiency in various data collection techniques including surveys, interviews, observations, questionnaires, and case studies.	Module 3
6	Understand sampling techniques and evaluate their advantages and limitations in the context of social research.	Module 4
7	Analyze data using basic statistical tools like mean, median, mode, standard deviation, and correlation; and apply these using Advanced Excel.	Module 5

Module 1:

Meaning, scope and significance of social research: Types of Research: (a) Pure and Applied, (b)Exploratory, Descriptive, (c) Experimental; Steps in Social Research & types Conceptualization.**[6 L]**

Module 2:

 Literature Review- Concept, necessity, research gap, reference, and plagiarism.Scientific Study of Social Phenomena: (a) The Scientific Method, Logic inSocial Science, (b) Objectivity and Subjectivity in Social Science, (c) Positivism and Empiricism. Methods of research: (a) Quantitative andQualitative (Characteristics and Differences Sources of Data : Primary &Secondary).
[8 L]

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Module 3:

Techniques of Data Collection: (a) Survey, (b) Observation, (c) Questionnaire & Scheduled, (d) Interview, (e) Case Study.**[12 L]**

Module 4 :

Sampling: Design: Types, Advantages and Limitations.**[6 L]**

Module 5:

Central tendency, Standard deviation, correlation. Using advanced excel.**[8 L]**

Suggested Readings:

1. C.R. Kothari- Research Methodology
2. N.G. Das- Statistics.
3. "Methodology of Research in Social Sciences" by O.R. Krishnaswamy& M. Ranganathan
4. Research Methodology by Ranjit Kumar

Module No	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (Ifany)
Module 1	Meaning, scope and significance of social research	6	13	1	3		
Module 2	Literature review	8	20	2	3		
Module 3	Techniques of data collection	12	23	3	3		

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Module 4	Sampling	16	17	4	3		
Module 5	Central tendency, standard deviation, correlation	8	17	5	3		