

EKLAVYA
UNIVERSITY
ज्ञानप्राप्तये लक्ष्यसंस्थानम्

MBA First Semester
Syllabus
School of Management

Revision of syllabus- BOS-02nd Apr., 2022

EKLAVYA UNIVERSITY, DAMOH (M.P.)
Scheme of Examination (MBA)(DUAL SPECIALIZATION)
MBA I Semester

[For batch admitted in Academic Session 2022-2023]

Subject wise distribution of marks and corresponding credits

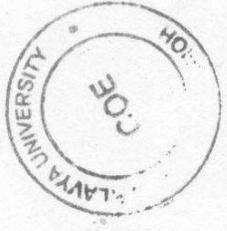
S.No.	Subject Code	Subject Name	Maximum Marks Allotted				Total Marks	Contact Periods Per Week			Total Credits
			Theory Slot		Practical Slot			L	T	P	
			End Sem	Mid sem	Quiz/ Assignment/Attendance	End Sem					
1	MBUSI22S101	Managerial Economics	60	30	10		100	3	1	0	4
2	MBUSI22S102	Business Statistics	60	30	10		100	3	1	0	4
3	MBUSI22S103	Indian Financial System and Financial Market	60	30	10		100	3	1	0	4
4	MBUSI22S104	Principles of Management and Managerial skills for Effectiveness	60	30	10		100	4	0	0	4
5	MBUSI22S105	Business Communication	60	10	10	20	100	2	0	2	4
6	MBUSI22S106	Business Ethics and Legal aspects	60	30	10		100	4	0	0	4
7	MBUSI22S107	Environment Management and Entrepreneurship	60	30	10		100	4	0	0	4
8	MBUSI22S108	Accounting for Managers	60	30	10		100	3	1	0	4
		Total	480	220	80	20	800	26	4	2	32

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School of Management
Eklavya University Damoh(M.P.)



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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
1.	MBUSI2S101	Managerial Economics	100	4	3	1	0	4

Course Objectives:

- To familiarize the students with the basic concept of microeconomics.
- To make student understand the demand and supply analysis in business applications.
- To familiarise students with the production and cost structure under different stages of production.
- To understand the pricing and output decisions under various market structure.
- To help students understand and apply the various decision tools to understand the market structure.

Course Outcome:

The Students will be able to:

- Understand the concepts of cost, nature of production and its relationship to Business operations.
- Apply marginal analysis to the "firm" under different market conditions.
- Analyse the causes and consequences of different market conditions.
- Integrate the concept of price and output decisions of firms under various market structure.

Student Learning Outcomes (SLO):

Students will:

- Have an ability to business problem solving techniques in business applications
- Have sense-making skills of creating unique insights in what is being seen or observed
- Have problem solving ability – solving social issues and business problems
- Have adaptive thinking and adaptability
- Have an ability to use techniques, skills and modern managerial tools & techniques necessary for business practice

Unit	Contents	Periods
UNIT – I	Introduction to Managerial Economics: Meaning, nature, Scope and significance of Managerial Economics. Branches Micro and Macro Economics & Applications; Role of Economics in Managerial decisions making. Marginal & Incremental Analysis, Average Marginal relationship & Theories of Profit-Innovation/ Risk & Uncertainty / Monopoly / Managerial Theory of profit.	10 Hours
UNIT – II	Demand Analysis: Meaning of Demand, Determinants of Demand, Demand Function and its types, Law of Demand, Derived demand and autonomous demand. Elasticity of Demand -Price elasticity, Income elasticity and cross elasticity. Measurement and its use. Demand Forecasting Techniques of Demand Forecasting. (*) Numerical on Elasticity of demand.	10 Hours
UNIT – III	Supply and Production Analysis: Supply - Law of supply, determinants of supply. Elasticity of supply and factors affecting it. Production Analysis - Meaning, Production Function, Short run analysis; law of Variable Proportions, production function with two variable inputs. Long-run production function, economies and diseconomies of scale. Break even Analysis (*) Numerical –BEP & Elasticity of Supply.	10 Hours

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UNIT – IV	Cost and Revenue concepts: Types of cost. Relationship between production & cost. Short & long run cost concepts relationship between various cost concepts. Revenue concepts; Meaning of Average revenue, Marginal revenue and total revenue and their relationships. * Numerical –Cost & Revenue concepts. Price & Output determination: Perfect Competition, Monopoly, Monopolistic Competition, Types, Nature, Oligopoly, Kinky Oligopoly. Comparison –Perfect Competition /Monopoly/ Monopolistic, Government policies towards monopoly & competition.	14 Hours
UNIT – V	Pricing practices and Strategies: General objectives of a pricing policy, role of cost in pricing, price elasticity of demand and pricing, Some popular pricing practices - Cost-plus pricing, Marginal cost pricing, target pricing, going rate pricing, imitative pricing, pioneer pricing-skimming price; penetration price. Multi-product pricing. Introduction to macroeconomics: Circular Flow of Income and Basic concepts of National Income. Meaning of Business Cycles and its phases. Meaning and significance of Monetary and Fiscal Policy. Economics of Information: Symmetrical and asymmetrical information, impact of information on key economic variables, information and market efficiency, tertiary revolution, price signaling, lemon problem.	16 Hours

Books Recommended:

- Managerial Economics By Maheshwari
- Managerial Economics By Ahuja
- Managerial Economics By Samuelson & Nordhaus
- Managerial Economics By Dornbusch & Fisher

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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
2.	MBUSI22S102	Business Statistics	100	4	3	1	0	4

Course Objectives:

- Enhance the analytical capability of the students using statistics.
- The students will be able to Convert raw data into useful information using descriptive statistics such as measures of central tendency and dispersion.
- Examine the use of probability and probability theories in decision making.
- Describe the fundamental principles of hypothesis testing, define significance level, perform an appropriate test to identify sampling variation of sample means using parametric and non-parametric tests
- Use scatter diagrams to visualize and estimate the relationship between variables using correlation and regression.

Expected Course Outcome:

- Students shall know how to organize, manage, and present data.
- Students shall be able to apply probability in business.
- Students shall be able to apply parametric and non-parametric tests in real time data.
- Students shall be able to use and apply a wide variety of specific statistical methods.

Student Learning Outcomes (SLO):

Students will be able to

- Understand how to organize, manage, and present data.
- Use and apply a wide variety of specific statistical methods.
- Develop competence in background statistics and use of computer packages to solve problems.
- Understand the applications of probability in business.
- Effectively interpret results of statistical analysis.

Unit	Contents	Periods
UNIT – I	Business Statistics: An Overview-Importance for learning statistics for managers. Statistical thinking and analysis, Types of Statistical Methods, Importance and scope of statistics- especially in Business Management.	10 Hours
UNIT –II	Collection of Data- Introduction, Primary and Secondary Data. Methods of collecting primary data, questionnaire, source of secondary data. Sampling:- Introduction, Census and sample method, different types of methods of sampling, size of sample, merits and limitations of sampling, sampling error.	11 Hours
UNIT – III	Correlation Analysis- Introduction, Significance of the study of correlation, Types of correlations, Methods of studying correlation-scatter diagram method, graphic method, Karl Pearson' coefficient of correlation, Rank correlation. Regression Analysis- Introduction, uses of regression analysis, difference between correlation and regression analysis. Regression equations, methods of simple regression.	13 Hours
UNIT – IV	Analysis of Time Series- Introduction, Definition, Utility of Time Series. Components of a Time Series- Secular Trend, Seasonal Variations, Cyclical Variations, Irregular Variation. Methods of measuring trends- Free hand method or graphic method, semi average method, moving average method, least square method. Business Forecasting: Overview of Forecasting Process-Exploratory Data Analysis-Regression Analysis- Logistic Regression-Time Series Forecasting-Lifetime Value Models-Credit Scoring Models-Loss Forecasting Models.	14 Hours

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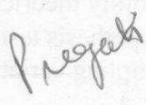
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UNIT - V	Index Numbers - Introduction, Definition and uses of Index Numbers, Different methods of constructing Price and Quantity Index Numbers. Fixed Base and Chain Base Index Numbers. Marketing Analytics: Product Management-Marketing-Mix Allocation-Customer Management-Digital Marketing.	12 Hours
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Books Recommended:

- Business Analytics, James R Evans, Pearson Education Limited
- Business Analytics: Data Analysis & Decision Making- S. Christian Albright, Wayne L. Winston
- Business Analytics: An Application Focus- Purba Halaoly Rao





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Period	Contents	Unit
10 Weeks	Business Statistics: An Overview-Importance for Learning Statistics for Managers-Statistical thinking and analysis-Types of statistical methods-Importance and scope of statistics-Application of Business Management-Concepts of Data-Integration Primary and Secondary Data-Methods of collecting primary data-Secondary sources of secondary data	UNIT - I
10 Weeks	UNIT - II Sampling-Introduction-Errors and sampling method-Types of methods of sampling-size of sample-factor and determination of sampling error	UNIT - II
13 Weeks	UNIT - III Correlation-Introduction-Importance of the study of correlation-Types of correlation-Methods of measuring correlation coefficient-Scatter diagram method-graphical method-Partial correlation	UNIT - III
10 Weeks	UNIT - IV Regression Analysis-Introduction-Uses of regression analysis-Differences between correlation and regression analysis-Regression equations-Methods of simple regression	UNIT - IV







MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
3.	MBUSI2S103	Indian Financial System and Financial Market	100	4	3	1	0	4

Course Objectives:

The course is aimed at

- To familiarize the students on the capital structure and its cost of capital under different structure.
- To introduce the students to understand the financial leverage and its approaches in dividend policies
- To help the students to identify the working capital requirements

Course Outcome:

Students will be able to

- Estimate the cost of capital, capital structure and its implications on leverage.
- Evaluate the value of the firm through Dividend decisions.
- Predict the requirements of working capital.

Student Learning Outcomes (SLO):

Student Learning Outcomes involved:

- Having an ability to apply mathematics / business problem solving techniques in business applications.
- Having design thinking capability.
- Having an ability to use techniques, skills and modern managerial tools & techniques necessary for business practice.

Unit	Contents	Periods
UNIT – I	Salient features of Indian Financial System, Functions, Importance, Concepts & Structure and assets of Financial System, Role of Finance Manager, Forms of Business Organization and Financial considerations, Nature and significance of primary and secondary market, objectives and functions.	12 Hours
UNIT –II	Resource mobilisation, Channelization of funds, Fundamentals of Financial Institutions and Financial Services; financial institutions, nature, types, functions, investment banks, investment companies, commercial banks; venture capital financing.	12 Hours
UNIT – III	Equity, Debt and Currency markets, Financial Market: Money Market, Capital Market Gov. Securities Market & Foreign Exchange Market, indices of BSE, NSE, OTCEI and its calculations, stock market index calculation	12 Hours
UNIT – IV	Financial Instruments Primary market- Instruments, Secondary market- Instruments, short- term, medium term and long term instruments, cost of different sources of raising capital, weighted average cost of capital, optimum capital structure, methods of capital budgeting.	12 Hours
UNIT – V	Financial sector reforms and financial markets, contemporary issues, Recent trends in Indian Financial System, Financial Re-engineering, Issues of relevance, shareholder value and its calculation, GST.	12 Hours

Books Recommended:

- Gorden, & Natarajan- Financial Markets & Services, Himalaya Publishing House.
- Gorden, & Natarajan- Financial Markets & Institutions, Himalaya Publishing House.
- Clifford Gomez- Financial Markets, Institutions & Financial Services, Prentice Hall of India Ltd.
- Tripathi Nalini Prava, Financial Services Prentice Hall of India Ltd

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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
4.	MBUSI22S104	Principles of Management and Managerial skills for Effectiveness	100	4	4	0	0	4

Course Objectives:

- To study the functions and **principles of management**. To learn the application of the **principles** in an organization. To enable the effective and barriers communication in the organization
- To study the system and process of effective controlling in the organization.
- Be introduced to some of the practices in managerial communication that are contemporary.

Expected Course Outcome:

- Comprehensive understanding on Management concepts.
- Applying the Principles of management in business.

Student Learning Outcomes (SLO):

Students will be able to

- Understand the evolution of management concepts.
- Understand the importance of managerial skills with the perspective of individual and business.
- Know the importance of process of management.
- Understand leadership challenges and strategies.

Unit	Contents	Periods
UNIT – I	Introduction of Management: Concept, Definitions, Essence of Management, Functions of Management, Management as a profession, Managerial Levels and Roles, Managerial Responsibilities; Characteristics of a Good Manager, <i>History of Management, Management Principles & Theories-Henri Fayol, F.W Taylor, Peter Drucker, Elton Mayo etc.</i>	14 Hours
UNIT – II	Planning: Concept, Nature, Importance, Types, Steps in Planning, Limitations. Organizing: Organizing defined, Types, Process of Organizing, Principles of organizing, Organizational structure. Staffing: concept, definition, Recruitment and Selection, orientation	12 Hours
UNIT – III	Managerial Skills: Characteristics of a Good Manager, Techniques of decision Making, Building peer support for team's projects. Identifying operational and strategic gaps.	12 Hours
UNIT – IV	Identifying mentor to support professional development, Understand leadership challenges and strategies, Leadership.	10 Hours
UNIT – V	Negotiation & Assertiveness skills, Mapping personal leadership and learning journey, Expanding professional and personal networks, Controlling: Effective Control System, Control Process, Types of Managerial Control.	12 Hours

Books Recommended:

- Organizational Behaviour, Stephen P. Robbins.
- Organizational Behaviour, J. S. Chandan.
- Robbins, S P. *Management*. 5th ed., New Jersey, Englewood Cliffs, Prentice Hall of India.
- Stoner, J. etc. *Management*. 6th ed., New Delhi, Prentice Hall of India.

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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
5.	MBUSI22SI05	Business Communication	100	4	2	0	#2	4

Course Objectives:

- The course helps students to apply business communication principles, creation of effective business documents and oral presentations. It includes the use of technology to facilitate the communication process.

Expected Course Outcome:

- The students will be able to apply business communication strategies and principles to prepare effective communication for domestic and international business situations. They will be able to select appropriate organizational formats and channels used in developing and presenting business messages and communicate via electronic mail, Internet, and other technologies.

Student Learning Outcomes (SLO):

Students will be able to

- Understand the importance of communication and barriers of communication.
- Form sentences which are free from grammatical error.
- Develop their oral presentation skills
- Develop the Business writing skills
- Develop the listening skills.
- Formulate the messages appropriate for the digital tools.

Unit	Contents	Periods
UNIT – I	Course Introduction & Communication Basics, Meaning and Significance of Communication in Business, Process of Communication, Channels and Media in Communication, Contents of Upward, Downward and Criss-Cross Communication, Barriers to communication	10 Hours
UNIT – II	Jam Feedback and overcoming Glossophobia-Presentation-1 (Planning & Preparing) Presentation-2 (Visual Aids) Presentation-3 (Delivery), Language lab.	20 Hours
UNIT – III	Graded Team Presentations-Group 1-Graded Team Presentations-Group 2-Reading, listening & Questioning. What is listening, barriers, strategies for effective listening, listening in business context.	10 Hours
UNIT – IV	Writing Business Communication basics-Writing Reports, Proposals, Emails, Summaries, Communication Networks.	10Hours
UNIT – V	Graded Individual Presentations- Group 1, 1Graded Individual Presentations- Group 2-Presentation feedback, Bios and Resumes. Group discussions and interviews.	10 Hours

Note: Within BOS Meeting discussion, Language Lab title added in Unit-II.

Books Recommended:

- F.T. Wood : A Remedial English Grammar for Foreign Students.
- W.S. Allen : Living English Structure
- R.S. Sharma : Technical Writing.
- Krishna Mohan & R.C. Sharma, Business Correspondence and Report Writing, Tata McGraw Hill, New Delhi.
- Business Communication : Homai Pradhan, Vijya Thakur, D.S. Bhende.
- Effective Business Communication : M.V. Rodrigues, Concept Publishing Company, New Delhi 110 059.
- Communication Skills by Prof. Nageshwar Rao & P.R. Das.

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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
6.	MBUSI22S106	<i>Business Ethics and Legal aspects</i>	100	4	4	0	0	4

Course Objectives:

- The main objective of the course is to acquaint the students with the Business Ethics and Indian ethos and values along with its relevance to managerial decision making.

Expected Course Outcome:

On completion of this course, the student will understand and be able to

- Understand the various elements of Indian ethos and management lessons from Indian scriptures.
- Know the concept of business ethics and management stress.
- Know the work of ethos and values and its relevance to management.
- Have sense of Professionalism and Ethical Responsibility.
- Understand the Business Laws, Fundamentals of contract laws-Formation of Contracts.
- Understand the formation of companies, Memorandum and Articles of Association, winding up.

Student Learning Outcomes (SLO):

- Having a clear understanding of the subject related concepts and of contemporary issues.
- Having problem solving ability – solving social issues and business problems.
- Having a clear understanding of professional and ethical responsibility.
- Having a clear understanding of Incorporation documents, Incorporation by Registration, Extent and Limitation of Liability of LLP.

Units	Contents	Periods
UNIT – I	Understanding the need for ethics, Ethical values, myths and ambiguity, ethical codes, Ethical Principles in Business; Theories of Ethics, Absolutism versus Relativism, Teleological approach, the Deontological approach, Kohlberg's six stages of moral development (CMD), Managing Ethical Dilemma; Characteristics, ethical decision making	12 Hours
UNIT – II	Ethical reasoning, the dilemma resolution process; ethical dilemmas in different business areas of finance, marketing, HRM and international business, Ethical Culture in Organization, Developing codes of Ethics and conduct, Ethical and value based leadership. Role of scriptures in understanding ethics, Indian wisdom & Indian approaches towards business ethics	13 Hours
UNIT – III	Legal Aspect of Business: Introduction to Business Laws, Fundamentals of contract laws-Formation of Contracts; Principles of Contract Laws- Legality of Object Consideration; Performance of contract-Discharge of contract- breach of contract-Quasi contracts-Contract Management-Special Contracts.	13 Hours
UNIT – IV	Business Management and Jurisprudence; structure of the Indian Legal Systems: sources of Law; Manager and Legal System.	10 Hours
UNIT – V	Companies Act 2013: Nature and types of companies, formation of companies, Memorandum and Articles of Association, winding up. The limited Liability Partnership Act 2008: Salient features of LLP, Designated partners, Incorporation documents, Incorporation by Registration, Extent and Limitation of Liability of LLP and partners.	12 Hours

Books Recommended:

- AIMA, corporate governance and business ethics.
- Holden, I.P. Ethics for managers. Hampshire:Gower.
- Rajput, Dr. Namita and Vasishth, Dr. Neeru. Corporate Governance, values and ethics.

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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
7.	MBUSI22S107	<i>Environment Management and Entrepreneurship</i>	100	4	4	0	0	4

Course objectives (CoB):

The course is aimed

- To make students understand and appreciate the unity of life in all its forms and the implications of life style on the environment.
- To broaden the understanding of global climate changes and the importance of renewable sources of energy.
- To give students a basic understanding of the major causes of environmental degradation on the planet, with specific reference to Indian situation.
- To inspire students to find ways in which they can contribute personally and professionally to prevent and rectify environmental problems.

Course Outcomes (CO):

At the end of the course the student should be able to

- Know the importance of environment and awareness on natural resources to find the causes, effects and the consequences if not protected.
- Acquire knowledge on renewable and non-renewable energy resources to solve the future problems on energy demand.
- Enriching the understanding of the need for eco-balance and importance of biodiversity conservation.
- Identify the numerous causes for environmental pollutions, hazards, their management and control methods.
- Acquire knowledge on Intellectual Property Rights.
- Understand the importance of Innovative technology Management.

Student Learning Outcomes involved:

Students will be able to

- Understand the evolution of Environmental concepts.
- Acquire knowledge on renewable and non-renewable energy resources to solve the future problems on energy demand.
- Recognise some of the social issues and gaining knowledge on the protection of environment.
- Understand social Entrepreneurship.

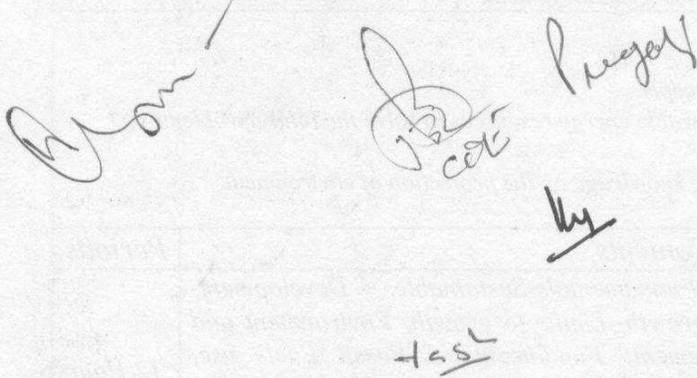
Units	Contents	Periods
UNIT – I	<i>Environmental Management: Fundamentals-Sustainable Development, Implications of human population growth, Limits to growth, Environment and Business Schools, Energy Management: Fundamentals –Fossil Fuels use, Energy production and trade, Energy Balance. Ecosystem Concepts: Basic Concepts and their application in Business, Industrial Ecology and Recycling Industry; Environmental Management System; EMS Standards, ISO-14000.</i>	12 Hours
UNIT – II	<i>Environmental Auditing, Clearance /Permissions for establishing industry; Environmental Management & valuation: Environmental Accounting, Economics , Environmental Taxes Shifts, Green Funding, Corporate Mergers, Environmental Ethics. Environmental Management Trade and Environmental Management, Mgt Dept and Environment, GATT/WTO Provisions; Environmental Laws: Acts, Patents, IPRS, Role of NGO'S, PIL.</i>	12 Hours
UNIT – III	<i>Technology Appreciation and Intellectual Property Rights: To create an entrepreneurial level understanding and appreciation of the business-opportunity-laden technologies like information and digital technology, material science and nanotechnology, life science and biotechnology. To understand how successful companies have managed their creation, protection, exploitation of intellectual property rights–Course content includes-Technology based entrepreneurship-Technology overview-IPR protection for these technology industries-Patents, trademarks, designs, copyrights, and integrated circuit.</i>	12 Hours

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UNIT – IV	<p>Innovation Technology Management: The course aims to equip future entrepreneurs with an understanding of the main issues in the management of innovation and technology. It also addresses how technological innovation drives the long-term competitiveness of global organizations Course content includes-Technology Innovation-Innovation Process-Competition Analysis-Product and services management.</p> <p>Indian Models in Entrepreneurship: Overview of Entrepreneurship, India's start up revolution-Trends, Imperatives, benefits; the players involved in the ecosystem, Business Incubators-Rural entrepreneurship, social entrepreneurship, women entrepreneurs, Cases of Tata, Birlas, Kirloskar and many large and small entrepreneurs of India.</p>	12 Hours
UNIT – V	<p>Social Entrepreneurship: To enable entrepreneurs to create wealth in all its forms: economic value, social innovation and sustainability, while making a difference in the communities-Course content includes-Nonprofit ventures-Social ventures and its management-Addressing persistent social problems-Financing Social ventures, Venture Capital, Corporate Entrepreneurship, and Micro Financing: This course covers a wide range of funding options that support innovative business endeavors including angel funds, venture capital, internal funding sources, and micro-finance-Course content includes-Venture Valuation-Angel funds-Venture Capital-In-house Corporate funding mechanism-Micro-finance.</p>	12 Hours

Books Recommended:

- Francis Cherunilam, Business Environment, Himalaya Publications, New Delhi, 11th Edition
- K. Aswathappa, Essentials of Business Environment, Himalaya Publications, New Delhi, 11th Edition.
- Suresh Bedi, Business Environment, Excel Publications, New Delhi.
- Justin Paul, Business Environment, Text & Cases, McGraw-Hill, New Delhi.
- Francis Cherunilam, Government and Business, Himalaya Publications, New Delhi



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MBA First Semester

S. No.	Course Code	Title	Max. Marks	Credits	Distribution of Credits			
					L	T	P	C
8.	MBUS12S108	Accounting for Managers	100	4	3	1	0	4

Course Objectives:

Course Objectives(CoBs):

- The course is aimed at to make the students to understand and interpret the corporate's financial statements for effective decision making.

Course Outcome (COs):

Students will be able to

- Prepare financial statements as per the Accounting principles and standards.
- Evaluate Depreciation and Inventory valuation of the given organization.
- Make decisions using the accounting tools and analyse the financial statements as per the requirement of stakeholders.
- Process the financial data through computers in setting goal to attain competitive advantage.

Student Learning Outcomes (SLO):

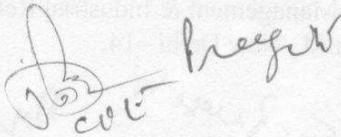
Student Learning Outcomes involved:

- Having a clear understanding of the subject related concepts and of contemporary issues
- Having problem solving ability – solving social issues and business problems
- Having an ability to use techniques, skills and modern managerial tools & techniques necessary for business practice.

Units	Contents	Periods
UNIT – I	Financial Accounting - Concept, Importance and Scope, Generally Accepted Accounting Principles, Preparation of Financial Statements with special reference to analysis of a Balance Sheet and Measurement of Business Income, Inventory Valuation and Depreciation.	12 Hours
UNIT –II	Management Accounting - Concept, Need, Importance and Scope. Financial Statement Analysis, Funds Flow Analysis. The Statement of Cash Flows.	12 Hours
UNIT – III	Cost Accounting – Introduction Reconciliation and Integration between Financial and Cost Accounts; Cost Sheet, Job & Process Costing, Contract Account.	12 Hours
UNIT – IV	Budget and Budgetary Control, Performance Budgeting, Zero-Base Budgeting, Relevant Costing and Costing for Decision-Making.	12 Hours
UNIT – V	Standard Costing and Variance Analysis. Marginal Costing and Absorption Costing.	12 Hours

Essential & Suggested Readings :

- Anthony R N and Reece J S. *Accounting Principles*, 6th ed., Homewood, Illinois, Richard D. Irwin.
- Bhattacharya S K and Dearden J. *Accounting for Management. Text and Cases*. New Delhi, Vikas.
- Heitger, L E and Matulich, Serge. *Financial Accounting*. New York, McGraw Hill.
- Hingorani, N L. and Ramanathan, A R. *Management Accounting*. 5th ed., New Delhi, Sullan Chand.
- Horngren, Charles etc. *Principles of Financial and Management Accounting*. Englewood Cliffs, New Jersey, Prentice Hall Inc.
- Needles, Belverd, etc. *Financial and Managerial Accounting*. Boston, Houghton Mifflin Company.
- Vij, Madhu. *Financial and Management Accounting*. New Delhi, Anmol Publication.

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