

MBFA-101 Financial Accounting & Reporting

Course Objective: To enable the students to gain acumen, insight and through knowledge relating to the various aspects of corporate finance, emerging financial services and their regulatory frameworks.

UNIT –I

- **Introduction to Indian And Global Financial System:** Introduction to Indian Financial System
Introduction to Global Financial System Structure of Indian Financial System Characteristics of Indian Financial System Organization of Indian Financial System

Unit-2

- **Preparation of Final Accounts:** Differentiation between Capital and Revenue
Expenditure and receipt Manufacturing and Trading Account, Profit and loss Account
Balance Sheet with adjustment entries.

Unit-3

- **Depreciation:** Concept & Necessity of Depreciation, Advantages and disadvantages of depreciation Methods of Depreciation SLM and WDV, Numerical on. SLM and WDV methods of depreciation, Tax aspects of Depreciation.

Unit- 4

- **Financial Reporting:** Concept of Financial Reporting, Legal provisions of Companies Act, 1956 and Income Tax Act, 1961 in this regard.Importance and Advantages of Financial Reporting A brief introduction of various tools used for corporate and Non-corporate Financial reporting.

Unit -5

- **Financial Statements of Company:** Preparation of Company Final Accounts except managerial remuneration.Adjustments in preparation of final accounts especially in profit and loss appropriation account.

Learning Resources:

Text Books:

Text Reading:

- 1 R.L. Gupta, V.K. Gupta, V.K. Gupta “ Principles of Accountant” Sultan Chand & Sons,.
- 2 S.N. Maheshwari “Introduction to Accounting” Vikas publishing House new Delhi.
- 3 S.N. Maheshwari “Cost Accounting, Theory and Problems” Vikas publishing House New Delhi.
- 4 Sukl and Grewal ,”Company accounts” Sahitya Bhawan Publication

MBFA-102 Indian Financial System

Course Objective: To enable the students to gain acumen, insight and through knowledge relating to the various aspects of corporate finance, emerging financial services and their regulatory frameworks.

UNIT –I

- **Introduction to Indian And Global Financial System:** Introduction to Indian Financial System Introduction to Global Financial System Structure of Indian Financial System Characteristics of Indian Financial System Organization of Indian Financial System

Unit-2

- **Financial Markets:** Functioning of Financial market Purpose of financial market Global financial market Roles and responsibilities Importance of Financial Markets.

Unit-3

- **Money Market:** Introduction to Money Market, need importance and market players Money Market Instruments Evolution of Money Market in India Call Money Market, Commercial Paper, Certificates of Deposit, Gilt Edged Securities Market (Dated Securities), Treasury Bills (Repurchase Agreement).

Unit- 4

- **Capital Market :**Primary Market - Introduction, Public Issue, of Book Building Process, Unlisted Companies, Role of SEBI in Primary Market, Intermediaries involved and their Role in Primary Market, Issues of Prospectus, Dematerialization. Secondary Market - Introduction, History and Growth of Stock Markets in India, Stock Market Indices, Determinants of a Stock Index Methods of Index Construction, Popular Indian Indices, Major U.S. Indices, Advantages of Stock Exchange, Type of Broker in Stock Exchange, Trading Mechanism on a Stock Exchange, Insider Trading, and Insider Defined.

Unit -5

- **Security Exchange Board Of India (SEBI):** Security Exchange Board of India (SEBI) - Introduction Activities of SEBI, SEBI & Primary Market, SEBI & Secondary Market, SEBI & Mutual Funds, SEBI and Takeover Norms

Text Books:

1. Vasant Desai, “Indian Financial System and Development”, Himalaya Publication ,Latest publication
2. Bharti Pathak, “Indian Financial System” Pearson education.
3. M.Y. Khan, “Financial Services”, Tata McGraw Hill.

MBFA-103 PRINCIPLES & PRACTICES OF MANAGEMENT

Course Objective: The objective of this course is to expose the students to basic concepts of management and to enable them to gain appreciation for emerging ideas, techniques, procedures and practices in the field of management.

UNIT –I

- Management concept, Importance, and Scope, Fields of management, Role of managers.
- Evolution of Management thought– Trends and Challenges of Management in Global Scenario.
- Fayol and Taylor Principles of Management, Classical and Neoclassical Theory

Unit-2

- Nature and purpose of planning- Planning process-Types of plans–Objectives. Six P'S of Planning. Strategies- Types of strategies TOWS Matrix, Porter's Generic Competency Model-,BCG Matrix and GEMatrix, Policies.
- Decision Making-Types of decision-Decision Making Process – Rational Decision Making.

Unit-3

- Nature and purpose of organizing-Organization structure Organizational Restructuring.
- Departmentalization-Span of control-Centralization and Decentralization-Delegation of authority
- Staffing-Selection and Recruitment-Orientations-Career Development-Career stages
- Training –Performance Appraisal (overview).
- Corporate social Responsibility plans.
- Concept and benefits of Managing By Objective(MBO)

Unit- 4

- Organization Culture-Elements and types of culture -Managing cultural diversity.
- Motivation & leadership– concept, style and theories. Its role in business effectiveness.
- Creativity-Introduction,Concept of Creativity,Importance of Creative Thinking,Process of Creative Thinking, Techniques for Creative Thinking-Brainstorming
- Innovation – meaning, sources, elements and stages of innovation.
- Co-ordination & co-operation -Concept, Need and techniques.

Unit -5

- Process of controlling-Types of control-Budgetary and non-budgetary control, Techniques- Managing Productivity - Cost Control - Purchase Control – Maintenance Control, Quality Control –Planning operations.

REFERENCE BOOKS

Principles of Management- Tata McGRAW-Hill
Current Readings in Management- Tata McGRAW-Hill Essentials of
Management- Koontz and Weihrich
The Process of Mgt, Concept, Behaviour & Practice Newman Summer Warren
Organizational Behaviour, 9th Ed. Stephen Robbins
Human Behaviour at Work Davis and Newstrom

MB-FA-104 MANAGERIAL ECONOMICS

Course Objective: The paper seeks to equip the students with the analytical tools of Economics and apply the same to rational managerial decision-making. It further seeks to develop economic way of thinking in dealing with practical business problems and challenges.

UNIT –I

- Introduction to Managerial Economic: meaning, scope and methods of Managerial Economics, Importance and application of Managerial Economics to decision making.
- Decisions-ConceptsofOpportunitycost,TimeValueofMoney,Scarcity,choice&production possibility curve.

Unit-2

- Demand Analysis; Law of Demand, Exceptions to the law of Demand, Determinants of Demand.
- ElasticityofDemand-Price,Income,CrossandAdvertisingElasticity;UsesofElasticityof Demand for managerial decision making, measurement of Elasticity of Demand.
- Demand forecasting-meaning, significance and methods.

Unit-3

- Supply Analysis; Law of Supply, Supply Elasticity; Analysis and its uses for managerial decision making.
- Production concepts & analysis; Production function, single variable-law of variable proportion, two variable-Law of returns to scale.
- Cost concept and analysis, short-run and long-run cost curves and its managerial use.

Unit- 4

- Market Equilibrium and Average Revenue Concept.
- Market Structure: Perfect Competition, features, determination of price under perfect competition.
- Monopoly: Feature, pricing under monopoly, Price Discrimination.
- Monopolistic: Features, pricing under monopolistic competition, product differentiation.
- Oligopoly: Features, kinked demand curve, cartels, price leadership.
- Pricing Strategies; Price determination, full cost pricing, product line pricing, price skimming, penetration pricing.

Unit -5

- National Income; Concepts and various methods of its measurement, Employment, Index Numbers, Inflation and Deflation- types and causes, Business Cycle, Profit concept and Major theories of profits; Dynamic Surplus theory, Risk & Uncertainty bearing theory, Innovation theory and Theory of Rent.
- Fiscal and Monetary Policy (Overview)

REFERENCEBOOKS

- Managerial Economics Varshney & Maheshwari

- Managerial Economics :Concepts &Cases Mote, Paul &Gupta
- Managerial Economics D.N. Dwivedi
- Managerial Economics and Business Strategy Michel Baye(McGraw-Hill)
- Managerial Economics Thomas RChristopher (McGraw-Hill)
- Managerial Economics D.C. Hogue
- Introduction to Managerial Economics C.I. Savage&J.R. Small
- Managerial Economics C.J.Stocks
- Economics decisionmodels I.L. Riggs
- Theoryof theFirm K.L. Cohen&R.M. Cyert
- A Studyof Managerial Economics D.Gopal Krishna

MBFA-105 BUSINESS COMMUNICATION

Course Objective: To help the student acquire the theoretical and practical knowledge of oral, written and interpersonal skills of communication in business, so as to improve his managerial abilities.

UNIT –I

- **Nature of Business Communication:** Need, importance and purposes of communication in organizations Elements and environment of communication Models of communication Forms and networks of organizational communication Types of communication barriers and how to overcome them Listening, types of listening and effective listening Elements of effective communication

Unit-2

- **Non-verbal Communication :**Importance of appearance and how to use it as a tool in communication Body language and oculesics Paralanguage,Proxemics,Chronemics,Haptics Using non-verbal tools (oral and written) to communicate effectively

Unit-3

- **Presentations, Interviews, Group Discussions and Business Meetings:** Preparation of content for presentation Understanding the audience Importance of rehearsals Using visual aids in presentations Handling questions Writing a resume' Types of interviews Preparation for an interview Do's and don'ts during an interview Understanding the group in a group discussion Do's and don'ts in a group discussion Meetings in business and its types Notice and agenda Minutes of a meeting Mannerisms, etiquettes and assertiveness in oral communication.

Unit- 4

- **Business Writing:** Types of business letters Structure and format of letters Memorandums and circulars e-mails Text messaging Report writing Importance of written communication Appropriate tone in business writing.

Unit -5

- **Negotiation Skills:** Need for negotiation Process of negotiation Barriers to negotiation and how to overcome them.

Text Reading: Latest Editions

M.Raman and P.Singh, **Business Communication**, latest edition, Oxford University Press, India.

William V. Ruch, **Business Communication**, Maxwell Macmillan, New York.

Lani Arredono, **The McGraw-Hill 36-Hour Course: Business Presentation**, McGraw-Hill, New York. Bill Scott, **The Skills of Communication**, Jaico, Bombay.

Ronald E. Dulek and John S. Fielden, **Principles of Business Communication**, McMillan, New York.

MBFA-106 BUSINESS MATHEMATICS

Course Objective:

- To expose the students to the different statistical tools used by managers for effective decision making. through real life examples and cases;
- To provide the necessary foundation for all other courses.

UNIT –I

- **Sets, Functions, and Progressions:** Sets, Functions, and Progressions Functions, Progressions (with specific applications to compounding and discounting techniques).

Unit-2

- **Determinants and Matrices:** Determinants and Matrices Types of matrices, Operations on matrices, Ad joint matrix and Inverse matrix, Solution of simultaneous linear equations using matrices, Input/Output analysis.

Unit-3

Introduction to Statistics: A.Introduction to Statistics:

B.Introduction to Measurement of Central Tendency

C.Introduction to Measurement of Variations

Unit- 4

- **Probability Theory and Probability Distributions:** Probability: Concepts Additive and Multiplicative Theorem Conditional Probability, Baye's Theorem, Binomial, Poisson and Normal distributions-their characteristics and applications.

Unit -5

- **Correlation & Regression:** Correlation (Karl Pearson's and Spearman's Coefficient), Methods of computing simple regression.

Unit -6

- **Time Series:** Time Series and its Components, Models of Time Series Methods of Studying Components of Time Series: Measurement of trend, Measurement of seasonal variations Measurement of cyclic variations.

Text Reading: Latest Editions

1. J.K. Sharma, "**Mathematics for Management and Computer Applications**", New Delhi, Galgotia Publication,
2. S. Saha, "**Business Mathematics and Quantitative Techniques**", Calcutta, Central Book Agency.
3. Richard I. Levin and D.S. Rubin, "**Statistics for Management**", New Delhi: Prentice Hall of India.
4. S. P. Gupta, "**Statistical Methods**", New Delhi, Sultan Chand and Sons.
5. D. C. Sancheti and V. K. Kapoor, "**Statistics: Theory, Methods and Applications**", New Delhi: Sultan Chand and Sons.

MBFA-107 COMPUTER APPLICATION IN MANAGEMENT

Course Objective: Through this course it is intended to familiarize the students with the computer hardware and software applications for data/file management and exchange through net.

UNIT –I Introduction to Computer& Operating System:

- Introduction to computers, Advantages, Disadvantages and of computer Applications, Block diagram and working model of computer. Computer and communication networks, Evolution of computer networks, LAN, MAN, WAN.
- Classification and generation of computer. Configuration of PC. Study of various add-on devices to PC like modem, printer, scanner, and Input /Output Devices.
- Operating System–Basic Introduction to MS-DOS, Unix and Windows as Operating System. Functions & types of OS. Concept of GUI.

Unit-2 Office Automation & Management:

- Word Processing–Creating, Opening, editing, formatting, composing, printing, saving etc.
- preparing & merging documents.
- Excel-working with spreadsheets, presenting data using graph, tables, formulas and functions.
- Editing and formatting of charts. WHAT –IF Analysis.
- PowerPoint–creation of presentation, data representation through graphics, animating your presentation.
- Outlook–E-mailing and getting connection to Internet, configuring of outlook express, using outlook
- for your mail checking, sending and updating.
- Tally–Introduction to computational accounting.

Unit-3 Internet

- Internet: Overview of Internet, Architecture & Functioning of Internet, Basic services over Internet like WWW, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, Web browsing, searching, downloading uploading from Internet.
- E-Mail Etiquette - Working process of E-mail, chatting. Applications of Information Technology.

Unit- 4 Introduction to E-Commerce

- Meaning, nature, scope and channels, E-Market, Models of e-commerce, Global trading environment and adoption of e-commerce, application of e-commerce to Supply chain management.
- EDI and paper less trading, characteristic features of EDI service arrangement; Internet based EDI; EDI architecture and standards, E-Commerce in India

Unit -5 Electronic Transaction

- Concept of E-transaction, purchase order processing and payments.

- Electronic Payment Systems, types of payment systems- e-cash and currency servers, e-cheques.
- credit cards, smart cards, electronic purses and debit cards. MasterCard/Visa Secure E Transaction.
- Mobile commerce.
- Security risks of e-commerce-Type and sources of threats. Cyber Crime.

REFERENCE BOOKS

Electronic Commerce: Framework & Bhasker
Technologies and Applications
Web Commerce Technology Hand book Minoli
Computer Fundamental V Rajaraman
LINUX Tech Media Publication
Web page programming BPBP publication
E-Commerce Daniel Minoli and Emma Minoli
Web-Commerce Bajaj & Nag
MS-Office XP BPB Publication

MBFA-108 LEGAL ASPECTS OF BUSINESS

Course Objective: The basic objective of this course is to expose the students towards the mercantile law and equip the students with broad based knowledge of company law.

UNIT –I

- **Indian Contract Act,1872:** Definition of a Contract and its essentials, Formation of a valid Contract-Offer and Acceptance, Consideration, Capacity to Contract, Free consent, Legality of object, Discharge of a Contract by performance, Impossibility and Frustration, Breach, Damages for breach of a contract, Quasi contracts. Special Contracts Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency, Creation & termination of Agency Rights, Duties and Liabilities of Agent.

Unit-2

- **Sales of Goods Act,1930:** Meaning- Contract for Sale of Goods, Essentials of a Contract of Sale-Formalities of a Contract of sale, Provisions relating to conditions and Warranties, Provisions relating to transfer of property or ownership Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller– Rules as to delivery of goods.

Unit-3

- **The Companies Act,1956:**Company-Definition, Meaning, Features and Types of companies. Incorporation of a company - Memorandum of Association, Articles of Association and Prospectus. Share Capital. Companies ACT 2013 and subsequent amendments.
- **The Indian Partnership Act,1932:**Definition of Partnership and its essentials, Rights and Duties of Partners: Types of Partners, Minor as a partner, Doctrine of Implied Authority, Registration of Firms, Dissolution of firms, Partnership Act 2013 (amendments). Limited liability Partnership.

Unit- 4

- **The Negotiable Instruments Act,1881:**Negotiable Instruments -Meaning, Characteristics, Types, Parties–Holder and holder in Due Course, Negotiation and Types of Endorsements, Dishonour of Negotiable Instrument-Noting and Protest, Liability of parties on Negotiable Instrument.
- **The Consumer Protection Act, 1986:**Definitions of Consumer,Complainant, Goods, Service-Meaning of Consumer Dispute, Complaint-Unfair Trade Practices-Restrictive Trade Practices, Rights of Consumers, Consumer Disputes, Redressal Agencies.

Unit -5

- **The Information Technology Act, 2000** Digital Signature Definition, Digital Signature Certificate,Electronic Governance,Electronic Records,Certifying Authorities,Penalty & Adjudication, Cyber Law (only Preamble).
- **Intellectual Property Right (IPR) Act** Conceptual understanding of patents, copyrights, trademarks and designs.

- **Right to Information Act 2005:** Right to know, Salient features of the Act, Request procedure for obtaining information, Exemption from disclosure of information.

REFERENCE BOOKS

- Business Law M.C. Shukla
- Business Law Mulchandani, K.R.
- Business Law Mahaeshwari, R.P. & S.N.
- Principles of Business Law K. Ashwathappa
- Business Law Sen & Mitra
- Business Law M.C. Kuchhal
- Govt. & Business N.K. Sengupta
- Business Law Balachandani
- Business Law SD Geet and MS Patil
- Business Laws M.D. Mulla
- Company Law Avtar Singh