



DR. B. R. AMBEDKAR OPEN UNIVERSITY

FACULTY OF COMMERCE

DEPARTMENT OF BUSINESS MANAGEMENT

TWO-YEAR MBA PROGRAMME

STRUCTURE

FIRST YEAR

SEMESTER – I:

- MBA – 01: Management Process
- MBA – 02: Managerial Economics
- MBA – 03: Business Environment
- MBA – 04: Accounting for Management
- MBA – 05: Managerial Communication
- MBA – 06: Information Technology for Managers

SEMESTER – II:

- MBA – 07: Organizational Behaviour
- MBA – 08: Financial Management
- MBA – 09: Marketing Management
- MBA – 10: Human Resource Management
- MBA – 11: Operations Management
- MBA – 12: Quantitative Techniques

SECOND YEAR

SEMESTER – III:

- MBA – 13: Business Ethics & Corporate Governance
- MBA – 14: Strategic Management
- MBA – 15: Management Information Systems
- MBA – 16: Entrepreneurship Development
- MBA – 17: Operations Research
- MBA – 18: International Business

SEMESTER – IV:

MBA – 19: Innovation & Knowledge Management

MBA – 20:

MBA – 21:

MBA – 22:

MBA – 23:

Specialization Courses

MBA – 24: Project Report

MBA – 25: Viva Voce

Total Number of Courses: 25 (including Project Report and Viva Voce)

SPECIALIZATION AREAS & COURSES

A) Finance:

MBA – 31: Security Analysis & Portfolio Management

MBA – 32: Financial Markets and Services

MBA – 33: Management Control Systems

MBA – 34: International Financial Management

B) Marketing:

MBA – 41: Consumer Behaviour & Marketing Research

MBA – 42: Advertising & Sales Management

MBA – 43: Retailing Management

MBA – 44: International Marketing

C) Human Resource:

MBA – 51: Performance Management

MBA – 52: Labour Laws

MBA – 53: Management of Industrial Relations

MBA – 54: International Human Resource Management

D) Operations:

MBA – 61: Supply Chain Management

MBA – 62: Total Quality Management

MBA – 63: World Class Manufacturing

MBA – 64: Maintenance Management

Details of First Semester Syllabus

MBA – 01: MANAGEMENT PROCESS

This course aims to provide basic knowledge about the meaning and nature of management, development of management thought, principles of management and functions of a manager.

BLOCK - I: MANAGEMENT - AN INTRODUCTION

- Unit - 1: Management: Nature, Importance and Scope
- Unit - 2: Evolution and Development of Management Thought
- Unit - 3: Management Principles and Functions
- Unit - 4: Management Practices in Advanced Countries

BLOCK - II: PLANNING

- Unit - 5: Planning: Meaning and Process
- Unit - 6: Types of Plans
- Unit - 7: Decision Making
- Unit - 8: Management By Objectives

BLOCK - III: ORGANISING

- Unit - 9: Organizing: Concept, Nature, Principles and Types of Organizations
- Unit -10: Departmentation and Span of Control
- Unit -11: Organization Structure and Line and Staff Relationship
- Unit -12: Delegation of Authority
- Unit -13: Centralization and Decentralization

BLOCK - IV: DIRECTING

- Unit -14: Managerial Communication
- Unit -15: Leadership
- Unit -16: Motivation: Concept, Importance & Techniques

BLOCK - V: CONTROLLING & COORDINATION

- Unit -17: Controlling
- Unit -18: Coordination

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MBA – 01: MANAGEMENT PROCESS

This course aims to provide basic knowledge about the meaning and nature of management, development of management thought, principles of management and functions of a manager.

BLOCK - I: MANAGEMENT - AN INTRODUCTION

Unit - 1: Management: Nature, Importance and Scope: Definition – Importance – Nature - Management Vs Administration – Characteristics – Levels of Management – Managerial Skills – Styles of Managers – Scope of Management (Operational Areas) – Management Challenges.

Unit - 2: Evolution and Development of Management Thought: Early Contributions to Management - Classical Management Approach: Scientific Management; Administrative Theory; Bureaucratic Model of Organization - Other Administrative Theorists – Behavioural Approach: Hawthorne Studies – Contribution of Behavioural Scientists - Modern Approaches: Quantitative Approach; Operational Approach; Systems Approach; Contingency Approach – Contributions of Peter Drucker and C K Prahalad.

Unit - 3: Management Principles and Functions: Nature and Need of Principles of Management – Universality of Fayol's Principles – Contemporary Principles - Functions of Management – Management as a Process – Tasks and Responsibilities of Professional Managers.

Unit - 4: Management Practices in Advanced Countries: Best Practices in USA, Best Practices in Japan, Best Practices in China – Attributes of Excellence – A Modern Unconventional Approach to Management.

BLOCK - II: PLANNING

Unit - 5: Planning: Meaning and Process: Planning: Meaning and Definition – Nature of Planning – Importance – Principles – Process – Limitations – Barriers to Effective Planning – Forecasting – How to Make Planning Effective.

Unit - 6: Types of Plans: Classification of Plans - Mission – Vision – Types of Plans: Objectives; - Policies – Strategy – Programmes – Procedures – Budget – Methods – Rules - Types of Planning – Corporate Planning; Strategic Planning; Operational Planning.

Unit - 7: Decision Making: Decision Making: Meaning and Definition – Importance – Types of Decisions – Decision Making Process - Techniques of Decision Making – Decision Making Models.

Unit - 8: Management By Objectives: Management By Objectives (MBO) Concept: Meaning and Definition – Characteristics – Objectives – Process – Advantages – Limitations – MBO in Indian Companies.

BLOCK - III: ORGANISING

Unit - 9: Organizing: Concept, Nature, Principles and Types of Organizations: Organizing: Meaning & Concept – Nature of Organization - Purpose of Organization – Process of Organization – Steps in the Process of Organisation – Principles of Organization –

Formal and Informal Organization – Distinction Between Formal and Informal Organization.

Unit - 10: Departmentation and Span of Control: Departmentation: Meaning – Need – Patterns – Choosing a Pattern for Departmentation; Span of Control: What is an Appropriate Span? – Factors Determining Span of Control – Graicuna’s Theory – Tall Organization – Flat Organisation.

Unit - 11: Organization Structure and Line and Staff Relationship: Organizational Design – Objectives and Importance of Organizational Design – Factors Affecting Organizational Design – Types of Organizational Structures - Conflict between Line and Staff and their resolution.

Unit - 12: Delegation of Authority: Meaning of Authority – Sources of Authority – Responsibility, Authority & Accountability – Meaning of Delegation of Authority – Need of Delegation of Authority – Advantages of Delegation of Authority – Process - Principles - Barriers – How to make Delegation Effective?

Unit - 13: Centralization and Decentralization: Centralization of Authority – Meaning; Advantages & Disadvantages – Decentralization of Authority – Meaning; Need; Advantages & Disadvantages – Delegation of Authority Vs Decentralization – Factors Influencing Decentralization.

BLOCK - IV: DIRECTING

Unit - 14: Managerial Communication: Managerial Communication: Meaning and Definition – Characteristics – Need & Importance – Process – Channels of Communication – Barriers to Communication – Essentials of Effective Communication.

Unit - 15: Leadership: Leadership: Definition – Characteristics – Functions of a Leader — Significance of Leadership – Manager Vs Leader – Leadership Theories: Perspective – New Perspective of Leadership - Effective Leadership.

Unit - 16: Motivation: Concept, Importance & Techniques: Motivation: Meaning & Definition – Importance of Motivation – Functions of Motivation – Process – Approaches to Motivation – Motivation Vs Morale – Types of Motivation – Techniques or Methods of Motivation – Advantages of Motivation and Problems of Motivation.

BLOCK - V: CONTROLLING & COORDINATION

Unit - 17: Controlling: Definition of Control – Characteristics of Control – Control Process – Importance of Control – Opposition to Control - Planning and Control – Advantages of Managerial Control - Limitations of Control - – Types of Managerial Control – Methods of Organisational Control - Techniques of Control Systems – Policies in Control – Strategies of Control - Requirements of an Effective Control System.

Unit - 18: Coordination: Coordination: Meaning and Definition – Characteristics of Coordination - Objectives of Coordination – Importance of Coordination - Advantages – Principles – Channels - Coordination vs. Cooperation – Forms of Coordination – Symptoms of Lack of Coordination – Requirements for Effective Coordination – Coordination is the Essence of Management.

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MBA – 02: MANAGERIAL ECONOMICS

This course will sharpen the analytical skills of the students through integrating their knowledge of the economic theory with decision-making techniques.

BLOCK - I: MANAGERIAL ECONOMICS & THEORIES OF FIRM

Unit - 1: Managerial Economics: Nature and Scope

Unit - 2: Firm: Concepts, Objectives, Decision Issues, and Theories of Firm

Unit - 3: Optimization: Concepts, Tools and Techniques of Analysis

BLOCK – II: DEMAND AND SUPPLY ANALYSIS

Unit - 4: Demand Concepts and Analysis

Unit - 5: Elasticity of Demand

Unit - 6: Demand Forecasting & Estimation

Unit - 7: Supply Analysis

BLOCK - III: PRODUCTION ANALYSIS

Unit - 8: Production Function

Unit – 9: Optimization of Employment of Input Factors in the Short Run

Unit –10: Optimization of Employment of Input Factors in the Long Run

BLOCK – IV: COST ANALYSIS & PROFIT ANALYSIS

Unit -11: Cost Concepts and Analysis

Unit -12: Short Term Cost Analysis

Unit – 13: Long Term Cost Analysis

Unit – 14: Profit Concepts & Analysis

BLOCK - V: MARKET STRUCTURE AND PRICING DECISIONS

Unit -15: Market Structure

Unit - 16: Perfect Competition and Monopoly

Unit - 17: Monopolistic Competition, Oligopoly and Duopoly

Unit -18: Pricing Strategies

MBA – 02: MANAGERIAL ECONOMICS

BLOCK -I: MANAGERIAL ECONOMICS AND THEORIES OF FIRM

Unit -1: Managerial Economics - Nature and Scope: Why to study Economics? - What is Economics? – Managerial Economics: Definitions - Nature - Scope – Economic Concepts applied to Business Decisions – Relationship with other disciplines.

Unit - 2: Firm: Concepts, Objectives, Decision Issues, and Theories of Firm: Meaning and Definition of Firm – Classification – Objectives of Firm – Theories of Firm.

Unit - 3: Optimization: Concepts, Tools and Techniques of Analysis: –Meaning and Definition of Optimization – Optimization Concept - Constrained Optimization and Unconstrained Optimization – Tools and Techniques of Optimization (Including Problems and Cases).

BLOCK - II: DEMAND AND SUPPLY ANALYSIS

Unit-4: Demand Concepts and Analysis: Importance of Demand - Concept of Demand - Features of Demand – Determinants Influencing Demand - Demand Function - Types of Demand - Nature of Demand - Law of Demand - Approaches to Demand Analysis - Change in Demand versus Change in Quantity Demanded - Relationship Between Demand and Revenue.

Unit-5: Elasticity of Demand: Concept of Elasticity - Measurement of Elasticity - Factors Influencing Elasticity of Demand - Types of Elasticity of Demand – Concept & Types of Price Elasticity of Demand - Measurement of Price Elasticity - Income Elasticity of Demand Types of Income Elasticity of Demand - Applications of Income Elasticity of Demand - Cross Elasticity of Demand - Advertising Elasticity of Demand – Factors influencing Advertising Elasticity of Demand - Practical Applications of the Concept of Elasticity of Demand.

Unit-6: Demand Forecasting and Estimation: Concepts of Demand Forecasting – Definitions - Objectives of Demand Forecasting - Purpose of Demand Forecasting - Types of Forecasts – Forecasting Demand for a New Product - Concepts of Demand Estimation - Types of Demand Estimation.

Unit-7: Supply Analysis: Meaning of Supply – Types of Supply - Supply and Stock - Determinants of Supply - Supply Function - Types of Supply Function - The Law of Supply.

BLOCK - III: PRODUCTION ANALYSIS

Unit – 8: Production Function: Meaning of Production - Meaning and Definitions of Production Function – Features of Production Function - Importance of Production Function - Assumptions of Production Function - Types of Production Function - Cobb - Douglas Production Function.

Unit – 9: Optimization of Employment of Input Factors in the Short Run: Meaning of Short Run Production Function - Diminishing Law of Returns - Criticism of Diminishing Law of Returns - Fixed and Variable Factors of Production - Law of Variable Proportion - Assumptions of Law of Variable Proportion - Stages of Law of Variable Proportion - Causes of Increasing and Decreasing Marginal Returns to a Factor.

Unit – 10: Optimization of Employment of Input Factors in the Long Run : Production Function in the Long Run - Production Isoquants - Characteristics of Isoquants –Types of Isoquants - Marginal Rate of Substitution - Isoquant Curve - Marginal Rate of Technical Substitution - Elasticity of Factors Substitution - Economies and Diseconomies of Large Scale Production – Relation between Internal and External Economies.

BLOCK – IV: COST ANALYSIS & PROFIT ANALYSIS

Unit – 11: Cost Concepts and Analysis: Cost Concepts – Opportunity Cost and Actual Cost – Business Cost and Full Cost - Explicit Cost and Implicit Cost - Out-of-Pocket Costs and Book Costs - Fixed and Variable Costs - Total, Average and Marginal Costs - Short Run Costs and Long Run Costs - Incremental Cost and Sunk Costs - Historical Cost and Replacement Cost - Private Cost and Social Cost.

Unit – 12: Short Term Cost Analysis: Distinction between Short Run and Long Run Cost - Short Run Cost Functions - Short Run Total Cost – Short Run Average Costs.

Unit – 13: Long Term Cost Analysis: Returns to Scale and Costs - Long Run Total Cost Function - Long Run Average Cost - Reasons for Fall and Rise of Long Run Average Cost Curve - Long Run Average Cost Curve in case of Constant Returns – Saucer-shaped Long Run Average Cost Curve.

Unit – 14: Profit Concepts and Analysis: Concept of Profit - Concept of Economic Profit Theories of Profit - Functions of Profit - Cost-Volume-Profit Analysis (Including Problems).

BLOCK - V: MARKET STRUCTURES AND PRICING DECISIONS

Unit – 15: Market Structure: Definition and Meaning of Market Structure - Characteristics of Market Structure - Types of Market Structure.

Unit -16: Perfect Competition and Monopoly: Meaning and Characteristics of Perfect Competition - Pricing Decisions under Short Run and Long Run - Meaning and Characteristics of Monopoly - Pricing Decisions under Monopoly - Price Determination under Monopoly.

Unit -17: Monopolistic Competition, Oligopoly and Duopoly: Meaning and Characteristics of Monopolistic Competition – Price and Output Determination by a Firm under Monopolistic Competition - Meaning and Characteristics of Oligopolistic Market Structure – Price and Output Determination by a Firm under Oligopolistic Market Structure -Meaning and Characteristics of Duopolistic Market Structure - Differences Between Oligopoly and Duopoly Market Structures.

Unit – 18: Pricing Strategies: Methods of Pricing - Pricing Decisions - Factors Influencing Pricing Decisions - Pricing Strategies - Price Forecasting.

MBA - 03: BUSINESS ENVIRONMENT

The main aim of this course is to enlighten the students about the environment in which organizations work.

BLOCK - I: BUSINESS ENVIRONMENT – INTRODUCTION

- Unit - 1: Environment of Business – An Overview
- Unit - 2: Internal Environment of Business – An Overview
- Unit - 3: International Business Environment - An Overview

BLOCK - II: ECONOMIC ENVIRONMENT & BUSINESS

- Unit - 4: Economic Planning in India
- Unit - 5: Structure of the Indian Economy
- Unit - 6: Liberalization, Privatization, & Globalization
- Unit – 7: Indian Financial System - An Overview

BLOCK - III: POLITICAL & REGULATORY ENVIRONMENT

- Unit - 8: Political Environment
- Unit – 9: Consumer Protection Act, 1986
- Unit –10: Foreign Exchange Management Act, 1999
- Unit -11: Competition Act, 2002
- Unit -12: Intellectual Property Rights

BLOCK - IV: DEMOGRAPHIC, TECHNOLOGICAL & SOCIO – CULTURAL ENVIRONMENT

- Unit – 13: Demographic Environment
- Unit -14: Technological Environment
- Unit -15: Socio–Cultural Environment

BLOCK -V: ECONOMIC POLICIES

- Unit -16: Industrial Policies
- Unit -17: Monetary and Fiscal Policies
- Unit -18: Foreign Trade Policy

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MBA – 03: BUSINESS ENVIRONMENT

BLOCK – I: BUSINESS ENVIRONMENT - INTRODUCTION

Unit – 1: Environment of Business – An Overview: What is Business? – Contemporary Objectives of Business – Meaning of Business Environment – Interrelationship Between Business and Environment – Types of Environment - Objectives and Uses of Environmental Analysis – The Process of Environmental Analysis – Limitations of Environmental Analysis.

Unit – 2: Internal Environment of Business – An Overview: Meaning of Internal Environment – Constituents of Internal Environment – Analysis of Internal Environment - Concept of SWOT Analysis – Importance of SWOT Analysis - Advantages and Limitations of SWOT Analysis.

Unit – 3: International Business Environment – An Overview: What is International Business? – Business Environment in Developed Countries Vs Developing and Underdeveloped Countries – Nature of International Business Environment – Factors Governing International Business Environment – Trade Agreements (GATT, WTO and GATS) – International Organizations – Business Challenges in a Changing and Dynamic Environment.

BLOCK – II: ECONOMIC ENVIRONMENT & BUSINESS

Units – 4: Economic Planning in India: Meaning of Economy – Types of Economic Systems - Salient Features of Indian Economy - Emergence of Planning in India – The Planning Commission – The National Development Council – Socio-Economic Objectives of Planning in India – Priorities and Outlays of Successive Five Year Plans – Niti Aayog: Objectives, Role & Structure.

Unit – 5: Structure of the Indian Economy: Economic Growth and Development - Structural Changes in the Economy - Structural Changes in the Indian Industrial Sector - Pattern of the Industrial Sector - India's Economic Growth and Development Experience.

Unit – 6: Liberalization, Privatization & Globalization: Economic Reforms & Structural Adjustment Program – Liberalization: Meaning – Measures Initiated by Indian Government Towards Liberalization – Privatization: Meaning & Need - Types of Privatization – Objectives of Privatization – Benefits of Privatization – Methods of Privatization – Disinvestment Commission – National Investment Fund – Public-Private Partnership – Globalization : Meaning – Government's Policies towards Globalization – Impact of Liberalization, Privatization & Globalization on Indian Economy – Critical Appraisal of Economic Reforms.

Unit – 7: Indian Financial System & Reforms in Financial Sector: Financial System: Meaning and Constituents – Financial Institutions – Financial Markets: Meaning, Functions and Classification - Money Market; Capital Market; Government Securities; Industrial Securities Market; Development Financial Institutions; Financial Intermediaries – Regulatory Authorities of Indian Financial System – Need for Financial Sector Reforms – Major Recommendations of Narasimham Committee – Measures Initiated by the Government to Reform Financial Sector and Their Impact on the Sector.

BLOCK – III: POLITICAL & REGULATORY ENVIRONMENT

Unit - 8: Political Environment: Constitution of India: The Preamble; The Fundamental Rights; The Fundamental Duties; Directive Principles of State Policy; Division of Power -

Political Environment: Meaning & Nature – Three Institutions: Legislature; Executive or Government; Judiciary – Impact of the Political Environment on Business/Service Sectors – Prevention of Corruption Act, 1988: Scope of the Act; Definitions; Offences and Penalties; Prevention of Corruption (Amendment) Bill, 2013.

Unit -9: Consumer Protection Act, 1986: Consumer: Meaning – Rights & Responsibilities of Consumer – Exploitation of Consumers – Measures Initiated by the Government towards Consumer Protection – Consumer Protection Act, 1986: Jurisdiction and Objective – Consumer Protection Councils – Consumer Disputes Redressal Agencies – Consumer Complaints, Remedial Action and Penalties – Recent Developments.

Unit -10: Foreign Exchange Management Act, 1999: Objectives of Foreign Exchange Regulation Act, 1973 – Some Reflections on FERA, 1973 – From FERA To FEMA – Foreign Exchange Management Act, 1999 : Provisions – RBI Regulations.

Unit -11: Competition Act, 2002: MRTP Act, 1969: Objectives - Regulation of Trade Practices - The Competition Act, 2002: Objectives - Competition Commission - Provisions of The Competition Act, 2002 - Recent Developments.

Unit -12: Intellectual Property Rights: Intellectual Property & Intellectual Property Rights: Meaning - Importance of Intellectual Property Rights - World Intellectual Property Organization - IP Law in India - Major Types of IP – Patents - Trade Mark - Copy Right – Infringement - Trade Secrets.

BLOCK – IV: DEMOGRAPHIC, TECHNOLOGICAL & SOCIO – CULTURAL ENVIRONMENT

Unit – 13: Demographic Environment: Concept of Demographic Environment –Demographic Trends: India & World – Factors Influencing Demographic Trends – Impact of Demographic Trends on Business - Demographic Dividend.

Unit – 14: Technological Environment: Technology & Technological Environment: Meaning – Technology and Competitive Advantage – Impact of Technology –Technology Introduction and Absorption – Management of Technology – Science and Technology Policy, 2003 - Status of Technology in India – Recent Developments.

Unit – 15: Socio-Cultural Environment: Culture: Meaning – Elements – Significance – Dimensions – Impact of Culture on Business – Society – Social Factors Influencing Business – Impact of Social Factors on Business.

BLOCK – V: ECONOMIC POLICIES

Unit – 16: Industrial Policies: Meaning and Objectives of Industrial Policies - Industrial Policy Resolution, 1948 - Industrial Policy Resolution, 1956 - Changes in Industrial Policies: Post 1956 Period - New Industrial Policy of India, 1991 - Impact of New Industrial Policy, 1991 on Indian Economy - New Small Scale Sector Policy, 1991 - Recent Policies for Micro, Small & Medium Enterprises.

Unit – 17: Monetary and Fiscal Policies: Monetary Policy: Concept and Meaning; Objectives - Instruments of Monetary Policy - Measures of Money - Impact of Monetary Policy - Fiscal Policy: Concept and Meaning - Objectives of Fiscal Policy - Role of Fiscal Policy - Difference Between Monetary and Fiscal Policy - Tools of Fiscal Policy – India's Fiscal Policy – Tax

Reforms in India: Objectives – GST – Public Expenditure Policy – Debt Reforms in India – Deficit Financing Policy – Fiscal Deficit –Fiscal Reforms in India.

Unit – 18: Foreign Trade Policy: Foreign Trade or International Trade: Meaning and Definition – Incentives and Promotions for Export - India’s Foreign Trade Position – Regulation of Foreign Trade: Foreign Trade (Development and Regulation) Act, 1992 - Functions of Director General of Foreign Trade - Foreign Trade Policy, 2009-14: EXIM Policy: Objectives - The Key Goals of FTP – Main Features of FTP, 2009-14 - Role of EXIM Bank – Balance of Payments: Concept – Bilateral and Multilateral Trade Agreements – Benefits and Limitations of Free Trade.

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MBA – 04: ACCOUNTING FOR MANAGEMENT

The purpose of this course is to impart basic knowledge of Financial, Cost, & Management Accounting, Financial Statement Analysis and Reporting System to the learners which would be useful to them in their business and financial decision-making processes.

BLOCK - I: FINANCIAL ACCOUNTING

- Unit - 1: Financial Accounting: An Introduction
- Unit - 2: Double Entry System
- Unit - 3: Subsidiary Books & Cash Book
- Unit - 4: Preparation of Trial Balance & Rectification of Errors

BLOCK - II: FINAL ACCOUNTS

- Unit - 5: Preparation of Profit & Loss Account
- Unit - 6: Preparation of Balance Sheet
- Unit - 7: Introduction to Company Accounts (*Theory Only*)
- Unit - 8: Company Final Accounts

BLOCK - III: COST ACCOUNTING

- Unit - 9: Cost Accounting: An Introduction (*including Activity Based Costing*)
- Unit -10: Marginal Costing and Decision Techniques
- Unit -11: Standard Costing and Variance Analysis
- Unit -12: Budgeting and Budgetary Control

BLOCK - IV: UNDERSTANDING FINANCIAL STATEMENTS

- Unit -13: Financial Statement Analysis
- Unit -14: Ratio Analysis
- Unit -15: Funds Flow Statement
- Unit -16: Cash Flow Statement (*AS-3*)

BLOCK – V: REPORTING SYSTEM (*Theory Only*)

- Unit -17: Financial Reporting
- Unit -18: Specific Issues in Corporate Reporting
- Unit -19: Accounting Standards
- Unit -20: International Financial Reporting Standards

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MBA – 04: ACCOUNTING FOR MANAGEMENT

BLOCK – I: FINANCIAL ACCOUNTING

Unit – 1: Financial Accounting: An Introduction: Introduction - Meaning and Definition – Functions - Evolution of Accounting - Advantages of Financial Accounting - Limitations of Financial Accounting - Branches of Accounting - Users of Accounting information.

Unit – 2: Double Entry System: Introduction - Systems of Accounting - Accounting Principles, Concepts and Conventions - Types of Accounts - Accounting Cycle - Journal – Ledger - Accounting Cycle.

Unit – 3: Subsidiary Books & Cash Book: Introduction - Meaning of Subsidiary Books - Advantages of Subsidiary Books - Types of Subsidiary Books - Purchases Book - Sales Book - Purchase Returns Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book - Journal Proper - Cash Book, Simple or Single Column Cash Book, Two Column or Double Column Cash Book, Three Column Cash Book - Petty Cash Book, Analytical Petty Cash Book, Imprest System.

Unit – 4: Preparation of Trial Balance & Rectification of Errors: Introduction to Trial Balance - Objectives of drawing a Trial Balance - Limitations of Trial Balance - Preparation of Trial Balance - Introduction to Rectification of Errors - Types of Errors - Methods of Rectification of Errors - Effect of Errors on Trial Balance - Suspense Account.

BLOCK – II: FINAL ACCOUNTS

Unit – 5: Preparation of Profit & Loss Account: Introduction on Preparation of Financial Statements - Trading Account - Pro forma of Trading Account - Importance of Trading Account - Preparation of Trading Account - Manufacturing Account - Profit and Loss Account - Pro forma of Profit and Loss Account - Utility of Profit and Loss Account - Preparation of Profit and Loss Account - Comprehensive Illustrations.

Unit – 6: Preparation of Balance Sheet: Introduction to Balance Sheet - Proforma - Pro forma of a Balance Sheet - Understanding Some Balance Sheet Items - Limitations of Balance Sheet - Adjustment Entries - Comprehensive Illustrations on Final Accounts.

Unit – 7: Introduction to Company Accounts (Theory Only): Introduction on Joint Stock Company Accounts - Meaning and Definition of a Company - Essential Characteristics of a Company - Kinds of Companies - Shares: Meaning and Definition of Share and Stock, Types of Shares, Book Building, Dematerialisation, Issue of Shares, Forfeiture and Reissue of Shares, Right Shares; Bonus Shares, Preference Shares - Debentures: Meaning, Classification, Issue and Redemption - Issue of Debentures for Consideration other than Cash - Issue of Debentures as Collateral Securities - Interest on Debentures - Cum-interest and Ex-interest Purchase Prices - Underwriting and Underwriting Commission.

Unit – 8: Company Final Accounts: Introduction on Company Final Accounts - General Requirements of Companies Act (*Books of Accounts & Company Final Accounts*) - Schedule III of the Companies Act, 2013 (Formats) - Schedule III : Part I Format of Balance Sheet with General Instructions - Schedule III : Part II Format of Statement

of Profit and Loss with General Instructions - Managerial Remuneration - Concept of Dividend (*theory only*) - Investor Education and Protection Fund (*theory only*) - Comprehensive Illustrations on Company Final Accounts and Managerial Remuneration.

BLOCK - III: COST ACCOUNTING

Unit - 9: Cost Accounting: An Introduction (including Activity Based Costing):

Introduction - Costing, Cost Accounting and Cost Accountancy - Cost and Cost Classification - Cost Control - Objectives of Cost Accounting - Essentials of a Good Costing System - Difference between Cost Accounting and Financial Accounting - Costing Methods and Techniques - Installation of a Costing System and the Practical Difficulties in the Process - Activity Based Costing.

Unit -10: Marginal Costing and Decision Techniques:

Introduction – Definitions - Features of Marginal Costing - Difference between Marginal Costing and Absorption Costing - Marginal Costing and Direct Costing - Income Determination under Absorption Costing and Marginal Costing – Contribution - Marginal Cost Equation - Break-Even Analysis/Cost-Volume-Profit Analysis - Break Even Point - Profit-Volume Ratio (P/V Ratio) - Margin of Safety - Applications [Merits] of Marginal Costing - Limitations of Marginal Costing.

Unit -11: Standard Costing and Variance Analysis:

Introduction - Historical Costing - Meaning and Definition of Standard Cost and Standard Costing - Steps Involved in Standard Costing - Standard Cost vs. Target Cost - Standard Costs and Estimated Costs - Advantages of Standard Costing - Limitations of Standard Costing - Preliminaries for establishing a system of Standard Costing - Analysis of Variance - Classification of Variances: Procedure for solving practical problems - Direct Material Variances - Direct Labour Variances - Overhead Variances.

Unit -12: Budgeting and Budgetary Control:

Introduction - Meaning of Budget - Meaning and Nature of Budgetary Control - Budget, Budgeting and Budgetary Control - Objectives of Budgetary Control - Characteristics of Good Budgeting - Requisites of a successful Budgetary Control System - Essentials of Budgetary Control - Classification and Types of Budgets - Procedure for Solving Practical Problems: Sales Budget, Production Budget, Cost of Production Budget, Materials Budget, Direct Labour Budget, Manufacturing Overheads Cost Budget, Selling and Distribution Overhead Budget, Cash Budget, Master Budget, Performance Budgeting.

BLOCK - IV: UNDERSTANDING FINANCIAL STATEMENT

Unit -13: Financial Statement Analysis:

Financial statements: Meaning and Objectives - Nature of Financial Statements - Characteristics of Financial statements - Importance of Financial statements - Limitations of Financial statements - Analysis and Interpretation of Financial statements - Method and Techniques: Meaning - Comparative Statements: Meaning - The Comparative Balance Sheet - The Comparative Income Statements - Common Size Statements: Meaning - Common Size Income Statements - Trend Analysis.

Unit -14: Ratio Analysis:

Ratio: Concept - Classification or Ratios - Analysis of Short-term Financial Position - Activity Ratios - Solvency Ratios - Profitability Ratios - Significance of Ratio Analysis - Limitations of Ratio Analysis.

Unit -15: Funds Flow Statement: Introduction - Funds Flow Statement: Meaning - Significance of Funds Flow Statement - Limitations of Funds Flow Statement - Procedure for Preparing Funds Flow Statement.

Unit -16: Cash Flow Statement (AS-3): Concept of Cash flow statement - Objectives and Scope of Cash Flow Statement - Definition of key terms - Benefits of presenting a Cash Flow Statement - Cash and Cash Equivalents - Presentation of the Cash Flow Statement - Direct versus Indirect Method.

BLOCK – V: REPORTING SYSTEM

Unit – 17: Financial Reporting: Concept of Financial Reporting - Financial Reporting and Financial Statements - Objectives of Financial Reporting - Developments in Financial Reporting Objectives: True Blood Report; The Corporate Report (UK); Canadian Institute of Chartered Accountants (CICA's) Stamp Report - General Purpose Financial Reporting - Specific Purpose Financial Report - Qualities of Financial Reporting Information - Benefits of Financial Reporting - Highlights of Financial Reporting under Companies Act, 2013.

Unit – 18: Specific Issues in Corporate Reporting: Introduction - Segment Reporting - Social Reporting - Value-added Reporting - Interim Reporting - Harmonization in Financial Reporting - Obstacles in Financial Reporting - Recent Trends in Corporate Reporting in India.

Unit – 19: Accounting Standards: Concept of Accounting Standards - Meaning and Objectives of Accounting Standards - Benefits and Limitations of Accounting Standards - Accounting Standards Board of India (ASB) - Scope and Functions of ASB - Procedure for Issuing Accounting Standards - Accounting Standards Issued So Far - Compliance with Accounting Standards Issued by ICAI - Accounting Standards and the Auditors - Accounting Standards and Board's Report - Disclosures of Indian Accounting Standards (AS-1 to AS-32).

Unit – 20: International Financial Reporting Standards: Concept of IFRS - Need for Global Accounting Standards - Standard IFRS Requirements - Advantages and Disadvantages of Converting to IFRS - Global Foot Prints of IFRS - IFRS in India - IFRS Adoption Procedure in India - Comparison of Indian Accounting Standards and IFRS - Distinction between Indian Accounting Standards and International Accounting Standards - Beneficiaries of Convergence with IFRS - IFRS Implementation Challenges in India - IASB's Required Disclosure.

MBA – 05: MANAGERIAL COMMUNICATION

This course is aimed at equipping the students with necessary techniques and skills of communication through theoretical inputs and practical exercises.

BLOCK - I: COMMUNICATION: AN OVERVIEW

- Unit - 1: Communication: Meaning and Process
- Unit - 2: Barriers of Communication
- Unit - 3: Models of Communication
- Unit - 4: Channels of Communication

BLOCK - II: MEDIA OF COMMUNICATION

- Unit -5: Oral Communication
- Unit -6: Written Communication
- Unit -7: Non-Verbal Communication

BLOCK - III: TECHNOLOGY & METHODS OF COMMUNICATION

- Unit - 8: Technology and Communication
- Unit - 9: Visual Media Communication
- Unit -10: Mass Media Communication
- Unit -11: Meetings & Conferences (Preparation of Agenda, Minutes and Resolutions)

BLOCK – IV: SOFT SKILLS IN COMMUNICATION

- Unit – 12: Reading & Listening
- Unit – 13: Interpersonal Communication
- Unit – 14: Persuasive Communication
- Unit – 15: Ethics & Cross Cultural Communication

BLOCK -V: REPORT WRITING & PRESENTATION

- Unit -16: Principles of Report Writing
- Unit -17: Report Writing
- Unit -18: Presentation Skills

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MBA – 05: MANAGERIAL COMMUNICATION

BLOCK – I: COMMUNICATION: AN OVERVIEW

Unit – 1: Communication: Meaning and Process: Communication: Meaning and Definition – Features of Communication – Objectives of Communication – Importance of Communication – Communication Process: Elements and Models – Business Communication: Managerial Communication and Corporate Communication.

Unit – 2: Barriers of Communication: Miscommunication: Meaning and Levels – Categorization of Barriers to Communication – Physical Barriers – Language Barriers – Personal Barriers – Social Barriers – Cultural Barriers – Structural Barriers – Stakeholder Related Barriers – Effects of Communication Barriers in Business – Overcoming Barriers of Communication - Principles of Effective Communication.

Units – 3: Models of Communication: Major Models of Communication (Lasswell’s Basic Communication Model; Shannon and Weaver’s Mathematical Model of Communication; Osgood and Schramm’s Circular Model; Gerbner General Model; Newcomb’s Symmetry Model; Westley and Maclean’s Model) – Lessons from the Models of Communication.

Unit – 4: Channels of Communication: Channels of Communication: Meaning – Classification of Channels of Communication: On the Basis of Direction/Flow; On the Basis of Scope/Area; On the Basis of Organizational Structure; On the Basis of Organizational Status; On the Basis of Media - Grapevine– Factors Determining Choice of Channel of Communication.

BLOCK – II: MEDIA OF COMMUNICATION

Unit – 5: Oral Communication: Oral Communication: Meaning and Characteristics – Advantages and Disadvantages of Oral Communication – Channels of Oral Communication – Factors Affecting Oral Communication – Essentials of Oral Communication – Feedback in Oral Communication – Styles of Oral Communication – Speaking and Effective Speech – Privilege and Defamatory Speech – Conversation.

Unit – 6: Written Communication: Written Communication: Meaning – Characteristics of Written Communication – Steps in Writing – Types of Writing – Media of Written Communication – Advantages and Disadvantages of Written Communication – Principles of Written Communication.

Unit – 7: Non- Verbal communication: Non-verbal Communication: Meaning – Features of Non-Verbal Communication – Types of Non-Verbal Communication (Kinesics, Paralanguage, Oculesics, Haptics, Chronemics, Silence, Proxemics) – Advantages and Disadvantages of Non-Verbal Communication – Applicability of Non-Verbal Communication – How to Make Non-Verbal Communication Effective.

BLOCK – III: TECHNOLOGY AND METHODS OF COMMUNICATION

Units – 8: Technology and Communication: Technology Based Communication Tools – Telephonic Based Communication - Mobile Conversation – Web Based Communication – Social Media - Uses of Technology Based Communication – Selection of Appropriate Communication Technology – Tips for Effectiveness in Technology Based Communication – E-Commerce: Meaning, Objectives, Types, Advantages and Disadvantages.

Unit – 9: Visual Media Communication: Visual Communication: Meaning - Media of Visual Communication - Aids of Visual Communication - Other Aids of Visual Communication – Advantages and Disadvantages of Visual Communication.

Unit – 10: Mass Media Communication: Mass Media: Meaning - Nature and Characteristics of Mass Media Communication – Functions of Mass Media – Types of Mass Media: Print Media; Radio; Television; Cinema and Film Media – Other Methods of Mass Communication (Advertising, Public Relations, Exhibitions & Trade Fairs; Press Releases; Publications; Sponsoring Events; Folk Media; Internet).

Unit – 11: Meetings and Conferences: Meeting: Meaning – When to Conduct a Meeting - Planning a Formal Meeting – Issuing Notice and Agenda - Conducting the Meeting – Concluding the Meeting – After the Meeting – Conference: Meaning and Importance – Advantages and Limitations of Conferences – How to Make Conferences Effective.

BLOCK – IV: SOFT SKILLS IN COMMUNICATION

Units – 12: Reading and Listening: Reading: Concept & Significance; Types of Reading; Reading Techniques; Reading Skills; How to Improve Reading Skills - Listening: Definition; Importance of Listening; Difference between Listening & Hearing; Types of Listening; Process of Listening; Barriers to Effective Listening; Guidelines to Make Listening Effective.

Unit – 13: Inter-personal Communication: Inter-personal Communication: Meaning - Intra-personal Communication Vs Inter-personal Communication – Categories of Interpersonal Communication - Related Concepts in Inter-personal Communication - Process of Inter-personal Communication - Factors Influencing Inter-personal Communication – Inter-personal Communication Skills – How to Improve Interpersonal Communication Skills - Principles of Inter-personal Communication

Unit – 13: Persuasive Communication: Persuasive Communication: Meaning - Persuasive Strategies in Business Communication – Advertising as a Form of Communication — Planning Advertisements of Results – Effective Online Advertising – Conflict Management – Negotiations – Inter-cultural Negotiations - Advantages and Limitations of Persuasive Communication.

Units – 15: Ethics and Cross-Cultural Communication: Cross-Cultural Communication: Meaning - Cross-Cultural Communication Problems – Overcoming Cross-Cultural Communication Barriers – Ethics and Communication: Concepts and Principles of Ethics - Unethical Communication Practices.

BLOCK – V: REPORT WRITING & PRESENTATION

Unit – 16: Principles of Report Writing: What is a Report? - Business Reports: Meaning – Basic Features of a Report - Purpose of a Report - Types of Reports - Characteristics of a Good Report – Principles of Effective Report Writing – Points to be Considered Before Writing a Report.

Unit – 17: Report Writing: Stages of Report Preparation [Gathering the Data; Analyzing and Sorting the Results; Outlining the Report; Writing the Rough Draft; Revising the Rough Draft] – Structure of Business Report – Organization of a Report [Letter Form; Memorandum Form; Schematic Form] – Visual Aids in Reports.

Unit – 18: Presentation Skills: Presentation: Meaning – Importance of Presentation - Types of Presentation - Tools of Presentation (Offline and Online Tools) – Methods of Presentation – Steps in Presentation: Planning, Structuring, & Delivering – Team Presentations – How to Improve Presentation Skills.

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MBA – 06: INFORMATION TECHNOLOGY FOR MANAGERS

The main aim of this course is to familiarize the learners with the basic concepts of Information Technology (IT), Data Communication and System, Managing Corporate Data, Usage IT in decision-making process, Cyber Laws, etc.

BLOCK - I: INFORMATION TECHNOLOGY: MANAGERIAL NEEDS AND APPLICATIONS

- Unit - 1: Basics of Information Technology
- Unit - 2: Information Systems for Managerial Needs
- Unit - 3: Information Technology & Strategy
- Unit - 4: Managerial Applications of Information Technology

BLOCK - II: SYSTEMS DEVELOPMENT AND DESIGN

- Unit - 5: Analysis of Systems and Systems Design
- Unit - 6: Systems Development Life Cycle
- Unit - 7: On-line Systems Environment and Design
- Unit - 8: Business Continuity Planning

BLOCK - III: DATA COMMUNICATION AND SYSTEMS

- Unit - 9: Data Communication
- Unit -10: Data Transmission
- Unit -11: Data Communication Systems
- Unit -12: Design and Study of Computers Networks

BLOCK - IV: CORPORATE DATA MANAGEMENT

- Unit -13: Introduction to Corporate Data Management
- Unit -14: Data Base Management System [DBMS]
- Unit -15: Relational Data Base Management System
- Unit -16: Data Analytics

BLOCK - V: IT SECURITY & DISASTER MANAGEMENT

- Unit -17: Security: Threats & Controls
- Unit -18: Cyber Laws & IT Act, 2000
- Unit -19: Ethical Issues
- Unit -20: Disaster Management

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MBA – 06: INFORMATION TECHNOLOGY FOR MANAGERS

BLOCK - I: INFORMATION TECHNOLOGY: MANAGERIAL NEEDS AND APPLICATIONS

- Unit - 1: Basics of Information Technology:** Information Technology: An Introduction - Meaning and Definition of Information Technology (IT) - Advantages and Disadvantages of IT - Information Age and History of Computers - Classification of Computers - Generations of computer - Hardware Components of Computer - Software Components of Computer - Data and Information - Role of IT in Business - Status of IT in India.
- Unit - 2: Information Systems for Managerial Needs:** Introduction - Information Systems - Organization and Management - Management Levels - Management Roles - Types of Information Systems - Uses of Information Systems - Strategic Information Systems - Cross Functional Information Systems.
- Unit – 3: Information Technology & Strategy:** Introduction - Understanding Information Technology - Types of Computers – Hardware – Software – Internet - World Wide Web - The Use of It in Everyday Life - Role of IT in Business - EDI and Ecommerce - Competitive Strategy Concepts - Strategic Roles For Information Systems - Using The Internet Strategically - Value Chain Concept - The Challenges of Strategic Information System - Integrating Information Technology (IT) and Strategy.
- Unit - 4: Managerial Applications of Information Technology:** Introduction - Importance of IT in Business - Strategic Uses of IT - Customer Focused Business - Reengineering Business Processes - Improving Business Quality - Becoming Agile Company - Building the Knowledge-Creating Company - Enterprise Resource Planning (ERP) - Supply Chain Management (SCM) - Customer Relationship Management (CRM).

BLOCK – II: SYSTEMS DEVELOPMENT AND DESIGN

- Units – 5: Analysis of Systems and Systems Design:** Introduction - Computer Based Information System - Elements of Computer Based Information System (CBIS) - Object Oriented Analysis & Design - Object Oriented Analysis (OOA) - Object Oriented Design (OOD) - Logical System Design - The logical System Design - Physical System Design - Systems Analysis - The Need for System Analysis - System Design Concept: What is the most important thing to be aware of in systems design? - Information Requirements for Decision Making: Classification by Organizational Structure, Classification by functional area, Classification by support provided - Structural system design tools: Data Flow Diagrams, Data Dictionaries (DD), Structured English, Decision Tables, Decision Trees, Summary of Structured System Design Tools - File organisation Methods: Types of File Organization, Secondary indexes - System Flow Chart: Few Examples on Flowcharting - Systems Maintenance and Implementation: Phases in implementation.
- Units - 6: Systems Development Life Cycle:** Systems Development Life Cycle (SDLC) Introduction - Different Types of SDLC Models - Waterfall Model - Iterative Model - Spiral Model - V-Model - Big Bang Model - Phases of SDLC - Management & Control of SDLC Phases - Work Breakdown in SDLC - Baselines in SDLC - Methods of Software Development.
- Units – 7: On-line Systems Environment and Design:** Introduction - Online Systems Environment or Online Information Systems Environment - Information Systems

Accreditation - Online System Users - Applications and their Specific Designing Processes - Design of Online Information Systems.

Unit – 8: Business Continuity Planning: Introduction - Business Continuity Planning: Concept and Analysis - Objectives and Goals of Business Continuity Planning - Developing a Business Continuity Plan: Pre-Planning Activity, Vulnerability Assessment and definition of Requirement, Threats and Risk Management, Single Points of Failure Analysis, Business Impact Analysis (BIA), Detailed Definition of requirements - Solution Design / Plan Development: Emergency Plan, Back-up Plan, Recovery Plan - Implementation Study: Testing Exercises, Testing Methodology and Checklist – Maintenance.

BLOCK – III: DATA COMMUNICATION AND SYSTEMS

Unit – 9: Data Communication: Introduction - Components of Data Communication Systems - Functions of a Protocol - Data Communication Devices - Communication Channels - Types of Communication Channels.

Unit – 10: Data Transmission: Data Transmission – Introduction - Types of Data Transmission - Parallel Transmission - Serial Transmission - Types of Serial Transmission - Asynchronous Transmission - Synchronous Transmission - Transmission Modes in Computer Networks – Bandwidth - E-mail - Voice and Video Messaging -TCP / IP Link - FTP - LAN - V-SAT.

Unit – 11: Data Communication Systems: Introduction - Data Communication systems - Networking - Pervasive Networking: Integration of Voice, Video and Data - New Information Services - Future Technological Trends - Communication Trends - Digital Trends.

Unit – 12: Design and Study of Computer Networks: Introduction - Classification of Computer Networks - Types of Network Topology - Types of Communication Networks - WWW and its Features - Electronic Data Interchange (EDI) - Internet - Intranet.

BLOCK – IV: CORPORATE DATA MANAGEMENT

Unit – 13: Introduction to Corporate Data Management: Corporate Data Management: Introduction - Data Management and Information Management - Functions of Data Management - Need for Data Management - Benefits of Data Management - Corporate Data Quality Management - Data acquisition - Data integration - Security and Usability Management - CIA Triangle - Sources of Threats - Security Management Controls - Physical security - System Security - Password Management - Communication Security - Information Security.

Unit - 14: Data Base Management System [DBMS]: Introduction - File Management Approach - Database and DBMS: Applications of Database system, Characteristics of Database Approach, Instances and Schemas - View of Data: Data Abstraction - Database Models: Hierarchical Database system (HDS), Network Database system (NDS), Relational Database system (RDS), Entity-Relationship (E-R) Model, Object Oriented Relational Model - Database Languages: Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), Transaction Control Language (TCL) - Database System Architectures: Centralized DBMS Architecture, Client Server Architecture, Distributed Databases - Database Design: Components of DBMS, Functions of Database Administrators (DBA).

Unit – 15: Relational Data Base Management System [RDBMS]: RDBMS: Introduction - RDBMS Terminology: Keys, Codd's Rules - Relational Operators - Database Objects - Introduction to PL/SQL: Advantages of PL/SQL, Model of PL/SQL Block, PL/SQL Data types and their usage - Control structures - Conditional control - Cursor Management - Sub-programs and Packages: Procedures, Functions - Database Triggers: Parts of a Trigger, Types of Triggers.

Unit – 16: Data Analytics: Introduction - Analytics Vs Analysis - Data Analytics Process - Types of Data Analytics - Application of Data Analytics - Challenges and Risks in Implementing Business Analytics - Big Data - Business Intelligence (BI) - Data Mining - Cloud Computing.

BLOCK – V: IT SECURITY & DISASTER MANAGEMENT

Unit – 17: Security: Threats & Controls: Introduction - Data Security - Computer Breach - Types of Computer Security Breaches - Computer Viruses - Protection from Virus - Controls for preventing Virus - Security controls - Application Control - Output Control - Storage Control - Development Control - Physical Facilities Control.

Unit – 18: Cyber Laws & IT Act, 2000: Cyber Laws and the IT Act, 2000: Introduction - Need for Cyber Laws - Cyber Crime - Criminal Misuse of IT - IT Act, 2000: Introduction – Scope and Objectives of IT Act 2000 - Advantages of IT Act 2000; Digital Signature: Meaning and Benefits; National Cyber Security Policy, 2013 (briefly).

Unit – 19: Ethical Issues: Introduction - Ethics & Cyber Ethics: Definition - Rules of Ethical Cyber Activity - Cyber Ethics as a Branch of Applied Ethics - Three step Strategies for approaching Cyber Ethics - Security in Cyber Space - Intellectual Property Rights in Cyber Space - Ethical Aspects of Emerging Technologies.

Unit – 20: Disaster Management: Disaster Prevention and Disaster Recovery: Introduction - Objectives - Disaster Types - Importance of Disaster Recovery - Planning and Strategies of Disaster Recovery - Technical and Other Procedures: Various Technical and Non-technical Procedures - Alternate Processing Facility Arrangements - Back-up Redundancy.

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