



# ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

## Faculty of Management

Bachelor of Business Administration (B.B.A)

B.B.A. I Semester

Elective- Advance Finance

Subject- Fundamental of Finance

Paper-Elective

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO1	Students are able to understand basic concept of Finance.	U, A
CO2	Learn and acquainted with different dimensions of Financial Planning and financial forecasting	A,S
CO3	Understand the contemporary trends of Finance in India	U
CO 4	Understand the practical Applications of Basics concepts of Finance.	K

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>

### Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





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## Content of the Course

### Theory

No. of Lectures (in hours per week): 3 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Finance- Meaning, Importance and Types of Finance. Finance Function – traditional and modern functions, Liquidity <i>versus</i> profitability. Wealth or Value Maximization objectives, Role of Finance Manager in Changing scenario, Behavioural finance – Behavioural Finance <i>Versus</i> Traditional	10
II	Financial Planning- Meaning, Needs and Importance. Components and Types of Financial Planning. Steps and Limitation of Financial Planning. Financial Plan and its components, characteristics of sound financial plan. Factors involved in drafting financial plan. Financial Forecasting – Definition, Purpose, Need and Advantages. Steps, Challenges and Limitation of financial forecasting. Qualitative and Quantitative techniques of Financial Forecasting	10
III	Microfinance – Meaning, definition, conceptual framework and history. Models of microfinance. Micro credit Vs Micro-savings Vs Micro finance. Microfinance institutions (MFI). Development of microfinance in India. Small Finance Banks– History and list of small finance banks,	10
IV	Time Value of Money-Concept and Recognition, Valuation of Securities- Various concepts of Value, Valuation of Bonds and Debentures, Valuation of Preference Shares, Valuation of Equity Shares- Single Period	10

### REFERENCE BOOKS :

- R.P. Rustagi, Fundamentals of Financial Management, Taxmann Company, New Delhi
- I. M. Pandey, Financial Management, Pearson Education, New Delhi (2021)
- P. Chandra, Financial Management, Theory and Practice, Tata McGraw Hill, New Delhi
- M. Y. Khan & P. K. Jain Financial Management: Text, Problems and Cases McGraw Hill New Delhi (2018 — 8<sup>th</sup> Edition)



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## Faculty of Management

Bachelor of Business Administration (B.B.A)

B.B.A. I Semester

Elective-Advance Finance

Subject- Management Accounting & Control System

Paper-Elective

### Course Outcomes

CO. No.	Course Outcomes	Cognitive Level
CO 1	To understand the nature of management and Cost Accounting.	U
CO 2	To get Acquainted with practical Application of various Elements of Cost.	A, S
CO 3	To Learn and apply various Management Accountings tools.	U, A
CO 4	To understand the Budgetary control techniques.	U

### Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	6	40	60	<b>100</b>

### Evaluation Scheme

	Marks	
	Internal	External
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### Theory

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Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Definition and Concept of Management Accounting, Tools and Techniques of Management Accounting. Tools and Techniques of Management Accounting Impact of changing business environment on management accounting . Cost Accounting: Concepts of Costs , Classifications and Elements of Cost- Cost Centre and Cost Unit - Methods and Techniques of Costing- Cost Accounting Standards	10
II	Material Cost: direct and indirect material cost. Issue of materials to production- pricing methods-FIFO, LIFO and Average methods. Labour cost: direct and indirect labour cost- methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads.	10
III	Marginal Costing- Meaning and Importance, Break Even Analysis - P/V ratio , Process Costing: Including Joint Products & By- Products, Inter- Process Profits, Equivalent Production.	10
IV	Budgetary control -Budgets - Meaning and importance - Budgetary Control-Meaning and Importance-Classification of Budgets. Variance Analysis- Material and Labour (Introduction)	10

### REFERENCE BOOKS :

- Management Accounting : Dr. S.P. Gupta & Dr. K. L. Gupta, Sahitya Bhawan Publications: Agra.
- Management Accounting :J.K Agarwal & R.K Agarwal, Dinesh gupta ,Ramesh Book Depot.
- Jain, S.P., & Narang, K.L. (2018). *Cost Accounting*. New Delhi: Kalyani Publishers.
- Kishor, R.M. (2013). *Cost and Management Accounting*. New Delhi: Taxman Allied Services.
- Pillai, R.N.S. (2013). *Cost Accounting*. New Delhi: Sultan Chand.
- Arora,M.N (2018). *Management Accounting*, New Delhi: Himalaya Publishing House.



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