Course Name: Master of Business Administration (Finance) Semester 3

		Name of Subject	Hrs/Week	Course Type	Credit	Examination Scheme						
Sr. No.	Subject Code					Duration of Exam Hours	External		Internal		Total Max	Min. Agg.
							Max Marks	Min. Pass Marks	Max Marks	Min. Pass Marks	Marks	Marks
1	MBA/301/FIN	Financial Derivative - II	4	DSC	4	3	70	35	30	15	100	
2	MBA/302/FIN	Mutual Fund and Portfolio Management	4	DSC	4	3	70	35	30	15	100	
3	MBA/303/FIN	Banking and Operations Management	4	DSC	4	3	70	35	30	15	100	
4	MBA/304/FIN	Corporate Finance	4	DSC	4	3	70	35	30	15	100	350
5	MBA/305/FIN / MBA/306/FIN	Rural and Micro Finance / Direct and Indirect Taxes	4	DSE	4	3	70	35	30	15	100	
6	MBA/307/FIN	Financial Decision Analysis	4	DSC	4	3	70	35	30	15	100	
7	MBA/308	UHV 1	4	DSC	4			Internal Assessme	ent		100	
		Total	28		28						700	350

MBA SEMESTER III

MBA in FINANCE

Sr.	Subject Code	Name of Subject	Course
No.			Type
1	MBA/301/FIN	Financial Derivatives -II	DSC
2	MBA/302/ FIN	Mutual Fund and Portfolio Management	DSC
3	MBA/303/ FIN	Banking and Operations Management	DSC
4	MBA/304/ FIN	Corporate Finance	DSC
5	MBA/305/FIN /	Rural and Micro Finance /Direct and Indirect Taxes	DSE
	MBA/306/FIN		
6	MBA/307/ FIN	Financial Decision Analysis	DSC
7	MBA/308	UHV 1	DSC

MBA/301/FIN

FINANCIAL DERIVATIVES – II

СО	Course Outcomes
1	Describe and explain the fundamental features of a range of key financial derivatives
	instruments.
2	Solve problems requiring pricing derivative instruments and hedge market risk
	based on numerical data and current market trends.
3	Estimate the value of interest rate and foreign exchange swaps; Be able to understand
3	the structure of commodity market
4	Acquire ability to selection of various options strategies and able to determine option
4	prices with Binominal and Black Sholes models

Unit I: Introduction to Financial Derivatives Derivatives Market: International and Indian Derivatives Market, Types of Traders, Evolution of Derivatives: History of Derivatives Market, Origin of Derivatives in India. Financial Derivatives: Definition and its Types, Classification of Derivatives Participants, Functions and Uses.

Unit II: Future and Forward Market Future and Forward Contract: Meaning, Difference between Forward and Future Contracts, Structure of Forward and Future Markets, Mechanics of Future Markets, Types of Margin and Mark to Market. Pricing: Determination of Forward and Future Prices, Cost of Carry Model, Forward Rate Agreement, Currency futures. Hedging, Speculation and Arbitrage using Futures: Basis Risk, Factors Affecting Basis Risk, Single Stock Futures, Stock Index Futures and Currency futures.

Unit III: Option and Its Strategies Fundamentals of Options: Concept of Options, Types of Option, Options Contract, Options Terminologies, Moneyness in Options and Option Pricing, Currency options. Option Strategies: Hedging, Straddle, Strangles, Strips and Straps, Butterfly and Spread trading.

Unit IV: SWAP and Commodity Derivatives Basic of Swap: Concept and Nature, Evolution of Swap Market, Features of Swaps and Swap options Types and Valuation of Financial Swap: Interest Rate Swap, Currency Swap and Equity Swap with intermediary. Commodity Market: Introduction, Types, Commodity Futures and Options, Exchanges Multi Commodity Exchange, National Commodity Derivative Exchange Role, Functions and Trading.

- 1. John C Hull: Options, Futures and Other Derivatives, Prentice Hall of India, New Delhi.
- 2. Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems, PHI Learning Publications.
- 3. Kumar S SS, Financial Derivatives, Prentice Hall of India, New Delhi.
- 4. Vohra & Bagri, Futures and Options, McGraw Hill.

MBA/302/FIN

MUTUAL FUND AND PORTFOLIO MANAGEMENT

CO	Course Outcomes						
1	Impart knowledge regarding the theory and practices of Portfolio Management.						
2	Understand various issues in security analysis and portfolio management.						
3	To examine the various investment options available for personal portfolio management.						

Unit 1 : Mutual funds ;Concept and performance of Mutual funds, Regulation of Mutual funds (with special reference to SEBI guidelines, Designing and marketing of mutual fund schemes, Latest mutual funds schemes in India.

Unit 2: Portfolio Analysis; Concept and Meaning –Risk-return Trade offs, The Mean-Variance Criterion, risk- Total risk, market risk and unique risk, Capital Market theory- Factor models and arbitrage theory, Estimating rate of return and standard deviation of portfolio, Markowitz's Risk-return optimization, Sharpe's Optimisation solution. Portfolio of two Risky Securities, A Three Security Portfolio.

Unit 3: The Efficient Frontier- Tracing & Constructing, Sharpe: Single Index Model. Capital Asset Pricing Model, characteristics Lines, Factor Models and Arbitrage Pricing Theory, Portfolio Investment Process, Bond Portfolio Management Strategies, Investment Timing and Portfolio Performance Evaluation and Revision Models.

Unit 4: Portfolio Management: Meaning, Portfolio management process, Portfolio Analysis: Measuring expected risk and return of a portfolio with two securities and more than two securities, portfolio risk diversification, Portfolio Selection: Markowitz model of portfolio selection, Creating optimal portfolio. Problems. CAPM: Assumptions, SML and CML, APT, Portfolio revision: portfolio revision strategies, Portfolio evaluation: measuring portfolio risk adjusted returns – Sharpe ratio – Treynor ratio – Jenson ratio, Single index model, efficient frontier, FAMA decomposition.

- 1. "Mutual Funds: Investment and Regulation" by Raghunathan Anand and Rajesh Chakrabarti -.
- 2. "Mutual Funds for Dummies" by Eric Tyson.
- 3. "Modern Portfolio Theory and Investment Analysis" by Edwin J. Elton, Martin J. Gruber, Stephen J. Brown, and William N. Goetzmann.
- 4. "Investments" by Zvi Bodie, Alex Kane, and Alan J. Marcus
- 5. "Portfolio Construction, Management, and Protection" by Robert A. Strong

MBA 303/FIN

BANKING AND OPERATIONS MANAGEMENT

СО	Course Outcomes	
1	Understand the concepts of banking, their working and importance.	
2	2 Illustrate the working and contribution of banks and nbfcs to the indian economy	
3	3 Analyse the linkages in the financial markets	
4	Explain the various banking and accounting transactions.	
5	Develop necessary competencies expected of a banking professional	

Unit 1: Banking System in India: An Overview of Banking System in India, Commercial Banking Structure: Meaning, Role and Functions, Non-Banking Financial Corporations: Role, Growth, Types, Regulations, Concepts in banking: CAMEL Ratings, Retail Banking, Microfinance, Online Banking, Mobile Banking, Payment Banks, Terms of Payment & settlement system.

Unit 2 : Credit planning & Management: Objective & Scope, CRR, SLR, Bank Rate, RepoRate, Reverse Repo Rate, Priority Sector Lending, NPA management

Unit 3 : Functions of Bank: Primary Functions Accepting deposits, Granting Loans & Advances ,Secondary Functions: Agency functions, General Utility Functions,Methods of Remittances

Unit 4 : Electronic Banking: ATM, Plastic Money, RTGS(Real Time Gross Settlement), NEFT (National Electronic Fund Transfer System), IMPS, NACH IFSC, MICR, ECS, Kiosks, payment Wallets. Need for financial literacy and inclusion, Initiatives, New banks, Challenges.

- 1. "Indian Financial System" by M.Y. Khan and P.K. Jain.
- 2. "Retail Banking: Principles and Practices" by S. R. Vishwanath
- 3. "Banking Awareness" by Arihant Experts
- 4. "Credit Management: Principles and Practices" by T.S. Reddy and K.P. Reddy
- 5. "Banking Theory, Law, and Practice" by Sundaram and Varshney

MBA/304/FIN

CORPORATE FINANCE

CO	Course Outcomes			
1	To discover the role of finance in an organization.			
2	To predict and analyse the interrelationship between finance and governance.			
3	To develop the concept of capital budgeting.			
4	To understand the Financing of Small Scale Industry.			

Unit 1 – Introduction to Corporate Finance Business Finance, Finance Function & Scope in Organization, Key Roles of Finance Executive, Goals & Objectives of Financial Management, Functional areas. Concept of Time Value of Money, Compounding & Discounting, Future Value of Single Amount & Annuity, Present Value of Single Amount & Annuity, Practical application of Time Value Technique, Sources of financing – LONG TERM: Shares, Debentures, Term Loans, Lease & Hire Purchase, Retained Earnings, Public Deposits, Bonds (Types, features & utility) SHORT TERM: bank finance, commercial paper & trade credit & bills discounting INTERNAL: Retained earnings, Depreciation policies.

Unit 2 - Capital structure: Concept, Meaning, Principles & Importance, Introduction to Trading on Equity, Capital Gearing & Leveraging, Cost of Capital, Cost of Different Sources of Finance, Weighted Average Cost of Capital, Theories of Capital Structure, Concept of Optimal Capital Structure, Computation of Leverages, Cost of Capital and EBIT-EPS analysis

Unit 3 - Capital Budgeting :Nature and Significance, Techniques of Capital Budgeting —Pay Back Method, Accounting Rate of Return, Net Present Value and Profitability Index. Financial Institutions- Need, Structure, Policies, Norms & Schemes, Financing Procedures, Changing Role of Project Appraisal, Overview of operations of NBFC's & Financial Institutions.

Unit 4 - Financing of Small Scale Industry: Meaning, Importance, and Growth of SSIs, Special Financing Needs and Sources, Issues & Implications. Corporate Restructuring – Reasons & Drivers of Restructuring, Methods of Restructuring- Mergers, Takeovers, Acquisitions, Divesting, Spin-off, Split ups, Privatization, Buyback & Joint Ventures.

- 1. "Financial Management" by Ravi Kishore.
- 2. "Financial Management" by S. M. Inamdar.
- **3.** "The Indian Financial System" by Bharati V. Pathak.
- **4.** "Indian Financial system" by M. Y. Khan

MBA/305/FIN

RURAL AND MICRO FINANCE

СО	Course Outcomes
1	Relate to the basic concepts and the terminologies involved in the Rural finance and Rural Development.
2	Develop a meaningful understanding of Role of Micro and Rural Finance and Recognize various credit lending models
3	Identify role of microfinance institutions and assess the risk associated with microfinance.

Unit 1 - Introduction to Rural Finance : Concept of Rural Finance, Role of Rural Finance in development of rural economy, Evolution of institutional financial agencies and Critical appraisal of the role played by institutional financial agencies with reference to Agriculture credit

Unit 2 Types of banks: Multi - Agency approach in Rural finance. Financial Institutional-Cooperative Banks, Public sector commercial Banks, Role and Scope Corporations and apex bodies.

Unit 3 - Introduction to Microfinance : Evolution and Characteristics of Microfinance in India, Financial Inclusion Impact of Microfinance, Poverty, Rural Credit, Recent developments of Microfinance in India, Microfinance and Disaster, Linkage Building and Successful Micro Entrepreneurs.

Unit 4 - Recent Innovations in Rural Banking: Micro credit, NGOs and self-help groups, The Garmin Bank, Rural service centres of bank, MUDRA Loans, Types, Rural Financial reforms.

- 1 "Rural Financial Market in India" by K.P. Padmanabhan
- 2 "Agricultural Finance and Management" by S. Subba Reddy
- 3 "Financial Reforms" by Narsimhan Committeee
- 4 "Finance Against Poverty." By Devid Hulmp

MBA/306/FIN

DIRECT AND INDIRECT TAXES

CO#	Course Outcomes
1	Understand various basic concepts/ terminologies related Direct/Indirect Taxation
2	Explain how tax planning can be done.
3	Illustrate how online filling of various forms and returns can be done
4	Analyze and discover intrinsic value of a security.

Unit 1 Introduction: Introduction to Direct Tax, Definition, Income Tax, Transfer taxes, Entitlement tax, Property tax, Capital gains tax. Indirect Taxes, Service Tax, Excise duty, Value Added Tax Custom Duty, Entertainment Tax, Securities Transaction Tax. Tax Planning - Concept, Tax Planning, Customs and central sales tax. tax avoidance vs. tax Evasion. Income from Business & Profession.

Unit 2 Goods and services tax: Fundamentals of GST, Advantages of GST, Constitution [101st Amendment] Act, 2016, Dual GST Model, ONE NATION - ONE TAX, Functions of the GST Council, Goods and Services Tax Network, TDS and TCS under GST, Returns under GST.

Unit 3 Levy and Collection of Tax: Supply, Scope of Supply ,Composite and Mixed Supplies ,Levy and Collection, Composition Levy ,6 Exemptions ,Person Liable to pay GST ,Supply of Goods or Services or both to or by Special Economic Zone.

Unit 4 - Central Excise Laws: Basis of chargeability of duties of central excise- goods, Manufacture, Classification and valuation of excisable goods- specific issues and case studies; Assessment procedure, Exemption, Payment, Recovery and refunds of duties.

- 1 "Direct and Indirect Taxes" by C.H Sengupta
- 2 "Indirect Taxes" by Datey V. S
- 3 "Income Tax and GST" by V.P. Agrawal
- 4 "GST" by Taxmann

MBA/307/FIN

Financial Decision Analysis

CO#	Course Outcome
1	Evaluate financial restructuring & M&A for optimal outcomes.
2	Utilize CVP analysis to manage risk & capital budgeting.
3	Optimize capital allocation through leasing vs. buying & replacement analysis.
4	Implement sound dividend policy & value models to maximize shareholder wealth.

- **Unit 1: -** Corporate restructuring Introduction, need, importance and types of restructuring, Merger and Acquisition.
- Unit 2: Risk and uncertainty in capital budgeting, Cost-Volume-Profit (CVP) Analysis.
- Unit3: Leasing vs Hire Purchase Decisions, Replacement Decisions
- **Unit 4: -** Dividend Policy, Capital Rationing, Present Value Models.

- Strategic Financial Restructuring: A Comprehensive Approach by Prasanna Chandra (2017). McGraw Hill Education (India) Private Limited. ISBN 9789353032101.
- 2. Mergers and Acquisitions in India by Ashok Wadhwa (2014). LexisNexis Butterworths India. ISBN 9788180385832.
- 3. Risk Management in Capital Budgeting by Ashish Pandey (2018). Wiley India Pvt. Ltd. ISBN 9788126504099.
- 4. Cost Volume Profit Analysisby S.N. Maheshwari (2017). Sultan Chand & Sons. ISBN 9788178764012.
- 5. Dividend Policy in Indian Companies by V.A. Avadhani (2011). Himalaya Publishing House Pvt. Ltd. ISBN 9788183191438.
- 6. Capital Rationing: A Practical Approach by Prasanna Chandra (2014). McGraw Hill Education (India) Private Limited. ISBN 9789339400304.

MBA 308

UNIVERSAL HUMAN VALUES - I

CO#	Course Outcome
1	Distinguish between values and skills, happiness and accumulation of physical
	facilities, the Self and the Body, Intention and Competence of an individual, etc.
2	Analyze the value of harmonious relationships based on trust and respect in their life
	and profession.
3	Examine the role of a human being in ensuring harmony in society and nature and Apply
	the understanding of ethical conduct to formulate the strategy for ethical life and
	profession.

Unit 1: - Understanding Value Education, Self-exploration as the Process for Value Education, Continuous Happiness, and Prosperity – the Basic Human Aspirations, Right Understanding, Relationship and Physical Facility, Happiness and Prosperity – Current Scenario, Method to fulfil the Basic Human Aspirations. Understanding Human being as the Co-existence of the Self and the Body, distinguishing between the Needs of the Self and the Body, The Body as an Instrument of the Self, Understanding Harmony in the Self, Harmony of the Self with the Body, Program to ensure self-regulation and Health.

Unit 2: - Harmony in the Family – the Basic Unit of Human Interaction, Values in Human–to–Human Relationship, Nine universal values in relationships viz. Trust, Respect, Affection, Care, Guidance, Reverence, Glory, Gratitude, Love.

Unit 3: - Understanding Harmony in Society, Vision for the Universal Human Order, Human Order Five Dimension.

Unit 4: - Understanding Harmony in the Nature, self—regulation & mutual fulfillment among the Four orders of Nature, Realizing Existence as co-existence at all levels holistic perception of harmony in existence.

Textbooks:

- 1. Human Values and Professional Ethics by R R Gaur, R Sangal, G P Bagaria, Excel Books, New Delhi, 2010.
- A Foundation Course in Human Values and Professional Ethics, R R Gaur, R Asthana, G P Bagaria, 2nd Revised Edition, Excel Books, New Delhi, 2019. ISBN 978–93–87034–47–

Reference Books:

- 1. Jeevan Vidya: Ek Parichaya, A Nagaraj, Jeevan Vidya Prakashan, Amarkantak, 1999.
- 2. Human Values, A.N. Tripathi, New Age Intl. Publishers, New Delhi, 2004.
- 3. The Story of My Experiments with Truth by Mohandas Karamchand Gandhi
- 4. On Education J Krishnamurthy

Course Name: Master of Business Administration (Finance) Semester 4

Sr. No.		Name of Subject	Hrs/Week	Course Type	Credit	Examination Scheme						
	Subject Code					Duration of Exam Hours	External		Internal		Total Max	Min. Agg.
							Max Marks	Min. Pass Marks	Max Marks	Min. Pass Marks	Marks	Marks
1	MBA/401	Corporate and Social Responsibility	4	DSC	4	3	70	35	30	15	100	
2	MBA/402	UHV 2	4	DSC	4	3	70	35	30	15	100	250
3	MBA/403/FIN	Internship Project Report & Viva-Voce	6	RP	6		100	50	100	50	200	230
4	MBA/404/FIN	Case Study Preparations and Presentations	4	Case Study	4			Internal A	ssessment		100	
	Total				18						500	250

MBA 401

Corporate and Social Responsibility

CO#	Course Outcome
1	Understanding of corporate governance principles and their importance for business sustainability
2	Analyze and interpret various theoretical perspectives on corporate governance to inform strategic decision-making.
3	Apply practical governance mechanisms and best practices to enhance transparency, accountability, and risk management.
4	Integrate CSR principles into corporate governance frameworks to promote ethical conduct, stakeholder engagement, and social responsibility.

Unit 1: Introduction to Corporate Governance

Definition of Corporate Governance, Historical Evolution, Principles of Corporate Governance, Theoretical Frameworks, Corporate Governance Structures, Global Perspectives.

Unit 2: Theoretical Perspectives on Corporate Governance

Agency Theory, Stakeholder Theory, Shareholder vs. Stakeholder Approaches, Ethical Considerations, Governance Models, Governance Failures

Unit 3: Corporate Governance Mechanisms

Board of Directors, Executive Compensation, Auditing and Financial Reporting, Risk Management, Shareholder Activism, Governance Codes and Guidelines

Unit 4: Corporate Social Responsibility (CSR) and Integration with Corporate Governance

Concept of CSR, Business Ethics, CSR Strategies, CSR Reporting and Transparency, Integration with Governance, Future Trends.

Reference Books:

- 1. Agarwal, R. N., Agrawal, N. M. (Indian Author). (Year). Corporate Governance: Principles, Policies, and Practices.
- 2. Das, Bhagwan. (Indian Author). (Year). Corporate Governance and Accountability: Text and Cases.
- 3. Basu, Sudipta. (Indian Author). (Year). Corporate Governance: Theory and Practice. Publisher.
- 4. Gupta, C. B. (Indian Author). (Year). Corporate Governance: Concepts and Cases. Publisher.

MBA/402

UNIVERSAL HUMAN VALUES-II

CO#	Course Outcome
1	Understand and nurture emotional bonds, trust, and respect for harmonious human
	interactions.
2	Evaluate systems for societal well-being, addressing misunderstandings and fostering
	mutual enrichment.
3	Recognize interconnectedness in nature and society, promoting a holistic view of
	harmony.
4	Establish ethical foundations and competence, transitioning to value-based living and
	work in a universal order.

UNIT -1 Harmony in the Family:

Feelings, Justice in Human-to-Human Relationship, Vision for the Universal Human Order, Exploring the Feeling of Trust, Exploring the Feeling of Respect

UNIT-2 Harmony in the Society: Human Goal

Exploring Systems to fulfil Human Goal and Gross Misunderstanding / Self Reflection

Human Order, Systems / Dimensions -

- 1. Education Sanskar
- 2. Health Self-regulation
- 3. Production Work
- 4. Justice Preservation
- 5. Exchange Storage

Mutually Enriching, Cyclic Process

UNIT-3 Harmony in the Nature / Existence:

Understanding Harmony in the Nature, Interconnectedness, self-regulation and Mutual Fulfilment among the Four Orders of Nature, Realizing Existence as Co-existence at All Levels, The Holistic Perception of Harmony in Existence

UNIT- 4 Implications of the Holistic Understanding – a Look at Professional Ethics:

Natural Acceptance of Human Values, Definitiveness of (Ethical) Human Conduct, A Basis for Humanistic Education, Humanistic Constitution and Universal Human Order, Competence in Professional Ethics, Holistic Technologies, Production Systems and Management Models-Typical Case Studies, Strategies for Transition towards Value-based Life and Profession, among the Four Orders of Nature, Realizing Existence as Co-existence at All Levels, The Holistic Perception of Harmony in Existence

- 1. Jeevan Vidya: Ek Parichaya, A Nagaraj, Jeevan Vidya Prakashan, Amarkantak, 1999.
- 2. Human Values, A.N. Tripathi, New Age Intl. Publishers, New Delhi, 2004.
- 3. The Story of Stuff (Book).
- 4. The Story of My Experiments with Truth by Mohandas Karamchand Gandhi
- 5. Small is Beautiful E. F Schumacher.

Master of Business Administration SEMESTER IV

Course Name: - MBA in Finance MBA/403/FIN

Internship Project Report & Viva-Voce

a. Dissertation / Research Project (SIP/OJT/FP) for MBA Students

i. Overview

1. To graduate with a degree in Management, fourth-semester students undertake a research project focusing on their chosen specialization. This project aims to deepen their understanding of key concepts, explore emerging market trends, gain practical experience, and develop solutions to real-world business problems. Students submit their project reports for evaluation by internal and external examiners for receiving their final grade. The assessment is determined through an external viva-voce examination held after the completion of their project.

ii. Credits and Duration

1. The RP is worth six credits, and each credit is equivalent to 15 - 30 hour of effective work. This means that students are expected to work on their RP for a total of 60-90 days over the twelve-week period.

iii. Approval Process

1. Before commencing the SIP, students must seek advance written approval from their faculty guide and the Head of the Department.

iv. Evaluation

- 1. The RP is evaluated in following ways:
- a. Internal / External viva-voce: After the completion of RP, students will participate in an external viva-voce examination for their RP. The viva-voce will be conducted by a panel of external examiners and internal examiner and will be worth 200 marks combined. (100 marks for external and 100 marks for internal examiners)

v. SIP Report must contain

- Institute's Certificate
- Certificate by the Company
- Formal feedback from the company guide
- Executive Summary
- Organization profile
- Outline of the problem/task undertaken
- Research methodology & data analysis (in case of research projects only)
- Relevant activity charts, tables, graphs, diagrams, AV material, etc.
- Learning of the student through the project
- Contribution to the host organization
- References in appropriate referencing styles. (APA, MLA, Harvard, Chicago Style etc.)

MBA/404/FIN

Case Study Preparation and Presentation

b. Case Study Preparation and Presentation for MBA Students

i. Overview

1. Each student or a group of students will require to present their findings in the form of a case study.

ii. Credits and Duration

1. The Case study is worth six credits, and each credit is equivalent to 6 hours of effective work. This means that students are expected to work on inside the classroom for a total of 48 hours over the eight-week period.

iii. Approval Process

1. Before commencing the case study, students must seek advance written approval from their faculty guide and the Head of the Department. Students must also identify the topics for case study based on their either research project or Internship project.

iv. Evaluation

- 1. The Case study is evaluated in following ways:
- a. **Internal evaluation:** The Project guide along with subject expert will evaluate the student's work based on the nature and quantum of work undertaken, the effectiveness of the work, and the overall professionalism of the student. The viva-voce will be conducted by a panel of internal examiners and will be worth 100 marks.