

## ENTREPRENEURSHIP DEVELOPMENT PROGRAMME

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	<p>ENTREPRENEURSHIP 12 Hrs Introduction – Meaning &amp; Definition of Entrepreneurship, Entrepreneur &amp; Enterprise – Differences between Entrepreneurship, Entrepreneur &amp; Enterprise – Functions of Entrepreneur – Role of Entrepreneur for Economic Development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Differences between Manager and Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development- Need – Problems – National and State Level Institutions</p>	No Changes	2	1	1
2	<p>SMALL SCALE INDUSTRIES Meaning &amp; Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.</p>	No Changes	1	1	1
3	<p>FORMATION OF SMALL SCALE INDUSTRY Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social</p>	No Changes	1	1	1

	feasibility study.				
4	<p><b>PREPARING THE BUSINESS PLAN (BP)</b>  Meaning – importance – preparation  –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP.  Common pitfalls to be avoided in preparation of a BP.</p>	No Changes	1	1	1
5	<p><b>PROJECT ASSISTANCE</b>  Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI -  Non-financial assistance from DIC, SISI, AWAKE, KVIC -  Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates:  Role and Types</p>		1	1	1
	<b>Total Questions</b>		7	5	5

## COMPUTER APPLICATION IN BUSINESS

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	<p>INTRODUCTION TO INFORMATION SYSTEM 10 Hrs</p> <p>Meaning and definition of system, information and information system – business information system – Features of Information system – Uses of Business Information Systems, Users of Information Systems – Components of Business Information Systems.</p>	No Changes	1	1	1
2	<p>TYPES OF INFORMATION SYSTEMS 14Hrs</p> <p>Management Support Systems (MSS), Management Information systems, , Transaction Processing systems, Decision Support Systems (DSS), Group Decision Support System (GDSS), Office Automation system, Process Control systems, Executive Information systems, Levels of management and Information systems.</p>	No Changes	2	1	1
3	<p>MS OFFICE 12 Hrs MS Word – editing a document- Formatting – Spell Checking – Page setup, Using tabs, Tables and other features Mail Merge, MS Excel – building work sheet- data entry in work sheets, auto fill – working with simple problems- formula – statistical analysis, sort, charts, MS Power point – Design, Side Show –</p>	With the help of systems	1	1	1

	Presentation.				
4	<p>DATABASE MANAGEMENT SYSTEMS 14 Hrs</p> <p>Introduction- Purpose of Database Systems, Views of data, Data Models, Database language, Transaction Management, Storage Management, Database Administrator, Database Users, Overall System Structure, Different types of Database Systems</p>	No Changes	1	1	1
5	<p>ACCOUNTING SOFTWARE 06Hrs</p> <p>Introduction to Tally, Opening new company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, writing voucher, voucher entry, making different types of voucher, correcting sundry debtors an sundry creditors accounts, preparation of Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, &amp; Balance Sheet.</p>	With the help of systems	2	1	1
	<b>Total Questions</b>		7	5	5

## INVESTMENT MANAGEMENT

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	Introduction Investment Management 10Hrs Investment management, nature and scope, investment avenues, types of financial assets and real assets, Security return and risk – Systematic and unsystematic risk - sources of risk, Measurement of risk and return, sources of investment information, Fixed income – securities – bonds, preference shares – sources of risk, valuation, duration of bonds – theory of interest rates – yield curve, Bond innovations and their valuation.	Addition – Sources of investment, sources of risk, theory of invest rates, bond valuation (Deletion)	2	1	1
2	Securities Analysis 14Hrs Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non – financial, Equity valuation models, Options, futures, forwards, warrants, and their valuations, Technical analysis – Dow’s theory, charts – Efficient market hypothesis and its implications, Tax aspects of investment, Securities Trading procedure. A Critical Survey of software packages for security analysis.	No Changes  Addition -Securities valuation , Instead of tax aspects, tax benefit  Deletion – A Critical survey of software	2	1	1
3	Portfolio Management 10Hrs Meaning of portfolio management,	Deletion – Portfolio	1	1	1

	<p>portfolio analysis, why portfolios? Portfolio objectives, portfolio management process, selection of securities. Portfolio theory, Markowitz Model, Sharpe's single index model. Efficient frontier with Lending and borrowing, optimal portfolio capital Asset pricing model, Arbitrage pricing theory two factor and multi factor models.</p>				
4	<p>Portfolio Management Strategies 12Hrs Bond Portfolio Management strategies, Equity portfolio management strategies, strategies using derivatives, hedging. Portfolio revision – rebalancing plans, portfolio evaluation, Sharpe's index, Treynor's measure and Jensen's measure.</p>	<p>Strategies using derivatives, hedging (Deletion)</p>	1	1	1
5	<p>Mutual Funds 10Hrs Mutual funds, Investors life cycle, Personal investment, Personal Finance, Portfolio Management of funds in banks, insurance companies, pension funds, International investing, International funds management, emerging opportunities. A brief survey of software packages for Portfolio Management.</p>	<p>Personal Finance, Portfolio mgt of funds in banks, insurance companies, pension fund, a brief survey of software package(Deletion)</p>	1	1	1
	<b>Total Questions</b>		7	5	5

## MANAGEMENT ACCOUNTING

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	<p><b>INTRODUCTION TO MANAGEMENT ACCOUNTING 06 Hrs</b>  Meaning – Definition – Objectives – Nature and Scope of Management Accounting – Relationship between Financial Accounting, Management Accounting, and Cost Accounting</p>	<p>Important concepts</p> <ul style="list-style-type: none"> <li>• Equation – <math>FA+CA=MA</math></li> <li>• Explanation and background of these dimensions of accounting</li> <li>• Meaning, objective, scope and difference between financial, cost and mgt accounting</li> </ul>	1	1	1
2	<p><b>RATIO ANALYSIS 16 Hrs</b>  Meaning and Definition of Ratio, Accounting Ratio and Ratio Analysis – Uses – Limitations - Classification of Ratios – Problems on Ratio Analysis - Preparation of Trading and Profit &amp; Loss Account and Balance Sheet with the help of Accounting Ratios</p>	<p>Important Concepts</p> <ul style="list-style-type: none"> <li>• Meaning, definition, uses, limitations of ratios</li> <li>• Classification of ratios</li> <li>• Short term solvency ratios</li> <li>• Long term solvency ratios</li> <li>• Turnover ratios</li> <li>• Profitability Ratios</li> <li>• Market test/earning ratios</li> </ul>	2	1	1
3	<p><b>FUND FLOW ANALYSIS 12Hrs</b>  Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Procedure of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operation – Statement of Sources and Application of Funds – Problems.</p>	<p>Important Concepts</p> <ul style="list-style-type: none"> <li>• Meaning, definition, uses and limitations of fund flow statement</li> <li>• Problems on company sole trading concern and partnership concern</li> <li>• Preparation of ledger accounts for all items which has undergone change</li> </ul>	1	1	1

4	<p><b>CASH FLOW ANALYSIS</b>  <b>12Hrs</b>  Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Indirect Method Only).</p>	<ul style="list-style-type: none"> <li>• Meaning, definition of cash flow statement and the differences between cash flow statement and fund flow statement</li> <li>• Problem on company, sole trading concern and partnership concern</li> </ul>	1	1	1
5	<p><b>MARGINAL COSTING AND BUDGETORY CONTROL</b>  <b>10Hrs</b>  <b>Marginal Costing:</b> Meaning, Features and Assumptions - Calculation of Break Even Point – Equation Method, Graphic Method, Problems .  <b>Budgetary Control:</b> Introduction – Meaning &amp; Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Classification of Budgets – Functional Budgets – Problems on Flexible Budgets</p>	<ul style="list-style-type: none"> <li>• Meaning, features and assumptions of marginal costing</li> <li>• Calculation of BEP through equation method and also graphic method</li> <li>• Problems on flexible budget/meaning and classification of budgets</li> <li>• Problems on marginal costing- Calculation of P/V ratio, desired profits, desired sales, Margin of safety</li> </ul>	2	1	1
	<b>Total Questions</b>		7	5	5



## ADVANCED FINANCIAL MANAGEMENT

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	<p><b>INVESTMENT DECISIONS AND RISK ANALYSIS 12 Hrs</b></p> <p>Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems.</p>	No Changes	2	1	1
2	<p><b>COST OF CAPITAL AND CAPITAL STRUCTURE 20Hrs</b></p> <p><b>Part 1:Capital Structure:</b> Meaning and Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.</p> <p><b>Part 2: Capital Structure:</b> Introduction to Capital Structure – Capital Structure Theories - Net Income Approach - Net Operating Income Approach - Traditional Approach – MM Approach – Problems.</p>	No Changes	1	1	1
3	<p><b>DIVIDEND THEORIES 10 Hrs</b></p> <p>Introduction – Irrelevance Theory – MM Model. Relevance Theories - Walter Model - Gordon Model – Problems on Dividend Theories.</p>	No Changes	2	1	1
4	<p><b>PLANNING AND FORECASTING OF WORKING CAPITAL 10 Hrs</b></p> <p>Concept of Working Capital – Determinants of Working Capital – Estimating Working Capital Needs – Operating Cycle – Cash Management – Motives of Holding Cash – Cash Management Techniques – Preparation of Cash Budget – Receivables Management –</p>	No Changes	2	1	1

	Preparation of Ageing Schedule and Debtors Turnover Ratio – Inventory Management Techniques – Problems on EOQ.				
5	<b>CORPORATE VALUATION</b> <b>04 Hrs</b> DCF method, relative valuation method, net asset method, value based management. (Only concepts)		-	1	1
	<b>Total Questions</b>		7	5	5

## STRATEGIC MANAGEMENT

Unit No	Chapter Content	Changes	Sec A	Sec B	Sec C
1	<b>INTRODUCTION TO STRATEGIC MANAGEMENT 10 Hrs</b> Introduction - Meaning and Definition – Need – Process of Strategic Management – Strategic Decision Making – Business Ethics – Strategic Management.		1	1	1
2	<b>ENVIRONMENTAL APPRAISAL 12 Hrs</b> The concept of Environment – The Company and its Environment – Scanning the Environment, Technological, Social, Cultural, Demographic, Political, Legal and Other Environments Forces. SWOT Analysis – Competitive Advantage – Value Chain Analysis.	<ul style="list-style-type: none"> <li>• Avoid investment organisation</li> <li>• Focus on training &amp; development</li> <li>• Information from investment institutions who give training to employees</li> </ul>	2	1	1
3	<b>STRATEGIC PLANNING 12 Hrs</b> Strategic Planning Process – Strategic Plans during recession, recovery, boom and depression – Stability Strategy – Expansion Strategy – Merger Strategy – Retrenchment Strategy – Restructure Strategy – Levels of Strategy – Corporate Level Strategy – Business Level Strategy and Functional Level Strategy – Competitive Analysis – Porter’s Five Forces Model.	<p>New topic for learning HR i.e total quality management</p> <p>Performing team based organisation</p> <p>BPR</p>	1	1	1
4	<b>IMPLEMENTATION OF STRATEGY 14 Hrs</b> Aspects of Strategy Implementation – Project Manipulation – Procedural Implementation – Structural Implementation – Structural Considerations – Organizational Design and Change – Organizational Systems. Behavioral Implementation – Leadership Implementation – Corporate Culture – Corporate Policies and Use of Power. Functional and Operational Implementation – Functional	<ul style="list-style-type: none"> <li>• International Compensation discuss national compensation system as well as quality</li> <li>• Compare with the blue and white colour jobs</li> <li>• Considering economic conditions</li> </ul>	2	1	1

	Strategies – Functional Plans and Policies. Financial – Marketing – OPERATIONAL and Personnel dimensions of Functional Plan and Policies – Integration of Functional Plans and Policies.				
5	<b>STRATEGY EVALUATION 08 Hrs</b> Strategy Evaluation and Control - Operational Control - Overview of Management Control – Focus on Key Result Areas.	<ul style="list-style-type: none"> <li>• Selection Process of International and nationalization business</li> <li>• Comparing all the 3 types of companies</li> <li>• Cover HR practices from global and national level</li> <li>• Differentiate global, multinational &amp; transnational strategies</li> </ul>	1	1	1
	<b>Total Questions</b>		7	5	5