

MASTER OF COMMERCE (Financial Accounting)

M.Com. (F.A)

Revised Curriculum

w.e.f Academic Year 2024-2025



**FACULTY OF COMMERCE & BUSINESS MANAGEMENT
KAKATIYA UNIVERSITY
Vidyaranyapuri, Warangal**

1.		2.		3.		4.		5.		6.	
----	--	----	--	----	--	----	--	----	--	----	--

PROGRAMME STRUCTURE

SEMESTER - I

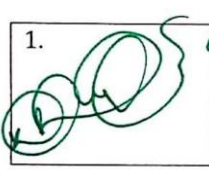
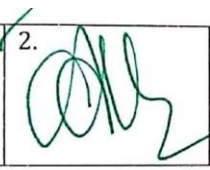
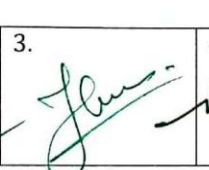
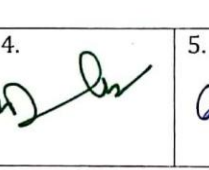
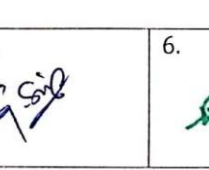
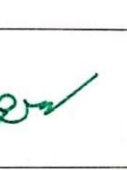
S. No.	Paper Code	Title of the Paper	ppw	Credits	INT	ASS	EXT	Total
1	101	Management and Organizational Behaviour	5	5	20	10	70	100
2	102	Business Environment	5	5	20	10	70	100
3	103	Managerial Economics	5	5	20	10	70	100
4	104	Corporate Accounting	5	5	20	10	70	100
5	105	Quantitative Techniques	5	5	20	10	70	100
	106	Seminars	2	1	-	-	50	50
		Total	27	26	100	50	400	550

INT: Internal Examination ASS: Assignment EXT: External Examination

SEMESTER - II

S. No.	Paper Code	Title of the Paper	ppw	Credits	INT	ASS	EXT	Total
1	201	Marketing Management	5	5	20	10	70	100
2	202	Financial Management	5	5	20	10	70	100
3	203	Accounting Standards and Financial Reporting	5	5	20	10	70	100
4	204	Advanced Cost & Management Accounting	5	5	20	10	70	100
5	205	Computerised Accounting	3	5	20	10	50	100
	205P	Computer Applications in Accounting - Lab	4=2	-	-	-	20	
7	206	Seminars	2	1	-	-	50	50
		Total	27	26	100	50	400	550

INT: Internal Examination ASS: Assignment EXT: External Examination

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

SEMESTER - III

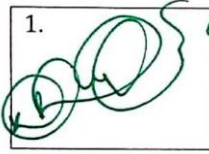
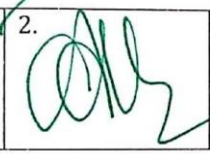
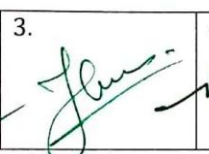
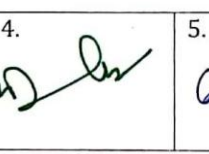
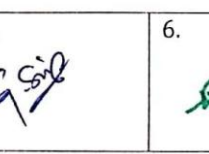
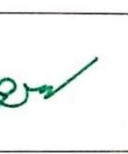
S.No.	Paper Code	Title of the Paper	ppw	Credits	INT	ASS	EXT	Total
1	301	Strategic Management	5	5	20	10	70	100
2	302	Personal Finance	5	5	20	10	70	100
3	303	Indian Financial System	5	5	20	10	70	100
4	304	Security Analysis and Portfolio Management	5	5	20	10	70	100
5	305	Corporate Tax Planning and Management	5	5	20	10	70	100
6	306	Seminars	2	1	-	-	50	50
Total			27	26	100	50	400	550

INT: Internal Examination ASS: Assignment EXT: External Examination

SEMESTER - IV

S.No.	Paper Code	Title of the Paper	ppw	Credits	INT	ASS	EXT	Total
1	401	Business Research Methodology	5	5	20	10	70	100
2	402	International Business	5	5	20	10	70	100
3	403	Forensic Accounting & Auditing	5	5	20	10	70	100
4	404	Strategic Cost and Financial Management	5	5	20	10	70	100
5	405	Management of Financial Derivatives	5	5	20	10	70	100
6	406	Seminars	2	1	-	-	50	50
7	407	Project Report (Evaluation & Viva-Voce)	-	2	-	-	100	100
Total			27	28	100	50	500	650

INT: Internal Examination ASS: Assignment EXT: External Examination

1.	2.	3.	4.	5.	6.
					

PROJECT REPORT GUIDELINES

GUIDELINES FOR PREPARING PROJECT REPORT:

A student has to undergo practical training for a period of 6 weeks at the end of second semester in a corporate enterprise during the first summer vacation. During the training period, the candidates should work on a specific problem related to the commerce and business management and working of the organization. At the end of practical training, the student should obtain a certificate for receiving the training from the organization. The student should prepare a Project Report under the supervision of a guide from the Faculty of Management of the concerned college in fourth Semester. The student has to present the Seminar using Power Point Presentation during Viva-Voce Examination in front of the external examiners in the concerned college on the Project work done by him. Two copies of the report should be submitted which carries 50 marks.

OBJECTIVE OF THE PROJECT REPORT

The purpose of introducing the Project Work into this programme is two-fold:

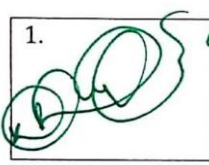
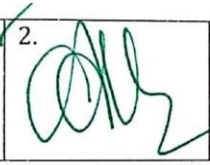
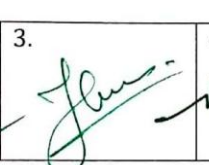
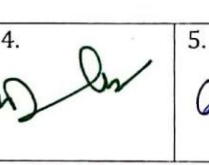
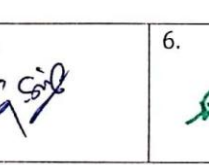
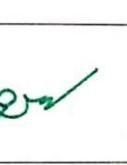
1. To equip the students to acquire the required skills in not only understanding conceptual knowledge but also analyzing under given real-life industrial/business situations in the dynamic world, using the various managerial and statistical tools, techniques, etc., under those situations, *and*
2. To elevate and enable the students to find the results and offer suggestions if any during the study period as per the situations prevailing in the changing scenario in the industry/organization.

THE PROJECT WORK AND THE PROJECT REPORT

A Project Work is a scientific and systematic study of a real issue or problem, and it is intended to resolve the issue/problem with the application of managerial concepts, skills, tools, etc. **The Project Work, thus taken up as a Course, must aim at contributing some amount of new or improved knowledge to the existing knowledge of the student.** The problem/issue taken-up for study has to be invariably from any of the disciplines of management study. It may be either a case study, where an issue/problem has been dealt with, through the process of management, or some kind of general/comparative study of industry/economy. **Hence, for the preparation a Project Report, the student has to, at first, systematically collect the required data pertaining to an organization under study, and thereafter, scientifically analyze and interpret the data, and finally, offer some constructive suggestions based on the findings/conclusions drawn there from the study.**

THE CHOICE OF SELECTION OF A TOPIC

The student is free to choose any topic, having relevance to the changing scenario of economy/business/industry, based on his/her interest and also in consultation with his or her project Supervisor/Guide. **Therefore, the student here is, advised to select a specific topic within his/her area of specialization *only* and carry out the research work *personally*, under the guidance of respective Supervisor/Guide.**

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

THE SELECTION OF AN ORGANIZATION

The student, before starting the project work, has to select an organization where he or she intends to carry on the proposed project work. Such organization may be, either, the one the student is working with, or, any other organization permitting the student (***in both cases through an official Letter of Acceptance***) to do the proposed project-work on it. In either case, it must be the organization where the student has necessary permission to access the required data / information and the opportunity to discuss his / her ideas and views pertaining to the project work with the organization's executives, officers, authorities, etc.

Further, the student, at the time of submitting the Project - Proposal or Synopsis itself, has to, not only, specify the name of the organization selected for the study, but also attach with the said proposal, a copy of duly authorized letter of acceptance on the organization's official letter-head granting necessary permission to that effect, compulsorily.

PREPARATION AND SUBMISSION OF THE PROJECT REPORT

The student is required to prepare a 'Project Report' on the completion of the project work undertaken by him/her, in about 25 - 30 pages (A4 size only) with font size at 12 point in 1.5 line spacing (including appendices, exhibits, etc.).

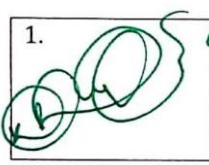
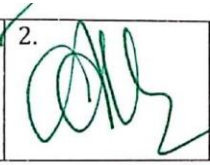
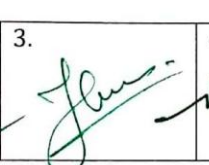
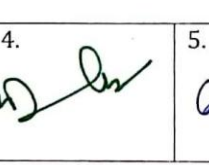
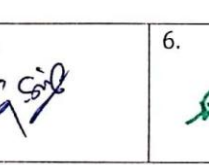
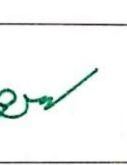
In case two or more project reports are found same / similar/ copied/ traced with earlier project reports, the Department / University holds the discretion to invalidate all such reports and may require such students to re-submit their reports after completing their project works afresh. *Needless to mention that, the Project Supervisor/Guide, who encourages such false project reports, will be de-recognized and black-listed for all future academic purposes by the Department/University.*

The final Project Report must contain the following:

1. A certificate issued and signed by the Project Supervisor/Guide
2. A self-declaration of the student.
3. Original Certificate issued by the organization/Company selected for the study.

Note:

- i. ***Every student must get minimum of two (2) sets of the final Project Report must be in bounded in hard-bound form. Submit one (1) hard bound copy to the University/Department and bring the second copy as his/her "personal copy" on the day of viva-voce examination along with the examination Hall Ticket.***
- ii. Students have to give Power Point Presentation using PPTs in the viva-voce examination focusing on methodology, data analysis, major findings and suggestions (**Maximum 07 Slides as stated below**).
 1. Introduction to the topic
 2. Conceptual Framework
 3. Need, Objectives and Methodology
 4. Chapter Layout
 5. Company Profile
 6. Major Findings of Data Analysis
 7. Suggestions and Conclusion

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

THE LAST DATE FOR SUBMISSION OF THE PROJECT PROPOSAL/SYNOPSIS

During the Submission of III Semester Examination Fee Application Forms to the Examination Branch

THE LAST DATE FOR SUBMISSION OF THE PROJECT REPORT

During the Submission of IV Semester Examination Fee Application Forms to the Examination Branch

MARKS FOR THE PROJECT REPORT

The Project Report carries 50 marks (maximum). Hence, the students are required to pay greater attention not only in the preparation, but also in the timely submission of their Project Reports.

THE VIVA-VOCE EXAMINATION

1. Every student is required to come in person to attend the Viva-Vocé examination on the day and the time as scheduled/announced by the University.
2. The Viva-Voce Examination also carries 50 marks (maximum).
3. Submission of Project Report on time is a pre-requisite to attend the Viva-Vocé examination.

SCHEME OF EVALUATION

The scheme of evaluation for M.Com. (Financial Accounting) (I, II, III & IV Semesters) is as under:

1. The performance of the students will be evaluated for 100 marks which consist of 20 marks for internal assessment, 10 marks for Assignment & 70 marks for semester-end examination.

2. The question paper pattern for internal assessment is for 20 marks divided into three sections which consist of:

- a) **Section – A (10 Marks):** 5 Short questions each carries 2 marks (Answer in one paragraph)
- b) **Section – B (2½ Marks):** Multiple Choice Questions, each carries ½ mark
- c) **Section – C (2½ Marks):** Match the Following with 5 questions, each carries ½ mark
- d) **Section – D (2½ Marks):** Assertion and Reason with 5 questions, each carries ½ mark
- e) **Section – E (2½ Marks):** Syllogism with 5 questions, each carries ½ mark

Note: The duration of internal assessment for 20 marks is 90 minutes.

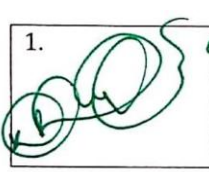
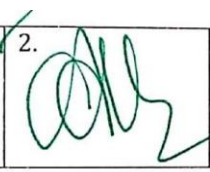
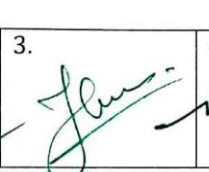
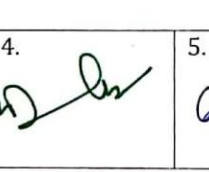
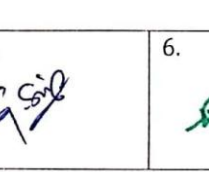
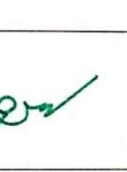
Assignments: 10 marks for Theory Assignments given by the concerned teacher.

Note: Assignment need to be retained with the department at the college level.

3. The question paper pattern for end-semester examination is for 70 marks divided into Section 'A' & 'B' which consists of:

- a) Section – A – 20 Marks (5 short answer questions each carries 4 marks) without choice
- b) Section – B – 50 Marks (5 long answer questions each carries 10 marks) with internal choice

Note: The duration of end-semester examination for 70 marks is three (3) hours.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

MODEL QUESTION PAPER FOR EXTERNAL EXAMINATION

Maximum Marks: 70

PART -A (20 Marks)

Answer the following Questions. Each Question Carries 04 Marks
(05 Questions x 4 Marks = 20 Marks)

I.

- a. Question – 1 from Unit – I
- b. Question – 1 from Unit – II
- c. Question – 1 from Unit – III
- d. Question – 1 from Unit – IV
- e. Question – 1 from Unit – V

PART - B (50 Marks)

Answer all the Questions. Each Question carries 10 Marks

2. A. Unit – I

(Or)

B. Unit - I

3. A. Unit – II

(Or)

B. Unit - II

4. A. Unit – III

(Or)

B. Unit - III

5. A. Unit – IV

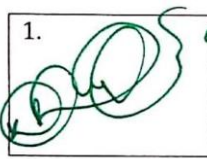
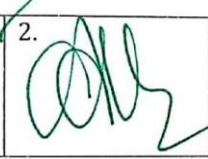
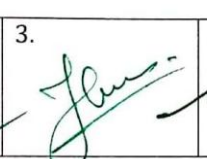
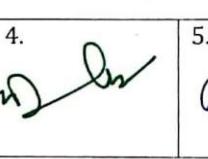
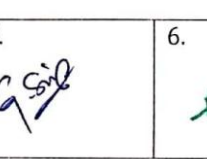
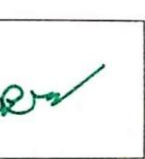
(Or)

B. Unit - IV

6. A. Unit – V

(Or)

B. Unit – V

1.	2.	3.	4.	5.	6.
					

MODEL QUESTION PAPER FOR INTERNAL EXAMINATIONS

Time: 90 Mins

Maximum Marks: 20

Part - A (10 Marks)

ANSWER THE FOLLOWING QUESTIONS. EACH QUESTION CARRIES 02 MARKS

(05 Questions x 02 marks = 10 Marks)

1. Question from Unit - I
2. Question from Unit - I
3. Question from Unit - II
4. Question from Unit - II
5. Question from Unit - III

Part - B (2 ½ Marks)

MULTIPLE CHOICE QUESTIONS - EACH QUESTION CARRIES ½ MARK

1. Question from Unit - I
2. Question from Unit - I
3. Question from Unit - II
4. Question from Unit - II
5. Question from Unit - III

Part - C (2 ½ Marks)

MATCH THE FOLLOWING - EACH QUESTION CARRIES ½ MARK

1. Question from Unit - I
2. Question from Unit - I
3. Question from Unit - II
4. Question from Unit - II
5. Question from Unit - III

Part - D (2 ½ Marks)

ASSERTION & REASON - EACH QUESTION CARRIES ½ MARK

1. Question from Unit - I
2. Question from Unit - I
3. Question from Unit - II
4. Question from Unit - II
5. Question from Unit - III

Part - E (2 ½ Marks)

SYLLOGISM - EACH QUESTION CARRIES ½ MARK

1. Question from Unit - I
2. Question from Unit - I
3. Question from Unit - II
4. Question from Unit - II
5. Question from Unit - III

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

101 - MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

Course Objective:

This syllabus is designed to provide a comprehensive understanding of individual and group behavior within organizations, along with the theoretical frameworks that explain these dynamics.

Specific Objectives:

- **Develop a comprehensive understanding** of the fundamental concepts, theories, and principles of management and organizational behavior.
- **Equip students with the necessary skills** to effectively manage individuals, teams, and organizations in diverse and dynamic environments.
- **Foster critical thinking and problem-solving abilities** to address complex organizational challenges.
- **Promote ethical decision-making** in managerial roles.
- **Provide a foundation for further study** in specialized management fields.

UNIT - I: INTRODUCTION TO MANAGEMENT

Management: Definitions, Characteristics, nature, scope and significance - Management: As an Art, Science and Profession – Concept of efficiency and effectiveness – Managerial levels, skills, functions and roles – Development of Management thought - Principles of Scientific Management - Fayol's 14 Principles of Management - Systems Approach.

UNIT - II: PLANNING AND DECISION MAKING:

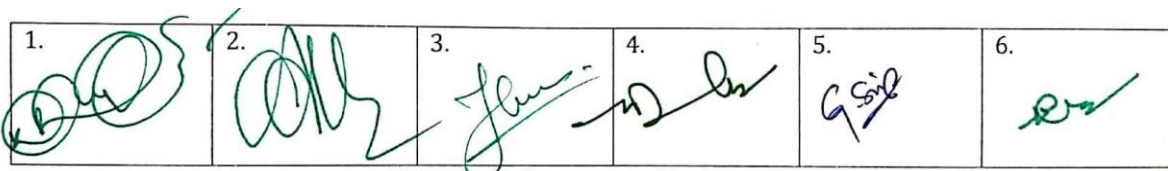
Planning: Definition, characteristics, principles, importance, process, types and levels, limitations; Types of Plans – Essentials of a good plan – Components of Planning: Objectives, policies, procedures, rules, strategies - **Management by Objectives (MBO)** – Definition, features, process, principles, importance and limitations – Making MBO effective - **Decision Making:** Definition, features, nature, importance, process; Types of Decisions -Decision Making Models - Group Decision Making Techniques – Delegation of Authority and Decentralization.

UNIT - III: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR:

Organisation: Definitions, Characteristics, types, structure, principles and process - Elements of Organisation Structure - Types of Organisational Designs – Authority and Power – Delegation and Decentralisation - Span of Management – Line and Staff.

Organisational Behaviour: Definition, features, nature, significance, determinants.

Individual Behaviour in Organisations: Personality: Definitions, Characteristics, Determinants, Personality Traits - Models of Human Personality - Perception: Definitions, Process, Factors influencing, Distortions - Attitudes: Definitions and Formation of Attitudes - Learning: Definitions, Process, Learning Theories.



UNIT IV: GROUP BEHAVIOUR IN ORGANISATIONS:

Groups: Meaning – Formation - Group Development -Types of Groups - Group Dynamics: Definitions Group Behaviour: Group Cohesiveness, Norming, Thinking, Risk Shift, Social Loafing - **Team Development:** Meaning, Definitions, Groups vs. Teams, Team Development, Using Teams for Organisational Building - **Conflicts:** Definitions, Process, Drives for Conflicts, Types, Outcomes, Conflict Resolution Techniques.

UNIT V: ORGANISATIONAL COMMUNICATION AND LEADERSHIP

Communication- Meaning - Process – Barriers – Overcoming Barriers. **Leadership:** Meaning – Styles – Managerial Grid – Traits Vs. Situational – Transformational Leadership – Leadership for Millennium Organisations. **Motivation:** Meaning – Motivators – Maslow and Herzberg Theories of Motivation – Approaches to Motivating Employees. **Stress:** Meaning –Individual - Organisational dimensions of Stress- Stress Management Techniques: Individual and Organisational - **Organisational Change:** Meaning – Need - Types – Resistance to Change and Overcoming Resistance.

Suggested Readings:

1. Weihrich Heinz, Cannice V Mark and Koontz Harold, 2008, Management: A Global and Entrepreneurial Perspective, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Robbins P Stephen and DecenzoA David, 2006, Fundamental of management: Essential Concepts and Applications, Pearson Education, New Delhi, p.53.
3. L.M. Prasad, 2020, Principles and Practice of Management, Sulthan Chand & Sons, New Delhi.
4. Greenberg Jerald and Baron A Robert (2009), Behaviour in Organisations, 9th Edition, New Delhi, Prentice Hall of India Learning Private Limited.
5. Sarma V S Veluri (2009), Organisational Behaviour - An Interactive Learning Approach (Text and Cases), Mumbai, Jaico Publishing House.

Learning Outcomes:

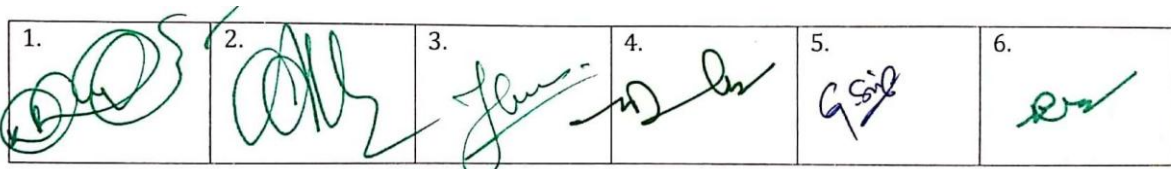
At the end of the Course, Student should be aware about the following:

Unit I: Introduction

- **Define** management, its characteristics, nature, scope, and significance.
- **Differentiate** between management as an art, science, and profession.
- **Explain** the concepts of efficiency and effectiveness.
- **Identify** different managerial levels, skills, functions, and roles.
- **Trace** the evolution of management thought through various schools.
- **Analyze** the issues and challenges of global and comparative management.

Unit II: Planning and Decision Making

- **Define** planning, its characteristics, principles, importance, and process.
- **Classify** different types of plans and levels of planning.
- **Explain** the essentials of a good plan and its components



- **Describe** Management by Objectives, features, process, principles, importance, and limitations.
- **Define** decision-making, its features, nature, importance, and process.
- **Classify** different types of decisions.
- **Explain** classical, administrative, and political decision-making models.
- **Apply** group decision-making techniques.

Unit III: Organizing and Staffing

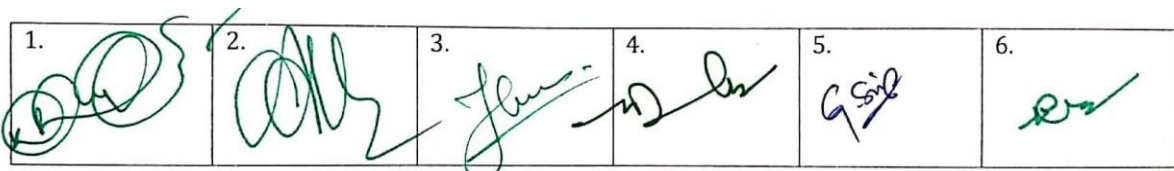
- **Define** organization, its characteristics, types, need, significance and principles.
- **Outline** the steps in organizing and objectives of organizing.
- **Explain** different forms of organizational structure and design.
- **Analyze** organizational structures in international organizations.
- **Describe** departmentation and its bases.
- **Explain** the concepts of authority, responsibility, delegation, centralization, and decentralization.
- **Define** staffing, its characteristics, need, importance, and process.

Unit IV: Direction and Coordination

- **Define** direction, its features, nature, elements, scope, and techniques.
- **Differentiate** between direction and supervision.
- **Explain** span of supervision, determining factors, types, and limitations.
- **Define** motivation, its features, nature, and theories.
- **Discuss** financial and non-financial methods of motivation.
- **Define** leadership, its features, importance, functions, and qualities of a good leader.
- **Explain** leadership traits, styles, and the managerial grid.
- **Discuss** leadership in international organizations.
- **Define** communication, its significance, process, types, and barriers.
- **Discuss** communication in international organizations.
- **Define** coordination, its features, elements, objectives, need, factors affecting, principles, and techniques.
- **Differentiate** between coordination and cooperation.

Unit V: Controlling, Budgeting, and Reporting

- **Define** controlling, its features, types, process, and problems.
- **Explain** the requisites of a good control system.
- **Define** budgeting, its objectives, functions, types, and factors affecting budgeting.
- **Define** reporting, its objectives, need, types, modes, and principles.



102 - BUSINESS ENVIRONMENT

Course Objective:

To equip students with a comprehensive understanding of the dynamic business environment and its impact on organizational strategy and decision-making.

Specific Objectives:

After studying this course, students will be able to:

- **Analyze** the external factors influencing business operations, including economic, political, social, technological, legal, and environmental factors.
- **Evaluate** the impact of government policies on business.
- **Develop** strategies to adapt to and manage changes in the business environment.
- **Understand** the concept of corporate social responsibility and its implications for business.

UNIT - I: BUSINESS AND ITS ENVIRONMENT

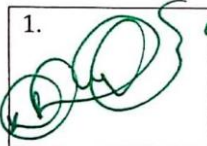
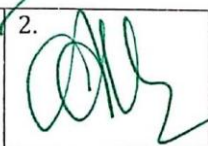
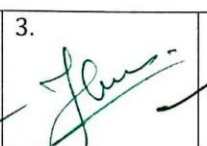
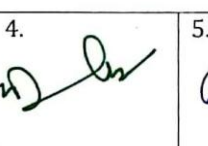
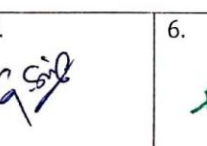
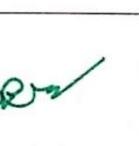
Business Environment: Concept, Characteristics, Significance – Theoretical Framework: Internal, External, Micro Environment - **Environmental Scanning:** Definition, Importance, Process, **Techniques:** Environmental Analysis, Environment Technology Opportunities Portal, PESTLE, Social, Legal, Economic, Political and Technological (SLEPT) Analysis, Methods of Scanning the Business Environment, Scanning the Macro Environment – **Industry Analysis:** SWOT Analysis, Industrial Policies (New Industrial Policy) and their objectives.

UNIT - II: ECONOMIC ENVIRONMENT

Economic Environment: Elements and Significance - Economic Systems - Economic Planning in India - Five Year Plans - Government Policies: Competition Law, Fiscal Policy, Monetary Policy, Foreign Trade Policy, FERA and FEMA - **Export promotion:** EXIM policy, EPZs, EOUs, TPs & SEZ - Mergers and Acquisitions, Business Process Outsourcing - Economic Reforms through LPG – Nature and Rationale of LPG - NITI Ayog – National Development Council.

UNIT - III: POLITICAL, SOCIAL AND CULTURAL ENVIRONMENT

Political Institutions - Legislature, Executive, Judiciary and Judicial Activism – Social Responsibility of Business - Nature, Models, Strategies, Classical and Contemporary views – Cultural Environment and Business Ethics - Socio-cultural factors and their influence on business - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business – Sustainability - Nature of Physical Environment - Impact on Business.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

UNIT - IV: TECHNOLOGICAL AND LEGAL ENVIRONMENT

Technological Environment - Innovation - Technological Leadership and Followership - Technology and Competitive Advantage - Sources of Technological Dynamics - Time lags in Technology Introduction/Absorption - Appropriate technology and technology adaptation - Impact of technology - Technology Policy - Transfer of technology - Technology and Society - Status of Technology in India - **Legal Environment**: Concept, characteristics, types - Different Aspects: Companies Act, Consumer Protection Act, Environmental Protection Act, Trademark Act, Sale of Goods Act, etc. - Impact of Legal Environment on business.

UNIT - V: GLOBAL BUSINESS ENVIRONMENT

Global Environment: Meaning - GATT and WTO - Role and Functions - FDI (Types of FDI, Costs and benefits of FDI to home and host countries, Trends in FDI, India's FDI policy), FPI - Levels of Regional Economic Integration - Trade creation and diversion effects - **Regional Trade Agreements**: European Union (EU), ASEAN, SAARC, NAFTA - Significance of foreign investment - MNCs and international trade - Trade balance and Balance of payments (BOP): Importance and components of BOP.

Suggested readings:

1. Aswathappa: Essentials of Business Environment, Himalaya Publishing House.
2. Justin Paul: Business Environment-Text and Cases, The McGrawHill.
3. Misra&Puri: Economic Environment of Business, Himalaya Publishing House.
4. Mathew: Business Environment, RBSA Publications.
5. Adhikary: Economic Environment of Business, RBSA Publications.
6. Sengupta: Government and Business, Vikas Publishing House, New Delhi.

Learning Outcomes:

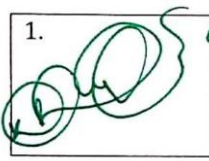
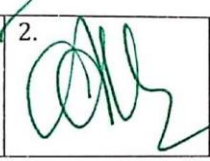
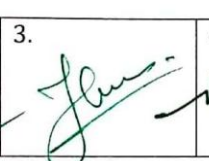
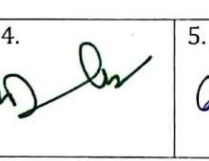
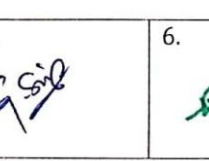
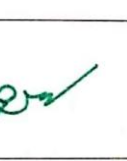
At the end of the Course, Student should be aware about the following:

UNIT I: BUSINESS AND ITS ENVIRONMENT

- Define business environment and explain its significance for business operations.
- Differentiate between internal and external, micro and macro environments.
- Conduct environmental scanning using techniques like PESTLE, SWOT, and ETOP.
- Analyze the impact of government industrial policies on business.

UNIT II: ECONOMIC ENVIRONMENT

- Explain the elements and significance of the economic environment.
- Understand different economic systems and India's economic planning process.
- Analyze the impact of government policies (fiscal, monetary, foreign trade) on business.
- Evaluate the role of export promotion measures (EXIM policy, EPZs, EOU, TPs, SEZs) in business growth.
- Understand the concept of liberalization, privatization, and globalization (LPG) and its implications for business.
- Explain the role of NITI Aayog in India's economic development.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

UNIT III: POLITICAL, SOCIAL, AND CULTURAL ENVIRONMENT

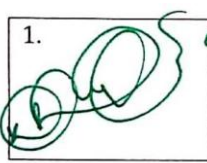
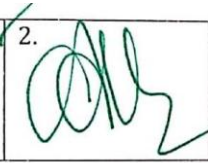
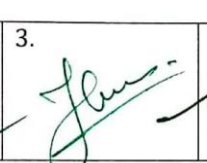
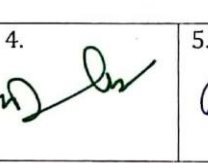
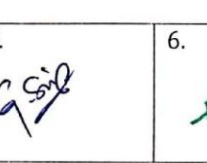
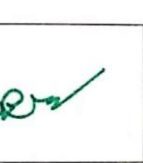
- Analyze the role of political institutions (legislature, executive, judiciary) in shaping the business environment.
- Understand the concept of social responsibility of business and its various models.
- Evaluate the impact of socio-cultural factors on business operations.
- Explain the concept of corporate governance and corporate social responsibility.
- Understand the significance of environmental sustainability for business.

UNIT IV: TECHNOLOGICAL AND LEGAL ENVIRONMENT

- Explain the concept of technological environment and its impact on business.
- Understand the importance of technological leadership and followership.
- Analyze the role of technology in creating a competitive advantage.
- Evaluate the impact of legal environment on business operations.
- Understand the key provisions of important business laws (Companies Act, Consumer Protection Act, Environmental Protection Act, Trademark Act, Sale of Goods Act).

UNIT V: GLOBAL BUSINESS ENVIRONMENT

- Define global environment and explain its significance for business.
- Understand the role of GATT and WTO in international trade.
- Analyze the concept of Foreign Direct Investment (FDI) and its impact on home and host countries.
- Explain different levels of regional economic integration and their implications for business.
- Understand the significance of foreign investment and the role of MNCs in international trade.
- Analyze the concept of balance of payments and its components.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

103 - MANAGERIAL ECONOMICS

Course Objective:

To equip students with the necessary economic tools and analytical skills to make informed and effective managerial decisions in a complex business environment.

Specific Objectives:

After studying this course, students will be able to:

- **Apply** economic principles to managerial decision-making.
- **Analyze** market structures, demand and supply, and pricing strategies.
- **Evaluate** production costs, economies of scale, and cost-benefit analysis.
- **Understand** the role of government in the economy and its impact on business.
- **Develop** strategies for pricing, output, and resource allocation.

UNIT - I: INTRODUCTION

Introduction to Managerial Economics–Nature–Scope– Need and Significance–Applications of Micro Economics and Macro Economics–Theory of firm - Objectives of firm–Functions and responsibilities of Managerial Economist–Economic factors influencing business decision making.

UNIT-II: DEMAND AND SUPPLY ANALYSIS

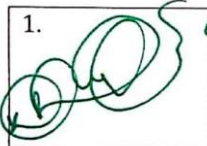
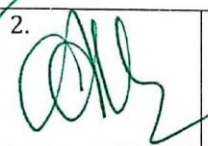
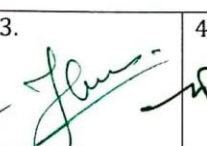
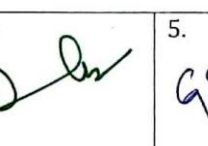
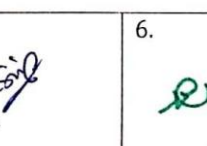
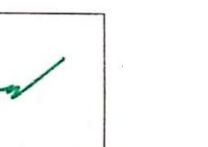
Concepts – Determinants of Demand – Law of Demand- Elasticity of Demand – Significance in pricing decisions – Demand forecasting – Characteristics of good Demand forecasting – Supply Analysis: Supply function – Law of Supply – Supply elasticity

UNIT - III: COST AND PRODUCTION ANALYSIS

Cost Analysis - Types of Costs and their impact on Management - Behaviour of Short run Average Cost Curves (SAC) -Behaviour of Long run Average Cost Curve (LAC) - Production Function – Types of Production Function-- Law of Variable Proportions – Isoquant and Isocost Curves – Returns to Scale – Economies and Diseconomies of Scale -Managerial uses of Cost and Production function.

UNIT - IV: MARKET ANALYSIS

Structure of Competition - Features of Perfect Competition - Types of Imperfect Competition – Features of Monopoly – Negative consequences of Monopoly – Oligopoly Competition – Monopolistic Competition – Price and Output in different competitive situations – Pricing Methods – Dual Pricing - Administered Price – Subsidies–Trend towards Monopolistic Competition– Government intervention in Pricing – Contemporary pricing strategies.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

UNIT -V: PROFIT ANALYSIS

Profit Analysis - Nature, Significance and Theories of Profits - Functions of Profit - Profit-earning Vs Profiteering - Profits for Control- Profit Performance Chart - Du Point Control Chart -Profit Policies –National Income– concepts and Measurement - Business Cycles – Managerial strategies.

Suggested readings:

1. Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
2. P.L. Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
3. Joel Dean: Managerial Economics, Prentice Hall, New Delhi.
4. Mote, Paul & Gupta: Managerial Economics- Concepts and Cases, McGraw Hill, New Delhi.

Learning Outcomes:

At the end of the Course, Student should be aware about the following:

Unit I: Introduction

- Define managerial economics and explain its relationship with microeconomics and macroeconomics.
- Identify the scope and significance of managerial economics in decision-making.
- Discuss the role and responsibilities of a managerial economist.
- Analyze the impact of economic factors on business decision making.
- Articulate the different objectives of a firm and their implications for decision making.

Unit II: Demand and Supply Analysis

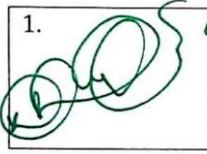
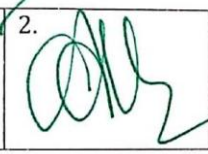
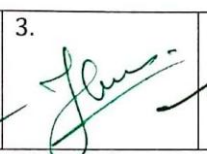
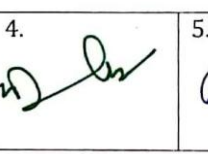
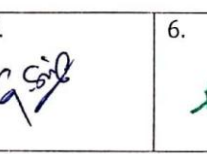
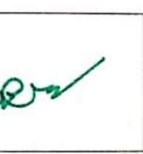
- Define demand and its determinants.
- Explain the law of demand and its elasticity.
- Apply elasticity concepts to pricing decisions.
- Describe the process of demand forecasting and evaluate its accuracy.
- Define supply and its determinants.
- Explain the law of supply and supply elasticity.

Unit III: Cost and Production Analysis

- Differentiate between various types of costs and their impact on managerial decisions.
- Analyze the behavior of short-run and long-run average cost curves.
- Explain the production function and its types.
- Apply the law of variable proportions and returns to scale in production analysis.
- Use isoquant and isocost curves to determine optimal input combinations.
- Evaluate the managerial implications of cost and production analysis.

Unit IV: Market Analysis

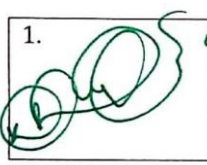
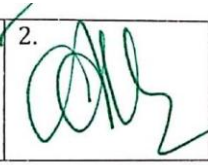
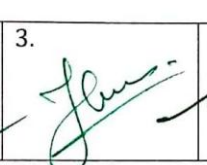
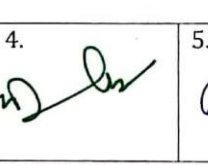
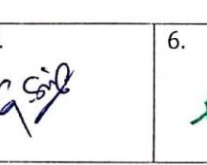
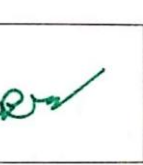
- Classify different market structures and their characteristics.
- Analyze price and output determination in perfect competition, monopoly, monopolistic competition, and oligopoly.
- Evaluate the impact of government intervention on pricing and market structure.
- Explain various pricing methods and their applications.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

- Discuss the implications of dual pricing, administered prices, and subsidies.
- Analyze the trend towards monopolistic competition.

Unit V: Profit Analysis

- Define profit and explain its significance in business.
- Discuss different theories of profit and their implications.
- Differentiate between profit-earning and profiteering.
- Analyze the role of profit in business control.
- Utilize profit performance and Du Pont control charts.
- Explain profit policies and their impact on business performance.
- Understand the concepts of national income and business cycles.
- Develop managerial strategies based on economic conditions.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

104 - CORPORATE ACCOUNTING

Course Objective:

To equip students with advanced knowledge and practical skills in the preparation, analysis, and interpretation of financial statements for complex corporate entities. This will enable them to critically evaluate financial performance, make informed financial decisions, and contribute effectively to financial reporting and corporate governance practices.

Specific Objectives:

- **Develop a comprehensive understanding** of the fundamental principles and practices of corporate accounting.
- **Equip students with the necessary skills** to prepare and analyze financial statements for various types of corporations.
- **Foster critical thinking and problem-solving abilities** to address complex accounting challenges.
- **Promote ethical decision-making** in financial reporting.
- **Provide a foundation for further study** in specialized accounting fields.

UNIT - I: FINAL ACCOUNTS

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares- Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT - II: AMALGAMATION

Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter - company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

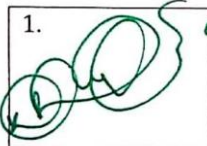
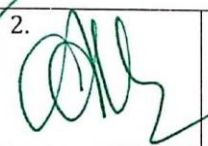
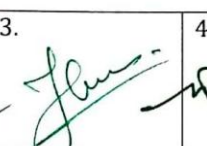
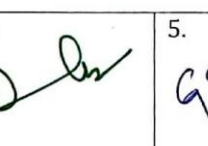
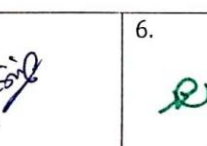
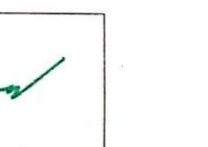
UNIT - III: LIQUIDATION

Liquidation of companies: Meaning-causes-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only.

UNIT - IV: ACCOUNTS OF BANKING COMPANIES AND INSURANCE COMPANIES

Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

UNIT - V: CONTEMPORARY ACCOUNTING METHODS

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Environmental Accounting - Forensic Accounting.

Suggested Readings:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", Kalyani Publishers, New Delhi.
3. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", Vikas Publishing House Pvt. Ltd., New Delhi.
4. B.S. Bhatia & G.S. Bhatre, Management of Capital Markets, Financial Services and Institutions, Deep and Deep Publishers, 2000.
5. Arulanandam, M.A. and Raman, K.S. "Advanced Accounting", Volume II, New Delhi, Himalaya Publishing House, 2016.
6. Gupta, R.L. and Radhasamy, M., "Advanced Accountancy", Volume II, New Delhi, Sultan Chand and Sons, 2015.
7. Iyengar, S.P., "Advanced Accountancy" Volume II, New Delhi, Sultan Chand and Sons, 2015.
8. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", Margham Publications, Chennai.

Learning Outcomes:

At the end of the Course, Student should be aware about the following:

UNIT I: Final Accounts

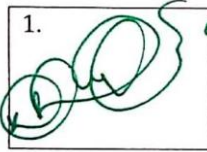
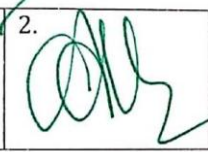
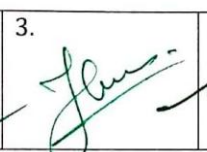
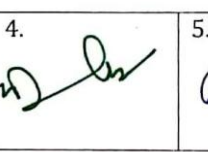
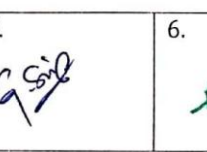
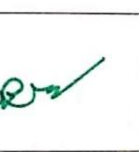
- **Understand** the concept of shares and their different types (ESOPs, ESPPs, Sweat Equity Shares).
- **Explain** the process of book building and buy-back of shares.
- **Prepare** final accounts of a company, adhering to Schedule VI Part I and Part II requirements.
- **Account** for profit prior to incorporation, managerial remuneration, and bonus shares.

UNIT II: Amalgamation

- **Differentiate** between amalgamation as merger and amalgamation as purchase.
- **Calculate** purchase consideration under various methods.
- **Apply** AS 14 accounting treatment in the books of the transferee company.
- **Account** for absorption, external reconstruction, and internal reconstruction.

UNIT III: Liquidation

- **Define** the concept of liquidation and its causes.
- **Prepare** the Statement of Affairs and Liquidator's final statement.
- **Prepare** consolidated balance sheets of holding companies (excluding inter-company holdings).

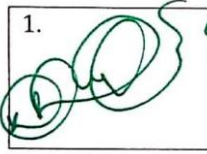
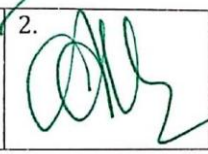
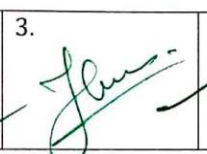
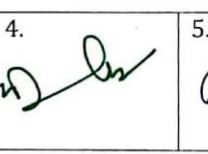
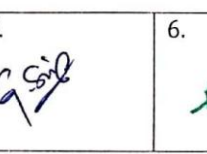
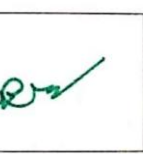
1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

UNIT IV: Accounts of Banking Companies and Insurance Companies

- **Understand** the legal provisions and Capital Adequacy Norms for banking companies.
- **Calculate** rebate on bills discounted and asset classification and provisioning.
- **Prepare** final accounts of banking companies.
- **Distinguish** between life and non-life insurance.
- **Prepare** accounts for life and general insurance businesses.
- **Comprehend** IRDA regulations for financial statement preparation.

UNIT V: Contemporary Accounting Methods

- **Explain** the concept of accounting for price level changes.
- **Understand** the principles of social responsibility accounting, human resource accounting, and environmental accounting.
- **Know** the basics of forensic accounting.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

105 - QUANTITATIVE TECHNIQUES

Course Objective:

To equip students with a strong foundation in statistical methods and their application in managerial decision-making.

Specific Objectives:

After studying this course, students will be able to:

- **Apply** statistical methods to analyze business data.
- **Use** statistical software to conduct data analysis.
- **Make** informed decisions based on statistical evidence.
- **Understand** the concepts of probability, hypothesis testing, and correlation analysis.

UNIT - I: INTRODUCTION

Statistics: Meaning - Salient Features - Statistical Techniques - Role of Statistical Techniques in Management Decision Making – Measures of Central Tendency - Measures of Dispersion - Measures of Skewness - Correlation and Regression of two variables.

UNIT - II: PROBABILITY AND PROBABILITY DISTRIBUTIONS

Probability: Basic Concepts of Probability - Additive and Multiplicative Laws - Conditional Probability and Baye's Decision Rule. (Problems)

Probability Distributions: Salient Features of Probability Distributions - Binomial, Poisson and Normal Distribution- Business Applications of Probability Distributions. (Problems)

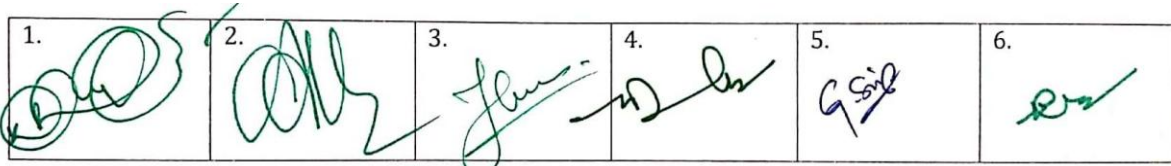
UNIT - III: SAMPLING THEORY, TESTS OF SIGNIFICANCE AND ANOVA

Sampling: Concept of Sample, sampling and Sampling Distribution - Reasons for Sampling - Concept of Standard Error - **Estimation and Hypothesis testing:** Point Estimation - Interval Estimation- Properties of Good Estimator - Procedure for Hypothesis Testing - Type I and Type II Errors - Rules for Acceptance /Rejection of Hypothesis (Theory) - **Large Sample Tests:** Mean Test- Difference between Two Means - Difference between Two Standard Distributions. (Problems) - **Small Sample Tests:** Mean Test - Difference between Means of Two Independent Samples - Difference between Two Dependent Samples. (Problems)

Analysis of Variance: F-test: Meaning and Applications - ANOVA: Assumptions - Procedure - One way and two-way analysis of variance

UNIT- IV: NON-PARAMETRIC TESTS

Non-Parametric Tests: Meaning, Advantages and Limitations - **The Sign Tests:** One Sample Sign Test- The Two Sample Sign Test for Paired and Independent Observations - **The Runs Tests:** One Sample Runs Test -Test of Randomness using Runs above and below the Median - **Rank Sum Tests:** The Man-Whitney U Test- The Kruskal Wallis Test - The Wilcoxon Signed Rank Test - **Chi-Square Test:** Definition - Conditions for applying Chi square test, Yates"s correction – Uses and limitations of Chi square test – Chi square test for testing the independence of Attribute - Goodness of Fit. (Problems)



UNIT – V: STATISTICAL DECISION THEORY, GAME THEORY AND LINEAR PROGRAMMING

Statistical Decision Theory: Nature of Decision - State of Nature – Pay off Tables - Expected Pay off - Expected Opportunity Loss – Value of Perfect Information – Types of Decision Situation – Choice of Decision Criteria – Decision Tree Analysis – Decision Making under Uncertainty (Problems)

Game Theory: Characteristics of Game Theory – Two Persons Zero Sum Game - Maximum and Minimax Strategies – Saddle Point – Dominating Strategy – Mixed Strategy - Limitations of Game Theory (Problems with Analytical Formulae and Graphical Methods).

Linear Programming: Meaning - Requirements for application - Assumptions - Advantages - Application of LP - Formulation of LP problems (Problems) - Graphical Solutions of LP problems with two variables only (Problems)

SUGGESTED READINGS:

1. GC Beri - Business Statistics, TMH
2. Amir D. Aczel & Jayavel Sounder Pandian- Complete Statistics, TMH.
3. Anderson R, David Sweeney J, Dennis & Williams A Thomas - Statistics for Business and Economics, Thomson.
4. ND Vohra - Management Decisions, New Age Publications.
5. SP Gupta & MP Gupta- Business Statistics, Sultan Chand & Sons.
6. Levin R.L. Rubin S.David - Statistics for Management, Pearson/PHI.
7. D.C.Sancheti & VK.Kapoor: Statistics, Sultan Chand & Sons
8. Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publications
9. Shenoy GV: Quantitative Techniques for Managerial Decisions, New Age

Learning Outcomes:

At the end of the Course, Student should be aware about the following:

UNIT I: Introduction

- **Understand** the basic concepts of statistics and its role in management decision-making.
- **Calculate** measures of central tendency, dispersion, skewness, correlation, and regression.

UNIT II: Probability and Probability Distributions

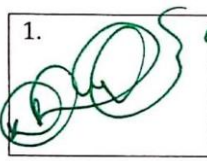
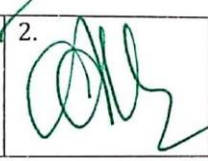
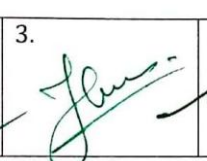
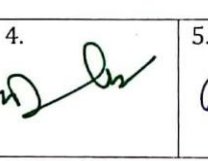
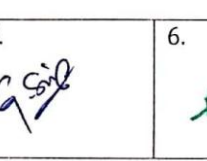
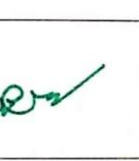
- **Apply** basic probability concepts, including additive and multiplicative laws, conditional probability, and Bayes' Decision Rule.
- **Identify** and use common probability distributions (binomial, Poisson, and normal) in business contexts.

UNIT III: Sampling Theory, Tests of Significance, and ANOVA

- **Explain** the concepts of sampling, sampling distribution, and standard error.
- **Conduct** point and interval estimation.
- **Perform** hypothesis testing for large and small samples (mean tests, difference between means).
- **Analyze** data using ANOVA (F-test) to compare group means.

UNIT IV: Non-Parametric Tests

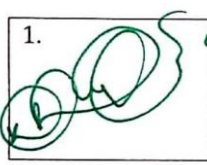
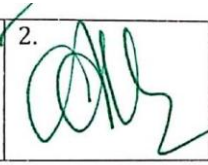
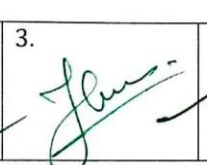
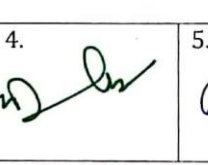
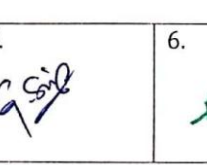
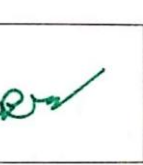
- **Understand** the advantages and limitations of non-parametric tests.

1.	2.	3.	4.	5.	6.
					

- **Apply** the sign test, runs test, rank sum tests (Mann-Whitney U, Kruskal-Wallis, Wilcoxon signed rank), and chi-square test for various statistical analyses.

UNIT V: Statistical Decision Theory, Game Theory, and Linear Programming

- **Utilize** statistical decision theory concepts (decision trees, expected payoff, expected opportunity loss) for decision-making.
- **Analyze** game theory concepts (two-person zero-sum games, maximum and minimax strategies, saddle point, dominating strategy, mixed strategy).
- **Formulate** and solve linear programming problems using graphical methods.

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---

MODEL QUESTION PAPER FOR INTERNAL EXAMINATIONS

Time: 90 Mins

Maximum Marks: 20

Part - A (10 Marks)

**ANSWER THE FOLLOWING QUESTIONS. EACH QUESTION CARRIES 02 MARKS
(05 Questions x 02 marks = 10 Marks)**

1. Nature of Management
2. Levels of Management
3. Characteristics of Planning
4. Types of Decisions
5. Objectives of Organizing

Part - B (2 ½ Marks)

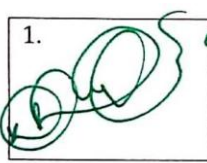
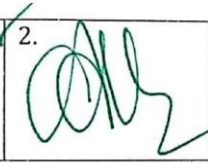
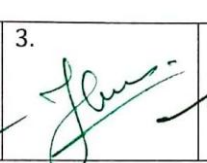
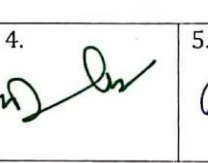
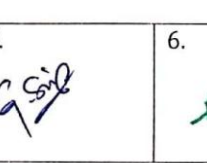
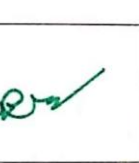
MULTIPLE CHOICE QUESTIONS - EACH QUESTION CARRIES ½ MARK

1. The schools of management thought are theoretical frameworks for the.....
 - a) Study of management
 - b) Human Resource Management
 - c) Production activities
 - d) Engineering
2. When Peter Ferdinand Drucker American economist of Austrian origin, is considered as the "Father of Modern Management"?
 - a) 1910-2004
 - b) 1909-2005
 - c) 1907-2001
 - d) 1909-2005
3. Max Webber who propounded the
 - a) Bureaucratic theory of organization
 - b) Theory of management
 - c) Both a and b
 - d) None of the above
4. Fredrick Winslow Taylor is considered to be "The Father of Scientific Management"?
 - a) 1910-2004
 - b) 1909-2005
 - c) 1907-2001
 - d) 1856-1915
5. Which of the following involves managing the process by which raw materials, labor and energy are converted into goods and services?
 - a) Operations management
 - b) Marketing management
 - c) Human Resource Management
 - d) All the above

Part - C (2 ½ Marks)

MATCH THE FOLLOWING - EACH QUESTION CARRIES ½ MARK

i) Management thoughts		i) "Father of Modern Management".
ii) Peter Ferdinand Drucker		ii) Propounded the bureaucratic theory of organization and management
iii) Top Level of Management		iii) "The Father of Scientific Management"
iv) Max Webber		iv) It encompasses an array of different functions undertaken to accomplish a task successfully.
v) Fredrick Winslow Taylor		v) It consists of the Board of Directors (BOD) and the Chief Executive Officer (CEO)

1. 	2. 	3. 	4. 	5. 	6. 
--	--	--	---	--	--

Part - D (2 ½ Marks)**ASSERTION & REASON - EACH QUESTION CARRIES ½ MARK**

1. Assertion (A): Management is a set of principles relating to its functions.

Reason (R): Management is essential to run all types of Organizations

- (A) and (R) both are correct; and (R) is the right explanation of (A)
- (A) and (R) both are correct; but (R) is not the right explanation of (A)
- Both (A) and (R) are incorrect
- (A) is Correct; but (R) is incorrect.

Part - E (2 ½ Marks)**SYLLOGISM - EACH QUESTION CARRIES ½ MARK**

1. Based on the following statements, which of the conclusion/s is/are correct?

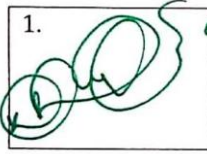
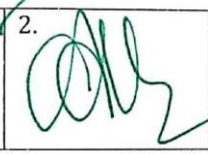
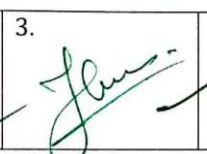
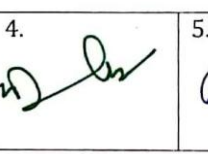
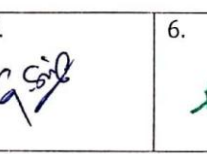
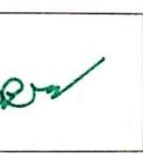
Statement I: Some Leaders are Intelligent

Statement II: All the Managers are Intelligent

Conclusion 1: All the leaders are Intelligent

Conclusion 2: Some Managers are Intelligent

- Only 1
- Only 2
- Both 1 and 2
- Both 1 and 2 do not follow

1.		2.		3.		4.		5.		6.	
----	---	----	---	----	---	----	--	----	---	----	---