

VIVEKANANDA GLOBAL UNIVERSITY, JAIPUR

TEACHING AND EXAMINATION SCHEME FOR B.Com (Hons.) International Finance

I SEMESTER

Batch: 2019-2022 (SEMESTER 1) July 2019 - Dec 2019

	Semester I	A	B	C	D	E	F	G	H	I	J
University Course Code	Name of subject	Max. Marks (A=B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
MIF 201	Accountant in Business	100	70	2Hours	100	100	Nil	30	5	5	Offline
BCH 102	Management Accounting	100	70	2Hours	100	100	Nil	30	5	5	Offline
BCH 305	Financial Accounting	100	70	2Hours	100	100	Nil	30	5	5	Offline
IFP 100	Practical Experience	200	40	VIVA				160	20	10	
	Total	500	250					250	35	25	

Batch: 2019-2022 (SEMESTER 2) Jan 2020 - June 2020

	Semester II	A	B	C	D	E	F	G	H	I	J
University Course Code	Name of subject	Max. Marks (A=B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
BEF 201	Corporate and Business Law	100	70	2Hours	100	100	Nil	30	5	5	Offline
BIF 201	Performance Management	100	70	3.15 Hours	100	60	40	30	5	5	Offline
BIF 202	Taxation	100	70	3.15 Hours	100	30	70	30	5	5	Offline
GPE 200	Practical Experience	200	40	VIVA				160	20	10	
	Total	500	250					250	35	25	

Batch: 2019-2022 (SEMESTER 3) July 2020 - Dec 2020

Semester III											
	A	B	C	D	E	F	G	H	I	J	
University Course Code	Name of subject	Max. Marks (A=B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
BCH 202	Audit and Assurance	100	70	3.15 Hours	100	30	70	30	5	5	Online
MIF 102	Financial Management	100	70	3.15 Hours	100	60	40	30	5	5	Online
IFP 300	Practical Experience	200	40	VIVA				160	20	10	
	Total	400	180					220	30	20	

Batch: 2019-2022 (SEMESTER 4) Jan 2021 - June 2021

Semester IV											
	A	B	C	D	E	F	G	H	I	J	
University Course Code	Name of subject	Max. Marks (A=B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
MIF 202	Advanced Financial Management	100	70	3.15 Hours	100	Nil	100	30	5	5	Online
BIF 203	Financial Reporting	100	70	3.15 Hours	100	60	40	30	5	5	Online
	Optional subjects (select one) Experiential Learning /										

	Online Learning										
BEF 611	Optional Experiential Learning 1 : Agri & Food Processing										
BEF 612	Optional Experiential Learning 2 : Rural Entrepreneurship										
BEF 613	Optional Experiential Learning 3 : Society Culture and Change (Eco and Sustainable Tourism)	100	70	3 - 5 Hours	100	100	Nil	30	5	5	Online
BEF 614	Optional Online 1 : Stock Markets										
BEF 615	Optional Online 2 : Data Analysis										
BEF 616	Optional Online 3 : Business Research and Report Writing										
BEF 601	Optional Online 4 : Financial Modeling & Pitch Decks										
GPE 400	Practical Experience	200	40	VIVA				160	20	10	
	Total	500	250					250	35	25	

Batch: 2019-2022 (SEMESTER 5) July 2021 - Dec 2021

	V	A	B	C	D	E	F	G	H	I	J
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University Course Code	Name of subject	Max. Marks (A+B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
BIA 501	Strategic Business Reporting	100	70	3Hours	100	Nil	100	30	5	5	CBE
BIA 502	Advanced Performance Management	100	70	3Hours	100	Nil	100	30	5	5	CBE
IFP 500	Practical Experience	200	40	VIVA				160	20	10	
	Total	400	180					220	30	20	

Batch: 2019-2022 (SEMESTER 6) Jan 2022 - June 2022

Semester VI											
	A	B	C	D	E	F	G	H	I	J	
University Course Code	Name of subject	Max. Marks (A+B+G)	Final Exams proportion (Marks to be Uploaded in ERP)	Duration of Final Exam	Final Exams (Question Paper Total Marks)	Final Exam Part A (Objective questions %)	Final Exam Part B (Detailed questions %)	Internal Assessment	Hours per week	Credits	Mode of Exam
BIF 601	Strategic Business Leader	100	70	4Hours	100	Nil	100	30	5	10	CBE
GPE 600	Practical Experience	200	40	VIVA				160	20	10	CBE
	Total	300	110					190	25	20	

FIRST SEMESTER

Semester I

Subject Code: MIF 201

Max Marks: 100

Accountant in Business

Objectives: To introduce knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.

Course Content:

Module 1: The business organisation, its stakeholders and the external environment

- The purpose and types of business organisation
- Stakeholders in business organisations
- Political and legal factors affecting business
- Macroeconomic factors
- Micro economic factors
- Social and demographic factors
- Technological factors
- Environmental factors
- Competitive factors

Module 2: Business organisational structure, functions and governance

- The formal and informal business organisation
- Business organisational structure and design
- Organisational culture in business
- Committees in business organisations
- Governance and social responsibility in business

Module 3: Accounting and reporting systems, controls and compliance

- The relationship between accounting and other business functions
- Accounting and finance functions within business organisations
- Principles of law and regulation governing accounting and auditing
- The sources and purpose of internal and external financial information, provided by business
- Financial systems, procedures and related IT applications
- Internal controls, authorisation, security of data and compliance within business
- Fraud and fraudulent behaviour and their prevention in business, including money laundering.

Module 5: Leading and managing individuals and teams

- Leadership, management and supervision
- Recruitment and selection of employees
- Individual and group behaviour in business organisations
- Team formation, development and management

- Motivating individuals and groups
- Learning and training at work
- Review and appraisal of individual performance.

Module 6: Personal effectiveness and communication

- Personal effectiveness techniques
- Consequences of ineffectiveness at work
- Competence frameworks and personal development
- Sources of conflicts and techniques for conflict resolution and referral
- Communicating in business.

Module 7: Professional ethics in accounting and business

- Fundamental principles of ethical behaviour
- The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession
- Corporate codes of ethics
- Ethical conflicts and dilemmas

Recommended books:

Text Books –

BPP Interactive Text F1

KAPLAN Publishing Study Text F1

Semester I
Subject Code: BCH 102
Max Marks: 100

Management Accounting

Objectives: To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Course Content:

Module 1: The nature, source and purpose of management information

- Accounting for management
- Sources of data
- Cost classification
- Presenting information

Module 2: Cost accounting techniques.

- Accounting for material, labour and overheads
- Absorption and marginal costing
- Cost accounting methods
- Alternative cost accounting principles

Module 3: Budgeting

- Nature and purpose of budgeting
- Statistical techniques
- Budget preparation
- Flexible budgets
- Capital budgeting and discounted cash flow
- Budgetary control and reporting
- Behavioural aspects of budgeting

Module 4: Standard costing

- Standard costing system
- Variance calculations and analysis
- Reconciliation of budgeted and actual profit

Module 5: Performance measurement

- Performance measurement - overview
- Performance measurement - application
- Cost reductions and value enhancement

Recommended books:

1. BPP Interactive Text F2
2. KAPLAN Publishing Study Text F2

Suggested Readings:

1. Emily Woolf International Publishing F2 Study Text

Semester I
Subject Code: BCH 305
Max Marks: 100

Financial Accounting

Objectives: To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Course Content:

Module 1: The context and purpose of financial reporting

- The scope and purpose of financial statements for external reporting
- Users' and stakeholders' needs
- The main elements of financial reports
- The regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards)
- Duties and responsibilities of those charged with governance.

Module 2: The qualitative characteristics of financial information

- The qualitative characteristics of financial information

Module 3: The use of double-entry and accounting systems

- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information
- Ledger accounts, books of prime entry, and journals

Module 4: Recording transactions and events

- Sales and purchases
- Cash
- Inventory
- Tangible non-current assets
- Depreciation
- Intangible non-current assets and amortisation
- Accruals and prepayments
- Receivables and payables
- Provisions and contingencies
- Capital structure and finance costs
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Module 5: Preparing a trial balance

- Trial balance
- Correction of errors
- Control accounts and reconciliations
- Bank reconciliations
- Suspense accounts

Module 6: Preparing basic financial statements

- Statements of financial position
- Statements of profit or loss and other comprehensive income

- Disclosure notes
- Event after the reporting period
- Statements of cash flows
- Incomplete records

Module 7: Preparing simple consolidated financial statements

- Subsidiaries
- Associates

Module 8: Interpretation of financial statements

- Importance and purpose of analysis of financial statements
- Ratios
- Analysis of financial statements

Recommended books:

1. BPP Interactive Text F3
2. KAPLAN Publishing Study Text F3
3. Becker Study Text F3

Suggested Readings:

1. Business Accounting 1, F Wood and A Sangster, FT Prentice Ha
2. Emily Woolf International Publishing F3 Study

SECOND SEMESTER

Semester II

Subject Code: BEF 201

Max Marks: 100

Corporate and Business Law

Objective:

To develop knowledge and skills in the understanding of the general legal framework within which Indian business takes place, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

Module 1: Contracts

- Agreements
- Contracts
- Capacity to Contract
- Free Consent
- Limitations on Freedom to Contract
- Discharge of Contract
- Remedies for breach of Contract

Module 2: The formation and constitution of various business organisations

- Partnership
- Social Organizations
- Limited Liability Partnerships
- Private Limited Company
- Public Limited Company
- One Person Company

Module3: Capital and the financing of companies

- Share capital
- Loan capital
- Capital maintenance and dividend law

Module 4: Management, administration and the regulation of companies

- Company directors
- Other company officers
- Company meetings and resolutions
- Accounts and business Operations
- Articles and Memorandum of Association

Module 5: Winding up of Company

- Insolvency
- Insolvency and administration
- Corporate fraudulent and criminal behavior

Reading References:

1. Indian Contract Act 1872
2. Indian Companies Act 2013
3. Limited Liability Partnership Act 2008
4. The Partnership Act 1932
5. Class notes and reading material provided by the Faculties.
6. General internet research, primary research from entrepreneurs
7. Research articles, and news updates.

Semester II

Subject Code: BIF 201

Max Marks: 100

Performance Management

Objective: To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control

Course Content:

Module 1: Specialist cost and management accounting techniques

- Activity-based costing
- Target costing
- Life-cycle costing
- Throughput accounting
- Environmental accounting

Module 2: Decision-making techniques

- Relevant cost analysis
- Cost volume analysis
- Limiting factors
- Pricing decisions
- Make-or-buy and other short-term decisions
- Dealing with risk and uncertainty in decision-making

Module 3: Budgeting and control

- Budgetary systems and types of budget
- Quantitative analysis in budgeting
- Standard costing
- Material mix and yield variances
- Sales mix and quantity variances
- Planning and operational variances
- Performance analysis

Module 4: Performance measurement and control

- Performance management information systems
- Sources of management information
- Management reports
- Performance analysis in private sector organisations
- Divisional performance and transfer pricing
- Performance analysis in not-for-profit organisations and the public sector
- External considerations and behavioural aspects

Recommended books:

Text Books –

1. BPP Interactive Text F5
2. KAPLAN Publishing Study Text F5

Semester II

Subject Code: BIF 202

Max Marks: 100

Taxation

Objectives: At the end of this module, a student should be able to:

1. Understand the incidence of tax on various incomes, transactions, residency status, individual status and various business forms.
2. Compute client's eligibility for various tax deductions from gross salary income, tax treatment of various allowances and perquisites, income from house property and other income, tax admissible expenses from business or profession income.
3. Compute the tax liability of a client after considering all types of income and eligible deductions, evaluating the incidence of capital gains tax on the basis of period of holding an asset, the type of asset and the status of taxpayer.
4. Recommend tax planning strategies by discerning short-term and long-term tax incidence of investing in various financial products and the appropriateness of such financial instruments in achieving a client's financial goals.
5. Assimilate estate planning at all stages of a client's life by identifying, evaluating and integrating all assets in a suitable estate planning vehicle.
6. Help a client discern the need of a suitable succession strategy for wealth transfer, and seek/facilitate experts' advice, if ownership of assets is complex.

Course Content:

Module 1: Features of Indian Tax System and Direct Taxes

- Features of Indian Tax System
- Indian Direct Tax structure
- Tax Compliance Matters
- Residency Rules

Module 2: Personal Taxation and Business Taxation- Computation and Tax Efficiency

- Salary Income
- Income from House Property
- Income from Business or Profession
- Capital Gains in Transfer of Capital Assets
- Income from Residuary Sources and Tax Calculation Rules
- Tax Characteristics of Business Forms

Module 3: Taxation of Various Financial Products and Transactions, Tax Planning Strategies

- Tax Implications for Non-resident Indians (NRIs)
- Tax Planning - Various Avenues and Techniques
- Taxability of Various Financial Products
- Taxation of Various Financial Transactions

- Wealth Tax

Module 4: Goods and Service Tax

- Central Goods and Service Tax
- State Goods and Service Tax

Teaching and learning activities:

The course will mix and match lectures with debates, discussions and workshops by the students as well as leaders in the field.

Reading References:

1. Class notes and reading material provided by the faculties.
 2. General internet research, primary research from entrepreneurs
 3. Research articles, and news update
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THIRD SEMESTER

Semester III

Subject Code: BCH 202

Max Marks: 100

Audit and Assurance

Objective: To introduce knowledge and understanding of the audit and risk associated with every audit by introducing various methodologies and procedures to be adopted while performing an audit.

Course Content:

Module 1: Audit framework and regulation

- The concept of audit and other assurance engagements
- External audits
- Corporate governance
- Professional ethics and ACCA's Code of Ethics and Conduct
- Internal audit and governance and the differences between external audit and internal audit
- The scope of the internal audit function, outsourcing and internal audit assignments

Module 2: Planning and risk assessment

- Obtaining and accepting audit engagements
- Assessing audit risks
- Understanding the entity and its environment
- Fraud, laws and regulations
- Audit planning and documentation

Module 3: Internal control

- Internal control systems
- The use and evaluation of internal control systems by auditors
- Tests of control
- Communication on internal control

Module 4: Audit evidence

- Financial statement assertions and audit evidence
- Audit procedures
- Audit sampling and other means of testing
- The audit of specific items
- Computer-assisted audit techniques
- The work of others
- Not-for-profit organisations

Module 5: Review and reporting

- Subsequent events
- Going concern

- Written representations
- Audit finalisation and the final review
- Audit reports

Recommended books:

Text Books –

BPP Interactive Text F8

KAPLAN Publishing Study Text F8

Semester III

Subject Code: MIF 102

Max Marks: 100

Financial Management

Objective: To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions

Course Content:

Module 1: Financial management function

- The nature and purpose of financial management
- Financial objectives and relationship with corporate strategy
- Stakeholders and impact on corporate objectives
- Financial and other objectives in not-for-profit organisations

Module 2: Financial management environment

- The economic environment for business
- The nature and role of financial markets and institutions
- The nature and role of money market

Module 3: Working capital management

- The nature, elements and importance of working capital
- Management of inventories, accounts receivable, accounts payable and cash
- Determining working capital needs and funding strategies

Module 4: Investment appraisal

- Investment appraisal techniques
- Allowing for inflation and taxation in investment appraisal
- Adjusting for risk and uncertainty in investment appraisal
- Specific investment decisions (lease or buy; asset replacement, capital rationing)

Module 5: Business finance

- Sources of, and raising business finance
- Estimating the cost of capital
- Sources of finance and their relative costs
- Capital structure theories and practical considerations
- Finance for small- and medium-sized entities

Module 6: Business valuations

- Nature and purpose of the valuation of business and financial assets
- Models for the valuation of shares
- The valuation of debt and other financial assets
- Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

Module 7: Risk management

- The nature and types of risk and approaches to risk management
- Causes of exchange rate differences and interest rate fluctuations
- Hedging techniques for foreign currency risk
- Hedging techniques for interest rate risk

Recommended books:

Text Books –

BPP Interactive Text F9

KAPLAN Publishing Study Text F9

FOURTH SEMESTER

Semester IV

Subject Code: MIF 202

Max Marks: 100

Advanced Financial Management

Objective: To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization in private and public sectors.

Course Content

Module 1: Role of senior financial adviser in the multinational organization

- The role and responsibility of senior financial executive/advisor
- Financial strategy formulation
- Ethical and governance issues
- Management of international trade and finance
- Strategic business and financial planning for multinational organizations
- Dividend policy in multinationals and transfer pricing

Module 2: Advanced investment appraisal

- Discounted cash flow techniques
- Application of option pricing theory in investment decisions
- Impact of financing on investment decisions and adjusted present values
- Valuation and the use of free cash flows
- International investment and financing decisions

Module 3: Acquisitions and mergers

- Acquisitions and mergers versus other growth strategies
- Valuation for acquisitions and mergers
- Regulatory framework and processes
- Financing acquisitions and mergers

Module 4: Corporate reconstruction and re-organization

- Financial reconstruction
- Business re-organization

Module 5: Treasury and advanced risk management techniques

- The role of the treasury function in multinationals
- The use of financial derivatives to hedge against forex risk
- The use of financial derivatives to hedge against interest rate risk

Recommended books:

BPP Interactive Text P4

KAPLAN Publishing Study Text P4

Semester IV

Subject Code: BIF 203

Max Marks: 100

Financial Reporting

Objective: To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Course Content:

Module 1: The conceptual and regulatory framework for financial reporting

- The need for a conceptual framework and the characteristics of useful information
- Recognition and measurement
- Regulatory framework
- The concepts and principles of groups and consolidated financial statements

Module 2: Accounting for transactions in financial statements

- Tangible non-current assets
- Intangible assets
- Impairment of assets
- Inventory and biological assets
- Financial instruments
- Leasing
- Provisions and events after the reporting period
- Taxation
- Reporting financial performance
- Revenue
- Government grants
- Foreign currency transactions

Module 3: Analysing and interpreting the financial statements of single entities and groups

- Limitations of financial statements
- Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs
- Limitations of interpretation techniques
- Specialised, not-for-profit, and public sector entities

Module 4: Preparation of financial statements

- Preparation of single entity financial statements
- Preparation of consolidated financial statements including an associate

Recommended books:

Text Books –

1. BPP Interactive Text F7
2. KAPLAN Publishing Study Text F7

Suggested Readings:

1. Emily Woolf International Publishing F7 Study Text

Semester IV

Subject Code: BEF 611

Max Marks: 100

Agri and Food Processing - Course Module

Objectives: At the end of this module, a student should be able to:

- Understand the challenges and opportunities of agribusiness nowadays.
- Understanding the agriculture Ecosystem and its value chain.
- Understanding and demonstrating how different subsystems co-operate with each other.
- Understanding Agtech and the future of agriculture and innovative practises.
- Demonstrate enterprising skills - Building a prototype.

Course Content:

Module 1: Introduction to Agriculture

- Illustrating the history, the evolution and the current features of the agrifood industry
- Types of AgriCulture -- Sustainable Agriculture vs. Industrial Agriculture
- Opportunities and Challenges in Agro Business / Agri Food
- The calories challenge - Feeding growing world population
- Income growth - Relation to Demand & Supply
- Sources and causes of climate changing emissions
- Desertification: the fragile Indian agro-system
- Rising costs vs. Commoditization
- Doubling farmers income

Module 2: Heritage and excellence in Agriculture

- Brief Overview to Indian Agriculture
- Industry History and Evolution
- Cultivating(Growing/Production) Excellence
- Techniques and technology in an unfavourable landscape
- Players of the agribusiness - From subsistence to complexity
- India vs. World - Past & future -- Competitive Dynamics / Edge

Module 3: Understanding Agriculture & Food Processing and Value chain system

- The Food Value Chain - challenges & trends - Food Quality
- Trend in Agro-Food Value Chain
- Consumer Requirements - Quality and Consumer Value
- Distribution of Value - Strategies for Value Creation
- Natural nitrogen fixation
- Better access to finance
- Sharing economy
- A more fair trade system
- Goal-based planning
- Sustainable soils
- Closed-system farming

- Transport and storage
- Connecting producers and consumers
- Resilience -Losing Less

Module 4: Agtech and new innovation in Agriculture

- Innovation essentials
- Definitions and Types of Innovation - Models and Diffusion of Innovation - Drivers and Barriers of Innovation
- Product and Service Innovation
- Biotech
- Efficiency and Big Data
- Natural and Organic
- Sustainability in agriculture - Enhancing ecosystem services
- Sustainability through Supply Chain Integration

Module 5: Agri - Entrepreneurship and prototype building

- Who are the new farmers & Agri Entrepreneurs
- Retail and downstream integration
- Digitalization
- Export (do's and don'ts)
- Introduction to Market Research
- Data Types and Data Collection - Data Analysis
- Food labelling - trust 7 signaling
- Basic pricing strategies - Psychological Pricing
- Retailer Pricing Behavior with Implication to Farmers' Welfare
- Consumer characteristics - Consumer's purchasing process
- Segmentation, positioning, and brand personality
- Geographical Indications (GI): concept, relevance and protection
- The benefits of cooperation

Module 6: Agri - Field Visits and workshops

- Exposure visit to Farms, Dairy and Food processing unit.
- Interaction with the stakeholders
- Interaction with experts

Teaching and learning activities:

The course will mix and match lectures with debates, discussions and workshops by the students as well as leaders in the field.

Reading references:

Class notes and reading material provided by faculties

General internet research, primary research from entrepreneurs

Research articles, news updates and documented experiences of startups

Semester IV

Subject Code: BEF 613

Max Marks: 100

Society Culture and Change (Introduction to Ecotourism)

Objectives: At the end of this module, a student should be able to:

- Understand tourism as a social and environmental complex phenomenon
- Understand the basic elements of ecotourism, the market and market trends
- Assess the potential of individual and group ecotourist specialty markets
- Analyze and address the special needs of ecotourists and local communities
- Establish an ecotourism planning process at the local and regional levels
- Develop trip circuits and travel packages that are safe and offer a wide variety of experiences
- Understand the vital role of interpretation and education in adding value
- Gain an overview of global tourism development.
- Become familiar with, and share, inspiring tourism developments across the world

Course Content:

Module 1: Introduction to Eco-Tourism

- Understanding tourism as a social and environmental complex phenomenon
- Understanding the basic elements of ecotourism, the market and market trends

Module 2: Eco-Tourism Assessment & Development

- Assessing tourism potential using a demand-driven marketing approach
- Identifying potential projects that contribute to economic development or investment promotion goals
- Implementing social, economic, and environmental project analyzes
- Establishing strategic alliances and partnerships

Module 3: Eco-Tourism Management

- Assessing the potential of individual and group ecotourist specialty markets
- Using green guidelines for operating a successful ecotourism business
- Analyzing and address the special needs of ecotourists and local communities
- Developing trip circuits and travel packages that are safe and offer a wide variety of experiences
- Understanding the vital role of interpretation and education in adding value

Module 4: Eco-Tourism Marketing

- Prepare an action-oriented marketing plan
- Creating and managing social media campaigns
- Establishing strategic alliances and public-private partnerships
- Measure the performance of your marketing campaign
- Determine your return on your marketing investment

Module 5: Field Visit

- Visiting 3 different villages over a period of a week and living there to get hands-on experience of eco and sustainable tourism.

Teaching and learning activities:

The course will mix and match lectures, discussions and on-field workshops by the students as well as leaders in the field.

Semester IV

Subject Code: BEF 614

Max Marks: 100

Stock Markets

Objectives: At the end of this module, a student should be able to:

- Understand the Basics of Stock markets and jargons used.
- Detailed understanding of technical analysis.
- Students will be able to pick their own trades in stock markets with calculated risk and rewards.
- Students will have knowledge of alternate investments opportunities.
- Students will be able to understand how they can build their own business in Stock markets and run it profitably.

Course Content:

Class 1:

Basics of Stock Market

Introduction to Stock Markets

- Myths of Stock Markets-
- Concept of Dividend and Interest
- What is NSE and BSE
- What are Indices
- Stock market and trading terms for beginners

Class2:

Basics of Stock Market

- Concept of Bonus shares, Share Split, IPO
- Who are Promoters?
- Understanding of Primary and Secondary market
- Understanding of Capital and Money Markets
- How should I start Investing?
- What is a Demat and Trading account and opening of the same.

Class 3:

Basics of Stock Market

Concept of Demand and supply

- Differences of price in NSE and BSE
- Pre-opening market session, Market hours, after Market Orders (AMO)
- Concept of Bid price and Offer Price, Volume etc.
- Stock Market chain and its participants and their roles (Depositories, DP's, brokers, Investors (RII, HNI, DII, FII/FPI), Issuers)
- Concept of trading, clearing and Settlement
- How to Place Orders in a Demat account, Study of Contract Note.

Class 4:

Introduction to Technical Analysis in Stock Markets

- Correlation: Indian Economy vs. Indian Stock markets
- Technical analysis vs. Fundamental analysis

- Importance of Technical Analysis
- Candlestick Charts introduction
- Types of candles

Class 5:

Technical Analysis

- Buy and Sell patterns formation
- Morning Star, Evening/Shooting Star Patterns
- Back testing of the pattern on the charts of different companies stock

Class 6:

Technical Analysis

- Hammer, Inverted Hammer Patterns
- Back testing of the pattern on the charts of different companies stock

Class 7:

Technical Analysis

- Bullish Harami and Bearish Harami Patterns
- Back testing of the pattern on the charts of different companies stock

Class 8:

Technical Analysis

- Bullish Engulf and Bearish Engulf Patterns
- Back testing of the pattern on the charts of different companies stock

Class 9:

Technical Analysis

- Dark Cloud Cover and Piercing Patterns
- Back testing of the pattern on the charts of different companies stock

Class 10:

Technical Analysis

- Channel, Trendlines and Breakouts
- Drawing Channels and trend lines on Charts
- Back testing of the same on the charts of different companies stock

Class 11:

Technical Analysis

- Triangles formation
- Types of Triangles- Ascending, Descending and Symmetry Breakouts
- Drawing the triangles on Charts
- Back testing of the pattern on the charts of different companies stock

Class 12:

Technical Analysis

- Tweezer tops and Tweezer bottoms
- Flag and Pennants Formation
- Drawing Pennants and Flags on the charts

- Back testing of the patterns on the charts of different companies stock

Class 13:

Technical Analysis

- Head and Shoulders Pattern
- Cup and Handles pattern
- Rounding Tops and Rounding Bottoms

Class 14:

Technical Analysis

- Double Tops and Bottoms
- Triple Tops and Bottoms
- Spotting Double and Triple tops/bottoms on the charts and Back testing of the same.

Class 15:

Technical Analysis

- Technical Indicators like MACD, ADX, OBV
- Moving Averages
- Convergence and Divergence

Class 16:

Introduction to Alternate Investments in IT

- Cryptocurrency
- Virtual Asset Investments

Classes 17 and 18:

Setting up stock market business and running it profitably within 12 months

- What business options do you have in the Stock market?
- How to select the best business option for you?
- How to start with a minimum investment?
- How to gauge profitability?
- How to market your Stock market business?
- Acquiring and maintaining new clientele.

Semester IV

Subject Code: BEF 615

Max Marks: 100

Introduction to Data Analytics

Objectives: At the end of this module, a student should be able to

- Implement the understanding of key statistics parameters
- Plot data
- Explain the Story of data
- Basic coding in R
- Do research with hypothesis testing
- Implement Regression testing.

Module 1 Data

- What is Data
- Types of Data

Module 2 Measures of Central Tendency

- Mean
- Median
- Mode

Module 3 Types of Distribution

- Normal
- Poisson
- Binomial
- Bernoulli

Module 4 Introduction to R

- The R Console
- Assign Variable
- Create List
- Import Data
- Add/Remove Row
- Add/Remove Column
- Basic Maths in R

Module 5 Descriptive Statistics with R

- Mean,
- Median,
- Mode
- Quantile

Module 6 Plotting with R

- Bar Chart
- Histogram
- Distribution

Module 7 Hypothesis Testing in R

- How to frame Hypothesis statement
- F- Test
- T- Test
- Anova

Module 8. Linear Regression

- Assumptions of linear regression
- Regression Equation
- Regression Model
- Forecast with Regression

9. Capstone Project

Semester – IV

Subject Code: BEF 616

Max Marks: 100

Business Research & Report Writing

Objectives:

At the end of this module, a student should be able to:

Comprehend the objectives of research and the steps involved in the research process.

Use different data collection methods and sampling design techniques in their own research.

Analyze the collected and processed data with the help of statistical tools.

Generalize and interpret the data and prepare a research report.

Write a research paper on his / her own using the statistical and research tools learned during the semester.

Course Content:

Module 1: Introduction to Business Research

- An Introduction to Business Research Methods
- Business Research Process Design
- Defining the Research Problem
- Introduction to Research Papers

Module 2: Research Design Formulation

- Measurement & Scaling
- Questionnaire Design
- Sampling & Sampling Distributions
- Research Paper – Topic finalization; Research Plan& Questionnaire Design

Module 3: Sources & Collection of Data

- Secondary Data Sources
- Data Collection – Surveys & Observations
- Experimentation
- Field Work & Data Preparation
- Research Paper – Pilot Test & Data Collection

Module 4: Data Analysis & Presentation - I

- Concept of Hypotheses & Hypotheses Testing
- Hypothesis Testing for Single Population (t – test) & Two Populations (z – test)
- Analysis of Variance (ANOVA) & Experimental Designs
- Hypothesis Testing for Categorical Data (Chi-Square Test)
- Non – Parametric Statistics

Module 5: Data Analysis & Presentation –II

- Correlation & Simple Linear Regression Analysis

- Multiple Regression Analysis
- Discriminant Analysis & Logistic Regression Analysis
- Factor Analysis, Cluster Analysis & Conjoint Analysis
- Confirmatory Factor Analysis, Structural Equation Modelling & Path Analysis

Module 6: Research Report Writing

- Interpretation of Data, Techniques & Precautions
- Presentation of Result – Report Writing
- Organization of Written Report
- Layout & Types of Research Reports
- Using Tabular & Graphical Data Presentation Tools

Reading References:

Business Research Methods by Prof. Naval Bajpai, Pearson Publications

Research Methodology – Methods & Techniques by C.R. Kothari, New Age Publications

Class Notes and Reading Material provided by the Faculty Member

General Internet Research

Research Articles & News Updates

Semester IV

Subject Code: BEF 601

Max Marks: 100

Financial Modeling & Pitch Decks

Objectives:

- Be able to build a Cash Flow statement
- Know how to value a company
- Be able to build a Valuation model from scratch
- Know how to create a model with multiple scenarios
- Be able to perform sensitivity analysis
- Know how to create professional and good-looking advanced charts

Course Content:

Module 1: Introduction

- Why value a company
- Company valuation – Theoretical framework
- The investor's perspective
- What drives a firm's value?

Module 2: Technical Tools

- Calculating Unlevered free cash flows
- Using an appropriate discount factor
- Estimating cost of debt
- Estimating cost of equity
- Forecasting future cash flows
- Calculating Terminal value
- Discounting future cash flows
- Calculating Enterprise and Equity value of the firm

Module 3: Forecasting key P&L Terms

- Modeling the top line of the financial model
- Modeling other items: Other revenues and Cogs
- Modeling other items: Operating expenses and D&A
- Modeling other items: Interest expenses, Extraordinary Items and Taxes

Module 4: Forecasting Key Balance Sheet Terms

- How to forecast balance sheet items - The practical and easy to understand way
- Learn how to calculate "Days"
- How to use "Days" in order to project the future development of some BS items
- Forecasting Property, plant & equipment, Other assets and Other liabilities

Module 5: Output Sheets

- Excel best practices! Create a good-looking and clean output sheet in your model
- Populating the P&L sheet
- Completing the Output BS Sheet For the Historical Period

Module 6: Valuation

- Asset based Valuation
- Market based Valuation
- Cash Flow based method

Module 7: Analysis

- Excel tools in practice - sensitivity analysis for WACC and perpetuity growth
- Recap of the financial model with charts and hypothesis testing
- Graphs and Charts
- Peer comparison and Report Creation

Reference Material:

- Class Notes and online worksheets
- Whatron Business and Financial Modeling Capstone by University of Pennsylvania
- The Complete Financial Analyst Course 2020 by Udemy

Semester – IV

Subject Code: BEF 612

Max Marks: 100

Rural Entrepreneurship (Experiential Learning)

Objectives: At the end of this module, a student should be able to:

1. Understand how the concept of entrepreneurship isn't something new, but an age-old way of life existing in India's last mile rural geographies.
2. The issues that currently plague and inhibit growth of rural entrepreneurship and opportunities to change that.
3. Intricacies of rural entrepreneurship, such as relationship building (tradition of trust), managing basic finances etc.
4. This is an experiential learning course and will include field visit to certain rural clusters.

Course Content:

Module 1: Basics of Rural Entrepreneurship

- Understanding the rural entrepreneurship fabric
- History of entrepreneurship in India's rural/last mile geography
- Critical role of entrepreneurship in rural domains
- Current scenario of rural entrepreneurship (*through Case Study*)
- Problems/gaps existing in rural areas leading to decline in entrepreneurship (*through Case Study*)

Module 2: Field Visit in a rural entrepreneurship cluster

Module 3: Financial Management in a Rural Business

- Brief Overview to Financial management in businesses using manual techniques
- Issues and gaps around credit and access to the same.
- Credit cycles in supply chain (*through Case Study and field visit*)
- Savings and personal wealth management
- Goods insurance and the importance of it within rural entrepreneurship (*through Case Study*)

Module 4: Opportunities to disrupt and transform rural entrepreneurship in India

- Marrying 'technology with tradition': How technology disruptions can solve critical rural entrepreneurship issues.
- Identifying areas of possible technology interventions
- Digital is the future?
- Wrong paths of disruption in rural entrepreneurship (*through Case Study*)

Module 5: Learning from experiences

- Interactions with real-life entrepreneurs who have worked extensively with rural communities.
- Challenges for an urban entrepreneur to work with rural communities
- Current possible government support programs for entrepreneurs working with rural communities (*informative*)
- How to bring about a mindset change in rural communities
- Digital and rural: How much is done and what is left?

FIFTH SEMESTER

Semester V

Subject Code: BIA 501

Max Marks: 100

Strategic Business Reporting

Objective: To apply knowledge, skills and exercise professional judgement in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

Course Content:

Module 1: Fundamental ethical and professional principles

- Professional and ethical behaviour in corporate reporting

Module 2: The financial reporting framework

- The applications, strengths and weaknesses of an accounting framework

Module 3: Reporting the financial performance of entities

- Revenue
- Non-current assets
- Financial instruments
- Leases
- Employee benefits
- Income taxes
- Provisions, contingencies and events after the reporting date
- Share-based payment
- Fair Value Measurement
- Reporting requirements of small and medium-sized entities (SMEs)
- Other reporting issues

Module 4: Financial statements of groups of entities

- Group accounting including statements of cash flows
- Associates & joint arrangement
- Changes in group structures
- Foreign transactions & entities

Module 5: Interpret financial statements for different stakeholders

- Analysis and interpretation of financial information and measurement of performance

Module 6: The impact of changes and potential changes in accounting regulation

- Discussion of solutions to current issues in financial reporting

Module 7: Employability and technology skills

- Use computer technology to efficiently access and manipulate relevant information.
- Work on relevant response options, using available functions and technology, as would be required in the workplace.
- Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
- Present data and information effectively, using the appropriate tools.

Semester V

Subject Code: BIA 502

Max Marks: 100

Advanced Performance Management

Objective: To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development

Course Content

Module 1: Strategic planning and control

- Strategic management accounting
- Performance hierarchy
- Performance management and control of the organisation
- Changes in business structure and management accounting
- Other environmental and ethical issues

Module 2: Impact of risk and uncertainty on organisational performance

- Impact of risk and uncertainty on performance management

Module 3: Performance management information systems and developments in technology

- Performance management information systems and developments in technology
- Sources of management information
- Recording and processing systems and technologies
- Data analytics
- Management reports

Module 4: Strategic performance measurement

- Strategic performance measures in the private sector
- Divisional performance and transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Non-financial performance indicators
- The role of quality in management information and performance measurement systems
- Performance measurement and strategic human resource management issues
- Other behavioural aspects of performance measurement

Module 5: Performance evaluation and corporate failure

- Alternative views of performance measurement and management
- Strategic performance issues in complex business structures
- Predicting and preventing corporate failure

Module 6: Employability and technology skills

- Use computer technology to efficiently access and manipulate relevant information.
- Work on relevant response options, using available functions and technology, as would be required in the workplace.

- Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tool
- Present data and information effectively, using the appropriate tools

Recommended books:

Text Books –

BPP Interactive Text SBR

KAPLAN Publishing Study Text SBR

SIXTH SEMESTER

Semester VI

Subject Code: BIF 601

Max Marks: 100

Strategic Business Leader

Objective: To apply knowledge, skills and exercise professional judgement in the application and evaluation of strategic business leader principles and practices in a range of business contexts and situations.

Course Content:

Module 1: Leadership

- Qualities of leadership
- Leadership and organizational culture
- Professionalism, ethical codes and the public interest

Module 2: Governance

- Agency
- Stakeholder analysis and organisational social responsibility
- Governance scope and approaches
- Reporting to stakeholders
- The board of directors
- Public sector governance

Module 3: Strategy

- Concepts of strategy
- Environmental issues
- Competitive forces
- The internal resources, capabilities and competences of an organisation
- Strategic choices

Module 4: Risk

- Identification, assessment and measurement of risk
- Managing, monitoring and mitigating risk

Module 5: Technology and data analytics

- Cloud and mobile technology
- Big data and data analytics
- E- business: value chain
- IT systems security and control

Module 6: Organisational control and audit

- Management and internal control systems
- Audit and compliance
- Internal control and management reporting

Module 7: Finance in planning and decision-making

- Finance function
- Financial analysis and decision making techniques
- Cost and management accounting

Module 8: Enabling success and change management

- Enabling success: organising
- Enabling success: disruptive technologies
- Enabling success: talent management
- Enabling success: performance excellence
- Managing strategic change
- Leading and managing projects

Module 9: Professional skills

- Communication
- Commercial acumen
- Analysis
- Scepticism
- Evaluation

Module 10: Other employability and digital skills

- Use computer technology to efficiently access and manipulate relevant information.
- Work on relevant response options, using available functions and technology, as would be required in the workplace.
- Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools.
- Present data and information effectively, using the appropriate tools.

Recommended books:**Text Books –**

BPP Interactive Text SBL

KAPLAN Publishing Study Text Boo

