

## **MBA –FINANCE & CONTROL**

<b>FIRST SEMESTER</b>	
<b>101</b>	<b>MANAGEMENT CONCEPT &amp; PROCESSES</b>
<b>102</b>	<b>MANAGERIAL ECONOMICS</b>
<b>103</b>	<b>BUSINESS ENVIRONMENT</b>
<b>104</b>	<b>FINANCIAL ACCOUNTING</b>
<b>105</b>	<b>QUANTITATIVE METHODS</b>
<b>106</b>	<b>COMPUTER APPLICATIONS IN MANAGEMENT</b>
<b>107</b>	<b>BUSINESS LEGISLATION</b>
<b>108</b>	<b>INDIAN ETHOS &amp; VALUES</b>

## MBA (FINANCE & CONTROL) I<sup>ST</sup> SEM.

101	MANAGEMENT CONCEPT & PROCESSES
UNIT-1	<b>Introduction and Approaches to Management :</b> Concept of Management and its significance, Managerial Roles, Evolution of Management Theory – Classical, Neo-classical and Modern School of Management, approaches to Management, Micro and Macro Environment for Managers, Management levels and Management skills, Functional Areas of Management. Management as Profession
UNIT-2	<b>Planning and Decision Making:</b> Concept, Process, Types and Significance of Planning, Concept, Types and Process of Setting Objectives; Planning Tools, Concept, Process and Managerial Implications of MBO, Concept, Process, Types and Styles of Decision Making, Environments of Decision Making
UNIT-3	<b>Organizing principles and process:</b> Nature, Principles, process and significance of organizing. organizational structure and Design, approach to Organization Design, Departmentation
UNIT-4	<b>Staffing and Directing</b> –Meaning, importance and elements of staffing, Concept, Nature, Scope, Principles of Direction, Manager versus leaders, Leadership Theories, Approaches to leadership, Motivation Concept, Theories and Implications, Communication , Barriers to effective communication
UNIT-5	<b>Controlling :</b> Nature, Process and Aspect of Control, Control Tools and Techniques , Managing Productivity, Quality Control , case studies on relevant issues

Course Outcomes	Bloom's taxonomy
CO 1: Developing understanding of managerial practices and their perspectives.	Knowledge (K 2) Remembering (K1)
CO2: Understanding and Applying the concepts of organizational behaviour	Knowledge (K 2) Applying (K 4)
CO 3: Applying the concepts of management and analyze organizational behaviors in real world situations	Applying (K 4) Analyzing (K 5)
CO 4: Comprehend and practice contemporary issues in management.	Comprehending (K 3)
CO 5: Applying managerial and leadership skills among students	Applying (K4)

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### **SUGGESTED READINGS:**

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India,
2. Charles W L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill Education, Special Indian Edition.
3. Hellriegel, Slocum & Jackson, ' Management -A Competency Based Approach', Thomson South Western, 10th edition, 2007.
4. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management -A global perspective
5. Griffin, Management: Principle & Applications, Cengage Learning
6. P.Subba Rao, Principles of Management, Himalaya Publishing
7. Mukherjee, Principles of Management and Organizational behavior, Tata McGraw Hill

## MBA (FINANCE & CONTROL) I<sup>ST</sup> SEM.

<b>102</b>	<b>MANAGERIAL ECONOMICS</b>
UNIT-1	<b>Nature and Scope of Managerial Economics:</b> Nature, Scope and Significance of managerial economics, Role and Responsibility of managerial economists.
UNIT-2	<b>Utility and Indifference Curve Analysis:</b> Utility analysis, Measurement of utility, Law of diminishing marginal utility, Indifference curve, Consumer's equilibrium - Budget line and Consumer surplus.
UNIT-3	<b>Demand and Production Analysis:</b> Law of demand, Factors affecting demand, Elasticity of demand, Techniques of forecasting demand - Survey and Statistical methods. Production function with one variable input or law of variable proportions, Production function with two variable inputs or isoquant, Production function with all variable inputs or Return to scale, Law of supply and classification of cost. Practical Problems.
UNIT-4	<b>Market Structure and Pricing:</b> Different market structure, Price and output determination under perfect competition, Monopoly, Monopolistic competition, Oligopoly. Price Determination under Discriminating Monopoly.
UNIT-5	<b>Profit Management:</b> Concept, Nature and Measurement of profit, Concept of risk and uncertainty, Risk uncertainty and innovations. Theories of profit, Profit planning and forecasting, Profit policies, Business cycle - Causes and Control.

Course Outcomes	Bloom's taxonomy
CO1: Students will be able to remember the concepts of micro economics and also able to understand the various micro economic principles to make effective economic decisions under conditions of risk and uncertainty.	<ul style="list-style-type: none"> <li>• Knowledge (K 2)</li> <li>• Remembering (K1)</li> </ul>
CO2: The students would be able to understand the law of demand & supply & their elasticities, evaluate & analyse these concepts and apply them in various changing situations in industry. Students would be able to apply various techniques to forecast demand for better utilization of resources.	<ul style="list-style-type: none"> <li>• Knowledge (K 2)</li> <li>• Applying (K 4)</li> <li>• Synthesizing (K6)</li> <li>• Evaluating (K7)</li> </ul>
CO3: The students would be able to understand the production concept and how the production output changes with the change in inputs and able to analyse the effect of cost to business and their relation to analyze the volatility in the business world	<ul style="list-style-type: none"> <li>• Comprehending (K 3)</li> <li>• Applying (K 4)</li> <li>• Analyzing (K 5)</li> <li>• Evaluating (K7)</li> </ul>
CO4: The students would be able to understand & evaluate the different market structure and their different equilibriums for industry as well as for consumers for the survival in the industry by the application of various pricing strategic	<ul style="list-style-type: none"> <li>• Applying (K 4)</li> <li>• Analyzing (K 5)</li> <li>• Synthesizing (K6)</li> </ul>

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CO5: The students would be able to analyse the macroeconomic concepts & their relation to micro economic concept & how they affect the business & economy.	<ul style="list-style-type: none"><li>• Knowledge (K 2)</li><li>• Comprehending (K 3)</li></ul>
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### SUGGESTED READINGS:

1. Managerial Economics: by Varshney & Maheshwari Pub, Sultan Chand.
2. Mote, Paul & Gupta-Managerial Economics: Concepts & Cases.
3. D.N. Dwivedi-Managerial Economics
4. D.N. Hague-Managerial Economics.
5. C.I. Savage & J.R. Small-Untroduction to Managerial Economics.
6. C.J. Stocks-Managerial Economics.
7. I.L. Riggs- Economics decision Models.
8. K.L. Cohen & R.M. Cyert-Theory of the Firms.
9. D. Gopalkrishna-A study of Managerial Economics.
10. Brigham and Pappas-Managerial Economics.
11. Habib-Ur-Rehman-Managerial Economics.

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<b>103</b>	<b>BUSINESS ENVIRONMENT</b>
<b>OBJECTIVE:</b> This course develops ability to understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.	
UNIT-1	<b>Theoretical Framework of Business Environment:</b> Concept, significance and nature of business environment; Element of environment –internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.
UNIT-2	<b>Economic Environment of Business:</b> Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies –industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes.
UNIT-3	<b>Political and Legal Environment of Business:</b> Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.
UNIT-4	<b>Socio-Cultural Environment:</b> Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; Consumerism in India.
UNIT-5	<b>International and Technological Environment:</b> Multinational corporations; Foreign collaborations and Indian business; Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

S. No.	Course Outcome	Bloom's Taxonomy
1	<b>CO1)</b> Comprehend the forces that shape business and economic structure and develop strategies to cope with the same.	K3 Comprehending K4 Applying
2	<b>CO2)</b> Evaluate the economic & political environmental dynamics to cope with the changing regulations affecting business and its profitability.	K5 Analysing

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3	<b>CO3)</b> Analyse the competitive forces in environment and accordingly devise business policies and strategies to stay in competitive position.	K5 Analysing
4	<b>CO4)</b> Analyze the desirability of technological advancement in the current set-up and how to gain technological advancement with least cost.	K5 Analysing
5	<b>CO5)</b> Understand the international influences on domestic business and measures to be taken for successful global business operations	K2 Knowledge

#### **REFERENCES:**

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.

## MBA (FINANCE & CONTROL) I<sup>ST</sup> SEM.

<b>104</b>	<b>FINANCIAL ACCOUNTING</b>
UNIT-1	<b>Financial Accounting</b> -scope and importance, meaning, nature and rue of accounting in business, accounting concepts and conventions.
UNIT-2	<b>Accounting Mechanics:</b> basic records, understanding of transactions and related documents, process leading to preparation of trial balance, understanding of P. & L. A/C and Balance sheet of non-corporate entities
UNIT-3	<b>Final Accounts of a Joint Stock Company:</b> Depreciation accounting and policy: company law provisions relating to preparation of various financial statements, preparation of final accounts of a joint stock company as per provisions of Companies Act-2013
UNIT-4	<b>Financial Statements Analysis:</b> Nature, functions and limitations of financial statements, analysis and interpretation of financial statements. Major tools of financial analysis: ratio analysis, capital structure ratios, profitability ratios, activity ratios.
UNIT-5	<b>Indian Accounting Standards:</b> , Introduction to Indian Accounting Standards and IFRS, Preparation of cash flow statements, measurement of business income, Earning Per Share, Techniques of inflation accounting, Recent trends in accounting

S.No	Course Outcome	Bloom's Taxonomy
1	CO1.Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.	Knowledge (K2)/ Comprehending (K 3)
2	CO2. Understand about IFRS, Ind AS and IAS for preparation and reporting of financial statements.	Knowledge (K2) Synthesizing (K6)/
3	CO3. Create and prepare financial statements and Cash flow in accordance with Generally Accepted Accounting Principles	Remembering (k1)
4	CO4. Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.	Analysing (K 4) / Evaluating (K7))
5	CO5. Recognising various types of accounting and utilize the technology and social responsibility in facilitating and enhancing accounting and financial reporting processes	Knowledge (K2) Applying (K 4)

### SUGGESTIVE READINGS:

1. Accounting for Management: S.K, Bhattacharya and John Dearden,
2. Gupta R.S.: Advanced Accountancy, vol. 1&11,
3. Shukla &Grewal: Advanced Accounts.
4. Botliboi : Double entry book-keeping.
5. Grewal, T.S.: Introduction to Accountancy,



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6. Piokles : Accountancy,
7. Kom&Boyd : Accounting.
8. Keige&Keller : Intermediate Accounting.
9. Vlarmanson&Solemson: Accounting: A Programmes Text-Book.
10. Robert Anthony: Essentials of Accounting.
11. Dr. D.C. Sharma & K.G. Gupta: Management accounting.

## MBA (FINANCE & CONTROL) I<sup>ST</sup> SEM.

105	QUANTITATIVE METHODS
UNIT-1	<b>Statistics:</b> Concept, significance and limitations, collection of primary and secondary data, classification and tabulation, Frequency distributions and their graphical representation, Measures of central tendency, dispersion, Measures of skewness and kurtosis.
UNIT-2	<b>Bivariate analysis:</b> Correlation-partial and Multiple, Linear and Multiple regression, and qualitative data-contingency table, Measures of association of attributes. Index numbers, time series-its components and their determination.
UNIT-3	<b>Probability:</b> Definition, additive and Multiplicative Rules, Conditional Probability, Bayes Theorem, Random Variable, Mathematical expectation, Probability Distribution: Binomial Poisson, Normal, Law of Large numbers and central limit theorem (without proof).
UNIT-4	<b>Sampling and test of significance:</b> Methods of sampling estimates, their Bias and Mean Squared Error, sampling and Non-sampling Errors, Tests of significance. Testing the Means and Standard Deviations for large samples. Tests for the Proportion test for significance of Correlation and Regression Coefficient.
UNIT-5	Chi –Square, test of goodness of fit and independence in contingency tables, F-test for a quality of two variances and in analysis of variance.

Course Outcome	Blooms Taxonomy
CO1. Gaining Knowledge of basic concept / fundamentals of business statistics.	<ul style="list-style-type: none"> <li>Knowledge ( K 2)</li> </ul>
CO2. To compute various measures of central tendency, Measures of Dispersion, Time Series Analysis, Index Number, Correlation and Regression analysis and their implication on Business performance.	<ul style="list-style-type: none"> <li>Remembering ( K1)</li> <li>Applying ( K 4)</li> </ul>
CO3. Evaluating basic concepts of probability and perform probability theoretical distributions	<ul style="list-style-type: none"> <li>Comprehending (K 3)</li> <li>Applying ( K 4)</li> </ul>
CO4. To apply Hypothesis Testing concepts and able to apply inferential statistics- t, F, Z Test and Chi Square Test	<ul style="list-style-type: none"> <li>Analyzing ( K 5)</li> <li>Synthesizing ( K6)</li> </ul>
CO5. To perform practical application by taking managerial decision and evaluating the Concept of Business Analytics.	<ul style="list-style-type: none"> <li>Evaluating ( K7)</li> <li>Applying ( K 4)</li> </ul>

### SUGGESTED READINGS:

1. Levin, R.I. and Rubin, D; Statistics for Management, New Delhi, PHI.
2. Srivastava, U.K., Quantitative Techniques for business.
3. Kothari, CK., Quantitative Techniques
4. Goon, Gupta and Dasgupta : Fundamentals of statistics
5. Gupta and Gupta : Business statistics

## MBA (FINANCE & CONTROL) I<sup>ST</sup> SEM.

106	COMPUTER APPLICATIONS IN MANAGEMENT
UNIT-1	<b>Introduction:</b> Computer system, Components and functions of each unit. I/O devices and storage devices. Memory, types of memories, ROM, RAM and Cache memory, Computer Languages.
UNIT-2	<b>Computer Programs &amp; Software:</b> Programming Concepts, Algorithm and Flowchart, Program Development life cycle, System software and application software. Assembler, Compiler and Interpreter, Operating systems, functions of OS, types of Operating System. : Introduction of Windows and Control panel, Computer virus and types.
UNIT-3	<b>Office Management:</b> MS-Word: Creating and formatting documents, printing and page setup, tables and Mail merge documents. MS-Excel: Workbook & worksheets, Formulae & functions, Cell references, formatting and working with Data, Charts and graphs. MS-Power Point: Creating slides with different layouts and templates, inserting charts pictures and tables, running slideshow, presentation setup and Animation.
UNIT-4	<b>Networking:</b> Data Transmission, Overview of Computer Network, Types of networks (LAN, WAN and MAN), Network topologies, packet transmission. <b>Internet &amp; Intranet :</b> An introduction to Internet and Intranet, Overview of Internet, Architecture and Functioning of Internet, Web pages, HTML, Basic services over Internet like WWW, FTP, Telnet, Gopher etc., IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, e-mail, Web browsing, searching, downloading & uploading from Internet, e-mail, and Search engines.
UNIT-5	<b>IT in Business:</b> Role of IT in business, banking, insurance, education and financial accounting.

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Gain in depth knowledge about the functioning of computers and its uses for managers	Knowledge (K2)
2	CO2. Learn to use Internet and its applications	Applying (K4)
3	CO3. Understand and implement Word processing software	Synthesizing (K6)
4	CO4. Learn applications on Spread sheet softwares	Applying (K4) Knowledge (K2)
5	CO5. Analyse and learn Presentation software	Analyse (K5)

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### **SUGGESTED READINGS:**

1. Burch, John and Grudnitski Gary, Information Systems: Theory and Practice. New York, John Wiley.
2. David, Van Over. Foundations of Business Systems. Fort Worth, Dryden.
3. Eliason, A.L. On-line Business Computer Applications. 2<sup>nd</sup> ed., Chicago, Science Research Associates.
4. Estrada, Susan. Connecting to the Internet. Sebastopol. C.A. O' Reilly.
5. Joh, Moss Jones. Automating Managers: the Implications of Information Technology for Managers. London. Pinter.\
6. Long, L. Commmputers, Englewood Cliffs, New Jersey, Prentice Hall Inc.
7. Summer, M. Computers Concepts and Uses. 2<sup>nd</sup> ed., Englewood Cliffs, New Jersey, Prentice Hall Inc.

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<b>107</b>	<b>BUSINESS LEGISLATION</b>
UNIT-1	<b>Introduction, Indian Contract Act, 1872 :</b> Meaning of Law, Object of law, Indian contract Act, 1872 - Definition of contract, valid contract, offer and acceptance, consideration, capacity to contract, free consent, legality of object, discharge of contract, Remedies for breach of contract, Quasi contract. Contract of Agency- modes of creating an agency, rights and duties of agent and principal, termination of agency.
UNIT-2	<b>Sale of Goods Act, 1930 :</b> Essentials of a contract of sales conditions and warranties, rights and duties of buyer, Rights of an unpaid seller and buyer's beware. Partnership Act, 1932 - Concept of partnership and its major provisions.
UNIT-3	<b>Negotiable Instrument Act, 1881 :</b> Definition, types and characteristics of promissory note, bills of exchange and cheque, Holder and holder in due course, Endorsement, Instruments obtained by unlawful means, Dishonor and discharge of negotiable instrument, Banker and customer.
UNIT-4	<b>Indian Companies Act, 1956 :</b> Definition, characteristics and kinds of company, formation of a company, Memorandum of Association and its contents, Articles of Association and its contents, Prospectus, registration of prospectus, statement in lieu of prospectus, Rights and liabilities of members of company. Company Management : Appointment of directors, power, duties and liabilities of a director and managing director
UNIT-5	<b>Intellectual Property Rights Acts :</b> Meaning of IPR, The Patent Act 1970 - Introduction, History, Meaning of patent, kinds, procedure for grant of patent, Right of patentee, Infringement of patent. The Copyright Act, 1951 - introduction, History, Meaning of copyright, registration of copyright, terms of copyright. Infringement of copyright.

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1) Develop basic understanding of law of contract	K2 Knowledge
2	CO2) understanding of provisions of Companies Act concerning incorporation and regulation of business organizations	K2 Knowledge
3	CO3) Able to analyze case laws in arriving at conclusions facilitating business decisions.	K4 Applying K5 Analysing

### SUGGESTED READINGS:

1. COMPANY LAW BY AUTAR SINGH.
2. Mercantile Law by A.K. Sen.
3. Mercantile Law by N.D. Kanpur.
4. Lectures on Company Law by A.K. Shah.

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5. Industrial Law by N.D. Kanpur.
6. Bare Acts Contract Act, Companies Act, MRTP, Act, FEMA, IDRA etc.

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<b>108</b>	<b>INDIAN ETHOS &amp; VALUES</b>
UNIT-1	<b>Model of Management :</b> Model of Management in the Indian Socio-Political Environment; Work Ethos ; Indian Heritage in Production and Consumption.
UNIT-2	<b>Indian Insight into TQM:</b> Indian Insight into TQM Problems Relating to Stress in Corporate, Management Indian Perspective ; Teaching Ethics.
UNIT-3	<b>Tans-cultural Human Values in Management Education:</b> Tans-cultural Human Values in Management Education Relevance of Values in Management; Need for Values in Global Change – Indian Perspective.
UNIT-4	<b>Values for Managers:</b> Values for Managers; Holistic Approach for Manager; Personal Growth and Lessons from Ancient Indian Educational System; Science and Human Values.
UNIT-5	<b>Secular Versus Spiritual Values in Management:</b> Relationship between law and ethics, Corporate mission statement, CSR, Code of Ethics, Quality management systems.

### Course Outcomes :

CO1. Understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need, basic guidelines, content and process of value education, explore the meaning of happiness and prosperity and do a correct appraisal of the current scenario in the society

CO2. Distinguish between the Self and the Body, understand the meaning of Harmony in the Self the Co-existence of Self and Body.

CO3. Understand the value of harmonious relationship based on trust, respect and other naturally acceptable feelings in human-human relationships and explore their role in ensuring a harmonious society

CO4. Understand the harmony in nature and existence, and work out their mutually fulfilling participation in the nature.

CO5. Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

### SUGGESTED READINGS:

1. R Nandagopal, AjithSankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
2. Bhatta, S.K., Business Ethics & Managerial Values.
3. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi
4. Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill
5. Publishing Company, New Delhi
6. Chakraborty, S.K.: Management by Values, Oxford University Press
7. Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill,
8. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House,
9. Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House,
10. Joseph Des Jardins, an Introduction to Business Ethics, Tata Mc Graw Hill,
11. S K Chakraborty, Management by Values, Oxford University Press, New Delhi,