

SEMESTER-I

MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR

Course Code: MC - 101

Objective:

The objective of this course is to help students understand the conceptual framework of management and Organizational Behaviour.

Course Inputs:

Unit-I. Managerial Functions: Planning - concept, significance, types; Organizing- concept, theories, types of organizations, authority, responsibility, delegation, decentralization; Staffing; Directing; Coordinating; Control - nature, process and techniques.

Unit-II. Organizational Behaviour: Concept & significance. Attitudes; Perception; Learning; Personality; Transactional analysis. Group dynamics and team Development - Group dynamics: definition and important types, group development.

Unit-III. Motivation: Concept, Theories of motivation – need hierarchy, theory X and theory Y, factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, and Stacy Adams equity theory.

Leadership: Concept, Styles; Theories: – trait theory, behavioural theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid, Likert's four systems of leadership.

Unit-IV. Organizational Conflict: Concept, sources, patterns and types of conflict, Functional and dysfunctional conflicts; Resolution of conflict.

Unit-V. Organizational Communication and Development: Concept, communication process, barriers to effective communication; Types of communication; Improving communication, Need for change, Organisational diagnosis; OD intervention.

Suggested Readings:

1. Koontz, Harold. Cyril O'Donnell & Heins Wehrich: Essentials of Management, Tata McGraw Hill, New Delhi.
2. Hersey, Paul. Kenneth H. Blanchard & Dewey E. Johnson: Management of Organisational Behaviour: Utilizing Human Resources. Prentice Hall, New Delhi.
3. Ivancevich, John and Michael T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
4. Hellreigel, Don. John W. Slocum Jr. & Richard W. Woodman: Organisational Behaviour, South Western College Publishing, Ohio.
5. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
6. Luthans, Fred: Organisational Behaviour, McGraw Hill, New York.
7. Newstrom, John W. and Keith Davis: Organisational Behaviour: Human Behaviour at Work, Tata McGraw Hill, New Delhi.
8. Robbins, Stephen P: Organisational Behaviour, prentice hall, New Delhi.
9. Steers, Richard M. & J. Stewart Black: Organisational Behaviour, Harper Collins College Publishers, New York.
10. Shukla, Madhukar: Understanding Organisations: Organisation Theory & Practice in India. Prentice Hall, New Delhi.

(Revised)

BUSINESS ENVIRONMENT AND POLICY

Course Code: MC - 102

Objective:

This course is design to develop ability to understand and scan business environment, analyse opportunities and take decisions under uncertainty.

Course Inputs:

Unit-I. Introduction: Concept, nature, significance of business environment; types of business environment- elements of internal and external environment; techniques of environmental analysis- SWOT, ETOP and Quest; techniques of environmental forecasting.

Unit-II. Economic Environment of Business: Elements of economic environment; economic system- meaning and characteristics, types- capitalism, socialism and mixed economy; economic policy- industrial, monetary, fiscal and foreign trade policy; economic reforms in India.

Unit-III. Business and Society: Overview, business-society interaction, benefits, socio-economic objectives of business; business- labour and government; consumer protection; investor protection; environmental protection.

Unit-IV. Global/International Environment: Globalisation- meaning and nature, essential conditions, strategies, advantages and disadvantages; Foreign investment in India, Foreign Direct Investment (FDI)- concept, advantages, disadvantages, determinants and India's policy towards FDI; Multinational Corporations (MNCs)- concept, reasons, merits and demerits of MNCs, control over MNCs; WTO and trading blocks- SAARC, ASEAN and BRICS.

Unit-V. Corporate Governance and Ethics: Corporate Governance- concept, principles, need, importance, obligations to stakeholders, corporate governance in India- CII Code and SEBI Code, provisions under the Companies Act, 2013; business ethics- elements, need for business ethics, factors governing business ethics, ethical standards; importance of corporate values; corporate social responsibility (CSR).

Suggested Readings:

1. Fernando, A.C; Business Environment, Pearson Education, New Delhi.
2. Gupta, C.B; Business Environment, Sultan Chand & Sons, New Delhi.
3. Cherunilam, F; Business Environment Text & Cases, Himalaya Publishing House, Mumbai.
4. Paul, J; Business Environment Text & Cases, McGraw Hill, New Delhi.
5. Gupta; Liberalisation - Its impact on Indian Economy, Macmillan, 2002.
6. Alagh, Yoginder K; Indian Development Planning and Policy, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, Various issues.
8. Raj Agrawal and Parag Diwan: Business Environment, Excel Books, New Delhi.
9. Sengupta, N.K; Government and Business in India. Vikas Publication, New Delhi.
10. Raj Agarwal; Business Environment; Excel Book, New Delhi.
11. K.Aswhappa, Essentials of Business Environment Text, Cases & Exercises; Himalaya Publishing House, New Delhi.

(Revised)
STATISTICAL ANALYSIS

Course Code: MC-103

Objective:

To acquaint students with the application of statistical tools and techniques in the area of business decision - making.

Course Inputs:

Unit-I. Probability and Probability Distribution: Definition of probability; Classical probability; Empirical probability; Subjective probability; Conditional probability; Addition and Multiplication rules of probability. Bayes' Theorem; Theoretical Distributions-Binomial, Poisson & Normal distribution.

Unit-II. Data Sources & Sampling Techniques: Sources of data - primary and secondary sources; methods of data collection; Sampling & Sampling distribution; Sample size determination; Sampling techniques; Random sampling and non Random sampling; sampling errors.

Unit-III. Correlation & Regression Analysis: Methods of Studying Correlation; Coefficient of Correlation - Karl Pearson's Coefficient of Correlation, Spearman's rank correlation; Regression - Simple, Partial and Multiple Linear Regression Analysis; Least Squares Method; Coefficient of Determination; Choice between Regression & Correlation.

Unit-IV. Estimation theory and Hypothesis testing: Estimation theory, point and interval estimate, sampling distribution and error. Two tailed and one tailed test of Hypothesis Testing. Parametric Test-'t' & 'Z' test for small and large samples.

Unit-V. Time Series Analysis: Meaning and Components; Measurement of Trend and Seasonal Variations.

Suggested Readings:

1. Gupta, S.P: Statistical Methods; S. Chand & Sons, New Delhi.
2. Elhance, D: Fundamentals of Statistics; Kitab Mahal, New Delhi.
3. Hooda, R.P: Statistics for Business and Economics; McMillan, New Delhi.
4. Levin, Richard and David: Statistic for Management; Prentice Hall, New Delhi.
5. Srivastava, T.N, Rego Shailaja: Statistics for Management; Tata McGraw-Hill, New Delhi.
6. Mills, Richard L: Statistics for Applied Economics & Business; Tata McGraw-Hill, New Delhi.
7. Sharma, Anand: Statistics for Management; Himalaya Publishers, New Delhi.
8. Sharma, J.K: Business Statistics; Pearson, New Delhi).
9. Shenoy, GB, Srivastava, U.K, Sharma, S.C: Business Statistics; New Age International Publishers, New Delhi.
10. Gupta, B.M: Statistics; Sahitha Bhavan, Agra.

CORPORATE FINANCIAL ACCOUNTING AND REPORTING

Course Code: MC - 104

Objective:

The objective of this course is to expose students about advanced accounting and thereof practices.

Course Inputs:

- Unit-I.** Financial Statements of Joint Stock Companies and Preparation of Final Accounts.
- Unit-II.** Accounting issues relating to amalgamation, absorption and internal reconstruction of companies.
- Unit-III.** Accounting for holding company and its subsidiary companies.
- Unit-IV.** Accounts relating to Liquidation of Companies and Investment Account.
- Unit-V.** Financial Reporting for Financial Institutions: Meaning of Financial Institution, Mutual Funds, Statutory details, Sponsors, Scheme. Non – Banking Companies, Merchants Bankers.

Suggested Readings:

1. Maheswari, S.N & Maheswari S.K: Advanced Accountancy - Volume II, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Dr.Arulanandan and Dr.Raman: Advanced Accounting; Himalaya Publishing House, New Delhi.
3. P.Premchand Babu & M.Madan Mahan: Financial Accounting and Analysis; Himalaya Publishing, New Delhi.
4. Shukla, M.C. and T.S.Grewal: Advanced Accountancy, Sultan Chand & Co. New Delhi.
5. Narayanswamy, R: Financial Accounting - A Managerial Perspective; Prentice Hall of India, New Delhi.
6. Gupta, R.L: Advanced Financial Accounting: S.Chand & Co. New Delhi.
7. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
8. Warren C.S. and Fess, P.E: Principles of Financial and Managerial Accounting; South-Western Publishing Co. Ohio.
9. Beams, F.A: Advanced Accounting; Prentice Hall, New Jersey.
10. Monga, J.R: Advanced Financial Accounting; Mayoor Paperbacks, Noida.

SEMESTER-II

BUSINESS ENTREPRENEURSHIP

Course Code: MC - 201

Objective:

The basic aim of this course is to provide the knowledge about the principles and practise of entrepreneurship in business.

Course Inputs:

Unit-I. Entrepreneurial Culture, Structure and Entrepreneurship Theories: Definition, Entrepreneurial process; Barriers to entrepreneurship; Socio-economic origins of entrepreneurship; Environmental factors affecting entrepreneurship; Entrepreneurial structures. Characteristic of entrepreneurship; Theories of entrepreneurship; Entrepreneurs & enterprise; Entrepreneurs & managers; Types, functions and behavioral styles of entrepreneurs; Motivating factors.

Unit-II. Promotional Agencies & Institutions: District Industries Centers - Industrial Estates - SIDO, NSIC, Directorate of Industries, SSIC, SISI, SIDCO, SIETI, KVIC, TCO, ITCOT, Commercial banks, IIC, NPC, ISI, SIDBI, NABARD, IIE and other promotional agencies.

Unit-III. Project: Meaning, Project identification, Classification of project, Internal and External constraints, Project objectives, Desk research and Techno-economic survey, Project life cycle. Project formulation - needs and elements, feasibility analysis, Project report, Project selection, Appraisal format. Need for network analysis, network planning techniques, PERT and CPM.

Unit-IV. Initiating Small Business and Financial Analysis: Buying an existing business; Justifying a new business; Acquiring a franchised business; Setting the record system; Financial analysis - Concept and Scope; Project cost and Revenue estimates - Methods of estimation, Proforma Profit and Loss Statement and Balance Sheet, Techniques of financial analysis, capital structure, credit management.

Unit-V. Rural Entrepreneurship and North-East India: Entrepreneurship and Economic Liberalization. Entrepreneurship in agro-based industries, TRYSEM, Development strategy for rural entrepreneurs. Entrepreneurial development in backward areas. The target group, special agencies and schemes. Problems & Prospects of Entrepreneurship in North East India.

Suggested Readings:

1. Desai. Vasant: Management of Small Scale Industry; Himalaya Publishing House, New Delhi.
2. Deshpande. U. Manohar: Entrepreneurship of Small Scale Industries; Deep & Deep Publications, New Delhi.
3. Dr.Gupta. C. B. & Dr.Srinivasan N. P: Entrepreneurship Development in India: Sultan Chand & Sons, New Delhi.
4. Rao Prabhakar J. V: Entrepreneurship and Economic Development. Kanishka Publishers, New Delhi.
5. Batra G.S. and Dangwal R.C: Entrepreneurship and Small Scale Industries - New Potentials; Deep & Deep Publications, New Delhi.
6. Bhattacharya Hrishikesh: Entrepreneur, Banker and Small Scale Industry; Deep & Deep Publications, New Delhi.

ACCOUNTING FOR MANAGERIAL DECISIONS

Course Code: MC - 202

Objective:

The objective of the Course is to acquaint students about the use of accounting tools and techniques for managerial decisions.

Course Inputs:

Unit-I Introduction:

Management accounting as an area of accounting; objectives, nature and scope; financial accounting and management accounting; management accounting and managerial decisions.

Unit-II Responsibility Accounting:

Meaning and significance, Responsibility Centres such as Cost Centre, Profit Centre and Investment Centre – their objectives. Role, responsibility and position of management Accountant.

Unit-III Budgeting:

Definition of budget, essential of budgeting, types of budget – Fixed and flexible; budgeting control; Zero-base budgeting and performance budgeting.

Unit-IV Standard Costing and variance analysis:

Meaning, significance and objectives; types of variances and their uses – Material variance, Labour Variance. Standard costing and budgeting.

Unit-V Management Reporting:

Definition, objectives, needs and mode of reporting at different level of management. Contemporary issue - in management – Value analysis; Activity-based costing and quality costing.

Suggested Readings:

1. V.K. Saxena & C.D. Vashist: Advanced Cost and Management Accounting; Sultan Chand & Co. New Delhi.
2. Pandey, I.M: Management Accounting; Vani Publication, Delhi.
3. R.K. Sharma and Sashi K. Gupta: Management Accounting; Kalyani Publishers, New Delhi.
4. Nisar Ahmad: Management Accounting; Anmol Publication Pvt. Ltd. New Delhi.
5. Lall, B.M., and I.C. Jain: Cost Accounting - Principles and Practice; Prentice Hall, Delhi.
6. Anthony, Robert: Management Accounting; Tarapore – Wala, Mumbai.
7. Horngren, Charles T., George Foster and Srikant M. Daliar: Cost accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
8. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South Western College Publishing, Cincinnati, Ohio.

MARKETING MANAGEMENT

Course Code: MC - 203

Objective:

The main objective of this course is to develop students' skills in the principles and practices of marketing.

Course Inputs:

Unit-I Understanding the Marketing Process: Concept, Nature, Scope and importance of Marketing; Evolution of Marketing concept; marketing mix; marketing environment-micro and macro Components; Consumer Behaviour- Consumer Buying Decision Process, Buying Motives, Theories of consumer Behaviour.

Unit-II Product and Pricing Decisions: Concept of a product; product line and product mix; branding; packaging and labelling; product life cycle; new product development and consumer adoption process; factors affecting price determination; pricing policies and strategies; kinds of pricing decisions.

Unit-III Distribution and Promotion Decision: Nature, functions and types of distribution channels; distribution channels intermediaries; retailing and wholesaling; Meaning and Objectives of Promotion, Kinds of Promotion. Promotion mix-advertising, personal selling sales promotion and publicity; factors affecting promotion Mix.

Unit-IV Supporting and Controlling the Marketing Effort: Marketing research-meaning and scope of marketing research; marketing research process; Differences between marketing research and marketing information system; marketing organization and control- organization and controlling marketing operations; Market Segmentation.

Unit-V Emerging trends in Marketing: Marketing of services; Marketing of Institution; Global marketing; green marketing; cyber marketing; relationship marketing, Rural marketing in India. (Elementary Introduction only)

Suggested Readings:

1. Kotler, Philip and Gary Armstrong: Principles of marketing; Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control; Prentice Hall, New Delhi.
3. Majumdar, Ramanuji: Product Management in India; Prentice Hall, New Delhi.
4. Mc Carthy, E.Jerome and William D., Perreault Jr: Basic marketing- Managerial Approach; Richard D. Irwin, Homewood, Illinois.
5. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill, New York.
6. Ramaswamy V.S and Namakumari, S: Marketing Management; Macmillan India, New Delhi.
7. Srinivasan, R: Case Studies in Marketing -The Indian Context; Prentice Hall, New Delhi.
8. Still, Richard R, Edward W, Cundiff and Norman A.P. Govoni: Sales Management - Decisions, Strategies and Cases; Prentice Hall, New Delhi.
9. Dr.C.B. Gupta & Dr.N.Rajan Nair: Marketing Management; Sultan Chand & Sons, New Delhi.

FINANCIAL MANAGEMENT

Course Code: MC - 204

Objective:

The objective of this course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints.

Course Inputs:

Unit-I Financial Management: Meaning, nature & scope of finance; financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.

Unit-II Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in Capital budgeting. Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; combined cost of capital (weighted); Cost of equity and CAPM.

Unit-III Operating and Financial Leverage: Measurement of leverage; Effects of operating and financial leverage on profit; analysing alternate financial plans; combined financial and operating leverage.

Unit-IV Capital Structure Theories: Traditional and M.M. Hypothesis – without taxes and with taxes. Dividend Policies: Issue in dividend decisions, Walter's model, Gordon's model, M.M. Hypothesis, Relevance of dividend; Forms of dividends; stability in dividend policy.

Unit-V Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of Working capital. Dimensions of working capital management. Management of Cash, Receivables and Inventory

Suggested Readings:

1. Bhattacharya, Hrishikesh: Working Capital Management; Strategies and Techniques, Prentice Hall, New Delhi.
2. Bradley, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, New York.
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
4. Hampton, John: Financial Decision Making, Prentice Hall, Delhi.
5. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
6. Van Horne, James C: Financial Management and Policy, Prentice Hall, Delhi.
7. Van Horne, J.C. and J.M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi.
8. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
9. Khan M.Y., Jain P.K.: Financial Management, Tata McGraw Hill, New Delhi.
10. Archer, Stephen, Choate G Marc, George: Financial Management, John Wiley, New York.
11. Blook. Stanley B. Geoffrey a Hilt: Foundation of Financial Management, Richard D. Irwin, Homewood, Illinois.

SEMESTER-III

COMPUTER APPLICATION IN BUSINESS

Course Code: MC - 301

Objective:

The objective of this course is to provide an understanding of computers, computer operating systems and application of relevant software for business decision-making.

Course Inputs:

Unit-I. Hardware & Personal Computers: Computer as information processing system; System differences - types of computer systems, hardware options - CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices. PC and its main components, other peripherals used with PC; Factors influencing PC performance.

Unit-II. Software and Operating System: Software, types of software, translator, assembler, interpreter, compiler; Operating System, need for operating system, type of operating system - batch processing, single user, multi-user, multi-tasking, multi-programming,

Unit-III. Modern Information Technology: Network communication, Local Area Network (LAN), Metropolitan Area Network (MAN) and Wide Area Network (WAN); Internet technologies, access devices, concept of a World Wide Web (WWW); Browsers; E-mail and Multimedia.

Unit-IV. MS Office Application: *Word Processing* – Introduction, working with MS-Word; word basic commands; formatting text and documents; sorting and tables; working with graphics. *Spread Sheets* - Working with EXCEL - formatting, functions, chart features; working with graphics; Using worksheets as database in accounting, marketing, finance and personnel areas. *Presentation with power-point:* power-point basics, creating presentations; working with graphics; show time, sound and animation effects.

Unit-V. Introduction to Accounting & Statistical Packages: Practical knowledge on Tally and basics of SPSS.

Suggested Readings:

1. K.Mohan Kumar & Dr.Raj Kumar: Computer Applications in Business, Tata McGraw Hill, New Delhi.
2. Ritendra Goel & D.N.Kakkar: Computer Applications in Management, New Age International (P) Ltd. New Delhi.
3. O'Brien, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.
4. Ullman, J.O: Principles of Database Systems, Galgotia Publications, New Delhi.
5. Kapoor, V.K: Computer & Information Technology, Sultan Chand, New Delhi.
6. Date, C.J, Kanan, A, Swaminathan, S: An Introduction to Database Systems, Addison Wesley, Massachusetts, (8th Edition). 2009.
7. Mansfield, Ron: The Compact Guide to Microsoft Office; BPB publication, New Delhi.
8. IITL ESL: Computer Science; Pearson, New Delhi.

(Revised)
CORPORATE LEGAL FRAMEWORK
Course Code: MC - 302

Objective:

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operations.

Course Inputs:

Unit - I. The Companies Act, 2013: Definition, types of companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; Winding up and dissolution of companies.

Unit - II. The Negotiable Instruments Act, 1881: Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheques; Presentation of negotiable instruments.

Unit - III. Legal Environment for Security Markets: SEBI Act, 1992 - organisation and objectives of SEBI; Role of SEBI in controlling the security markets. SEBI Regulations, 2009. Prevention of Money Laundering Act 2002 (latest amendments). FEMA 1999.

Unit - IV. Competition Act, Corporate Governance and Companies Auditor's Report orders: The Competition Act, 2002 (latest amendments). Corporate Governance in listed Companies- Revised clause 49 of listing Agreement. Auditor's Report orders, 2003. (Latest amendments).

Unit - V. Indian Patent Laws and WTO Patent Rules: Nature- Intellectual Property, IP Law. Intellectual Capital. Kinds of Patent, Patent Act, 1970 and Patents (Amendment) Act 2005. WTO and Patent Act. TRIPS and TRIMS.

Suggested Readings:

1. Amarchand, D: Government and Business, Tata McGraw Hill, New Delhi.
2. Avadhani, V.A: SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
3. Contract Act, 1872
4. Ramaiya, A: Guide to Companies Act, Wadhwa Co., 1996.
5. SEBI Act, 1992: Nabhi Publication, Delhi.
6. Securities (Contract and Regulation) Act, 1956.
7. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
8. Taxman's Company Act, 1998, New Delhi.
9. Taxman's Master Guide to Companies Act, 1998.
10. Taxman's Mercantile Law, 1997.
11. The Companies Act, 1956.
12. The Negotiable Instruments Act, 1881.

(Revised)
RESEARCH METHODOLOGY

Elective - I

Course Code: MCRM - 01

Objective:

To provide a detail idea about the survey and research work in different functional areas of business.

Course Inputs:

Unit - I. Introduction: Research - definition, characteristics, nature and scope, objectives of research, various types of research, major steps in research, research design, uses and limitations of social science research.

Unit - II. Review of Literature and Planning for Research: Need for Reviewing Literature; Purpose; Literature Search Procedure; Sources of Literature; Planning the Review Work; Research Planning Process; Selection of a Problem for Research; Formulation of the Selected Problem; Hypothesis-Concepts- Measurement

Unit - III. Sampling and Data Collection: Sampling: Meaning, definition, need and types. Sampling errors - Merits and Demerits of Sampling. Data Collection: Sources of data; primary and secondary data. Procedure for data collection, Tools of Data Collection - Questionnaire - Interview Schedule

Unit – IV. Data Processing and Analysis: Processing of data: editing, coding and Tabulation; Analysis of data: cluster and factor analysis; non-parametric tests: chi-square test and Kruskal wallis test.

Unit - V. Interpretation and Research Reports: Interpretation of statistical Data-meaning and significance, Pre-requisites of Interpretation. Research Reports - Structure and components - Types of Research Report, planning of writing research report, Good Research Report; Introduction to SPSS Package; research ethics.

Note: Out of the sessional marks of 30, this course will have a component of project work for 20 marks.

Suggested Readings:

1. Majhi, Priti R. & Khatua, Prafull K. Research Methodology, Himalaya Publishing House.
2. Wilkinson. T.S. & Bhandarkar. P.L.: Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
3. Panneerselvam. R. : Research Methodology, Prentice Hall of India, New Delhi, 2004.
4. Green, P.E., et al., Research for Marketing Decisions, 5th ed., Prentice-Hall of India, New Delhi, 1994.
5. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
6. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi
7. Gupta, S.P. : Statistical Methods, Sultan Chand and Sons, 1999, New Delhi
8. Gupta, C.B.: An introduction to Statistics Methods, Vikas Publishing House, 1998, New Delhi.

ADVANCED FINANCIAL ACCOUNTING

Elective - II

Course Code: MCA - 02

Objective:

The objective of this course is to provide advance knowledge about accounting theory, standard and their implications.

Course Inputs:

Unit – I. Introduction: Conceptual Framework of Accounting and GAAP; Development of accounting practice and theory; Evolution of accounting thoughts, Qualitative features of accounting information.

Unit – II. Accounting Standard and Compliance Thereof: International accounting standard (outline), IFRS opportunities and challenges for India.

Unit – III. Accounting Standard Board in India: Scope and functions, Procedures of issuing accounting standard – Indian Accounting standards.

Unit – IV. Accounting for Certain Organisations: Farm Accounting; Hotel Accounting – Principles, Formats, Ledgers and Final accounts.

Unit – V. Government Accounting: Principles, essential features of Government accounting - Comparison with Commercial accounting – Importance of government accounting; System of Financial Administration in India, Fund Accounting.

Suggested Readings:

1. M.A. Arulamendana and K.S. Raman: Advanced Accounting, Himalaya Publishing House, Mumbai.
2. M.C. Shukla and T.S. Grewal: Advanced Accounts, S. Chand and Company Ltd. New Delhi.
3. S.N. Maheswari & S.K. Maheswari: Advanced Accounting II, Vikash Publishing House Pvt. Ltd.
4. Prof. A. R. M. Rehman (Edited): Contemporary Issues in Accounting and Finance, Akansha Publishing House, New Delhi.
5. R.L. Gupta: Advanced Accounting
6. Emilewoolf, S.Tama and K. Siag: Advanced Financial Accounting, Mc DONALD & EVANS, Deptt. Rai, Plymouth PL67PZ, United Kingdom.
7. J. Kishore Srivastava: Government Budget and Accounting, Kitab Mahal, New Delhi.
8. J. Kishore Srivastava: Encyclopedia of Govt. Accounting, Kitab Mahal, New Delhi.

SEMESTER-IV

STRATEGIC MANAGEMENT

Course Code: MC - 401

Objective:

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

Course Inputs:

Unit-I Concept of Strategy: Definition, levels at which strategy; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU). Environmental Analysis and Diagnosis: Concept of environment and its components; Environmental scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

Unit-II Strategy Formulation and Choice of alternatives: Strategies modernization, diversification, integration; merger, take-over and joint strategies; turnaround, divestment and liquidation; Process of strategic choice-industry competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies – cost leadership, differentiation focus, value chain analysis, bench marking.

Unit-III Functional Strategies: Marketing, production/operations and R&D Personal and Financial plans and policies.

Unit-IV Strategy Implementation: Inter-relationship between formulation and implementation; Issue in strategy implementation; Resource allocation. Corporate Governance: A Strategy for Sustainable Development - Nature and Significance. Corporate Governance and Strategic management. Principles of Good Corporate Governance.

Unit-V Strategy and Structure: Structural considerations, structures for strategies; Organizational design and change. Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. Global Strategic Management Value creation, Global Strategic Management Process. Collaboration Strategies.

Suggested Readings:

1. Bhattacharya, S.K. and N. Venkataraman: Managing Business Enterprises: Strategies, Structures and Systems, Vikas publishing House, New Delhi.
2. Budhiraja, S.H. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Christensen, C.Roland, Kenneth R. Andrews, Joseph L. Bower, Rochard G.Hammermesh, Michael D.Irwin, Inc., Homewood, Illinois.
4. Coulter, Mary: Strategic Management in Action, Prentice Hall, New Jersey.
5. David, Fred R: Strategic Management, Prentice Hall, New Jersey.
6. Clueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw Hill, International Edition.
7. H.Igor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jersey.
8. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi.
9. Michael, E. Porter: The competitive Advantage of Nations, Macmillan, New Delhi.
10. Mintzberg, Henry and James Brian Quinn: The Strategy Process, Prentice Hall, New Jersey.
11. Newman, William H. and James P.Logan: Strategy, Policy and Central Management, South Western Publishing Co., Cincinnati, Ohio.
12. Sharma, R.A: Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi.

(Revised)
E-Commerce
Course Code: MC - 402

Objectives:

The objective of this course is to enable students gain knowledge about e-commerce and its various components.

Course Inputs:

Unit - I. Introduction to E-Commerce: Meaning & Concept; Features of E-Commerce; Electronic Commerce Vs. Traditional Commerce; Media Convergence & E-Commerce; E-Commerce & E-Business; Channels of E-Commerce; Business Applications of E-Commerce; Need for E-Commerce; Mobile Commerce; Impact & Advantages of E-Commerce.

Unit - II. Business Models of E-Commerce and Infrastructure: E-Commerce Business Models; Supply Chain Management (SCM), Product and Service Digitization, Remote Servicing, Procurement; On-line Marketing and Advertising in E-Business; E-Commerce Resources and Infrastructure.

Unit - III. Categories of E-Commerce: B2B, B2C, C2C, C2B Strategies; QR and CRM, Order Planning & Generation, Cost Estimation & Pricing, Order Receipt & Accounting, Order-Selection & Prioritisation, Scheduling, Fulfilling & Delivery, Billing & Payment Management; Post Sales Services. EDI and Paperless Trading; EDI Features, EDI Architecture, EDI Standards, Costs of EDI Infrastructure, Value Added Networks (VANs).

Unit - IV. Electronic Payment Systems: Types of E-payment systems; E-Cash and currency servers, E-Cheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards; Operational Credit and Legal Risks of E-Payment Systems; Risk management options in E-Payment systems; Components of an effective E-Payment system.

Unit - V. Regulatory and Legal Framework of E-Commerce: Cyber Law (I.T. Act, 2000) - Aims and Salient Provisions; Scheme of I.T.Act; Application of I.T.Act; Advantages of Cyber Laws; Cyber Laws in India and their limitations; IT (Amendment) Act, 2008; Taxation issues in E-Commerce.

Suggested Readings:

1. C.S.V. Murthy. (2010) E-Commerce: Concepts, Models, Strategies. Himalaya Publishing House Pvt. Ltd. India.
2. Elias M. Awad: Electronic Commerce: From Vision to Fulfillment; PHI Pvt. Ltd., New Delhi.
3. K.N. Agarwala & Ararwala Deeksha: Business on the Net: What's and How's of E-Commerce; Macmillan, New Delhi.
4. Parag Diwan & Sunil Sharma: Electronic Commerce – A Manager's Guide to E-Business; Excel Books, New Delhi.
5. V.Rajaraman: (2010) Essentials of e-Commerce Technology; PHI Pvt.Ltd. New Delhi.
6. D.S.Janal: On-line Marketing Handbook, Van Nostrand Reinhold, New York.
7. Minoli & Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
8. Margaret Levine Young: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
9. Vakul Sharma: (2011) Information Technology-Law & Practice: Law & Emerging Technology, Cyber Law & E-Commerce; Universal Law Publishing House, New Delhi.
10. Vivek Sood: Cyber Law Simplified; Tata McGraw Hill, New Delhi.

(Revised)
ADVANCED COST AND MANAGEMENT ACCOUNTING
Elective - III
Course Code: MCA-03

Objective:

This course is to provide advance knowledge to the students on Cost and Management Accounting and their uses.

Course Inputs:

Unit - I. Cost Analysis for Decision Making:

Cost concepts in decision making; differential cost; accept or reject decisions; make or buy decisions; sell or process decisions.

Unit – II. Absorption Costing and Marginal Costing:

Absorption Costing- meaning, ascertainment of profit, advantages and limitations of absorption costing; Marginal Costing- meaning, features, ascertainment of profit, advantages and limitations of marginal costing; income determination under marginal costing and absorption costing, difference between absorption costing and marginal costing.

Unit – III. Management Control Systems:

Basic concepts; boundaries; strategy formulation; task control; understanding strategies- goals, profitability, maximising shareholder value, risk, goal congruence, formal control system; strategic planning- nature, evolution, benefits and limitations.

Unit – IV. Management Information System (MIS) and Reporting

MIS- meaning, elements and types, installing MIS; Report- meaning, objectives, method of reporting, requirements of a good report, kinds of reports.

Unit – V. Cost Control and Cost Reduction and Cost and Management Audit

Cost control- meaning, elements, techniques, essential requirements for effective cost control; Cost reduction- meaning, programme, requirements for success of programme, distinction between cost control and cost reduction, advantages and dangers of cost reduction; Cost Audit- meaning, objectives and advantages, difference between cost and financial audit; Management Audit- meaning, objectives, scope and need.

Suggested Readings:

1. S.P. Jain, K.L. Narang and S. Aggrawal: Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi, 25th Ed., 2017.
2. S.K. Gupta, R.K. Sharma and N.Gupta: Management Accounting Principles and Practice, Kalyani Publishers, New Delhi, 14th Ed., 2017.
3. R.N. Anthony and V. Govindarajan: Management Control Systems, McGraw Hill Education (India) Pvt. Ltd., New Delhi, 15th Reprint, 2013.
4. B. Banerjee: Cost Accounting Theory and Practice, PHI, New Delhi, 13th Ed., 2014.
5. M. Hanif: Modern Cost and Management Accounting, McGraw Hill Education (India) Pvt. Ltd., New Delhi, 1st Ed., 2014.

M. Com IV (Revised)
CORPORATE TAX PLANNING AND MANAGEMENT
MCA-04

Objective: The objective of this course is to acquaint students with the concepts of corporate tax planning and management, tax laws and their implications.

Course Inputs:

Unit-I

Introduction: Tax planning and management – concepts, objectives, types, factors and areas of tax planning, difference between tax planning and tax management; tax avoidance and tax evasions and their differences.

Unit 2. Tax planning for New Business: Tax planning with reference to location, nature and form of organizations of new business; Capital structure decisions and taxability of dividend.

Unit 3. Goods and services Tax- Concepts and General Principles. Central Goods and services Tax, State Goods and Services Tax, Union Territory Goods and services Tax, Integrated Goods and Services Tax, Input Tax credit-process and utilisation. Tax Planning and Managerial Decisions in respect of own or lease.

Unit 4. Tax planning and Provisions relating to newly established Industrial undertaken/or enterprises in North-Eastern states, special economic zone, Tea & Rubber Industry.

Unit 5. Tax planning with reference to amalgamation of companies; Tax deduction and collection at sources – advance payment of Tax - concepts and general principles

Suggested Reading:

1. Indirect Taxation study notes (Intermediated) The Institute of Cost Accounting of India.
2. Central goods and service Tax Act 2017 (The Gazette of India; Ministry of Law and Justice, (Legislative Department)
3. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
4. Circulars Issued by C.B.D.T.
5. Income tax Act, 1961.
6. Income Tax Rules, 1962.
7. Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.
8. Singhanian, V.K: Direct Taxes; Law and practice, Taxman's Publication, Delhi.
9. Singhanian, Vinod K: Direct Tax Planning and Management, Taxman's Publication, New Delhi.