

E.G.S. PILLAY ENGINEERING COLLEGE

(Autonomous)

Affiliated to Anna University, Chennai | Approved by AICTE, New Delhi

Accredited by NAAC with 'A++' Grade | Accredited by NBA under T1

NAGAPATTINAM – 611 002



MASTER OF BUSINESS ADMINISTRATION

Full Time Curriculum and Syllabus

REGULATIONS 2024

SEMESTER I									
Course Code	Course Name	L	T	P	C	Maximum Marks			Category
						CA	ES	Total	
Theory Course									
2402BA101	Management Concepts and Organizational Behavior	4	0	0	4	40	60	100	PCC
2402BA102	Managerial Economics	4	0	0	4	40	60	100	PCC
2402BA103	Legal Aspects of Business	4	0	0	4	40	60	100	PCC
2402BA104	Information Management	4	0	0	4	40	60	100	PCC
2402BA105	Statistics for Management	3	0	2	4	40	60	100	PCC
2402BA106	Accounting for Decision Making	3	0	2	4	40	60	100	PCC
2402BA107	Entrepreneurship Development	4	0	0	4	40	60	100	PCC
Practical Course									
2402BA108	Business Communication	0	0	2	1	100	-	100	PCC
2404BA109	Life Skills-I	0	0	2	1	100	-	100	EEC
	Total	26	0	8	30	480	420	900	

L – Lecture | T – Tutorial | P – Practical | C – Credit | CA – Continuous Assessment | ES – End Semester

BUSINESS COMMUNICATION

Note: Business Communication paper is to be treated as Seminar. The emphasis of the entire subject should be on practical aspects. The students are expected to give presentation on the topics given in the course. Every student must present minimum two topics in the class room for continuous assessment. Based on the presentation and answering skills of the students, marks will be awarded by the faculty members and the consolidated marks can be taken as the final mark.

*No end semester examination is required for this course.

LIFE SKILLS

Life Skills will be conducted by Training and Placement Department. Students will be trained in a list of topics in the classroom. Based on the test performance (Two tests) of the students and the quality of assignments submission, marks will be awarded to the students and the consolidated marks will be taken as the final mark. There is no End Semester Examination for this course.

2402BA101

MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOR

L T P C

4 0 0 4

PREREQUISITE :

Basic knowledge on Management concepts

COURSE OBJECTIVES:

1. To familiarize the students to the basic concepts of management in order to aid in understanding how an organization function.
2. To acquaint the students with the fundamentals of managing business- and to understand individual and group behavior at work place so as to improve the climate of an organization.

COURSE OUTCOME:

After completion of the course, Student will be able to

CO1: Demonstrate the different roles of managers normally exhibited in the business world.

CO2: Interpret the planning process and decision making techniques for effective management.

CO3: Discover the major personality attributes involved in individual behavior using Big five personality model.

CO4: Illustrate the stages of group development using Tuckman’s model

CO5: Demonstrate the organizational change using Kurt Lewin model

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	2	-
CO2	3	3	-	-	-	-	2	-
CO3	3	-	-	-	3	-	-	-
CO4	-	-	-	-	3	-	-	-
CO5	3	-	-	3	-	-	-	-

COURSE CONTENTS

UNIT I NATURE AND THEORIES OF MANAGEMENT 12 Hours
 Management: Nature and purpose, Levels, Science or an Art, Managerial functions, Roles and skills, Evolution of Management Theory- Classical era- Contribution of F.W.Taylor, Henri Fayol, Max weber - Behavioral: Mayo Hawthorne Experiments & Chester Barnard, Management Science Approaches: System & Contingency approach. Social responsibility of managers- Ethics in management.

UNIT II PLANNING, ORGANIZING AND CONTROL 12 Hours
 Decision Making – Process – Rationality – Bounded Rationality – Types of Decisions. Planning - Steps in Planning Process - Scope and Limitations -Types of Planning - Strategic Management – Planning tools and Techniques. Organisation Structure and Design - Authority and Responsibility Relationships - Delegation of Authority and Decentralisation - Mechanistic vs Adaptive Structures - Formal and Informal. Control: meaning, function, Process and types

UNIT III INDIVIDUAL BEHAVIOR 12 Hours
 Individual Difference - Personality – concept and determinants of personality – theories of personality – type of theories – trait theory –social learning theory - The Big five personality Model. Perception: Meaning Process – Factors influencing perception – Attribution theory. Learning: Classical conditioning, Operant conditioning and Social Learning – Managerial implications. Attitudes - Components, Attitude – Behaviour relationship, formation. Motivation: Early Theories of Motivation – Hierarchy of needs theory, Theory X and Theory Y, Two factor theory, McClelland’s theory of needs.

UNIT IV GROUP BEHAVIOR 12 Hours
 Group Dynamics – Foundations of Group Behaviour – Groups- Stages of Group Development– Group Properties: Roles, Norms, Status, Size, Cohesiveness, and Diversity- Group Decision making. Teams – Groups vs Teams - Types - Characteristics of Effective Teams. Interpersonal Communication – Communication Process – Barriers to Communication– Cross-cultural Communication.

UNIT V

LEADERSHIP AND EMERGING ASPECTS OF ORGANIZATIONAL BEHAVIOUR 12 Hours

Organizational Change – forces of change – Resistance to change and Organizational Development (OD). Development. Organizational Culture: Concept and Importance – Creating and Sustaining Culture. Organizational Climate. Organizational Conflict: Sources, Stages of conflict, Management of Conflict- Leadership – Leaders vs Managers -Early theories - Contingency theories and Contemporary Views - transformational leadership. Power and Politics: Sources of Power – Political Behaviour in Organizations – Managing Politics.

Total: 60 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Japanese Management Practices
2. Organizational Creativity and Innovation

REFERENCES:

1. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Organisational Behavior, Pearson Education, 18th edition, 2021.
2. Harold Koontz and Heinz Weihrich, Essentials of management: An International & Leadership Perspective, 9th edition, Tata McGraw-Hill Education, 2018.
3. Samuel C. Certo and Tervis Certo, Modern management: concepts and skills, Pearson education, 15th edition, 2018
4. Stephen P. Robbins, David A. De Cenzo and Mary Coulter, Fundamentals of management, Prentice Hall of India, 2012.
5. Andrew J. Dubrin, Essentials of Management, Wesser Press, 10th edition, 2016.
6. K. Aswathappa, Organisational Behaviour, 10th edition, Himalaya Publishing House, 2012
7. Kavitha Singh, Organisational Behaviour, Pearson, 2012.
8. Fred Luthans, Organisational Behavior, McGraw Hill, 12th Edition, 2013.
9. Tripathi, Reddy, Principles of Management, Mc Graw Hill, 4th edition, 2011.
10. Paul Hersey, Kenneth H Blanchard, Dewey E. Johnson, Management of Organizational Behaviour, 8th Edition, PHI, 2002.
11. Jit S Chandan, Organizational Behaviour, 3rd Edition, Vikas Publishing House, 2012.

2402BA102

MANAGERIAL ECONOMICS

L T P C
4 0 0 4

PREREQUISITE:

Basic economic principles

COURSE OBJECTIVES:

- To give an insight into demand and supply analysis, forecasting and decision making.
- To provide students with a basic understanding of various Market structures.
- To provide students with a basic understanding of the Macro Economic concepts and Indian Government's Stabilization policies.

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Discuss the basic concepts of managerial economics that helps the firm in decision making process.

CO2: Recognize demand, supply and equilibrium and their determinants

CO3: Demonstrate the production function and market structure

CO4: Illustrate macroeconomics concepts like National income, Savings and Investment, Indian Economic Policy and planning.

CO5: Describe the Money market, Monetary and Fiscal policy, inflation and deflation, FDI and globalization and Cashless economy and digitalized cash transfers.

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	-	3	-	-	2	-
CO2				3				
CO3				2				
CO4				3				
CO5							2	

COURSE CONTENTS

UNIT I INTRODUCTION

12 Hours

Definition of Managerial Economics. Decision Making and the Fundamental Concepts Affecting Business Decisions – the Incremental Concept, Marginalism, Equi-marginal Concept, the Time Perspective, Discounting Principle, Opportunity Cost Principle- Micro and Macro Economics

UNIT II UTILITY ANALYSIS AND DEMAND CURVE

12 Hours

Elasticity of Demand - Demand Analysis: Basic Concepts, and tools of analysis for demand forecasting. Use of Business Indicators: Demand forecasting for consumer, Consumer Durable and Capital Goods. Input-Output Analysis – Consumer Behavior-Consumer Equilibrium.

UNIT III THE PRODUCTION FUNCTION

12 Hours

Production with One Variable Input – Law of Variable Proportions – Production with Two Variable Inputs – Production Isoquants – Isocost Lines Estimating Production Functions- Returns to Scale– Economies Vs Diseconomies of Scale – Cost Concepts – Analysis of cost – Short and long run costs. Market Structure: Perfect and Imperfect Competition – Monopoly, Duopoly, Monopolistic Competition – Pricing Methods.

UNIT IV MACRO ECONOMIC VARIABLES

12 Hours

National Income- Concepts – Gross Domestic Product, Gross National Product, Net National Product – Measurement of National Income, Savings, Investment - Business Cycles and Contracyclical Policies – Role of Economic Policy – Indian Economic Planning.

UNIT V COMMODITY AND MONEY MARKET 12 Hours
Demand and Supply of Money – Money Market Equilibrium – Monetary Policy – Inflation – Deflation – Stagflation-Role of Fiscal Policies- Indian Fiscal Policies - Government Policy towards Foreign Capital and Foreign Collaborations – Globalization and its Impact. Cashless economy and digitalized cash transfers; Economic models and its steps; FEMA-GST Industrial Policy in India and its effects on growth.

Total: 60 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Stake holder's welfare maximization, Barometric Indicators,
2. Price Discrimination, Gini Co-efficient, Economical aspects of Taxation

REFERENCES:

1. Samuelson, Marks, Zagorsky, Adapted by Sujata kar, Managerial Economics, 9th Edition, Wiley, 2022
2. Paul A. Samuelson, William D. Nordhaus, Sudip Chaudhuri and Anindya Sen, Economics, 19th edition, Tata McGraw Hill, New Delhi, 2021.
3. Richard Lipsey and Alec Charystal, Economics, 12th edition, Oxford, University Press, New Delhi, 2011.
4. Mankiw, Economics Principles and Applications, 11th India Edition, Cengage learning, 2011
5. N. Gregory Mankiw, Principles of Economics, 3rd edition, Thomson learning, New Delhi, 2007.
6. Lipsey & Crystal, Economics, 10th Edition, Oxford University press, 2007
7. William Boyes and Michael Melvin, Economics, Biztantra, 2005.
8. John Sloman, Economics, 3rd Edition, PHI, 2004
9. Karl E. Case and Ray C. Fair, Principles of Economics, 6th edition, Pearson, Education Asia, New Delhi, 2002.

2402BA103

LEGAL ASPECTS OF BUSINESS

L T P C
4 0 0 4

PREREQUISITE

Basics of law applied in business

COURSE OBJECTIVES:

1. To instill in the students an awareness of legal framework within which the businesses function.
2. To understand the basics of various Direct and Indirect Tax regimes and their implications.
3. To gain an insight into Consumer Protection Act and Cyber Law.

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Understand the law of contract

CO2: Apply the sale of Goods & Negotiable instrument act.

CO3: Understand the partnership and company law

CO4: Understand with various labour laws

CO5: Possess insights & awareness about consumer protection Act Cyber Crimes, Intellectual Property Rights.

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3			3				
CO2				3				
CO3				3				
CO4				3				
CO5				3				3

COURSE CONTENTS

UNIT I THE LAW OF CONTRACT

12 Hours

Definition of Contract Offer and Acceptance – Essential Elements of a Valid Contract: Free Consent – Competency of Parties – Lawful Consideration – Legality of Object. Void, Voidable, Unenforceable and Illegal Contracts – Performance of Contracts – Privity of Contracts – Assignment of Contracts – By Whom Contract must be Performed – Time and Place of Performance – Performance of Reciprocal Promises – Contracts which need not be performed, Discharge of Contracts : By Performance, By Agreement, By Impossibility, By Lapse of Time, By Operation of Law and By Breach of Contracts – Remedies for Breach of Contracts

UNIT II SALE OF GOODS ACT

12 Hours

Definition of a Sale and a Contract of Sale – Difference between (1) Sale and an Agreement to Sell (2) Sale and a Contract Form (3) Sale and Bailment (4) Sale and Mortgage of Goods (5) Sale and Time Purchase Conditions and Warranties – Passing of Property of Goods – Rights of an Unpaid Seller. Negotiable Instruments Act: Negotiable Instruments in General: Cheques, Bills of Exchange and Promissory Notes – Definition and Characteristics

UNIT III PARTNERSHIP ACT

12 Hours

Evolution – Definition of Partnership – Difference between Partnership and Joint Family Business – Kinds of Partnerships – Registration – Rights and Liabilities of Partners – Dissolution. Company Law: Evolution of Company Form of Organisation – Companies Separate Legal Entity – Comparison of Company with Partnership and Joint Hindu Family Business – Kinds of Companies – Comparison of Private and Public Companies – Formation of Companies – General Idea About Memorandum and Articles of Association, Prospectus, Statement in lieu of Prospectus – Management of Companies – General Idea of Management of Companies – Officers, Meetings – Resolutions – Account and Audit – Winding up of Companies – General Idea of the Different Modes of Winding Up.

UNIT IV LABOUR LAW

12 Hours

Factories Act, Minimum Wages Act, Industrial Disputes Act, Employees Compensation Act, Payment of Bonus Act 1965. Payment of Gratuity Act 1972. ESI Act, Employees Provident Fund and Miscellaneous Provisions Act 1952, Maternity Benefits Act, Child labour Abolition & Regulation Act, 1986- Inter-state Migrant Workmen (Regulation of Employment & Conditions of services) Act 1979- Bonded Labour system

(Abolition) Act 1976- Sexual Harassment of women at Workplace (Prevention, Prohibition & Redressal) Act 2013- Contract Labour (Regulation and Abolition) Act- Four Labour Codes and Rules-RTI Act 2005.

UNIT V CONSUMER PROTECTION ACT

12 Hours

Consumer Protection Act, Competition Act 2002, Cyber Crimes, IT Act 2008 – Intellectual Property Rights: Types of Intellectual Property – Trademarks Act 1999 – The Copyright Act 1957 – International Copyright Order, 1999 – Design Act, 2000; UNICITRAL – United Nations Commission on International Trade Law.

Total: 60 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Draft contract, Caveat emptor
2. Forgery, Auditors Meeting

REFERENCES:

1. N. D. Kapoor, Elements of Mercantile Law, Sultan Chand and Company, India, 2017
2. P. K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2017.
3. Akhileshwar Pathak, Legal Aspects of Business, Tata McGraw Hill, 6th Edition 2018.
4. Ravinder Kumar, Legal Aspects of Business, New Delhi: Cengage Learning, 4th edition, 2016.
5. Sinha P.K, Dr. Vinod Singhania, Text Book of Indirect Tax, Taxman Publication, New Delhi
6. Taxmann, GST Manual with GST Law Guide & Digest of Landmark Rulings, 11th Edition, 2019
7. P. P. S. Gogna, Mercantile Law, S. Chand & Co. Ltd., India, Fourth Edition, 2015.
8. Dr. Vinod K. Singhania, Direct Taxes Planning and Management, 11th, 2007
9. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 15th edition 2017.
10. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2nd edition, 2017

2402BA104

INFORMATION MANAGEMENT

L	T	P	C
4	0	0	4

PREREQUISITE

Basic knowledge of computer

COURSE OBJECTIVES:

1. Provide students with an understanding and utility of various Management Information Systems in the functional areas of management.
2. Familiarize the students with intricacies of Enterprise Resource Planning and dimensions of e-commerce.
3. Enable the students to gain an understanding about how Information Systems are developed and implemented

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Learn the basics of data and information system.

CO2: Understand the system development methodologies.

CO3: Understand data management system and its types.

CO4: Understand the integrated system, security and Control.

CO5: Gains knowledge on effective applications of ERP in business.

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3						
CO2			2					
CO3	2							
CO4		2						
CO5	3							

COURSE CONTENTS

UNIT I INTRODUCTION

12 Hours

Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System development methodologies, Functional Information Systems, DSS, EIS, KMS, GIS, International Information System.

UNIT II SYSTEM ANALYSIS AND DESIGN

12 Hours

The work of a system analyst- SDLC-System design – AGILE Model – Waterfall Model – Spiral Model – Iterative and Incremental Model - RAD Model - Requirement analysis-Data flow diagram, Entity-Relationship diagram, design- Implementation-Evaluation and maintenance of MIS.

UNIT III DATA MANAGEMENT SYSTEM

12 Hours

Database System: Overview of Database- Components-advantages and disadvantages of database; Data Warehousing and Data Mining; Business Intelligence; Artificial Intelligence; Expert System; Big Data; Cyber Safety and Security- Cryptography; RSA Model of Encryption; Data Science - Block Chain Technology; E-commerce and E-Business models; IOT - RFID.

UNIT IV INTEGRATED SYSTEMS, SECURITY AND CONTROL

12 Hours

Knowledge based decision support systems, Integrating social media and mobile technologies in Information system, Security, IS Vulnerability, Disaster Management, Computer Crimes, Securing the Web.

UNIT V ENTERPRISE RESOURCE MANAGEMENT

12 Hours

System, Benefits of the ERP, ERP how different from conventional packages, Need for ERP, ERP components, Selection of ERP Package, ERP implementation, Customer Relationship Management. Organization & Types, Decision Making, Data & information, Characteristics & Classification of information, Cost & value of information, various channels of information and MIS; Information system audit and control – E-Governance.

Total: 60 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Cloud Computing, Business Intelligence
2. Various ERP Packages, Business model of Amazon.com, CMMI

REFERENCES:

1. SeemaShokeen, Suman Mann, Pooja Singh, Information Management System, I K International Publishing House, 2020.
2. Kenneth C. Laudon and Jane P Laudon, Management Information Systems – Managing the Digital Firm, 15 th edition,2018.
3. Robert Schultheis and Mary Summer, Management Information Systems – The Managers View, Tata McGraw Hill, 2008.
4. James O Brien, Management Information Systems – Managing Information Technology in the E-business enterprise, Tata McGraw Hill, 2004
5. Rahul de, MIS in Business, Government and Society, Wiley India Pvt Ltd, 2012
6. Gordon Davis, Management Information System: Conceptual Foundations, Structure and Development, Tata McGraw Hill, 21st Reprint 2008.
7. Haag, Cummings and Mc Cubbrey, Management Information Systems for the Information Age, McGraw Hill, 2005. 9th edition, 2013
8. Turban, McLean and Wetherbe, Information Technology for Management – Transforming Organisations in the Digital Economy, John Wiley, 6th Edition, 2008.
9. Raplh Stair and George Reynolds, Information Systems, Cengage Learning, 10th Edition, 2012.

2402BA105

STATISTICS FOR MANAGEMENT

L T P C
3 0 2 4

PREREQUISITE:

Basic statistical knowledge

COURSE OBJECTIVES:

1. To enable the students to have an insight into basic statistical techniques.
2. To gain an understanding about hypothesis testing, using tools such as Z test, F test, ANOVA, chi-square tests, regression & correlation analysis and non-parametric tests.
3. To enable the students to draw conclusions from the analysis for better decision making.

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Relate the collected information using descriptive and inferential statistics to interpret the collected data.

CO2: Apply the sampling theory from business point of view.

CO3: Use univariate and bivariate statistical tools for analysis of collected data.

CO4: Apply non-parametric test for drawing meaningful conclusions.

CO5: Apply correlation and simulation techniques for business decision making.

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1		3						2
CO2		3						2
CO3		3						2
CO4		3						2
CO5		3						2

COURSE CONTENTS

UNIT I INTRODUCTION

9 Hours

Statistics – Definition, Variables, Types of variables – Organizing data - Descriptive Measures. Basic definitions and rules for probability, conditional probability independence of events, Baye’s theorem, Probability distributions: Binomial, Poisson and Normal distributions.

UNIT II SAMPLING DISTRIBUTION AND ESTIMATION

9 Hours

Introduction to sampling distributions, sampling distribution of mean and proportion, sampling techniques. Estimation: Point and Interval estimates for population parameters of large sample and small samples, determining the sample size.

UNIT III TESTING OF HYPOTHESIS - PARAMETRIC TESTS

9 Hours

Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test), one sample and two sample tests for means of small samples (t-test), F-test for two sample standard deviations. ANOVA one and two way.

UNIT IV NON-PARAMETRIC TESTS

9 Hours

Chi-square test for single sample standard deviation. Chi-square tests for independence of attributes and goodness of fit. Rank sum test. Kolmogorov-Smirnov– test for goodness of fit, comparing two populations. Mann – Whitney U test and Kruskal Wallis test.

UNIT V CORRELATION, REGRESSION AND TIME SERIES ANALYSIS

9 Hours

Correlation analysis, Rank Correlations-Estimation of regression line. Time series analysis: Variations in time series, trend analysis, cyclical variations, seasonal variations and irregular variations.

Total: 45 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Frequency Distribution, Random numbers, Bivariate Data
2. Level of significance, Parametric vs. Non Parametric test

LIST OF EXPERIMENTS

1. Descriptive Statistics – Frequency
2. Descriptive Statistics – Descriptive
3. Hypothesis – Parametric T-Test
4. Hypothesis – Parametric – ANOVA
5. Hypothesis – Non-Parametric - Chi – Square Test
6. Hypothesis – Non-Parametric - Mann-Whitney U Test
7. Correlation & Regression

Total =30 Hours for Experiments

Software Required: IBM SPSS

REFERENCES:

1. Anderson D.R., Sweeney D.J. and Williams T.A., Statistics for business and economics, 11th edition, Thomson (South – Western) Asia, Singapore, 2012.
2. Ken Black, Applied Business Statistics, 7th Edition, Wiley India Edition, 2012.
3. Aczel A.D. and Sounderpandian J., “Complete Business Statistics”, 6th edition, Tata McGraw – Hill Publishing Company Ltd., New Delhi, 2012.
4. N. D. Vohra, Business Statistics, Tata McGraw Hill, 2012.
5. Richard I. Levin, David S. Rubin, Statistics for Management, Pearson Education, 7th Edition, Pearson, 2011.
6. David M Levine, David F Stephan, Kathryn A Szabat, Statistics for managers Using MS Excel, 7th Edition, PHI, 2013
7. Anand Sharma, Statistics for Management, HPH, 2nd Edition , 2008
8. Srivatsava TN and ShailajaRego, Statistics for Management, Tata McGraw Hill, 2008.
9. Darren George & Paul Mallery, SPSS for Windows, 10th Edition, Pearson, 2011
10. David R. Anderson, et al, An Introduction to Management Sciences: Quantitative approaches to Decision Making, (13th edition) South-Western College Pub, 2011.
11. Carver and Nash, Doing Data analysis with SPSS version 16, Cengage learning, 2006.
12. Hooda RP, Statistics for Business and Economics, 3rd edition, Macmillan 2008.

2402BA106

ACCOUNTING FOR DECISION MAKING

L T P C
3 0 2 4

PREREQUISITE:

Basics of accounting concepts

COURSE OBJECTIVES:

1. To acquaint the students with the fundamental principles of accounting.
2. To enable the students to read and understand Financial Statements
3. To enhance the knowledge of students in Costing, Budgeting and Marginal costing techniques.

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Capable of analyzing and interpretation of income statement and Balance sheet.

CO2: Apply appropriate financial analysis tool to make effective financial decisions.

CO3: Discuss the various effective cost techniques involved in organization

CO4: Describe the concept of break even analysis in business

CO5: Capable of applying budgetary control and variance analysis as a controlling technique.

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1		3						2
CO2		3					1	2
CO3								1
CO4		2					1	1
CO5		3					1	2

COURSE CONTENTS

UNIT I FINANCIAL ACCOUNTING

9 Hours

Introduction to International Financial Reporting Standards- Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Double entry System-Preparation of Journal, Ledger, Trial balance-Preparation of Final Accounts: Trading, Profit and Loss Account and Balance Sheet - Reading the financial statements

UNIT II ANALYSIS OF FINANCIAL STATEMENTS

9 Hours

Techniques of Financial Statement Analysis - Common Size and Comparative Financial Statements - Trend Analysis. Financial Ratio Analysis, Interpretation of ratios for financial decisions - DuPont Ratios - Fund Flow Analysis - Statement of Changes in Working Capital -Cash Flow Statement Analysis

UNIT III COST ACCOUNTING

9 Hours

Cost Accounts - Classification of costs - Job cost sheet - Job order costing - Process costing - (excluding Interdepartmental Transfers and equivalent production) - Joint and By Product Costing - Introduction to concepts of Activity Based Costing, Target Costing.

UNIT IV MARGINAL COSTING

9 Hours

Marginal Costing and profit planning - Cost, Volume, Profit Analysis - Break Even Analysis - Decision making problems -Make or Buy decisions -Determination of sales mix - Exploring new markets - Add or drop products -Expand or contract.

UNIT V BUDGETING AND VARIANCE ANALYSIS

9 Hours

Budgetary Control - Sales, Production, Cash flow, fixed and flexible budget - Standard costing and Variance Analysis - Overhead costing -Accounting standards and accounting disclosure practices in India.

Total: 45 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

1. Format of Balance Sheet as per Company Law and annexure to it, Shareholder ratios, Inventory Valuation Method - FIFO, LIFO

2. Average Cost Method, Zero based budgeting, Multi product firm and BEP

LIST OF EXPERIMENTS

1. Introduction to accounting packages & Company creation
2. Ledger Creation
3. Creating Single Stock
4. Inventory management
5. Payroll
6. Interest calculation
7. Report Generating in Tally

Total =30 Hours for Experiments

Software Required: TALLY (ERP9)

REFERENCES:

1. M.Y.Khan&P.K.Jain, Management Accounting and Financial Analysis, , TMH,2011.
2. R.Narayanaswamy, Financial Accounting – A managerial perspective, PHI Learning, New Delhi,2011.
3. Horngren, Surdem, Stratton, Burgstahler, Schatzberg, Introduction to Management Accounting, PHI Learning, 2011.
4. Jan Williams, Financial and Managerial Accounting – The basis for business Decisions, 15th edition, Tata McGraw Hill Publishers, 2010.
5. SinghviBodhanwala, Management Accounting -Text and cases, PHI Learning, 2009.
6. M.P.Pandikumar, Management Accounting, Excel Books India, 2009
7. Ashish K. Battacharya, Introduction to Financial Statement Analysis, Elsevier, 2009
8. S.N.Maheswari & S.K.Maheshwari, An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi, 2007
9. Harrison &Horngren, Financial Accounting, 4th Edition, Prentice hall, 2001
10. Shraddha Singh &NavneetMehra, Tally ERP 9 Power of Simplicity, , V&S Publishers, 2014
11. Kogent Learning Solutions Inc., “TALLY.ERP 9 in simple steps”, New Delhi: Wiley, 2012.

2402BA107

ENTREPRENEURSHIP DEVELOPMENT

L T P C
4 0 0 4

PREREQUISITE :

Basic skills in Entrepreneurship skills

COURSE OBJECTIVES:

1. To enable the students to take up self-employment by exposing them to entrepreneurial competence and environment.
2. To make the students understand business plan, launching of small business and management of small business.
3. To develop and strengthen entrepreneurial quality and motivation in students. To impart basic entrepreneurial skills and understandings to run a business efficiently and effectively.

COURSE OUTCOMES:

After completion of the course, Student will be able to

- CO1 Demonstrate the characteristics of successful entrepreneur.
- CO2 Interpret the new technological innovation and intrapreneurship
- CO3 Identify the opportunities for new venture creation
- CO4 Prepare and demonstrate the business plan
- CO5 Understand the sources of financing the new venture

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2						3	
CO2							2	
CO3							2	
CO4							3	
CO5			2				2	

COURSE CONTENTS

- UNIT I INTRODUCTION 12 Hours**
 Entrepreneurship concept – Entrepreneurship as a Career – Entrepreneurial Personality - Characteristics of Successful Entrepreneur – Knowledge and Skills of Entrepreneur- Women Entrepreneurship – Need – Growth of women Entrepreneurship – Problems faced by Women.
- UNIT II INNOVATION IN BUSINESS 12 Hours**
 Types of Innovation – Creating and Identifying Opportunities for Innovation – Design Thinking The Technological Innovation Process – Creating New Technological Innovation and Intrapreneurship – Licensing – Patent Rights – Innovation in Indian Firms
- UNIT III NEW VENTURE CREATION 12 Hours**
 Identifying Opportunities for New Venture Creation: Environment Scanning – Generation of New Ideas for Products and Services. Creating, Shaping, Recognition, Seizing and Screening of Opportunities. Feasibility Analysis: Technical Feasibility of Products and Services – Marketing Feasibility: Marketing Methods – Pricing Policy and Distribution Channels
- UNIT IV BUSINESS PLAN PREPARATION 12 Hours**
 Sources of Product for Business - Prefeasibility Study - Criteria for Selection of Product - Ownership - Capital - Budgeting Project Profile Preparation - Matching Entrepreneur with the Project - Feasibility Report Preparation and Evaluation Criteria. Guidelines for preparing a Business Plan – Format and Presentation; Start-ups and e-commerce Start-ups. Business Model Canvas.
- UNIT V FINANCING THE NEW VENTURE 12 Hours**
 Capital structure and working capital Management: Financial appraisal of new project, Role of Banks – Credit appraisal by banks. Institutional Finance to Small Industries – Incentives – Institutional Arrangement and Encouragement of Entrepreneurship.

TOTAL: 60 HOURS

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

- Entrepreneurship process, SWOT
- Importance of IPR in small business

REFERENCES:

1. Arya Kumar. Entrepreneurship. Pearson. 2022
2. R.D.Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2018.
3. Prasanna Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw-Hill, 8th edition,2017.
4. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi, 2016.
5. Donald F Kuratko, T.V Rao, Entrepreneurship: A South Asian perspective. Cengage Learning. 2012
6. Philip R Cateora, Graham, Salwan, International marketing, 13th Edition, TMH, 2010.
7. Rajeev Roy, Entrepreneurship, Oxford University Press, 2nd Edition, 2011.
8. Mathew Manimala, Entrepreneurship Theory at the Crossroads, Paradigms & Praxis, Biztrantra, 2nd Edition, 2005
9. R.D. Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2018.

2402BA108

BUSINESS COMMUNICATION

L T P C

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PREREQUISITE

Basics of Business communication

COURSE OBJECTIVES:

1. To introduces both written and spoken communication skills to students to build their confidence in delivering clear and logical messages to their audience.
2. To enable learners to speak and write in English precisely and effectively.

UNIT I INTRODUCTION TO BUSINESS COMMUNICATION 6 Hours

Introduction to Business Communication: Principles of effective communication, Target group profile, Barriers of Communication, Reading Skills, Listening skills, the art of proactive listening, Feedback. - Principles of Nonverbal Communication: Professional dressing and body language. Role Playing, Debates and Quiz. Types of managerial speeches - Presentations and Extempore - speech of introduction, speech of thanks, occasional speech, theme speech. - Group communication: Meetings, group discussions. - Other Aspects of Communication: Cross Cultural Dimensions of Business Communication Technology and Communication, Ethical & Legal Issues in Business Communication.

UNIT II BUSINESS COMMUNICATION WRITING MODELS AND TOOLS 6 Hours

Business letters, Routine letters, Good news, Bad news letters and persuasion letters, sales letters, collection letters, Maintaining a Diary, Resume/CV, job application letters, proposals. Internal communication through - notices, circulars, memos, agenda and minutes, reports. Case Studies. Exercises on Corporate Writing, Executive Summary of Documents, Creative Writing, Poster Making, Framing Advertisements, Slogans, Captions, Preparing Press Release and Press Notes, Web page communication.

UNIT III STRATEGIES FOR WRITING BUSINESS INFORMATION 6 Hours

Reports-Objectives of report, types of report, Report Planning, Structure of the Report, Types of Reports, Developing an outline, Nature of Headings, Ordering of Points, Logical Sequencing, Graphs, Charts, Executive Summary, List of Illustration, Proposal Report Writing, Communication in the context of social media.

UNIT IV WORK PLACE COMMUNICATION AND ETIQUETTES 6 Hours

The protocols for good workplace communication, communication hierarchy in an organization- intra & inter departmental communication, Managing communication for events- effective participation in discussion and negotiations, Etiquettes for managers, Interviewee and interviewer skills in selection, discipline, appraisal, exit interviews.

UNIT V TEAM BUILDING SKILLS 6 Hours

Developing positive interpersonal communication , Developing teams- leading team- team membership/player, Team management- networking skills, Skill development – skill analysis and skill application, skills of effective managers, Principles of supportive communication - Coaching and counseling.

Total: 30 Hours

FURTHER READING / CONTENT BEYOND SYLLABUS / SEMINAR :

Cross Cultural Communication

Gender Sensitivity in Communication

Note: Business Communication paper is to be treated as Seminar. The emphasis of the entire subject should be on practical aspects. The students are expected to give presentation on the topics given in the course. Every student must present minimum two topics in the class room for continuous assessment. Based on the presentation and answering skills of the students, marks will be awarded by the faculty members and the consolidated marks can be taken as the final mark.

No end semester examination is required for this course.

COURSE OUTCOMES:

After completion of the course, Student will be able to

CO1: Get into the habit of reading and writing regularly.

CO2: Express themselves in different situations.

CO3: Identify their area of strengths and weaknesses in speaking.

CO4: Participate in discussions, debates, quiz and conferences.

CO5: Speak confidently with any speakers of English, including native speakers.

REFERENCES:

1. R. C. Sharma , Krishna Mohan ,Business Correspondence & Report Writing , Tata McGraw Hill, 5th Edition,2017
2. Excellence in Business Communication by Thill, J. V. & Bovee, G. L, McGraw Hill, New York.
3. C. S. Rayadu , Communication by, HPH,2015
4. Meenakshi Raman, Prakash Singh ,Business Communication by, Oxford, 2nd edition,2012
5. Nitin Bhatnagar, Mamta Bhatnagar, Effective Communication and Soft Skills, Pearson, 2012
6. Adair J, Effective Communication. , Pan Macmillan, 2009
7. Lesikar R.V. & Flatley M.E., Kathryn Rentz, Neerja Pande, Business Communication- Making Connections ina Ditial world, 11th Edition, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2010
8. Malcolm Goodale , Developing Communication Skills, 2nd Edition Professional Presentations, Cambridge UniversityPress, 2005
9. Rajendra Pal J.S. Korlahalli – Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2004
10. Ludlow R , Panton ,The Essence of Effective Communications , Prentice Hall of India Pvt. Ltd. 2,1995

www.businesscommunicationskills.com

www.kcittraining.com

www.mindtools.com

www.businesscommunication.org

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LIFE SKILLS I

L T P C
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PREREQUISITE :

Basics of Communication

COURSE OBJECTIVES:

1. To ensure students are able to handle day to day issues professionally.
2. To help them to understand diverse behavior of people and deal them appropriately.
3. To enable the students to cope up with change and guide them to lead a team with their unique leadership skills

COURSE OUTCOMES:

After completion of the course, Student will be able to

- CO1 Develop their personality to communicate professionally in business environment.
 CO2 Build resumes and participate in group discussion.
 CO3 Read and converse in English fluently in corporate environment

CO VS PO MAPPING:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2			3			3	3
CO2	2			3			3	
CO3	2		2	3			3	

COURSE CONTENTS

UNIT I - PERSONALITY DEVELOPMENT

10 Hours

Goal setting - SWOT analysis, Emotional Intelligence, Etiquettes – Dressing etiquettes, Social etiquettes, Telephone etiquettes, Overcoming hesitation and fear, Employability Skills – Hard Skills Vs Soft Skills.

UNIT II – INTERVIEW ESSENTIALS –I

10 Hours

Resume building – Creative resume, Importance of proof reading, Making perfect resume, Self-introduction – Formal/Informal Self introduction, Self-introduction practice, Group Discussion - Mock GD, Management activity

UNIT III – VERBAL ABILITY

10 Hours

SVA, Tenses, Preposition, Business Vocabulary, Art of reading, Art of Conversation, Sentence building, Question making.

REFERENCES:

1. Alpana Gupta and SM Gupta, Effective Business Communication, Viva Books
2. Lesikar, R/ Flatley, M. Basic Business Communication: Skills For Empowering The Internet Generation,10th ed, TMH
3. Bedi, R/ Aruna, K, Business Communication, 1st ed, Vrinda Publishing House
4. Kaul, Asha, Business Communication, 2nd ed, Prentice Hall of India
5. You Can Win – Shiv Khera
6. Steven Covey - 7 Habits of Effective people
7. Arindham Chaudhuri - Count your chickens before they hatch