

MBA(FINANCIAL MANAGEMENT)

MBA-FM

Objective:

The MBA(FM) programme of Utkal University is a self-financing professional two years' Masters' programme instituted by the department of Commerce. With a curriculum design that reflects the best and updated finance and management related papers and practice. The objective of the programme is to impart training and education with an employability outlook. The focus being making students' future-ready i.e. to become entrepreneurs or professional or executives in the industry by equipping students with a holistic view of the business and finance environment and its applications. The thrust of the programme is on personality development of the students through helping to acquire conceptual, analytical, problem-solving capabilities and emotional maturity. The innovative curriculum and proven pedagogy will equip participants with actionable knowledge and skills along with deep insights into leadership and strategy.

Pedagogy:

The programme's teaching methodology and approach are designed to leverage technology and maximise interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes *et al.*

Curriculum:

The duration of the MBA-FM is two academic years split into four semesters.

Evaluation:

The MBA(FM) Programme will follow an examination and evaluation system in the following pattern:

Mid-Semester	30 Marks
<u>End-Semester</u>	<u>70 Marks</u>
Total	100 Marks

The Programme also includes Summer Internships and Final Project Reports with both internal and external guide based and viva-voce tests.

FIRST SEMESTER

MFC 1.1 MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR (MCOB)

Objective: - The objective of this course is to help students understand the conceptual framework of Management and Organisational Behaviour.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Understand the basic concepts of Management.
- 2) Describe the planning process to make decisions.
- 3) Distinguish between different organizational structures.
- 4) Know the group dynamic and different leadership style.
- 5) Diagnosis organisational conflicts and need of change

MFC 1.2 ECONOMIC ANALYSIS FOR DECISION MAKING (EADM)

Objective :- This course develops managerial perspective to economic fundamentals as aids to decision making under given environment.

Course Outcomes – On successful completion of the course the students shall be able to:

- 1) Apply economic analysis for developing management policy.
- 2) Illustrate economic behaviour at the individual, firm and policy levels
- 3) Employ the ‘economic way of thinking’ for managerial decision making.
- 4) Relate the characteristics of different market structures and their implications for the firm’s pricing decision.

MFC 1.3 FINANCIAL ACCOUNTING & REPORTING (FAR)

Objective: - The objective of this course is to enable students understand accounting principles, tools and techniques used for taking business decisions.

Course Outcomes – On successful completion of the course the students shall be able to:

- 1) Describe the Accounting terms and Accounting principles
- 2) Summarize the financial transactions in terms of Financial Statements
- 3) Prepare different financial statements of the organisations manually and using computer software
- 4) Interpret Financial Statements by using different financial tools and techniques

MFC 1.4 QUANTITATIVE TECHNIQUES FOR MANAGEMENT (QTM)

Objective :- The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

Course Outcomes – On successful completion of the course the students shall be able to:

- 1) Prepare questionnaire, collect and classify data.
- 2) Describe the data using descriptive statistics.
- 3) Use data for business forecasting

- 4) Solve business related problems under risk and uncertain environment.
- 5) Interpret Business situations using samples and draw inferences

MFC 1.5 MARKETING MANAGEMENT (MM)

Objective :- The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Describe the basic concepts of marketing.
- 2) Discuss marketing environment, marketing research process and customer value
- 3) Employ the concepts of consumer behaviour to choose the relevant STP strategy
- 4) Apply the concepts of Product Mix in Marketing Decision Making
- 5) Differentiate the Indian marketing practices and emerging marketing conditions.

MFC 1.6 FINANCIAL MANAGEMENT (FM)

Objective :- The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision making aimed at shareholder's wealth maximization.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Recognize the importance of financial management from a strategic perspective
- 2) Compute cost of capital and develop innovative financial strategies
- 3) Analyze the capital structure decisions through relevant models
- 4) Discuss the dividend policy of a firm
- 5) Take both long-term and short-term financing decisions

MFC 1.7 BUSINESS AND FINANCIAL ENVIRONMENT (BFE)

Objective :- The develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Analyse the business environment of 21st Century
- 2) Differentiate between Fiscal Policy, Monetary Policy, Physical Policy, Industrial Policy
- 3) Examine institutional framework of business with global perspective
- 4) Understand the problems of Poverty, Unemployment, Infrastructure, Inflation, Industrial Sickness
- 5) Institutional support system for business in country.

MFC 1.8 FINANCIAL MARKETS AND INSTRUMENTS (FMI)

Objective: - This course aims to provide students with an understanding of the structure, organization and working of financial markets and institutions in India.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Explain the functioning of Financial System
- 2) Distinguish various types of financial institutions and services
- 3) Demonstrate analytical skills relating to mutual fund industry
- 4) Describe different merchant banking services and SEBI guidelines

SECEND SEMESTER

PAPER CODE- 2.1

MFC-2.1 ACCOUNTING FOR MANAGERIAL DECISIONS

Objective:-

Course Outcomes –

MFC-2.2 INVESTMENT ANALYSIS AND EQUITY RESEARCH

Objective: - This course exposes the students to the various concepts of investment management and provides an in-depth study of various issues there under.

Course Outcomes – On successful completion of the course the students shall be able to:

- 1) Explain the investment process and appropriateness of investments based on Investor Objectives and Constraints.
- 2) Assess the performance of various investments based on Risk and Return.
- 3) Comprehend the Fundamental and Technical Analysis Reports
- 4) Explain the various investment strategies used in Bond and Equity Markets

MFC-2.3 RISK AND INSURANCE MANAGEMENT

Objective: - This course aims at developing necessary skills for applying the principles of financial analysis to management of funds by commercial banks and the insurance sector.

Course Outcomes:

1. Analyze the Insurance industry and its recent trends.
2. Analyze the concept of risk in insurance concepts.
3. Understanding of procedure for taking a policy, policy conditions, Premium Plans, Calculation of Premium, Settlement of Claims .
4. Knowledge of different types of insurance and their uses

MFC-2.4 MUTUAL FUND AND PORTFOLIO MANAGEMENT

Objective :- The objective of the course is to impart conceptual knowledge and skills relating to mutual fund and portfolio management.

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Construct investment portfolios based on Investor Objectives and Constraints.

- 2) Assess the Risk and Return of portfolio
- 3) Construct a portfolio based on Investor Objectives and Constraints
- 4) Comprehend and measure portfolio performance
- 5) Explain the various portfolio strategies.

MFC-2.5 BUSINESS REGULATORY FRAMEWORK

Objective:-

Course Outcomes - On successful completion of the course the students shall be able to:

- 1) Explain the laws relating to business transactions.
- 2) Interpret the laws relating to business transactions
- 3) Skill to distinguish between legal and void contracts
- 4) Comprehend the objectives of business laws
- 5) Explain the various new regulations.

MFC-2.6 Entrepreneurship and Entrepreneurial project Management

Objective: - The objective of the course is to sensitise students to the concept of entrepreneurship and provide them concepts and skills for designing, execution and management of entrepreneurial ventures. Starting with 'ideation' the course will take the students through familiarization with the five (5) stages of enterprise building. Students would also be familiarised with the various institutional and non-institutional schemes available for funding of start-ups and growth of MSME manufacturing, service and non-profit entrepreneurial ventures.

Course Outcomes:

1. Understand the importance of entrepreneurs in growth and development of the economy.
2. Analyze the importance of small-scale industries in growth and development of the country.
3. Create a business plan that articulate and apply financial, operational, organizational and sales knowledge

MFC-2.7 RESEARCH METHODOLOGY AND REPORT WRITING

Objective: - Types of Research - Research Process - Validity and Reliability in Research; Role of Research in Functional Areas: Finance, Marketing, Human Resource Development and Production.

Course Outcomes:

1. Describe the research process and list the characteristics of various types of research.
2. Formulate Research Problem, Research Objectives and Hypothesis from a given research problem.
3. Describe various research designs and methods of data collection
4. Creating a Database and Use of Statistical Techniques in Analysis

MFC-2.8 SOFT SKILLS SYLLABUS

Objective :-Soft skills are ‘people skills’ that include communication skills, work ethic, positive attitude, emotional intelligence and other personal attributes crucial for success in business or career. Soft skills can be learnt and practiced for personal fulfilment and progress in career. This course provides the soft skills required mainly for professional achievements, and in the process, many of the personal requirements of an individual can be accomplished.

Course Outcomes:

THIRD SEMESTER

MFC-3.1 Strategic Management(SM)

Objective: -The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.

Course Outcome: After completion of this paper student will be able to -

1. Develop Insights about approaches to strategic decision making a SWOT analysis of an Issue in the business environment
2. Present and analyse Strategy Formulation and Choice of Alternatives
3. Understand Functional Strategies and strategy implementation of an organization
4. Gain Knowledge and Competency in Strategy evaluation.

MFC-3.2 MERCHANT BANKING AND FINANCIAL SERVICES (MBFS)

Objective: -To know conceptual, functional, and regulatory aspects of Indian Capital Market and Merchant Banking activities

Course Outcome: After completion of this paper student will be able to -

1. Acquire a fair degree of Proficiency in Indian Financial System & Financial Services
2. Build Competence in Secondary Market Operations
3. Have Better Idea about Growth of Merchant Banking in India & Issue Management
4. Develop an understanding of the concept of Marketing of Financial Services
5. Know the Assets Financing Services

MFC-3.3 FINANCIAL DERIVATIVES AND RISK MANAGEMENT (FDRM)

Objective: -This course will familiarize the students in the application of various tools and techniques of financial risk management.

Course Outcome:After completion of this paper student will be able to -

1. Understand the Concepts of Risk Management and Derivatives Markets in India

2. Learn about Futures Market and Financial futures and a mechanism of risk transference, spot and futures prices.
3. Have a Better Insight about Options, Option Pricing, Swaps, types of Swaps, Swap Valuation
4. Know the Regulatory Framework of Futures & Derivatives

MFC-3.4 INTERNATIONAL FINANCIAL MANAGEMENT (IFM)

Objective: - The course aims to acquaint the students with complexities and issues in financial management of a multinational firm. This course will help students to understand various analytical tools and techniques for financial decision-making in a global setting.

Course Outcome: After completion of this paper student will be able to -

1. An understanding of the foundations of international financial management
2. An understanding of the foreign exchange market and exchange rate determination
3. A realization of the risks involved in international financial management and how to mitigate them
4. An understanding of world financial markets and the institutions involved
5. An understanding of tools and tactics used in the financial management of a multinational firm

MFC-3.5 TAX PLANNING AND MANAGEMENT

Objective: - To provide an conceptual idea about the various provisions of the Income Tax Act. Related to the corporate sector and study the implications of these provisions on the tax planning of the companies.

Course Outcome:After completion of this paper student will be able to -

1. To understand the corporate tax structure.
2. Present and Analyse tax implication on corporates.
3. Understand tax procedure and assessment.
4. Develop the Skill of Assessment and filling of GST

MFC-3.6 INTERNATIONAL ACCOUNTING AND CORPORATE REPOTING (IACR)

Objective: -To acquaint the students regarding the international dimensions of accounting, foreign currency translation, efforts at harmonization and corporate reporting

Course Outcome: After completion of this paper student will be able to -

1. Develop Insights about the different dimensions of the international accounting
2. Know the country differences and harmonization of accounting practices
3. Understand the operations of International Accounting Standard Committee

4. Know the major accounting issues
5. Gain Knowledge about the accounting difference and financial statement analysis

MFC-3.7 (A) HUMAN RESOURCE MANAGEMENT (HRM)

Objective:-

Course Outcome: After completion of this paper student will be able to -

1. Understand the macro level man power planning
2. Present and analyse the work force flow mapping
3. Understand the models and techniques of manpower demand and supply
4. Learn the strategies of redeployment
5. Gain Knowledge about the career management

MFC-3.7 (B) RETAIL MANAGEMENT (RM)

Objective: -The objective of this course is to facilitate understanding of the conceptual aspects of Retail Management, Supply Chain Management and Brand Management.

Course Outcome: After completion of this paper student will be able to -

1. Understand the Retail Management Decision Process and Opportunities.
2. Present and analyse the **Retailing Management Decision**
3. Understand the **Strategic Retail Marketing**
4. Learn the Fundamentals of Supply Chain Management
5. Gain Knowledge about the Brand Management

MFC-3.7 (C) Corporate Restructuring & Financial Reengineering (CRFE)

Objective: -The objective of the present course is to provide the necessary knowledge and making the students aware of the various issues involved in M & A including corporate restructuring practices. The present paper also attempts to provide elementary knowledge, relations and the concepts of financial engineering to the students.

Course Outcome: After completion of this paper student will be able to -

1. Understand the Theories of merger, sources of value creation in merger & acquisition
2. Present and analyse the Measurement of cost & gains from M & A Financing M & A, methods and risk.
3. Understand the Corporate Restructuring & Strategic alliances
4. Learn the Regulations of merger & acquisitions, Role of institutional players in M & A.
5. Gain Knowledge about the Financial Engineering

FOURTH SEMESTER

MFC-4.1 CORPORATE GOVERNANCE & BUSINESS ETHICS (CGBE)

Objective: -The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.

Course Outcome:After completion of this paper student will be able to -

1. Understand the Theoretical basis of CG, CG Mechanism, CG Systems, and Good CG
2. Present and analyse the Landmarks in the Emergence of CG
3. Understand the Agents & Institutions in CG
4. Learn the Importance & Need for Business Ethics
5. Gain Knowledge about the Social Responsibility & Indian Corporations, Environmental concerns

MFC-4.2 COMMODITY MARKET & FUTURES (CMF)

Objective: -The objective of the course is to acquaint the students with the concepts of commodities futures and markets.

Course Outcome:After completion of this paper student will be able to -

1. Understand the Commodity Markets in India, Organized, Unorganized and regulated markets
2. Present and analyse the Futures Market & Prices
3. Understand the concept of Commodity Futures in India
4. Learn the Agricultural, Metallurgical and Other Future Contracts using Futures Markets
5. Gain Knowledge about the Regulation of Futures Markets

MFC-4.3 MARKETING OF FINANCIAL SERVICES

Objective: -The objective of this paper is to get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

Course Outcome:After completion of this paper student will be able to -

1. Develop Insights about the marketing of financial services
2. Know the activities of Services Marketing Planning
3. Understand the Services Marketing Strategies
4. Develop the Skill to understand the Customer Relationship Management

5. Gain Knowledge about the Tourism Services, Education and Professional Services, Health Services and I.T. & Communication Services.

MFC-4.4 ACCOUNTING STANDARD & I.F.R.S.

Objective: -To provide and understanding of the accounting standards of ASB and IASB, and to study the corporate reporting practices in India.

Course Outcome:

1. Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
2. Know the contents of Annual Report and concept of triple bottom line.
3. Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
4. Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
5. Understand concepts of corporate reporting practices.

MFC-4.5 RETAIL MANAGEMENT

Objective :-The basic objective of this course is to develop and understanding about the many aspects of retail business and its management.

Course Outcome:After completion of this paper student will be able to -

1. Understand the basics of Retail business
2. Know the needs of the Retail Models & Retail Shoppers
3. Learn Retail strategy, Growth strategy ethics in retailing store site selection
4. Understand the Merchandise Management
5. Gain Knowledge about the Retail operation & Management

MFC- 4.7 MACRO-ECONOMICS AND POLICY

Objective :-This paper aims at strengthening the knowledge of important macroeconomic variables and their role in determining the equilibrium level of output and employment. The students will be able to critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions.

Course Outcome:After completion of this paper student will be able to -

1. Understand the Economic Growth and Development
2. Know the National Income and Fiscal Policy:
3. Learn various the Determination of Income and Employment
4. Understand the Money Supply, Monetary Policy and Economic Stability
5. Gain Knowledge about the Money Supply, Monetary Policy and Economic Stability