

**ACADEMIC REGULATIONS
&
FIRST YEAR SYLLABUS FOR
MBA PROGRAMME**

**INSTITUTE OF BUSINESS & COMPUTER STUDIES
Faculty of Management
SIKSHA 'O' ANUSANDHAN UNIVERSITY, BHUBANESWAR
ORISSA, INDIA
2009-2010**

ACADEMIC REGULATIONS GOVERNING MBA PROGRAMME

1.0 Duration of Curriculum and Calendar.

- 1.1 MBA Programme is of two years duration. Each year shall be divided into three trimesters. First trimester shall ordinarily begin in August and end in October. Second trimester shall begin in November and end in January. Third trimester shall begin in February and end in April. In addition, there will be a Summer Term that shall ordinarily begin in May and end in July. Sometimes due to delay in admission formalities, if the First trimester (for fresh students) is delayed by few days, the subsequent Second and Third Trimester may be correspondingly delayed. But in no case the Summer Term duration shall be less than 6 weeks.
- 1.2 Each year, the University shall draw an Academic Calendar and the same shall be non-negotiable and strictly adhered to. The Academic Calendar for the First year shall be handed over to each admitted student along with his/her University Registration Card. Second year Academic Calendars shall be made available during registration for fourth trimester.
- 1.3 The Curriculum and Syllabus may be modified with approval of Academic Council once in every three years to keep the same up-to-date. However, minor modifications can be done as and when necessary and approval for the same will be taken in the next meeting of Academic Council. The modification so done shall be placed in the immediate next Academic Council Meeting for ratification.

2.0 Eligibility for Admission

- 2.1 Admissions to different courses of the University shall be based on criteria decided by the Academic Council of the University. There shall be provision for direct admission as per provisions of the rules formulated for the purpose. The University shall adopt the eligibility criteria and admission procedure as specified by AICTE / UGC with suitable changes (if necessary).
- 2.2 Physically handicapped Candidates shall be required to satisfy the prescribed medial fitness norms.
- 2.3 At the beginning of each trimester (except first), a student has to register for the subjects that he/she wishes to study. Only such registered students will be allowed to attend classes and appear at examinations.
- 2.4 A student who has been promoted with backlog, has to first register for the backlog subjects, if the same is being offered in the Trimester.
- 2.5 Admission shall ordinarily close prior to the commencement of the instruction in First Trimester.

3.0 Subject-wise Registration and Eligibility to Appear at Examinations.

- 3.1 All Registered Students of the University have to register for each of the subject they are required to study and appear at examination before commencement of a trimester. Except in the first trimester, where a student is automatically registered for all subjects of the trimester, a student has to apply to the University in a specified format for subject-wise registration for the term with prescribed fees through his/her college Dean. The same will be scrutinized and registration confirmation will be given by the university to each student.
- 3.2 A student who has been promoted with backlog (XP) has to register first for the backlog subjects being offered in the trimester. The upper limit on the number of subjects a student can register in a Trimester is two, along with the prescribed number of subjects in that Trimester. However on specific cases, the University can permit a student to register for more papers provided such a step merits consideration.
- 3.3 A student shall be eligible to appear in an examination provided he/she pursues a regular course of study in respective department and attends at least 75% of classes in each theoretical, practical and sessional subject, held during the trimester. The attendance shall be considered from the date of admission of the candidate in the institution/college. The schedule of classes shall be notified through a time table before the beginning of classes in a Trimester. Notwithstanding the above, if a student has shortage of attendance in any subject he/she may be allowed to appear in the Trimester examination except that subject. Such students shall not be allowed to appear in the Trimester examination in that subject till they clear attendance shortage. Attendance record must be compiled just before each class test and the students with poor attendance must be informed through notification.
- 3.4 Concessions: A student who has been absent for short periods on medical ground or due to participation in cultural, sports, other academic/official assignments in the interest of the institution/ college/ University/ government with prior written permission of the head of the institution/ college shall be permitted a maximum of additional concession of 10% in attendance and would be eligible for appearing in examination with a minimum of 65% of attendance in a trimester. No students shall be allowed to appear at University examination in a registered subject in which he/she has attendance below 65%
- 3.5 A student who has been absent on medical ground which required hospitalization may be allowed to appear at examination provided he/she has attended at least 65 percent of classes and (i) a medical board and (ii) the Dean recommended for such relaxation.
- 3.6 A student shall be allowed to any examination in a subject only if he/she has registered for that subject, paid necessary registration and examination fee in the beginning of the semester.

- 3.7 A candidate shall be allowed in an examination only after he/she is issued an Admit Card for the relevant examination by the college. The college shall obtain clearance on eligibility from the University.
- 3.8 A student who is promoted to the next higher year with backlogs shall have to register for the backlog subjects and appear at the examinations along with the students of next batch.

4.0 Grading System:

- 4.1 A letter grading system shall be followed in the University. The uniform Grading System to be followed for all Academic Programmes (except Ph.D and D.Sc) shall be as described below:
- i A Seven Point grading system on base of 10 shall be followed in the University. Categorization of the grades and their correlation shall be as under.

Qualification	Grade	Score on 100 Percentage Points	Point
Outstanding	'O'	100 to 90	10
Excellent	'E'	89 to 80	9
Very Good	'A'	79 to 70	8
Good	'B'	69 to 60	7
Fair	'C'	59 to 50	6
Pass	'D'	49 to 35	5
Failed	'F'	Below 35	2

N.B. Grade C shall be considered as average, Grade D shall be Pass Grade for theory and Grade C shall be pass grade for other items.

- ii A transitory letter grade 1 (carrying points 2) shall be introduced for cases where the candidate fails to appear in End Trimester Examination(s) and where the results are incomplete. This grade shall automatically be converted into appropriate grade(s) as and when the results are complete.
- 4.2 A students level of competence shall be categorized by a GRADE POINT AVERAGE to be specified as:

TGPA- Trimester grade point average.
CGPA-Cumulative grade point average.

- 4.3 Definition of terms:
- a) POINT - Integer quantifying each letter grade.
 - b) CREDIT - Integer signifying the relative emphasis of Individual course item(s) in a Trimester as indicated by the Course structure and syllabus.
 - c) CREDIT POINT- (b) X (a) for each course item.
 - d) CREDIT INDEX- \sum CREDIT POINT of course items in a Trimester.
 - e) GRADE POINT- credit index
AVERAGE \sum CREDITS

TRIMESTER GRADE POINT AVERAGE (TGPA)

$$\text{TGPA} = \frac{\text{CREDIT INDEX for a Trimester}}{\sum \text{CREDITS}}$$

CUMULATIVE GRADE POINT AVERAGE (CGPA)

$$\text{CGPA} = \frac{\sum \text{CRIDIT INDEX of all previous Trimester upto a Trimester}}{\sum \text{CREDITS of all previous Trimester}}$$

5.0 Rules for Examinations

5.1 The MBA programme consists of following items.

1. Theory
2. Practical/Laboratory
3. Project
4. Seminar
5. Comprehensive Viva-Voce

The schedule for these items along with their credit points for each trimester shall be as per rules approved by Academic Council from time to time.

- 5.2 At the end of each trimester, there shall be an examination (herein after called end-term examination) conducted by the University.
- 5.3 A candidate securing F grade in an examination has to re-register for the same and appear at the normal end Trimester examination.
- 5.4 The college may arrange for special classes, tutorials etc, for such failed students to make up their deficiencies for 2 to 4 weeks during May to July.
- 5.5 Back paper examinations, if any, shall be held with the normal trimester examination.
- 5.6 Student with backlog shall clear their arrear items along with regular students of lower trimester(s) in subsequent year.

5.7 The trimester examinations shall be scheduled to facilitate students who have failed in one or more subjects in lower Trimesters to appear in those subjects.

5.8 Evaluation of Theory Papers

The performance of a candidate in a theory subject shall be evaluated based on the following components:

- | | | |
|----|--|-----------|
| a) | End term comprehensive examination | 70 points |
| b) | One class test of one and half hour duration | 20 points |
| c) | A minor project in the term of assignment | 10 points |

100 points

5.9 Evaluation of Summer Project

A summer project will be evaluated based on following components

- | | | |
|---|--|-----------|
| • | Understanding of the project
its scope and dimensions | 20 points |
| • | Analysis and its relation to literature | 10 points |
| • | Interpretation of results and recommendations | 30 points |
| • | Quality of Report | 20 points |
| • | Viva Voce | 20 points |

100 points

Evaluation will be done by a Committee of teachers of the Institute. An external expert shall be involved along with the committee of teachers.

The Dean shall forward the score within the prescribed date to the University. He/She shall also maintain all records for inspection by the University at least for a trimester.

5.10 Evaluation of a Major Project

- | | | |
|----|---|-----------|
| a) | Evaluation of a major project will be done on following points. | |
| • | Understanding the relevance
scope and dimension of the project | 10 points |
| • | Relation to literature/application | 10 points |
| • | Methodology | 10 points |
| • | Quality of Analysis and Results | 10 points |
| • | Interpretations and Conclusions | 10 points |
| • | Report | 30 points |
| • | Defense | 20 points |

100 points

b) The evaluation will be done by a Committee of teachers where the Project Supervisor will be a member. His evaluation shall carry 50 percentage point weightage. The other members shall have 50 percentage point weightage. An external expert shall be involved in the evaluation of the major project.

c) Minimum score for a Pass in Project item in 50 percentage points.

- d) The Dean shall forward the score within the prescribed date to the University. He/She shall also maintain all records for inspection by the University at least for a trimester.
- e) Major Project will be assigned in the beginning of 4th trimester i.e at the end of first year. This will be evaluated at the end of 6th trimester.

5.11 Evaluation of Laboratory Works

A Laboratory paper shall have minimum of 5 to a maximum of 10 assignments/ experiments. Each assignment shall have equal percentage points after alternate weeks. The teacher concerned shall evaluate each assignment/experiment based on quality of result, report and general understanding. He/She shall maintain all records for scrutiny by University for one Trimester. On completion of each assignment/experiment, the evaluation shall be done. The score will be intimated to the students and sent to the University for records. Minimum score for a Pass in Laboratory work shall be 50 percentage points

5.12 Evaluation of Seminar

Seminar performance will be evaluated by a committee of Teachers. It will have the following components.

- | | | |
|----|---|-----------|
| a) | Quality of Material | 30 points |
| b) | Quality of Presentation | 30 points |
| c) | Quality and extent of response from other student's | 20 points |
| d) | Participation in other Presentations | 20 points |

100 points

A candidate has to not only give his/ her seminar, but also must attend at least 75 percent of Seminar given by other students. The Dean shall forward the score within the prescribed date to the University. He/She shall also maintain all records for inspection by the University at least for a trimester.

5.13 Evaluation of Comprehensive Viva-Voce

- a) This shall be done by a Committee of Teachers with minimum of five with participation of an External Expert from an Institution/Industry of repute.
- b) The Dean shall forward the score within the prescribed date to the University. He/She shall also maintain all records for inspection by the University at least for a trimester.
- c) Minimum score for pass in Viva-Voce is 50 percentage points. 50% point with the supervisor and 50% with the committee.

5.14 Evaluation Responsibility

- a) The teacher imparting instruction is solely responsible for evaluation of Class Tests, Practical and Sessional works. He/She is also responsible for maintaining all records to justify his/her evaluation scheme and score thereof.

- b) Neither the Dean nor the Management shall have right to change the score assigned by a teacher. However, if the Dean is convinced that the scores assigned by a teacher is biased, he/she shall appoint a committee where that teacher concerned will be a member for review. The decision of the committee shall be final and binding. The decision with revised score shall be sent to the University for necessary action.
- c) A copy of the score assigned for each Class Test, Quiz, Practical and Sessional work shall be submitted to the Dean for records, and the same will be sent directly by the teacher concerned to the University.

5.15 Pass in a Subject item

A candidate shall pass (clear) a subject if

- a) In a Theory Paper he/she has secured minimum of
 - 25 Percentage Points in end-term examination and an overall of 37 percentage point.
- b) In a Practical / Laboratory / Sessional / Seminar / Project Paper / Viva-Voce, he/she has to secure minimum of 50 Percentage Points.

6.0 Promotion and Qualification for Degree

6.1 In order to pass a programme/course a candidate must secure at least Pass Grade in each of the Theory, Practical, Project, Seminar, Sessional and Viva Voce items and maintain a minimum level of overall performance as specified in the rules formulated by the Academic Council.

6.2 The promotional status shall be indicated on the credit card as per details below:

- a. **Passed and Promoted (denoted by P)** and indicating that
 - The candidate has cleared every registered course items of the academic year.
 - He/She has no backlogs from the lower levels
 - He/She has secured CGPA of 6.0 or more
- b. Eligible for promotion with backlogs (denoted by XP) indicating that:
 - The candidate is eligible for promotion with backlog (XP) provided:

- For promotion to Second year: A candidate shall be eligible to be promoted to second year provided he/she has 1 or F Grade in not more than five subjects with CGPA of 6.0 in all cleared subjects. The candidate shall register for the subjects with I or F grade in corresponding Trimester along with the next year batch to clear these subjects.
- c. Ineligible for promotion (denoted by X), indicating that The candidate is NOT eligible for promotion to the next higher level due to non-fulfillment of stipulations governing eligibility for promotion to next level/year.
- 6.3 A candidate shall be eligible for promotion to the next higher level/year if he/she satisfies the conditions laid down under the rules formulated by the Academic Council.
- 6.4 The over all performance of a successful candidate for the award of a degree shall be based on the combined results of all the examinations of the concerned programme.
- 6.5 A student's level of competence shall be categorized in accordance with the cumulative Grade Point Average.
- 6.6 Degree requirements: A candidate shall be eligible to be conferred to the Master of Business Administration degree of the University provided he/she.
- Has cleared the prescribed credit requirements with minimum of Pass grade in each Theory subject and C Grade for other subject items.
 - Has secured minimum CGPA of 6.0 or above.
 - Has no disciplinary or court cases relating to college/University matters pending against him/her.
 - Has not been convicted for any cognizable offence.

In addition each student has to secure minimum of D grade in any one of the following subjects: NSS/Yoga/Athletics/Games/Cultural/Literary Debate/Quiz.

7.0 Award of Degree

The degree certificate and the mark sheet shall be awarded to the successful candidates by the University. The degree shall be a MBA degree with specialization mentioned in the degree certificate.

Sd/-
Vice Chancellor &
Chairman Academic Council

Course Structure

Trimester-I

Code	Subject	Credit			
		L	T	P	
MSC 101	Foundation of Management	3	0	0	
MSC 102	Quantitative Methods for Managers	3	0	0	
MSC 103	Organizational Behaviour	3	0	0	
MSC 104	Business Economics	3	0	0	
MSC 105	Accounting for Managers	3	0	0	
MSC 106	Communication Skills	2	0	0	
MSL 101	Communication Skills Practice Lab.	0	0	1	
Total		17	0	1	18

Trimester-II

Code	Subject	Credit			
		L	T	P	
MSC 207	Basic Marketing	3	0	0	
MSC 208	Human Resource Management	3	0	0	
MSC 209	Financial Management –I	3	0	0	
MSC 210	IT for Managers	3	0	0	
MSL 202	IT for Managers Lab	2	0	0	
MSC 211	Operation Management	3	0	0	
MSC 212	Business Communications	2	0	0	
MSL 203	Business Communications Lab	0	0	1	
Total		19	0	1	20

Trimester-III

Code	Subject	Credit			
		L	T	P	
MSC 313	Marketing Strategies and Applications	3	0	0	
MSC 314	Compensation & Human Relations Management	3	0	0	
MSC 315	Financial Management-II	3	0	0	
MSC 316	Cost and Management Accounting	3	0	0	
MSC 317	Management Information System	3	0	0	
MSL 304	Management Information System Lab	0	0	2	
MSC 318	Business Research Methods	3	0	0	
MSP 301	Seminar Presentation	0	0	4	
Total		18	0	6	24
1st yr Grand Credit Total (18+ 20+ 24)		54	0	8	62

MSC 101 FOUNDATION OF MANAGEMENT

Objective: *The objective of this paper is to make the students familiar with the general management concepts. This paper lays the groundwork necessary for studying management. It will also help students to focus on understanding measure challenges that modern manager face.*

Module – I (6 hrs)

Basic Concepts and Evolution of Management Thoughts: Management, Managerial roles & skills, social and ethical responsibility of management, Management as a science, at or a profession, Contributions from classical, Behavioral, Quantitative, Contingency, Systems and Modern approach.

Module – II (9 hrs)

Forms of Organization: Nature of organization – Proprietorship, partnership, co-operatives, and statutory corporations, companies – concepts of holding and subsidiary companies, comparison and choice of structures, Features of International organizations and multinational companies.

Module – III (9 hrs)

Organization Structure: Organization – Authority, Responsibility, Accountability, Formal & Informal Organization – Line & Staff, Delegation, Centralization & Decentralization, various configuration of organizational design – Line, line & staff, functional, divisional, matrix, network, virtual and learning organizations, federal decentralization, principle underline design of a structure.

Module – IV (6 hrs)

Organizational Process: Management Process – Fundamentals of Planning, Organising, coordination, control, technology – environment – process relationship. Organizational climate and culture, organizational power & politics.

Suggested Readings:

1. Samuel C. Certo - Modern Management, Pearson Education.
2. Ricky W. Griffin – Management, Biztantra.
3. Hellriegel, Jackson & Slochm - Management – A competency based approach, Thomson Asia Pte Ltd.
4. Koontz and Weihrich – Essentials of Management, Tata-McGraw Hill Publishing Company.
5. VSP Rao – Management Text & Cases, Excel Books.
6. Robbins-Management, Pearson Education.
7. Stone Freeman, Gilbert – Management, Prentice Hall of India
8. Robbins, Coulter, Management, Prentice Hall, of India.

MSC 102 QUANTITATIVE METHODS FOR MANAGERS

Objective: *To acquaint the students with the most fundamental mathematical tools required for the management science and to equip the students with the statistical background that is absolutely necessary for reaching efficient managerial decisions under uncertainty*

Module – I (7 hrs)

Mathematical Techniques: Determinants and Matrix Algebra: - Introduction, Array Notation, Operations (Addition, Multiplication, etc.), Inverse of a Square Matrix, Solution of Matrix Equations, Managerial Applications of Matrix Algebra. Derivative of a function, Fundamental rules of Differentiation, Applications of Differential Calculus – Maxima and Minima, Practical Optimization problems.

Module – II (6 hrs)

Statistical Techniques - I: Measures of Central tendency, Dispersion, Theory of Probability: Experiment, Sample Space, Events, Conditional Probability, Bayes' Theorem, Independence of Events; Random Variables. Probability distribution: Discrete distribution (Binomial, Poisson & Multinomial), Continuous distribution (Normal and exponential). Estimation: Point estimation and Interval estimation.

Module – III (7 hrs)

Statistical Techniques - I: Correlation: Simple and Multiple Correlation, Rank Correlation, Regression: Simple and Multiple regression. Forecasting Techniques: Qualitative methods, Statistical methods (Time Series Method, Moving average, Exponential Smoothing)

Module – IV (10 hrs)

Operation Research Techniques: Operation Research: Concepts and Significance, Linear Programming Problem (Problem Formulation, Solution methods, Duality and Sensitivity Analysis), Transportation Problem (North-West, Least Cost, Vogel's Approximation and Method of Optimization), Assignment Problem, Traveling Salesman Problem, Project Management Techniques (Network diagramming, CPM, PERT, Crashing)

Suggested Readings:

1. Levin & Rubin, Statistics for Management, PHI.
2. C. Satya Devi, Quantitative Methods, S. Chand
3. S. P. Gupta, Statistical Methods, Sultan Chand & Sons
4. G. C. Beri, Statistics for Management, TMH.
5. Winston, Operations Research, Thomason.
6. V. K. Kapoor, Operation Research Sultan Chand & Sons.
7. Vohra. N, Quantitative Techniques, TMH

MSC 103 ORGANIZATIONAL BEHAVIOR

Objective: *People are the most important assets of an organization. Managing people is one of the most critical aspects of a manager's job. People need to be managed at three levels: individual, group, and organizational level. The objective of the paper is to familiarize the students with basic concepts of behavioral process in managing work force to bring organizational effectiveness.*

Module – I (7 hrs)

Understanding OB and Individual dimensions of Organizational Behaviour: Organizational Behaviour - Concept, nature and scope, OB models, models of man; Personality - Determinants, and theories, matching personality with job; Perception – meaning & process; Learning – nature and process. Attitude - attitude formation, components, characteristics & measurement.

Module – II (10 hrs)

Interpersonal and Group behaviour: Group Dynamics -Formation, Theory and stages of group development, Types of groups, group norms, group cohesiveness, models of small group behaviour, group effectiveness, group vs. teams, Types of teams, creating effective teams. Group decision-making: groupthink & group shift, techniques of group decision-making; *leadership* – patterns, effectiveness, styles, characteristics and theories.

Module – III (6 hrs)

Motivating Employees at Work: Nature of motivation, Motivational process, Theories of motivation, Need hierarchy theory, Theory X & Theory Y, Two factor Theory, E.R.G. Model, Achievement theory, Expectancy theory, Equity theory, Theory Z, Contingency model.

Module – IV (7 hrs)

Organizational Dynamics: Management of Stress – potential sources, consequences and coping strategies; Managing conflict – concept, process, conflict management techniques. *Organization change* - concept, forces & managing change. *Organizational development* – objectives, process and interventions.

Suggested Readings:

1. Robins, Organisational Behaviour, Pearson
2. Luthans, Organisational Behaviour, TMH
3. Rao & Narayan, Organisational Theory & Behaviour, Konark
4. Udai Pareek, Understanding Organisational Behaviour, Oxford
5. Aswathapa, Organisation Behaviour, Himalaya Publications.
6. Kinicki & Kreither, Organisational Behaviour, TMH.
7. Uma Sekharan, Organisational Behaviour cases, TMH
8. Glinow, Mcshane, & Sharma, Organisational Behaviour, TMH.

MSC 104 BUSINESS ECONOMICS

Objective: *This course deal with the working of the economic system as a whole, with special reference to the Indian situation, as also the functioning of individual microeconomic agents under different types of market structures like competition, monopoly, oligopoly etc. The objective is to give grounding in the basic tools of economic analysis, their application and the institutional specificities of the Indian economic scene.*

Module –I (6 hrs)

Micro Economics – I: Introduction to Micro Economics. Demand Analysis for Decision-making: - Determinants of Demand - Law of Demand - Elasticities of Demand - Demand forecasting - Utility analysis and consumer's equilibrium – Indifference Curve.

Module –II (9 hrs)

Micro Economics – II: Production Analysis: - Law of variable proportions - Returns to scale – Isoquant - Empirical Production Function and producer's equilibrium. Cost Analysis: - Short run cost functions - Long run cost functions - Economies and Diseconomies of scale. Break-even Analysis:- Concept and Applications. Pricing under Different Market Structures: - Perfect Competition - Monopoly - Monopolistic Competition – Oligopoly

Module –III (10 hrs)

Macro Economics - I: An Overview. Fundamentals of macro-economic models - The classical approach and the Keynesian Approach. National Income: - Circular flow – National Income Accounting – Methods of Measurement. Consumption Function and Savings. Investment Function. Business cycle - What and why? Inflation - causes and cures. Inflation and unemployment.

Module –IV (5 hrs)

Macro Economics – II: Money: - Nature, function and creation of money. Macro economic policy: - Monetary and Fiscal policy in India. Globalization: - Concepts – Effects on Indian Economy. International trade and balance of payments.

Suggested Readings:

1. Hirschley, Economics for Managers, Thomson.
2. Dwivedi D.N., Managerial Economics, Vikas Publishing House.
3. Mehta P.L, Managerial Economics, Sultan Chand
4. Mankiw, Principle of Economics, Thomson.
5. Shappiro, Macro Economics, TMH
6. Christopher R Thomas & S Charles Maurice, Managerial Economics: Concepts and Applications; Eighth Edition, TMH
7. H. L. Ahuja, Managerial Economics: Analysis of Managerial Decision Making; First Edition, S. Chand and Company Ltd.; 2007.

MSC 105 ACCOUNTING FOR MANAGERS

Objective: *The course aims at enabling students to understand the basic accounting principles and techniques of preparing and presenting the accounts for users of accounting information. The course also aims to equip students with the basic methodology to analyse and interpret the financial statement.*

Module – I (5 hrs)

Introduction: Meaning, Significance & Scope of Accounting, Accounting as an information system, Users of accounting information, Accounting concepts & conventions, Introduction to Accounting Standards.

Module – II (9 hrs)

Basics: Accounting Equation, Transactions and their effects on accounting equation, Classification of Capital & Revenue expenses, Classification of Accounts: Assets, Liabilities, Equity, Revenue, Expenses; Accounting Process: Journal and its subdivision: Ledger, Trial Balance; Financial Statements: Trading A/c, Profit & Loss A/c, Manufacturing A/c

Module – III (7 hrs)

Financial Statement Analysis: The Tools of Analysis: Horizontal, Vertical, Trend Analysis; Ratio Analysis, Funds flow & Cash flow (AS – 3)

Module – IV (9 hrs)

Special Topics in Accounting: Fixed Asset Accounting (AS-10), Depreciation Accounting (AS-6), Inventory Accounting (AS-2), Recent trends in corporate reporting, Basics of intangibles.

Suggested Readings:

1. Bal, Sahu and Das, A New Approach to Financial Accounting, S. Chand & Co.
2. Jawaharlal, Accounting for Managers, Himalaya Publishing House
3. Jain & Narang, Financial Accounting, Kalyani Publisher
4. Sehgal & Sehgal, Fundamentals of Financial Accounting, Taxman
5. Gupta Ambrish, Financial Accounting Management, PEARSON.
6. Ramachandran & Kakani, Financial Accounting for Management, TMH
7. Maheswari S. N, Financial Accounting, Sultan Chand
8. Hanif & Mulherjee, Financial Accounting, TMH

MSC 106 COMMUNICATION SKILLS

Objectives: *The objectives are to prepare the students to become aware of their communication potential and sensitive to the challenges that the industry poses and also develop the skills of effective communication.*

Module – I (6hrs)

Basics of Communication: Concept, Communication Process, Communication Barriers, Communication in Business. Types of Communication, Methods of Communication – Verbal & Non- verbal, spoken & written.

Module – II (9hrs)

Language and Communication: Introduction, Language functions – descriptive, expressive and social. Language usage in different context: to ask for information, help, permission, to inform, enquire, attract, influence, regulate and entertain, to instruct, command, request, accept, refuse, prohibit, persuade, and promise. Expressing emotion and attitude. Friendly communication. Bias free and plain English. Formal and Informal style.

Module – III (9hrs)

Language Structure: Verb Basics: Regular & Irregular Verbs, Transitive & Intransitive Verbs, Verb Tenses, Subject Verb Agreement, Voice of Verbs, Mood of Verbs. Pronoun Basics: Multiple antecedents, unclear antecedents, Gender Neutral Pronouns, Case of Pronouns. Parallel Structure, Modifiers: Misplaced Modifiers, Dangling Modifiers, Punctuation

Module – IV (6hrs)

Professional Skills: Oral Presentation Skills: The three steps Oral Presentation Process – Planning Writing & Completing, Using Visual aids, Communication in Teams: Types of Teams, Developing a team Strategy, Group Dynamics. Negotiation Skills. Brainstorming through Oral Case Analysis: Preparation Steps & Presentation of Oral case Analysis

Suggested Readings:

1. Geoffrey Leech and Jan Svartvik, A communicative Grammar of English, Longman
2. John Sealy, Oxford Guide to Writing and Speaking, OUP.
3. Dona. J. Young, Foundations of Business Communication : An integrative approach, TMH
4. Swati Samantaray, Business Communication and Communicative English, SCS

5. Bovee, Thill & Schwartzman, Business Communication Today, Pearson Education
6. Penrose, Rasberry & Myers, Business Communication for managers, Thomson South Western
7. Rao & Das, Communication Skills, Himalaya Publishing House

MSL 101 COMMUNICATIVE SKILLS LABORATORY-I

Some tasks:

1. Make a list of nonverbal communication
2. Take passages of descriptive, expressive and social functions and analyze them.
3. Make a list of sexist language (e.g. poetess, chairman)
4. Mentally retarded should be replaced by mentally challenged. Make a list of similar expressions
5. Make a list of words which should be avoided because they sound pompous. Which words would you use instead of them.
6. How to express pleasure, regret, and approval?
7. Conversation practice in familiar situations (Play the role of a Doctor and a Patient, for example)
8. Ask for specific information (can you tell me where the railway station is ?)
9. Making a request (can I barrow your scooter, please?)
10. Asking for permission (Do you mind if I smoke?)
11. Make a list of reflexive and personal pronouns in English and your mother tongue and use them in context.
12. Make a list of regular and irregular verbs.
13. "Martin Luther King was a Negro". In what way is this statement offensive? Make a list of such offensive expressions and replace them with proper expressions.
14. Identify the characteristics of effective teams.
15. Prepare a list on the advantages & disadvantages of working in teams.
16. How can a speaker get and keep the audience's attention?
17. "Effective negotiation is a two way process". How do you justify this statement?

MSC 207 BASIC MARKETING

Objective: *Marketing is the business function which is directly charged with the strategic task of customer creation and customer retention. Marketing discipline is ever-evolving. Marketing is not the responsibility of the Marketing Department alone. It is the way a company does its business. This course aims at introducing the concept of marketing and developing analytical skills for problem solving in marketing applications.*

Module-I (8 hrs)

Introduction to Marketing: Marketing Concept & current trends: Marketing process, Marketing environment, Marketing Organizations, Concepts of Green Marketing, Social Marketing and E-Marketing, Marketing Myopia, Marketing Mix, Case analysis.

Module-II (6 hrs)

Marketing Planning and Marketing Competitiveness: Creating Customer Value, Strategic Marketing Planning Process, Competitors analysis and Defining the competitive marketing strategy, Marketing Control process, Marketing Audit. Case analysis.

Module-III (8 hrs)

Consumer Behaviour: Introduction and Roles of Consumer, Factors influencing Consumer Behaviour, Consumer Decision making Process, Marketing Implications. Conducting Marketing Research, Marketing Information System, Sales forecasting. Case analysis.

Module-IV (8 hrs)

STP Strategy: Market Segmentation, Bases and Evaluating market segments, Market Targeting and Positioning strategies. Case analysis.

Suggested Readings:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Mc Darel, Lamb & Hair, Introduction to Marketing, Thomson (8th edition)
3. Stanton, Fundamentals of Marketing, TMH.
4. Subhash C Jain, Marketing: Planning & Strategy, Thomson (7th edition)
5. G.Armstrong and P. Kotler, Marketing: An Introduction, Pearson Education.
6. Philip Kotler, Marketing Management: Analysis, Planning & Control, Pearson.
7. Michael J. Etzel, Bruce J. Walker, William J. Stanton & Ajay Pandit, Marketing: Concepts and Cases TMH
8. Zikmund & D' Amico, Marketing: Creating and keeping Customers in an e- commerce world, Thomson.
9. P.K. Mishra, P.S. Das and J.R.Das: Marketing Management, Alok Publication (2nd Edition)
10. Adrian Palmer, Introduction to Marketing: Theory & Practice, Oxford University Press

11. V.S. Ramaswamy & S. Namkumari, A Text Book of Marketing Management, Macmillan
12. Arun Kumar and N Meenakshi, Marketing Management, VIKAS Publication
13. Rajan Saxena, Marketing Management, Tata McGraw Hill.

MSC 208 HUMAN RESOURCE MANAGEMENT

Objectives: *The objective of this course is to sensitize students to the various facets of managing people, to create an understanding of the various policies and practices of human resource management, to facilitate learning of various concepts and skill required for utilization and development of human resources for organization functions and to create an awareness of the working of HR departments of organizations.*

Module-I (4 hours)

Introduction to Human Resource Management: Concept, Nature and scope of Human Resource Management, Growth and development of Human Resource Management in India, Impact of environment on HRM, Strategic Human Resource Management, Emerging trends of HRM in Globalized economy.

Module-II (10 hours)

Creating the Human Resource base: Concept of equal employment opportunity & affirmative action (Reservation for priority categories), *Recruitment* – Concept, Objective, Factors, Sources, & Methods; *Selection*-Concept, Objective, Procedure, Tests and Interviews; Orientation, Placement, *Promotion* – Bases & Types of Promotion, *Transfer* - Types of Transfer, Separations.

Module-III (7 hours)

Developing Human Resources: Learning Principle, *Training & Development* - Concept, Training need assessment, Types of training programmes, On-the-job and Off-the-job, *Executive Development Programme* - In basket Training, Transactional Analysis, Sensitivity Training, Grid training, Evaluation of Training Programmes.

Module-IV (7 hours)

Monitoring and Evaluation: Performance Management- Evolution of the concept, *Performance Appraisal* – Objectives, Uses, Traditional & Modern Methods, Management by objectives (MBO), and Assessment Center, 360 Appraisal, BARS, *Quality Concept in performance* – Quality Circle TQM, Kaizen, and JIT.

Suggested Readings:

1. C.S. Venkat Ratnam & B.K.Srivastava, Personnel Management & Human recourse, TMH.
2. V.S.P. Rao, Human Resource Management, Excel Books.
3. W.F.Cascio, Managing Human Resources, TMH.
4. D. Bhattacharya, Human Resource Management, Excel Books.
5. Aswathapa, Human Resource & Personnel management, TMH.
6. Gomez Mejia, Balkin & Cardy, Managing Human Resources, Pearson.
7. Mathis and Jackson, Human Resource Management, Thomson.
8. C.B Mamoria, Personnel Management, Himalaya.
9. P. Jyothi & D.N. Venkatesh, Human Resource Management, Oxford.

MSC 209 FINANCIAL MANAGEMENT - I

Objective: *To acquaint the students with the broad framework of financial decision-making in a business unit. The concept of time value of money, valuation and determination of economic utility of a project will be the focus of this paper.*

Module-I (6 hours)

Introduction: Financial objectives of a firm, Finance functions, Nature and scope, Roles and responsibilities of the finance manager, Sources of finance: Share capital, Retain Earnings, Debenture and Term loans.

Module-II (9 hours)

Cost of capital and valuation: Time value of money, Cost of capital: Concept, Measurement of cost of capital, WACC and MCC, Valuation of Share Capital, bonds and retain earning. Case analysis.

Module-III (8 hours)

Capital budgeting: Appraisal techniques, Determination of cash flow streams, Capital rationing, Conflicts in NPV and IRR, Capital budgeting under risk and uncertainty, case analysis.

Module-IV (7 hours)

Corporate financial structure: Concept of Corporate Financial Structure, Determinants of capital structure, Leverage: Operating, Financial and Combined leverage; Theories of capital structure; EBIT-EPS relationship, Case analysis.

Suggested Readings:

1. Khan and Jain, Financial Management, TMH
2. I.M. Pandey, Financial Management, Vikas publishing.

3. Prasannachandra, Financial Management, TMH
4. Kulkarni, Satyaprasad, Financial Management, Himalaya Publishing House.
5. Gitman, Financial Management, Pearson
6. J.C. Van Horne, Financial management, Prentice Hall of India.
7. Rustogi R. P, Financial Management, Galgotia

MSC 210 INFORMATION TECHNOLOGY FOR MANAGERS

Objectives: *The main objective of the course to familiarize the students regarding the Basics of a computer, its operations. Processing and Storage and its utility of Internet in office application by a future manager.*

Module-I (9 Hours)

Computer Fundamentals: *Introduction:* Exploring the World of Computer & its Usage, History & Development of Computer. *Computer Architecture:* Basic Organization, Classification, Processor Family and Types of Memory. *Operating Systems:* Characteristics and classification, Family of OS, Function and Utilization of OS
Interacting with Computer: Use of Computer Components, Input and Output of Data, Video, Sound, Printing

Module-II (8 Hours)

Office Application Package: *Office Applications and Automation:* Desktop Documentation, Processing & Publications. Application and Analysis of Spreadsheets, *Worksheet basics* - Formatting, Calculations, Functions, Charts and Graphs. Presentations of Information in Offices. *Computer Networking & Security:* Computer Networking basics, Various Types and Functions of Networks, Utilities and Communications through Computer Networks

Module-III (7 Hours)

Data Processing & Management: *Data Processing:* Data, Information, Data Processing and Storage and Representation of Data in Computer. *Database Management:* Database System Concept, DBMS System Architecture and Features, Database Models, Database Administrator, Database Designer & Users

Module-IV (6 Hours)

Introduction to Internet: *Presenting the Internet:* Internet and the www, History and Development, Internet Infrastructure, Internet Services, E-mail and applications. *Working in the Online World:* Various modes of connecting to Internet, Doing on-line businesses, E-commerce at consumer levels, E-commerce at Business levels

Suggested Readings:

1. Peter Norton, Books Introduction to Computers, TMH
2. Information Technology for Business – P.Mohan – Himalaya Publication House
3. Sinha & Sinha, Computer Fundamental,
4. Ms-Office Primer, BPB Publication
5. James A. Hall, Turimie Singleton, Learning, Information Technology Auditing & Assurance Thomson
6. A. K Ray/ T Acharaya, Information Technology: Principles & Applications, PHI.
7. V Rajaraman Introduction to Information Technology, PHI,
8. Kahateatul, Information Technology & Numerical Method, PHI.

MSL 202 INFORMATION TECHNOLOGY FOR MANAGERS LAB

Assignments & Performance: (20 Hrs)

Conversant with Computers, Systems Software and Applications Software Execution Processes Various Applications on Ms-Word, Ms Excel, Ms PowerPoint Web Browsing and Internet Applications

MSC 211 OPERATIONS MANAGEMENT

Objective: *The Course is designed to make student understand the strategic significance of Operation management, to acquaint them with application of discipline to deal with real life business problem.*

Module-I (6hrs)

Introduction to Operation Management: Nature & Scope of Operation/ Production Management, Relationship with other functional areas, Recent trend in Operation Management, Types of Production System, Just in Time (JIT) & lean system

Module-II (8hrs)

Product, Process & Work Analysis: Stages in Product Design process, Value Analysis, Facility location & Layout: Types, Characteristics, Work measurement, Job design.

Module-III (8hrs)

Forecasting & Capacity Planning: Methods of Forecasting, Overview of Operation Planning, Aggregate Production Planning, Production strategies, Capacity Requirement Planning, MRP, Scheduling, Supply Chain Management, Purchase Management, Inventory Management.

Module-IV (8hrs)

Quality Management of Competitive Operations: Quality: Definition, Dimension, Cost of Quality, Continuous improvement (Kaizen), ISO (9000&14000 Series), Quality awards, Statistical Quality Control: Variable & Attribute, Process Control, Control Chart (X, R, p) Acceptance Sampling Operating Characteristic Curve (AQL, LTPD, a & b risk) Total Quality Management (TQM), Recent trends (Karugen, Six Sigma, Poka Yope, BPO, BPR)

Suggested Readings:

1. Gaithere, Operations Management, Thomson.
2. Chase, Jacobs, Aquilano, Agarwal, Operations Management, TMH.
3. Charry, S.N . Production and Operation Management, THM.
4. Pal Grave McMillan, Operation Management (Case Study), Terry Hill (2005).
5. Adam Jr., E and Ebert, R. Production and Operation Management.
6. Aswathappa Bhatt, Production & Operation Management, Himalaya Publication

MSC 212 BUSINESS COMMUNICATION

Objective: *The objectives are to prepare the students to acquire some of the skills needed in handling day to day managerial situation such as writing letters, paragraphs, reports, organize meetings, prepare agenda, draft resolution and minutes.*

Module – I (7hrs)

Writing at Work: Preparation of a business report – format, length, structure.
Writing a business proposal–structure and layout. Writing Business Letters – Letter Formats: Block Format, Modified Block Format & Simplified Format

Module – II (7hrs)

Writing for Managers: Preparing notes, Paragraph writing & Comprehension, Précis writing, Basic parts of memos, Writing E-mail messages. Documentation: References, notes and bibliographies.

Module – III (9hrs)

Job Preparedness: Writing a curriculum vitae (Chronological , functional & Chrono-functional), Writing the Job application letter – Solicited & Unsolicited application Letter. Group Discussion – GD Mistakes, GD Preparation, Facing an interview, Types of Interview.

Module – IV (7hrs)

Corporate Readiness: Organizing a meeting, preparing an agenda, chairing a meeting, drafting resolutions, writing minutes. Media Management – Inviting Media Response, the press release & Media Interviews.

Suggested Readings:

1. Bovee, Business Communication Today, Pearson Education
2. Dona. J. Young, Foundations of Business Communication: An integrative approach, TMH.
3. Rovi and Rai, Business Communication, Himalaya Publisher.
4. The Chicago Manual of style (part 2 section 15), Prentice Hall of India.
5. Sushil Bahl, Business Communication Today, Sage Publishers.
6. Kitty O Locker & Stephen Kyo Kaczmarek, Business Communication, Tata Mc. Graw – Hill.

MSL 203 BUSINESS COMMUNICATION LAB

Some tasks

1. Develop the following topic sentences in two paragraphs.
 - Freedom of speech doesn't mean license to say whatever we please.
 - English language poses a threat to Indian regional languages.
 2. Take passages, read carefully for comprehension and answer questions in your own words.
 3. There has been a remarkable decline in the sale of sports goods manufactured by a company, the marketing manager has been asked to report with recommendation for stopping the decline. Prepare a report.
 4. Make a comparative study of the savings schemes in force in the post office and one of the nationalized banks. Present your finding in the form of a report.
 5. "To be successful, a proposal must be persuasive. This quality makes the proposal different from most short reports". Discuss.
 6. Write down (a) A notice (b) An agenda (c) The minutes recorded by you as a secretary of a Pharmaceutical Company.
 7. A college library intends to buy bookshelves, racks & display boards. Draft the college Principal's letter asking Jupiter's Displays for their catalogue and price list.
 8. Draft a letter to Messers Verma and sons, quoting prices, terms of payments & necessary particulars in reply to an enquiry from them about the purchase of furniture.
 9. Prepare a functional CV, Chronological CV & Chrono-functional CV of your own along with covering letter.
 10. What information should a candidate gather in preparing for an interview?
 11. Prepare a set of arguments on the following GD topics.
 - Death penalty: Is to be imposed or not?
 - Should Cricketers be allowed to take part in advertisement?
- Artificial Intelligence – will man ever be replaced by machines?

MSC 313 MARKETING STRATEGIES AND APPLICATIONS

Objective: *Marketing involves identifying consumer needs, and then satisfying these needs with the right product and/or service, available to consumers through the best distribution channels, promoted in ways that motivate purchase as much as possible, and priced at the right level. These decisions - product, distribution, promotion, and price are the key and crucial activities in formulating right kind of marketing strategies. The objective of this course is to introduce students to the concepts, analyses, and activities that comprise marketing strategy, and to provide practical knowledge in assessing and solving marketing problems of different application areas. The course is also a foundation for other advanced electives in Marketing.*

Module-I (9 hrs)

Product Strategy: Product Mix decision, Product Line Management, Product Differentiation, New Product Planning and Development, Test Marketing, Product Life Cycle and Marketing Strategies. Branding: Introduction, Brand Extension, Brand Equity, Steps involved in building a Brand; Packaging Decisions, Case analysis.

Module-II (7 hrs)

Pricing Strategy: Objectives of Pricing, Pricing Methods, Pricing Strategies, Discounts and Allowances. Place Decision: Introduction to Distribution Channels, Types of Distribution Intermediaries, Designing and Managing Marketing Channels, Channel Conflict Management, Physical Distribution System & Logistic Management, Retailing, Case analysis.

Module-III (7 hrs)

Promotion Strategy: Promotion Mix, Factors influencing choice of promotional tools; Advertising & its Objectives, Media Decision, Measuring Ad Effectiveness, Ad Budget; Sales Promotion; Personal Selling; Public Relations, Case analysis.

Module-IV (7 hrs)

Various Marketing Concept: Concepts of Service Marketing, International Marketing, Rural Marketing, Industrial Marketing, Agricultural Marketing, and Pharmaceutical Marketing, Case analysis.

Suggested Readings:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Mc Dariel, Lamb & Hair; Introduction to marketing, Thomson (8th edition)
3. Stanton, Fundamentals of Marketing, Tata McGraw Hill.
4. Subhash C Jain, Marketing: Planning & Strategy, Thomson (7th edition)
5. G.Armstrong and P. Kotler, Marketing: An Introduction, Pearson Education.
6. Philip Kotler, Marketing Management: Analysis, Planning & Control, Pearson.
7. Michael J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit, Marketing: Concepts and Cases; Tata McGraw Hill.
8. Zikmund & D' Amico, Marketing: Creating and keeping Customers in an e-commerce world, Thomson.
9. Adrian Palmer, Introduction to Marketing: Theory & Practice, Oxford University Press

10. V.S. Ramaswamy & S. Namkumari, A Text Book of Marketing Management, Macmillan
11. Arun Kumar and N Meenakshi, Marketing Management, VIKAS Publication
12. Rajan Saxena, Marketing Management, Tata McGraw Hill.

MSC314 COMPENSATION & HUMAN RELATIONS MANAGEMENT

Objective: *The objectives of this paper is to promote understanding of issues relating to the compensation or rewarding human resources in organizations and to sensitize students to the various facts of managing people and to create an understanding of the various policies and practices of human relations management.*

Module-I (10 hrs)

Introduction to Compensation Management: Concept of wages and salary, Principles of wage and salary administration, Theories of Wages, Components of wages, Criteria of wage fixation, Job evaluation, Methods of wage determination in India, Wage differential, Methods of payment, Incentive based pay system, Performance based pay systems, Knowledge based pay system & market based pay system, Broad- banding, Present trends of compensation management in MNCs, Executive compensation.

Module-II (5 hrs)

Industrial Relations: Concept, values and scope, Contexts of IR, *Approaches* - Unitary, Pluralistic, Radical and Systems approaches, Role of State and Industrial relations.

Module-III (8 hrs)

Negative aspects of Industrial Relations: Trade Unionism - Concept, Function and Structure, Union Registration and Recognition, Present Trade Unionism in India; *Industrial Disputes* - Concept, Forms and Types, Causes, Procedure for settlement of disputes in India.

Module-IV (7 hrs)

Positive aspects of Industrial Relations: Collective bargaining - Nature, scope and functions. Stages & Bargaining Process, Theories of bargaining; *Workers' participation in Management* -Concept, scope and objectives, Workers' participation in Indian Industries.

Suggested Readings:

1. Venkatratnam, Industrial Relation, Oxford & IBH.
2. Mamoria and Mamoria, Dynamics of Industrial Relation, Himalaya Publishing
3. Arun Monapa, Industrial Relations, TMH.
4. Venkat Ratnam. C.S, Globalization and Labour Mgt. Relations, Sage Publications.
5. Gary Dessler, Human Resource Mgt., PHI.
6. V.S.P. Rao, Human Resource Management, Excel Book.

7. Gerhat and Rynes, Compensation – Theory, evidence and strategic Implications, Response books.
8. G.P.Sinha and P.R.V.Sinha, Industrial Relations and Labour Legislation in India, Himalaya.
9. Mamoria, Mamoria, & Gankar, Dynamics of Industrial Relation, Himalaya Publications.
10. B.R.Patil, Collective Bargaining, Universities Press (India) Ltd.

MSC 315 FINANCIAL MANAGEMENT - II

Objective: *The purpose of this course is to acquaint the students with the process of financial decision-making in the area of profit allocation and short term investment. The course also introduces the Indian financial system to the students.*

Module-I (7 hours)

Dividend policy: Forms of dividend, Determinants of dividend decision, Theories of dividend policy, Implication of bonus issue, rights issue, share split and buy back of shares.

Module-II (8 hours)

Working capital management: Operating cycle estimation, Determinants of working capital, Risk-Return trade off, Working capital policies: Current asset policy, Financing policy; Working capital financing: Banking committee norms; Case analysis.

Module-III (8 hours)

Current Asset management: Cash management: Cash flow planning and control; Receivables management: Credit policy variables, Credit decisions and use of NPV, Monitoring and control of receivables; Inventory management: planning and control; Case analysis.

Module-IV (7 hours)

Indian financial system: Primary market: Instruments, Players, Regulation and IPO; Secondary market: Functions, Listing procedures and advantages of listing, Market indicators; SEBI: Organisation and function.

Suggested Readings:

1. M.Y. Khan and Jain, Indian Financial System, Tata McGraw Hill.
2. D. Sharma, Working Capital Management, Himalaya Publishing House.
3. P. Chandra, Financial Management, Tata McGraw Hill.
4. Basant Desai, Indian Financial System, Himalaya Publishing House.
5. H. Bhattacharya, Working Capital Management, Prentice Hall of India.
6. V.K. Bhalla, Working Capital Management, Anmol publications.

7. Khan and Jain, Financial Management, TMH
8. I.M. Pandey, Financial Management, Vikas publishing.
9. Prasannachandra, Financial Management, TMH
10. Kulkarni, Satyaprasad, Financial Management, Himalaya Publishing House.
11. Gitman, Financial Management, Pearson
12. J.C. Van Horne, Financial management, Prentice Hall of India.
13. Rustogi R. P, Financial Management, Galgotia

MSC 316 COST & MANAGEMENT ACCOUNTING

Objective: *To enable the students in understanding, analyzing, and using the accounting information for decision-making.*

Module-I (7hrs)

Basic Cost Concepts: Introduction to cost accounting and management accounting, Elements and Classification of cost, Cost sheet, Cost Centre, Cost Units, Activity Based Costing Overheads: Allocation, Apportionment, and Absorption.

Module-II (7hrs)

Methods of Costing: Job costing, Contract costing, Process costing, Operating costing.

Module-III (8hrs)

Decision making through costing techniques: Marginal Costing, CVP Analysis and application, Differential costing, Target Costing

Module-IV (8hrs)

Management Control System: Value – Chain Analysis, MCS Concept and Responsibility Accounting, Budgeting & Budgetary Control, Standard Costing & Variance Analysis, Cost Control and Cost Reduction.

Suggested Readings:

1. Dury Management and Cost Accounting, 6th Edition, Thomsen.
2. Managerial Accounting, Jawaharlal, Himalaya Publication
3. Saxena & Vasista, Cost & Management Accounting.
4. Hilton, Managerial Accounting, TMH.
5. Arora M. N, Cost & Management Accounting, Himalaya Publishing House.
6. Khan & Jain, Management Accounting, 4th Edition, TMH.
7. Sharma & Gupta, Management Accounting, Kalyani Publishers.
8. Bal, Swain, Bal, A New Approach to Cost Accounting, S. Chand.
9. Naseer & Mowen, Cost Management, 4th Edition, Thomson
10. Gitman, Managerial Finance – A Managerial Emphasis, Pearson.
11. Anthony and Govindarajan, Management Control System, TMH
12. Blocher, E, Cost Management: A Strategic Emphasis, TMH
13. Jain & Narang, Cost Accounting, Kalyani Publishers.

MSC 317 MANAGEMENT INFORMATION SYSTEM

Objectives: *The objective of the course is to make conversant with a system, functional aspects of a system, decision making Processes of a system and processing of Transactions, in planning, designing and implementation of a system.*

Module-I (8hrs)

MIS Fundamentals & Concepts: MIS system Concepts, MIS and other Subsystems, Dimensions of MIS, Managerial Levels and Functional Areas of MIS, *MIS Working and Other Disciplines:* Role of MIS in Marketing, Finance, production & Operations and HR MIS Structure and Classification, *Data Modeling:* The Organization of Elements of MIS, Integration of Components of MIS, Establishing Relationships, Physical and Logical data models, Hierarchical, Network and Relational database structure, Data Retrieval Mechanisms.

Module-II (7 Hours)

Transaction Processing & Decision Support Processes in MIS: *Transaction processing System:* Concepts and Architecture diagrams, Batch Transaction Processing, End-user Computing Systems, and Types of TPS Systems. *Decision Support System:* Concept and Architecture of DSS, Characteristics and Structure of DSS, Models of DSS, User System Interface, Limitations and Capabilities, GDSS, DSS Generator- Tools – Software, Resource Pooling, Models of Organizational Decision Making Processes. Case studies.

Module-III (8 Hours)

Enterprise & Executive Support applications: *Executive Support System:* Structure and Components, Office Automation Systems (OAS), Support Facilities, Electronic Communication Systems, On-line and Off-line Data Processing Data Processing, *Enterprise Support System:* Organization Hierarchy, Flow of Information, Functions and Limitations. *Knowledge system and Artificial Intelligence:* Types of KBS, Expert Systems, Function of ES and Limitations. *Strategic Information System:* Strategic Information system planning, Business Intelligence, Computing Systems for Strategic planning, The Value Chain Model.

Module-IV (7 Hours)

MIS Design & Implementation: *MIS System Design and Implementation:* Business Plans, Strategic Planning Life Cycle of a Plan, Planning Processes, Logistic Planning, Job Analysis and Specifications. *Information System management:* Implementation of the Strategic decisions, Rectification and Optimization, Stages of Implementation, Evaluation, Measurement of effectiveness, Considerations and Recommendations, Case studies.

MANAGEMENT INFORMATION SYSTEM LAB

Assignments & Performance: (20 Hours)

1. Application of Computer for Storage and Representation of data in different office Functions, Compatibility and Convertibility of Information at various Application Platforms of Office Management
2. Applications on Ms-Access for Design and Storage of data in Database, Query Generation and Processing, Report Design and Presentation of Information from Database

Suggested Readings:

1. C.S.V.Murty, Management Information System, Himalaya Publishing
2. Management Information System – OZ Thomson Learning
3. Jems O Brian, Management Information System, TMH
4. Jaiswal Mital, Management Information System, Oxford University Press
5. Waman S Jawadekar, Management Information System, Text & Cases, TMH
6. Robert G Murdick / Joel E Ross Inf. Sys. For /Modern Mgt.
7. S.A. Kelkar , Management Information System, A concise study, PHI
8. S. Sadagopan, Management Information System, PHI
9. R. Satya Rajo. A. Dartha, Management Information System: Text & Cases.

MSC 318 BUSINESS RESEARCH METHODS

Objective: *Managers have to make decisions everyday, sometimes minor, sometimes far-reaching. Each of these impending decisions are likely to produce better results with the intelligent use of business research which has the potential to provide better information to make well informed decisions. Effective decision making is strongly linked to quality input, and business research plays an important role in translating data into useful information. The objective of this course is to equip the students with the basic understanding of the research methods & methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of business decision making.*

Module-I (7 hrs)

Research Concepts: Introduction to Business Research, Need of Research in Business, The language of Research, Types of Research, The Research Process, Defining and formulating research problem, Statement of research objectives, Research Questions. Research Designs: Exploratory, Descriptive, Experimental and Quasi Experimental.

Module-II (7 hrs)

Data Collection: Data Collection Methods and Techniques, Methods of Sampling, Sample Size Determination, Levels of Measurement Scales, Attitude Measurement and Rating Scales, Questionnaire Design and Execution, Observational Methods, Field Study.

Module-III (9 hrs)

Data Analysis: Presentation and Analysis of Data, Data preparation and Description, Exploratory Data Analysis and Cross Tabulation, Uni-variate Analysis ('t' & 'z' Test), Bi-variate Analysis ('F' & Chi square Test), Multi-variate Analysis (Factor Analysis, Cluster Analysis, MDS Technique, Conjoint Analysis).

Module-IV (7 hrs)

Data Interpretation using SPSS & Report writing : Use of SPSS in Business Research, Variables Specification and Data Entry, Descriptive Statistics, Test of Significance of group differences, Drawing Interpretations of Multivariate Analysis. Report Preparation and Presentation: Format of writing research report, Guidelines for Tables and Graphs.

Suggested Readings:

1. Donald R Cooper & Pamela S Schindler, Business Research Methods, TMH (9th Edition).
2. W.G. Zikmund, Business Research Methods, Thomson (7th Edition).
3. C. R. Kothari, Research Methodology, New Age Publishers.
4. N.K. Malhotra, Marketing Research: An Applied Orientation, Pearson (4th Edition,)
5. Alan Bryman and Emma Bell, Business Research Methods, Oxford University Press.
6. Levin & Rubin, Statistics for Management, PHI.

**SIKSHA 'O' ANUSANDHAN UNIVERSITY
BHUBANESWAR**

ACADEMIC CALENDER 2009-2010

1st / 4th Trimester

1.	Registration of 1 st /4 th Trimester	:	01.08.2009
2.	Classes Start	:	03.08.2009
3.	Class Test-I	:	27.08.2009-29.08.2009
4.	Sending of Test-I Marks to University	:	07.09.2009
5.	Class Test-II	:	22.09.2009-24.09.2009
6.	Sending of Class Test-II Marks to University	:	03.10.2009
7.	Assignment Presentation	:	05.10.2009-10.10.2009
8.	Sending of Final Marks to University	:	15.10.2009
9.	1 st /4 th Trimester University Examination	:	26.10.2009-31.10.2009
10.	Publication of Final Result	:	15.11.2009
11.	Trimester Break	:	01.11.2009-03.11.2009

Total Instruction days = 59 days

2nd / 5th Trimester

1.	Registration for 2 nd /5 th Trimester	:	04.11.2009
2.	Classes Start	:	05.11.2009
3.	Class Test-I	:	07.12.2009-09.12.2009
4.	Sending of Test-I Marks to University	:	16.12.2009
5.	Class Test-II	:	04.01.2010- 06.01.2010
6.	Sending of Class Test-II Marks to University	:	16.01.2010
7.	Assignment Presentation	:	18.01.2010-25.01.2010
8.	Sending of Final Marks to University	:	30.01.2010
9.	2 nd /5 th Trimester University Examination	:	01.02.2010-06.02.2010
10.	Publication of Final Result	:	21.02.2010
11.	Trimester Break	:	07.02.2010-12.02.2010

Total Instruction days = 61 days

3rd / 6th Trimester

1.	Registration for 3 rd /6 th Trimester	:	10.02.2010
2.	Classes Start	:	15.02.2010
3.	Class Test-I	:	11.03.2010-13.03.2010
4.	Sending of Test-I Marks to University	:	20.03.2010
5.	Class Test-II	:	05.04.2010-07.04.2010
6.	Sending of Class Test-II Marks to University	:	13.04.2010
7.	Assignment Presentation	:	14.04.2010-20.04.2010
8.	Sending of Final Marks to University	:	22.04.2010
9.	3 rd /6 th Trimester University Examination	:	23.04.2010-29.04.2010
10.	Publication of Final Result	:	15.05.2010
11.	Summer Project	:	01.05.2010-30.06.2010

Total Instruction days = 57 days

SIKSHA 'O' ANUSANDHAN UNIVERSITY
LIST OF HOLIDAYS FOR 2009-10

Sl. No	Date	Week Days	Name of Holidays
1.	13.08.2009	Thursday	Janmastami
2.	15.08.2009	Saturday	Independence Day
3.	24.08.2009	Monday	Nuakhai
4.	21.09.2009	Monday	Id-UI-Fitar
5.	25.09.2009 to 28.09.2009	Friday to Monday	(Puja Vacation) Dussehera
6.	02.10.2009	Friday	Gandhi Jayanti
7.	03.10.2009	Saturday	Kumarpurnima
8.	17.10.2009	Saturday	Deepawali
9.	02.11.2009	Monday	Guru Nanak Jayanti & Rasa Purnima
10.	28.11.2009	Saturday	Id-ul-Zuha
11.	25.12.2009	Friday	Christmas
12.	14.01.2010	Thursday	Makar Sankranti
13.	20.01.2010	Wednesday	Saraswati Puja
14.	23.01.2010	Saturday	Netaji Jayanti
15.	26.01.2010	Tuesday	Republic Day
16.	12.02.2010	Friday	Maha Shivaratri
17.	01.03.2010	Monday	Holi
18.	24.03.2010	Wednesday	Sri Ram Navami
19.	01.04.2010	Thursday	Utkal Divas
20.	14.04.2010	Wednesday	Maha Bisuva Sankranti

- (a) The Ganesh Puja – 23.08. 09 falls on Sunday.
- (b) The Dola Purnimai –28.02.2010 falls on Sunday

**SIKSHA 'O' ANUSANDHAN UNIVERSITY
BHUBANESWAR
ACADEMIC CALENDER 2009-2010
2nd Year MBA**

4th Trimester

1.	Registration of 4 th Trimester	:	01.08.2009
2.	Classes Start	:	03.08.2009
3.	Class Test-I	:	27.08.2009-29.08.2009
4.	Sending of Test-I Marks to University	:	07.09.2009
5.	Class Test-II	:	22.09.2009-24.09.2009
6.	Sending of Class Test-II Marks to University	:	03.10.2009
7.	Assignment Presentation	:	05.10.2009-10.10.2009
8.	Sending of Final Marks to University	:	15.10.2009
9.	4 th Trimester University Examination	:	26.10.2009-31.10.2009
10.	Publication of Final Result	:	15.11.2009
11.	Trimester Break	:	01.11.2009-03.11.2009

Total Instruction days = 59 days

5th Trimester

1.	Registration for 2 nd /5 th Trimester	:	04.11.2009
2.	Classes Start	:	05.11.2009
3.	Class Test-I	:	07.12.2009-09.12.2009
4.	Sending of Test-I Marks to University	:	16.12.2009
5.	Class Test-II	:	04.01.2010- 06.01.2010
6.	Sending of Class Test-II Marks to University	:	16.01.2010
7.	Assignment Presentation	:	18.01.2010-25.01.2010
8.	Sending of Final Marks to University	:	30.01.2010
9.	2 nd /5 th Trimester University Examination	:	01.02.2010-06.02.2010
10.	Publication of Final Result	:	21.02.2010
11.	Trimester Break	:	07.02.2010-12.02.2010

Total Instruction days = 61 days

6th Trimester

1.	Registration for 3 rd /6 th Trimester	:	10.02.2010
2.	Classes Start	:	15.02.2010
3.	Class Test-I	:	11.03.2010-13.03.2010
4.	Sending of Test-I Marks to University	:	20.03.2010
5.	Class Test-II	:	05.04.2010-07.04.2010
6.	Sending of Class Test-II Marks to University	:	13.04.2010
7.	Assignment Presentation	:	14.04.2010-20.04.2010
8.	Sending of Final Marks to University	:	22.04.2010
9.	3 rd /6 th Trimester University Examination	:	23.04.2010-29.04.2010
10.	Publication of Final Result	:	15.05.2010
11.	Summer Project	:	01.05.2010-30.06.2010

Total Instruction days = 57 days

