

CURRICULUM/ REGULATION/ COURSES OF STUDY
MASTER OF BUSINESS ADMINISTRATION (COURSE CODE- 030302)
UNDER CBCS (WITH EFFECT FROM 2017)
Regulations for MBA Programme

1. ELIGIBILITY

- 1.1. Bachelor Degree in Commerce/ Arts/ Science/ Business Administration/ Engineering/ Pharmacy or Equivalent from a University.
- 1.2. CLC Requirement shall not be insisted upon for students pursuing the course under distance mode provided required information is available.

2. DURATION

- 2.1. Two years of four semester in toto.
- 2.2. Odd semester is from June to December (i.e., 1st & 3rd semester). The examination shall be held normally in the month of November - December.
- 2.3. Even semester is from January to June (i.e., 2nd & 4th semester). The examination shall be held normally in the month of May - June.
- 2.4. A student would be required to complete the course within five academic years from the date of admission.
- 2.5. A student may opt for fast track of completing all the four semester in one year provided s/he has at least 2 (two) years industry / organisational experience and has passed a PG Diploma course in Management from a University or holds a PGDBM certificate from an AICTE approved institute or from IIM (s), XLRI and XIMB

3. CONTACT HOUR

- 3.1. Under face to face Programme
 - 2 credit points :- 20 hours,
 - 3 credit points :- 30 hours,
 - 4 credit points :- 40 hours,
- 3.2. Under Distance Mode
 - 2 credit points :- 10 hours,
 - 3 credit points :- 15 hours,
 - 4 credit points :- 20 hours,

4. GRADING SYSTEM

Grade		Mark Secured from 100	Points
Outstanding	'O'	100-90	10
Excellent	'E'	89-80	9
Very Good	'A'	79-70	8
Good	'B'	69-60	7
Fair	'C'	59-50	6
Pass	'D'	49-36	5
Failed	'F'	Below 36	0

N.B. A Candidate is required to obtain at least 36% / Grade D in each theory paper/ Project / practical / viva / assignment etc. and in aggregate in order to pass the University Examination.

4.2 A transitory letter grade I (carrying points 2) shall be introduced for cases where the results are incomplete. This grade shall automatically be converted into appropriate grade(s) as and when the results are complete.

4.3 A student's level of competence shall be categorized by a GRADE POINT AVERAGE to be specified as :

SGPA - Semester Grade Point Average

CGPA - Cumulative Grade Point Average

(a) **POINT** - Integer equivalent of each letter grade

(b) **CREDIT** - Integer signifying the relative emphasis of individual course item(s) in a semester as indicated by the Course structure and syllabus.

CREDIT POINT - (b) X (a) for each course item

CREDIT INDEX - \sum **CREDIT POINT** of course items in

GRADE POINT AVERAGE - $\frac{\text{CREDIT INDEX}}{\sum \text{CREDIT}}$

SEMESTER GRADE POINT AVERAGE (SGPA) = $\frac{\text{CREDIT INDEX}}{\sum \text{CREDIT}}$ for a Semester

CUMULATIVE GRADE POINT AVERAGE(CGPA) =
 $\frac{\text{CREDIT INDEX of all previous Semester upto a Semester}}{\sum \text{CREDIT}}$

4.4 In addition to the points marks/ percentage would also be awarded and shall also be reflected in the Mark Sheet.

4.5 The details of grading system under class 4.1 to 4.4 shall be printed on the backside of University Mark-sheet.

5. REPEAT AND IMPROVEMENT

5.1 A student has to clear back papers (i.e., in the paper/papers one has failed) by appearing at subsequent two semester examinations.

5.2 A student may appear a paper as improvement (repeat) in any number of papers in the immediate subsequent examination. Only one chance can be availed. The higher mark of the two chance (i.e. , first and the improvement) shall be valid.

6. HARD CASE RULE

6.1 2% of grace mark on the aggregate mark subject to maximum of 5 (five) marks in single paper shall be given. This shall be applicable in each semester.

6.2 .5 (point five percent) grace mark can be given for award of B Grade in each semester provided grace mark under 6.1 has not been awarded.

7. UNIVERSITY EXAM / PRACTICAL EXAM MARK DISTRIBUTION

7.1 Semester end University Examination shall be of 100 marks for all papers.

7.2 Distribution of marks and duration of examinations.

Paper	University exam		Practical exam		Assignment exam		Total	
	Mark	Duration	Mark	Duration	Mark	Duration	Mark	Duration
Theory Paper	70	3 hours	--	--	30	1 hours	100	4 hours
Theory With Practical Paper	50	2 hours	20	1 hours	30	1 hours	100	4 hours

8. UNIVERSITY EXAMINATION QUESTION PATTERN

8.1 There shall be three types of questions – Essay/Descriptive, short answer & very short answer.

The following shall be the distribution for papers carry 70 marks theory exam.

- Three essay type carrying 12 marks out of five is to be answered. Model answers should be between 700 - 1000 words.
- Three short type questions carrying 8 marks out of five is to be answered. Model answers should be between 500 - 700 words.
- Two very short type questions carrying 5 marks out of four is to be answered. Model answers should be between 300 - 500 words.

The following shall be the distribution for papers carry 30 marks assignment exam.

- Two essay type carrying 15 marks out of five is to be answered. Model answers should be between 700 - 1000 words.

8.2 Distribution of marks for theory papers carrying 50 marks

- Two essay type carrying 12 marks out of four is to be answered. Model answers should be between 700 - 1000 words.
- Two short type questions carrying 8 marks out of three is to be answered. Model answers should be between 500 - 700 words.
- Two very short type questions carrying 5 marks out of four is to be answered. Model answers should be between 300 - 500 words.

9. COMMON QUESTIONS

Common question papers shall be set for common papers for MBA & All P.G. Diplomas. Common examination will be held.

- Students admitted into P.G. Diploma Course and completing the course in the same academic year may get admitted into MBA in the next academic session. Such students shall enjoy waiver for the papers completed under P.G. Diploma course. This up-gradation shall be allowed within one year only. For example students admitted in 2017-18 academic session into P.G. Diploma courses have the choice of upgrading to MBA course in 2018-2019 academic session only. The marks secured in P.G. Diploma Examination shall be transferred to MBA Examination for respective common papers.
- In case of P.G. Dept. M.S. Law College the teacher offering the course shall be responsible completely for the evaluation (setting papers, conducting unit test, term end test, seminars, presentation, guidance of dissertations and projects etc.).
- The Departmental Teacher Council, Teacher Council of P.G. Dept. of Law & M.S. Law College and teacher Council of DDCE along with concerned Heads of P.G. Depts. of the University shall act as the Board of Study for the courses offered. They may invite external members.
- Each Dept shall have a designated Teacher in-charge of Examination to be decided by the Head, Principal, or Director as the case may be.

14. The Evaluation would be sole responsibility of Teacher offering the course (i.e. Setting & evaluating for Unit test / Quiz / Presentation or Seminar term end / Practical / Dissertation / Project etc.)
15. The Dept. Law College, DDCE shall prepare the result and handover the same (Tabulation Register.) to Controller of Examinations (both soft & hard) for preparation of certificates and mark sheets. The Head of the Dept. / Principal, Director may issue Mark sheet cum Provisional result sheet to the candidates.
16. Suitable modifications may be made for P.G. Courses offered by the DDCE, Utkal University under approval of its Advisory Council and the Vice Chancellor.

COURSES OF STUDY

Year/ Semester	Subject	Paper	Title of the Paper	Max. Marks
				Total
I Year 1st Sem.	Core (eight papers Total Marks 800)	1330302101	MANAGEMENT CONCEPTS AND PRACTICES	100
		1330302102	BUSINESS REGULATORY FRAME WORK	100
		1330302103	FINANCIAL ACCOUNTING	100
		1330302104	BUSINESS ETHICS	100
		1330302105	HUMAN RESOURCE MANAGEMENT	100
		1330302106	MARKETING MANAGEMENT	100
		1330302107	FINANCIAL MANAGEMENT	100
		1330302108	ORGANIZATION BEHAVIOUR	100
I Year 2nd Sem.	Elective (Select any Six Papers) Select papers shall be offered by DDCE. Total Marks 600)	1330302201	MANAGERIAL ECONOMICS	100
		1330302202	CORPORATE LAW & TAX COMPLIANCES	100
		1330302203	BUSINESS POLICY & STRATEGIC MANAGEMENT	100
		1330302204	E- BUSINESS	100
		1330302205	COST AND MANAGEMENT ACCOUNTING	100
		1330302206	QUANTITATIVE METHODS FOR MANAGEMENT	100
		1330302207	RETAIL MANAGEMENT	100
		1330302208	CORPORATE GOVERNANCE	100
		1330302209	AGRI BUSINESS MANAGEMENT	100
		1330302210	PUBLIC POLICY	100
		1330302211	MARKETING SERVICES	100
		1330302212	PROJECT MANAGEMENT	100
		1330302213	DISASTER MANAGEMENT.	100

1330302101 **MANAGEMENT CONCEPTS AND PRACTICES**

- Unit-1** Concept of Management, Functions, Skills of a Manager, Process of Management, Development of management (Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo)
- Unit-2** Planning: Concept, Process, Type, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.
- Unit-3** Principles of Organisation: structure & Types of Organisation; Departmentation, Decentralisation, Delegation, Span of management. Line & Staff Organisation, Matrix Organisation.
- Unit-4** Coordination and Controlling: Principle of Coordination –Process of Coordination, Control – Tools and Techniques, -MBO.
- Unit-5** Contemporary Issues: -Recent Trends and Challenges, -Role of Managers in Changing environment, -Contemporary Organisational Structure, Trends in Management, Challenges in today's global environment and competitiveness.

References

1. Essentials of Management – Koontz, O'Donnel & Weihrich (Tata Mc.Graw)- Reading in Management Peter Ducker
2. Management – Robbins & Coulter (Pearson)
3. Principles of Management – Stoner & Freeman
4. Principles of Management – Chandra Bose (PHI)

1330302102 **BUSINESS REGULATORY FRAME WORK**

- Unit-1 Law of contract:** Nature of Contract, Classification of Contracts, Offer and Acceptance, Consideration, Special Contract, Indemnity & Guarantee, Bailment and Pledge.
- Unit-2 Sale of Goods Act:** Contract of sale, Condition and Warranties, Transfer of Ownership, Performance of the Contract, Unpaid Seller and his rights
- Unit-3 Negotiable instruments:** Definition, Types, Parties to the Negotiable Instrument, Dishonour and Discharge of Negotiable Instruments.
- Unit-4 Consumer Protection Act:** Definition, Consumer Protection Council, Consumer Dispute Redressal Agencies, Findings of District Forum and Appeals, Environment Protection Act.
- Unit-5** Foreign Exchange Management Act, Information Technology Act.

References

1. Mercantile Law – By N. D. Kapoor
2. Commercial Law – Chawla and Garg - Mercantile Law - Avtar singh (for Cases)
3. Mercantile Law – S.S. Gulsan
4. Business and Corporate Law – Gyna, PPS (S.Chand)

- Unit-1** Accounting; The Language of Business; Accounting: An Information System; Users of Accounting information; Branches of Accounting; Financial Accounting; Generally Accepted Accounting Principles; Accounting Standards; The Accounting Equations; Financial Statements
- Unit-2** Recording Business Transactions: Classification of Accounts; The Double Entry System; Journal And Ledger; Process of Recording; Cash and Bank; Bank Reconciliation Statement.
- Unit-3** Trial Balance; Measuring Business Income: Revenue from sales, Cost of Goods Sold; Inventory valuation; Fixed Assets; Depreciation, Liabilities & Share holders Equities.
- Unit-4** Preparation of Financial Statements: Profit & Loss Account, Balance Sheet, Cash Flow Statement.
- Unit-5** 'Analysis and Interpretation of Financial Statements, Financial Ratios, Corporate Disclosure, Annual Report.

References

1. Narayanaswamy – Financial Accounting: A managerial perspective (2nd Edn) – PHI.
2. Bhattacharya – Financial Accounting for Business Managers – PHI.
3. Meigs & Meigs :Accounting: The Basic for Business Decisions (McGraw Hill)Source and Negotiated Source,

- Unit- 1** Business Ethics- An Introduction. Business ethics and law , Ethics in the context of Globalization., Sustainability as a goal of business ethics. , Environmental perspective of business ethics, Theories of Business Ethics, normative ethical theories, virtue ethics, discourse ethics, feminist ethics.
- Unit- 2** The Indian Perspective on Ethics. Four goals of life Dharma Artha karma mokshya , Karma Yoga and Bhagabat Gita , Vedantic View of Life & ethics of Ethics froart , Lesson Ramayana and Mahabharata views of Gandhi, Aurobindo & Vivekananda.
- Unit- 3** Ethical Leadership and Value System. Moral and Ethics, Ethical issues for leaders. Fundamental Issues- Long Term , Goals- Good of Society and Mankind,
- Unit- 4** Ethical Issue I : Marketing , HR, Finance
- Unit- 5** Ethical Issue II : IT, Medical, Engineering, Public Servants Matter, Case: Oxford University press- 2007.

Reference-

1. Business Ethics, Andrew Crane Dirk,The Good Struggle responsible leadership in an unforgiving world- joseph L. Badaracco,Harvard Business publishing 2013. ISBN-13978-1-4221-9164-4.
2. Business Ethics- Text & Cases- C.S.V murthy- Himalaya Publishing House- 2012 ISBN-978-93-5051-812-0 j.
3. Professional Ethics KR Govindan S. Sen thil Kumar Anuradha Agencies 2004. Ethics in Management Vedantic Perspectives ,S. K Chakravorty- Oxford University Press- 2006 ISBN No- 019564092-6.
4. Indian Ethics- Modern Management mantra Kumar Dutta A. Ganjree

1330302105 HUMAN RESOURCE MANAGEMENT

- Unit-1** Concept, Importance of HRM Emergence of HRM, Feature, Scopes, Relationship with line function, Role and functions of HR Managers, HRM Practices in India,
- Unit-2** Human Resource Planning, Concept, Need, Method and Techniques, Market and HR Planning, Recruitment: Concept, Policy and Procedures, Sources, Selections, Concept, Policy, Types, Procedures, Induction: Concept, Objective.
- Unit-3** Promotion: Purpose, types, Methods, Transfer: Concept Purpose, Types, Separation; Different Schemes and Practices. Performance Appraisal: Concept, Objective, Method. Practice with cases. Potential Appraisal: Practices with cases.
- Unit-4** Compensation Management: Concept, Objectives Wages & Salary and incentives: Types and Practices. Training & Development – Concept, Objective, Types, Methods and practices. Training Need Assessment & Evaluation
- Unit-5** IHRM Difference between Domestic and International Manager. International Recruitment Sources and Selection, Training, Types of Cross Cultural Training. Multinational performance management, International compensation system, Objectives, Approaches and practice.

Books Recommended

1. Pattanayak – Human Resource Management. (PHI)
2. Kandula – Human Resource Management in Practice with 300 models, Techniques & Tools (PHI)
3. Personnel Management and Industrial Relations – R.S. Davar: Vikash Publishing House Pvt. Ltd.
4. Human Resource Management – Subba Rao: HPH

1330302106 MARKETING MANAGEMENT

- Unit-1 Introduction to Marketing:** Meaning, Importance, Core Concept, Marketing Management Process, Marketing Environment.
- Unit-2 Marketing Planning:** Identification of market, Market Segmentation, MIS, MR, Consumer Behaviour and Demand Forecasting
- Unit-3 Product Pricing Strategy:** Product, Product Classifications, Product Strategies, New Product Development, Product Life Cycle and Marketing Mix Strategy, Branding, Labeling and Packaging Strategies, Pricing Methods and Strategy.
- Unit-4 Promotion and Placement Management:** Integrated Marketing Communication (IMC) and tools of Promotion and Promotional Strategy, Meaning and Importance of Distribution System, Functions of wholesaler and retailer.
- Unit-5 Contemporary topics in Marketing:** in Practice, Marketing of Services, Rural Marketing, International Marketing and Digital Marketing and Green Marketing

References

1. Philip Kotler - Marketing Management, 12th Edn , PHI
2. Sherlekar, S.A. Marketing Management, HIMALAYA.

3. Stanton : Fundamentals of Marketing.
4. Kotler & Arm Strong : Principles of Marketing (Asian Perspective)
5. Rajan Saxena - Marketing Management, Tata - McGraw Hill
6. Ramaswarny & Namakumari - Marketing Management, McMillan

1330302107 **FINANCIAL MANAGEMENT**

Unit-1 Financial Management :Meaning, nature and scope of finance, Financial goal-Profit vs. wealth maximization, Finance functions- Investment, Financing and Dividend Decisions, Innovative finance functions.

Unit-2 Capital Budgeting : Nature of investment decisions, Investment evaluation criteria- Net present value, Internal rate of return, Payback period, Accounting rate of return, Capital rationing, Risk analysis in capital budgeting.

Cost of Capital:Meaning and significance of cost of capital, Calculation of cost of debit, Preference capital, Equity capital and Retained earnings, Combined cost of capital (weighted).

Unit-3 Operating and Financial Leverage:Measurement of leverages, Effects of operating and financial leverage on profit, Analyzing alternate financial plans, combined financial and operating leverage.

Capital Structure Theories: Traditional and M.M. hypotheses- Determining capital structure in practice.

Unit-4 Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, Dividend and uncertainty, Relevance of dividend, Dividend policy in practice, Forms of dividends, Stability in dividend policy, Corporate dividend behaviour.

Requirement of Working Capital & Financing :Meaning, significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of working capital, Source of working capital, Spontaneous Source and Negotiated Source,

Unit-5 Management of Working Capital: Dimensions of Working Capital Management, Management of Cash, Management of receivables and Management of Inventory.

References

1. Van Horn : Financial Management- Pearson Education.
2. I M Pandey - Financial Management, Vikash
3. Prasanna Chandra - Financial Management, TMH
4. Khan & Jain - financial Management, Tata McGraw - Hill
5. Banerjee: Financial policy and Management Accounting (PHI)
6. Sahoo, P K - financial Management, Pen Point Communication

1330302108 **ORGANISATIONAL BEHAVIOUR**

Unit-1 The Study of Organizational Behaviour: Focus and Purpose, Nature, Scope and Development, OB Models and Models of Man.

Unit-2 Personality: Determinants of Personality, Theories of Personality, Individual Difference, Matching Personality and Jobs, Personality and Organization, Perception: Meaning, Perceptual process, perception and O B

Unit-3 Learning and Behaviour Modification: Learning process, Theories of Learning, Attitude - Characteristics and Components of Attitude, Attitude and Behaviour, Attitude Formation, Measurement of Attitude, Attitude and Productivity

Unit-4 Motivation: Nature of Motivation, Motivation Process, Theories of motivation; Need Priority Theory, Theory X and Theory Y, Two Factor Theory, E R G Model, Limitations and Criticisms of Motivation Theories.

Unit-5 Leadership: Importance, Functions, Style, Theories of Leadership, Types. Communication: Importance of communication, communication Process, Barriers to Communication, Steps for improving Communication, Transactional Analysis.

References

1. Stephen P Robbins - Organization Behaviour, (PHI)
2. L M Prasad - Organizational Behaviour, (Sultan Chand)
3. R Aswathappa - Organizational Behaviour, Himalaya Pub House
4. Michael, V.P. : Organisational Behaviour & Managerial Effectiveness (S.Chand)
5. S.S.Khanka-Organisational Behaviour (S.Chand).

2ND SEMESTER

1330302201 MANAGERIAL ECONOMICS

Unit-1 Significance and Scope of Managerial Economics: Role of Managers in Business, Economic paradigms applicable to business analysis.

Unit-2 Market Demand: Determinants of Demand and Supply, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium, Price, Income and Substitution Effects, Demand Forecasting.

Unit-3 Production Function: Production decision making, Short Run Long Run Production Functions.

Unit-4 Market Analysis: Cost Structure, Various Cost Concepts, Cost Estimation, Pricing and Output decisions in Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

Unit-5 Profit Analysis: Theories of Profit, Break Even Analysis, Managerial Decisions, Business Cycle.

References

1. Managerial Economic , Dwivedi, Vikas
2. Petersen & Lewis – Managerial Economics (PHI)
3. Maheswari – Managerial Economics (PHI)
4. Gupta G S Managerial Economics, TMH

1330302202 CORPORATE LAW & TAX COMPLIANCES

Unit- 1 INCORPORATION OF COMPANY- I

Introduction To Companies Act 2013 – Important Definitions and concepts - Formation Of Company – Memorandum – Articles- Incorporation Of Company , Government Company - Key Managerial Personnel - Member - Net Worth –Officer - One Person Company - Private Company – Promoter – Prospectus

Unit-2 INCORPORATION OF COMPANY-II

Public Company - Small Company - Subsidiary Company - Unlimited Company. Appointment Of Directors , Director And Nominee Director- Disqualifications For Appointment - Number Of Directorships - Duties Of Directors , Register Of Members, Annual General Meeting, Notice Of Meeting Quorum For Meetings- Chairman Of Meetings, Minutes Of Meetings

Unit-3 SHARE CAPITAL, AND WINDING UP

Kinds of Share Capital - Voting Rights - Variation of Shareholders. Corporate Social Responsibility, Circumstances of Winding Up, Legal Aspects of Accounts and Audit

Unit-4 TAX PLANNING AND TAX MANAGEMENT

Tax evasion -Tax avoidance – Tax planning - Tax management - Need for Tax Planning -

Limitations of Tax Planning – Tax Planning for Employees - Tax planning relating to income from house property - Tax planning relating to income from business – Tax planning relating to capital gains - Tax planning relating to income from other sources.

Unit-5

Introduction to TDS, Introduction to Corporate Returns
Introduction of GST and Applications

References

1. Company Law – V S Datey
2. Company Law – Tulsian
3. IncomeTax Law and Practice – Singania –Taxman

1330302203 BUSINESS POLICY & STRATEGIC MANAGEMENT

Unit-1 Business Planning & Strategic Management: Stages of Planning. Strategic Management: Definition, Need, Dimensions, Levels, Characteristics of Strategic Decisions and Role of Strategic Manager, Strategic Management Process: Elements & Model.

Unit-2 Company Mission & Vision: Setting of Objectives, Environment Analysis, Types of Components of Environment, Importance of SWOT Analysis.

Unit-3 Industry Analysis, Competitive form & Strategies, Forecasting the Business Environment: Need, Step Techniques & management Forecasts. Multinational Environment: Characteristic of MNC's, Challenges.

Unit-4 Strategy & Objective: Long term objectives, Analysis & Implementation of Strategies: Techniques.

Unit- 5 Guiding, Evaluating & Controlling Strategies Challenges of Change, The key success factors.

Reference Books

1. Sukul Lomesh PKMishra BPSM, (Vikas)
2. Gupta, Gollakota & Srinivasan – Business Policy and Strategic Management – Concepts (PHI)
3. Russel Ackoff : Democratic Corporation.
4. Ansoff, Corporate Strategic, Polican.
5. Bhasker Chopra, Business Policy for Indian Industry, Time Foundation.

1330302204 E-BUSINESS

Unit-1 E-Commerce Definition, Advantages, Rule and Strategies, Integrity E-Commerce and its Management Implication.

Unit-2 Internet and its benefits, Lunching Business on Internet. Design Marketing.

Unit-3 Web based Business – Business E-commerce . B2B Model, B2B Tools. EDI.

Unit-4 Payment System - The basic Requirements. The Adv & Disadvantage on Online Shopping.

Unit-5 E-Security & Maintenance strategy, legal & Ethical Issues in E-Business

References

1. Eliqs M. Awad. Electronic Commerce from vision to fulfillment (PHI)
2. Joshph- E-Commerce. An Indian Perspective (2nd Edition). (PHI)
3. Mathew Reynolds - Beginning E-Commerce, Shroff Publishers and Distrbutors Pvt. Ltd.
4. Ravi Kalakola and Andrew B. Whinston - Frontiers of Electronic Commerce, Addison Wisely.
5. Samantha Shurely - E-Business with Net-Commerce, Prentice Hall PTR.
6. Jason R. Rich - The Unofficial Guide to Starting and E-Commerce Business, IDG Books.

1330302205 COST & MANAGEMENT ACCOUNTING

Unit-1 Accounting information and Managerial Decision Making; Financial Accounting Vs Cost & Management Accounting; Role of Management Accountant; Basic Cost Terms and Concepts; Relevant Cost; Statement of Cost

Unit-2 Absorption Costing and Marginal Costing; Break Even Analysis; Cost - Volume - Profit Analysis; Managerial Application of CVP Analysis

Unit-3 Job Order Cost Systems; Cost Allocation & Activity Based Costing; Process Cost System: Normal Loss & Abnormal Loss; Joint Product and By Products; Equivalent Production.

Unit-4 Segment Performance Analysis: Responsibility Accounting System; Variance Analysis: Evaluation of Cost and Sales Variances.

Unit-5 Budgetary Control System: Operating and Functional Budgets, Financial Budgets, Master Budgets, Zero- Base Budgeting. Strategy and Balanced Scorecard.

References

1. Horngren, Foster & Datar - Cost Accounting: A Managerial Emphasis (Pearson)
2. Pillai & Bhagavathi –Cost Accounting (S.Chand)
3. M.N. Arora – Cost and Management Accounting Theory and Problems (HPH)
4. Jain & Narang.
5. Justin Paul – International Business (2nd Edition) -PHI
6. International Business, Bhalla, V K and Ramu, S Shiva, Anmol Pub

1330302206 QUANTITATIVE METHODS FOR MANAGEMENT

Unit -1 Permutation and Combination, Matrices and Determinants.

Unit-2 Meaning and Classification of Quantitative techniques, Statistics: Meaning, Scope and Limitations, Collection, Classification, Tabulation and Presentation of Statistical Data, Characteristics of Frequency Distributions, Measures of Central Tendency, Partition Values, Measures of Dispersion.

Unit-3 Probability: Concepts, Sample Space, Rules of Probability, Independent Events, Bayes' Rule, Random Variable, Simple-Correlation and Regression analysis.

Unit-4 Time Series: Analysis and its Components, Measurement of Secular Trend, Measurement of Seasonal Variation, Forecasting with Moving Average and least square method.

Unit-5 Linear Programming, formulation and Graphical Solution, Transportation problems and Solutions by North-West Corner rule, Least Cost method and Vogel's approximation method, Optimum Solution by MODI method, Assignment Problem and its solution.

References

1. Gupta & Khanna –Quantitative Techniques for Decision Making (Prentice Hall of India)
2. Statistical Methods. S. P. Gupta, (S.Chand & Co.)
3. Mathematics and Statistics, N.K. Nag, (Kalyani Publishers.)
4. Quantitative Techniques, C.R. Kothari, (Vikash)
5. Statistics for Management, Levin & Rubin (Pearson)
6. S.C.Gupta : Fundamentals of Statistics- HPH

1330302207 RETAIL MANAGEMENT.

Unit -1 An Overview of Retailing:

Introduction to Retailing; Evolution of Indian Retail Industry; Emerging Sectors in Retailing; Changing Trends in Retailing; Importance in Retailing; Overview of Retail Sector; Market in Recession Worldwide; Impact on Retail Industry.

Unit-2 Types of Retail Stores and strategy

Introduction to Retail Types; Department Stores; Super Markets; Chain Stores. Introduction to Retail Strategy; Location Decisions; Store Image Decisions; Market Decisions; Retail Mix and Environment Elements of Retail Mix; Retail Store

Unit-3 Location and Layout;

Characteristics used in Location Analysis; Country and Regional Analysis; Trade Area Analysis; Reilly's Law; Huff's Model; Store Design and Layout General Requirements in Store Design; Exterior Design and Layout; Interior Store Design and Layout; Elements;

Unit-4 Retail Pricing and Merchandise Performance;

Element of Retail Price; Developing a Pricing Strategy; Approaches to a Pricing Strategy; Merchandise Location; Analysis of Merchandise Performance; Introduction to Retail Promotion Mix; Advertisement- Elements ; Objectives; Functions of Advertising; Characteristics of Good Advertising;

Unit-5 Globalization and Retailing

Introduction to Globalization and Retailing; Changing Retail Scenario; Environment and Experience;

Competitive Sales; Economic Development; Emerging New Face of Retailing; Alternative Sales Channels; Forecast Total Retail Sales; e-Retailing; e-Commerce and Retailing;

1330302208 CORPORATE GOVERNANCE

Unit- 1 Corporate Governance : An Overview, Historical, Perspective, issues in Corporate Governance. Theory and practice of Corporate Governance concept of computation and corporate concept of Governance and good Governance. Agency Theory- Stewardship Theory , Share Holder vs. Stake Holder Approach.

Unit- 2 Current scenario of Corporate governance. Obligation to investors, employees, customers and managers. Land mark corporate Governance, Case studies of India, USA, UK and Germany , Various Committee (India), Reports on Corporate governance, Issues.

Unit- 3 Agents and Institutions in Corporate governance. Rights and privileges of share holders. Investors problem and protection. Corporate governance and other stake holders. Corporate governance : Board of Directors and Auditors, Banks and Corporate governance.

Unit- 4 Corporate governance : Indian Scenario, public Policies, SEBI, Corporation in Global Society.

Unit- 5 Corporate Social Responsibility. Concept CSR in India, USA and Other major countries. CSR laws in India.