

SBA1601	COST ACCOUNTING	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the basic Concepts and principles in cost accounting.
- To understand the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.
- To familiarize the students with various concepts of cost and create cost consciousness among the students.

UNIT 1 – NATURE AND SIGNIFICANCE OF COST ACCOUNTING**15 Hrs.**

Introduction – Definition – Fundamental - Principles - Functions and objectives – Merits– Demerits - Comparison between Financial Accounting, Management Accounting and Cost Accounting - Elements of Cost - Collection of Cost - Classification of Cost - Installation of Costing system - Format of Cost Sheet - Tenders and Quotations (Problems on above).

UNIT 2 – MATERIALS**18 Hrs.**

Nature of Materials - Direct & Indirect - Purchase Procedure - Store Keeping Functions - Fixation of Levels (Including Problems) - Inventory Control - Periodical and Perpetual Inventory - ABC Analysis – EOQ - Stores issue - Valuation of Bought Materials - Methods of Pricing of Issue – FIFO – LIFO - Simple and Weighted Average Methods. (Problems on above)

UNIT 3 – LABOUR**18 Hrs.**

Direct Labour - Indirect Labour - Labour Cost - Labour Cost Control - Time Keeping - Methods of Time Keeping - Time Booking – Records - Idle Time - Causes for Idle Time - Treatment of Idle Time – Overtime - Labour Remuneration - Features of Good Wage System - Methods of Wage Payment – Time rate System - Piece Rate System - Bonus System – Halsey, Rowan, Taylor Differential Piece Rate System and Labour Turnover.

UNIT 4 – OVER HEADS**17 Hrs.**

Classification of Overheads - Allocation & Apportionment – Primary Distribution - Secondary Distribution - Reapportionment of Service Department Costs to Production Departments (Direct Method - Reciprocal Methods - Repeated Distribution Method and Simultaneous Equation Method). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labour Cost - Prime Cost - Direct Labour Hour Rate and Machine Hour Rate.

UNIT 5 – CONTRACT COSTING& PROCESS COSTING**17 Hrs.**

Definition- Difference between Job Costing and Contract Costing - Contract Ledger - Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet - Cost Plus and Estimated Contracts. Process costing: Normal Loss - Abnormal Loss/gain - Preparation of Process Accounts and Joint and By-Products (Reverse Cost Method Only)

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

- CO1:** This course helps the students to understand about the fundamental principles and object of cost accounting.
- CO2:** It helps the students about the nature of material and its importance in cost accounting.
- CO3:** It enables the students to understand the significance of labour and types of labour in cost accounting.
- CO4:** It makes the students to get knowledge about the functions of over head and its importance.
- CO5:** To enable the students to assess and understand cost incurred in manufacture of a product or service.
- CO6:** This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Jain. S.P,Narang, K. L & Simmi Agrawal (2011). Cost Accounting (2nd ed.).Delhi, India: Kalayani Publishers.
- Arora M N (2012).methods and techniques of Cost Accounting (4th ed.) India.
- T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2007.
- Banerjee, B. (2006). Cost Accounting Theory and Practices (12th ed.). PHI Learning Pvt Ltd.
- Narang, J. &. (2012). Advanced Cost Accounting. Delhi: Kalyani Publishing House.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.****PART A:** 6 Questions to be answered out of 8 questions and each question carries 5 Marks**30 Marks****PART B:** 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks **40 Marks****PART C:** 2 Questions to be answered out of 4 questions and each carries 15 marks**30 Marks**

SBA1501	MANAGEMENT ACCOUNTING	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To acquaint the students with basic concepts and tools used in Management Accounting.
- To understand the distinction between financial, cost and management accounting.
- To know the nature and scope of marginal accounting.

UNIT 1 – INTRODUCTION**15 Hrs.**

Definition, Meaning, Nature, Scope and Objectives of management accounting- Distinction between financial, Cost and Management Accounting.

UNIT 2 – ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS**18 Hrs.**

Balance sheet, Profit and loss account, functions of financial statements, meaning, objectives and importance and limitations of financial statements, Techniques of analysis- Comparative, Common size and Trend Analysis - Ratio Analysis - Classification of ratios - profitability ratios - liquidity ratios - solvency ratios - Activity ratios leverage ratios. -Interpretation of Financial Statements with the above ratios.

UNIT 3 – FUND FLOW ANALYSIS**18 Hrs.**

Meaning & Concept of funds - Flow of funds - Fund flow statement - Uses - Significance and limitations - Procedure for preparing fund flow Statements - Cash flow Statements - Cash flow - Cash flow Statement - Uses, significance and limitations - Difference between fund flow statement and cash flow statement - Procedure for preparing cash flow statements. Interpretation of Funds Flow Statements.

UNIT 4 – MARGINAL COSTING**17 Hrs.**

Nature and Scope Basic concepts - Definition of marginal cost and marginal costing - Assumptions of marginal costing - CVP Analysis - Meaning, Importance and limitations of CVP analysis - Break-even Point - Breakeven chart - Margin of Safety - Profit Volume Graph - Applications in decision making

UNIT 5 – STANDARD COSTING AND VARIANCE ANALYSIS**17 Hrs.**

Standard Costing and Variance Analysis: Meaning of Standard cost and Standard Costing - Steps involved in Standard Costing - Advantages and Limitations of Standard Costing - Variance analysis - Material Variances, Labour Variances.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Critically analyze and provide recommendations to improve the operations of organisations through the application of management accounting techniques.

CO2: Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

CO3: Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

CO4: Learn within teams - to co-operate with team members, to assume leadership and to manage differences and conflicts.

CO5: Evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Management Accounting S.P.Gupta.
2. Management Accounting S. N. Maheswari.
3. The Practice of Management Accounting K.S. Sastry and Nand.
4. Principles and Practice of Management Accounting Sharma & Gupta.
5. Management Accounting J. Made Gowda

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

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40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1401	CORPORATE ACCOUNTING- II	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To enable the students to gain expert accounting knowledge & skills applicable to Corporate Accounting, in conformity with Indian Companies Act 1956
- To understand about the liquidation of companies.
- To gain knowledge about holding of company accounts.

UNIT 1 – MERGER AND ACQUISITION**15 Hrs.**

Introduction-Definitions- Types of Amalgamation: Amalgamation in the Nature of Merger Amalgamation in the nature of Purchase-Purchase consideration, Amalgamation and Reconstruction- Accounting Entries in the Books of the Transferor and Transferee company- Disclosure in Financial Statements- Strategic dimensions of mergers & Acquisitions.

UNIT 2 – ALTERATION OF SHARE CAPITAL**18 Hrs.**

Conversion of shares to stock- Bonus Shares- guidelines for issue of bonus shares-Free reserves for issues of bonus shares and not free reserves available for issue of bonus shares-Accounting Treatment for Bonus shares- accounting for employee stock option – Buy-back of shares- advantages-Accounting entries in buy-back of shares - equity shares with differential rights.

UNIT 3 – INTERNAL RECONSTRUCTION**18 Hrs.**

Internal reconstruction - Meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction- Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.

UNIT 4 – LIQUIDATION OF COMPANIES**17 Hrs.**

Meaning of Liquidation -Types - Preparation of Liquidators final statement under voluntary Winding up or Winding Up by the Court - Order of Payment - Liquidation Expenses - Liquidators Remuneration - Calculation of Preferential Creditors - Pro-Rata Payment - List of Contributors - Treatment of capital surplus - Return of capital to shareholders having the same capital rights but different paid-up capitals - Statement of Affairs under Compulsory Liquidation.

UNIT 5 – HOLDING COMPANY ACCOUNTS**17 Hrs.**

Consolidated Balance Sheet of Holding and Subsidiary Company –Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing-Preference shares and Debentures - Issue of bonus Shares - Dividend declared -Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course develops the skill of preparation of accounts for companies which are going for acquisition, merger and reconstruction as per legal requirements.

CO2: To acquaint students with the legal formats and special items and adjustments pertaining to internal reconstruction, liquidation etc.

CO3: It develops the knowledge about the importance of internal reconstruction.

CO4: To develop the skill of preparation of consolidated balance sheet of holding company and its subsidiary company.

CO5: To familiarize the students about the procedure of revaluation of assets and liabilities by the subsidiary companies.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Jain S.P. & Narang K.L (2010). Corporate Accounting, Kalyani Publishers, REP/Edition, New Delhi.
2. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2008.
3. S.K.Paul,Accountancy(2008) New Delhi.
4. Reddy & Murthy, Corporate Accountancy, Margham Publication, Chennai, 2009.
5. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications, 2005

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1303	CORPORATE ACCOUNTING- I	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the basic Concepts and principles in corporate accounting.
- To enable the students to gain expert accounting knowledge & skills applicable to Corporate Accounting
- To know the meaning of underwriting, underwriting commission and types of underwriting.

UNIT 1 – FINAL ACCOUNTS OF COMPANIES**12 Hrs.**

Legal position regarding final accounts of companies – Compliance with Accounting standards - Form and contents of Statement of Profit, Loss and Balance Sheet –Instructions for preparation of Statement of Profit and Loss and Balance Sheet; – Treatment of Managerial remuneration - dividend tax deducted - Declaration of dividends - Transfer to Reserves etc.

UNIT 2 – UNDERWRITING OF SHARES AND DEBENTURES**16 Hrs.**

Introduction – Meaning of underwriting – Underwriting commission – Types of underwriting – Marked and Unmarked applications – Journal entries in the books of the company and underwriters – Calculation of underwriters liability.

UNIT 3 – REDEMPTION OF DEBENTURES & PREFERENCE SHARES**16 Hrs.**

Introduction – Meaning – Issue for debentures – Accounting procedure – Own debentures – Interest on own debentures – Ex Interest and Cum Interest quotations, Redemption of debentures – Conversion of debentures in to shares – Issue of Preference shares: Meaning – legal provisions –Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Issue of bonus shares – Preparation of Balance Sheet after redemption.

UNIT 4 – VALUATION OF GOODWILL AND SHARES**16 Hrs.**

Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Annuity Method, Capitalization Method, Valuation of Shares – Need for Valuation –Factors Affecting valuation of Shares, Net Asset Method – Yield Method – Fair Value - Practical Problems

UNIT 5 – PROFIT PRIOR TO INCORPORATION**15 Hrs.**

Meaning – Calculation of Profit with the help of Time –Sales – Weighted Ratio's, Ascertainment of Profit or Loss Prior to incorporation, Problems related to Trading and Profit and Loss Accounts based on sales ratios, time ratios and weighted ratios.

Max. 75 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course will provide a comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.

CO2: To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.

CO3: To know how the companies convert their shares into stocks, buyback of shares, employee stock options.

CO4: To acquaint students with the legal formats and special items and adjustments pertaining to Underwriting of shares and Debentures, valuation of shares etc.

CO5: To understand the how profits or losses are distributed before and after incorporation of companies.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Jain S.P. & Narang K.L (2010). Corporate Accounting, Kalyani Publishers, REP/Edition, New Delhi.
- Anil Kumar, Rajesh Kumar (2010) Corporate Accounting, Himalayan Publishing House 5th Edition/Student Edition, Mumbai.
- Mukerjee & Hanif, Modern Accountancy, (2010), Tata McGraw Hill, New Delhi.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K, Advanced Accountancy, (2010), Vol.1, Vol.-2, Vikas Publishing House Pvt. Ltd, New Delhi.
- R.L. Gupta & M. Radhaswamy, Advanced Accountancy,(2008) Sultan Chand & Sons, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks:100

Exam Duration: 3 Hrs.

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1203	FINANCIAL ACCOUNTING- II	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To acquaint the students with accounting field in all areas.
- To gain knowledge about types and preparation of branch accounting.
- To learn about the preparation of final accounts of partnership firms.

UNIT 1 – BRANCH ACCOUNTING**12 Hrs.**

Introduction- Types- Preparation of Branch Accounts in Head Office Books- Debtors Account -Creditors Account- Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries- goods-in-transit- cash-in-transit- Depreciation of Branch Assets- Independent branches

UNIT 2 – DEPARTMENTAL ACCOUNTS**17 Hrs.**

Meaning- Basis for Allocation of Expenses- Inter Departmental Transfer at Cost or Selling Price-Treatment of Expenses Which Cannot Be Allocated- Accounting Standards

UNIT 3 – HIRE PURCHASE SYSTEM**17 Hrs.**

Hire Purchase and Trading Installment - Default and Repossession - Hire Purchase Trading Account and Installment Purchase System (Simple Problems)

UNIT 4 – PARTNERSHIP**17 Hrs.**

Final accounts of partnership firm- Basic concepts of admission- Retirement of a Partner - Death of a Partner including treatment of goodwill

UNIT 5 – DISSOLUTION OF PARTNERSHIP**17 Hrs.**

Dissolution of a Partnership - Insolvency of a Partner- Insolvency of All Partners - Garner Vs Murray- Applicability in India- Gradual Realization of Assets and Piece Meal Distribution.

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Helps the students in preparing basic financial statements and the relevant aspects.

CO2: Apply basic computational techniques to solve quantitative financial accounting problems.

CO3: Helps the students to understand accounting requirements in firms and other business organizations.

CO4: Teaches the significance accounting standards and computation methods.

CO5: Students will have knowledge about accounting in partnership firms and other practical requirements in present scenario

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

1. T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004.
2. RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006.
3. Shulka & Grewal (2010): "Advanced Accounting"- S Chand Publication, New Delhi.
4. Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005.
5. P.C.Tulsian, Financial Accounting, Tata Mc Graw-Hill Publishing Co.Ltd, New Delhi, 2005

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1105	FINANCIAL ACCOUNTING- I	L	T	P	Credit	Total Mark
		4	1	0	4	100

COURSE OBJECTIVES

- To impart knowledge about fundamental principles of Accounting.
- To provide basic knowledge about Accounting and Financial Reporting.
- To equip the students with accounting skills.

UNIT 1 – FUNDAMENTALS OF ACCOUNTING**12 Hrs.**

Meaning and scope of accounting- Objectives of Accounting- Basic accounting concepts and conventions- Accounting transactions- Double Entry Book keeping- Journal, ledger, and preparation of trial balance - Preparation of Cash Book

UNIT 2 – FINAL ACCOUNTS**17 Hrs.**

Preparation of final accounts of a sole trading concern- Adjustments- Closing stock- Outstanding and prepaid items- Provision of bad debts- Provision for discount on debtors- Interest on capital and drawings- Preparation of Receipts and Payments Accounts- Income and Expenditure Account and Balance Sheet of Non Trading Organizations (Simple Problems).

UNIT 3 – RECTIFICATION OF ERRORS**17 Hrs.**

Classification of errors - Rectification of errors - Preparation of Suspense account (simple problems) - Bank reconciliation statement (simple problems)

UNIT 4 – DEPRICIATION**17 Hrs.**

Depreciation- meaning- causes- types- straight line method- written down value method (change in method excluded)- Insurance claims- average clauses (loss of stock)

UNIT 5 – SINGLE AND DOUBLE ENTRY SYSTEM**17 Hrs.**

Single Entry System- Meaning- Features- Defects- Differences between Single Entry and Double Entry System- Statement of Affairs Method- Conversion Method (simple problems).

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

- CO1:** To provide knowledge about Fundamental principles of Accounting.
- CO2:** Equip the students to maintain Books of Accounts and to prepare Final Accounts of their own.
- CO3:** This course lays emphasize on maintenance of ledger and journals.
- CO4:** Helps the student about the method of correction and rectification of errors while computation.
- CO5:** Gives a detailed outlook about Entry System
- CO6:** This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
- Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004.
- RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006.
- Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1602	INTERNATIONAL BUSINESS MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To provide an understanding of the process of International Business Management, Institutions involved and export procedures.
- To familiarize the students the basic concepts of international business management.
- To study about the international trade and investment.

UNIT 1 – INTRODUCTION**15Hrs.**

International Business –Definition – Internationalizing business-Advantages –Factors causing globalization of business- International business environment – Country attractiveness –Political, economic and cultural environment – Protection Vs liberalization of global business environment.

UNIT 2 – INTERNATIONAL TRADE AND INVESTMENT**18Hrs.**

Promotion of global business – The role of GATT/WTO – Multilateral trade negotiation and agreements – VIII & IX, round discussions and agreements – Challenges for global business – global trade and investment – Theories of international trade and theories of international investment – Need for global competitiveness – Regional trade block – Types – Advantages and disadvantages – RTBs across the globe

UNIT 3 – INTERNATIONAL STRATEGIC MANAGEMENT**18Hrs.**

Strategic compulsions-Standardization Vs Differentiation – Strategic options – Global portfolio management- global entry strategy – Forms of international business – Advantages – organizational issues of international business – Organizational structures – Controlling of international business – Approaches to control – Performance of global business- Performance evaluation system.

UNIT 4 – PRODUCTION, MARKETING, FINANCIAL AND HUMAN RESOURCE MANAGEMENT OF GLOBAL BUSINESS**17Hrs.**

Global production –Location –Scale of operations- cost of production – Make or Buy decisions – global supply chain issues – Quality considerations- Globalization of markets, marketing strategy – Challenges in product development, pricing, production and channel management- Investment decisions – economic- Political risk – Sources of fund- exchange –Rate risk and management – Strategic orientation – Selection of expatriate managers- Training and development – Compensation.

UNIT 5 – CONFLICT MANAGEMENT AND ETHICS IN INTERNATIONAL BUSINESS MANAGEMENT**17Hrs.**

Disadvantages of international business – Conflict in international business- Sources and types of conflict – Conflict resolutions – Negotiation – the role of international agencies –Ethical issues in international business – Ethical decision-making.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course helps the Students to be familiar with global business environment.

CO2: It Enhance the students about the global strategic management practices.

CO3: It makes the students to understand the concept of production, Marketing and its management.

CO4: Students will get acquainted with functional domain practices.

CO5: It makes the students to familiar with conflicts situations and ethical issues in global business.

CO6: This Course will equip the students with the required Professional Skills

TEXT / REFERENCE BOOKS

- Charles W.I. Hill and Arun Kumar Jain, International Business, 6th edition, Tata Mc Graw Hill, New Delhi, 2010.
- K.Aswathappa, International Business, 5th Edition, Tata Mc Gram Hill, New Delhi, 2012.
- Michael R. Czinkota, Ilkka A. Ronkainen and Michael H. Moffet, International Business, 7th Edition, Cengage Learning, New Delhi, 2010.
- Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi, 2009.
- Vyuptakesh Sharan, International Business, 3rd Edition, Pearson Education in South Asia, New Delhi, 2011.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

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30 Marks

SBA1501	MANAGEMENT ACCOUNTING	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To acquaint the students with basic concepts and tools used in Management Accounting.
- To understand the distinction between financial, cost and management accounting.
- To know the nature and scope of marginal accounting.

UNIT 1 – INTRODUCTION**15 Hrs.**

Definition, Meaning, Nature, Scope and Objectives of management accounting- Distinction between financial, Cost and Management Accounting.

UNIT 2 – ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS**18 Hrs.**

Balance sheet, Profit and loss account, functions of financial statements, meaning, objectives and importance and limitations of financial statements, Techniques of analysis- Comparative, Common size and Trend Analysis – Ratio Analysis – Classification of ratios – profitability ratios – liquidity ratios – solvency ratios – Activity ratios leverage ratios. -Interpretation of Financial Statements with the above ratios.

UNIT 3 – FUND FLOW ANALYSIS**18 Hrs.**

Meaning & Concept of funds – Flow of funds – Fund flow statement – Uses – Significance and limitations – Procedure for preparing fund flow Statements – Cash flow Statements – Cash flow – Cash flow Statement – Uses, significance and limitations – Difference between fund flow statement and cash flow statement – Procedure for preparing cash flow statements. Interpretation of Funds Flow Statements.

UNIT 4 – MARGINAL COSTING**17 Hrs.**

Nature and Scope Basic concepts – Definition of marginal cost and marginal costing – Assumptions of marginal costing – CVP Analysis – Meaning, Importance and limitations of CVP analysis – Break-even Point – Breakeven chart – Margin of Safety – Profit Volume Graph – Applications in decision making

UNIT 5 – STANDARD COSTING AND VARIANCE ANALYSIS**17 Hrs.**

Standard Costing and Variance Analysis: Meaning of Standard cost and Standard Costing – Steps involved in Standard Costing – Advantages and Limitations of Standard Costing – Variance analysis – Material Variances, Labour Variances.

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Critically analyze and provide recommendations to improve the operations of organisations through the application of management accounting techniques.

CO2: Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

CO3: Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.

CO4: Learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts.

CO5: Evaluate complex ideas and tolerate ambiguity in managerial and organizational problem-solving.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Management Accounting S.P.Gupta.
2. Management Accounting S. N. Maheswari.
3. The Practice of Management Accounting K.S. Sastry and Nand.
4. Principles and Practice of Management Accounting Sharma & Gupta.
5. Management Accounting J. Made Gowda

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1402	BUSINESS POLICY AND STRATEGIC MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce students to the key concepts, tools and principles of business policy and strategic management.
- To expand the student's capacity to integrate and appreciate the changes in the environment that shape the strategy of a business and lead to developing a competitive edge.
- To study the evolution of concept of business policy and strategic management.

UNIT 1 – INTRODUCTION**15Hrs.**

Business policy -evolution of the concept- Difference between business policy and strategic management- Corporate governance- concept, issues, models, evolution and significance-Introduction to Strategic Management-Concept importance of strategic Management, Strategy & Competitive Advantage, Strategy Planning & Decisions, strategic Management Process- Levels of Strategy -Strategic direction-Vision and Mission -Business Definition

UNIT 2 – STRATEGIC ANALYSIS MODELS AND TOOLS**18Hrs.**

External Environment- Appraisal using PESTEL – Competitor Analysis using Porter's 5-Forces model- Environmental Threat and Opportunity Profile (ETOP) -Value chain Analysis- Scanning Functional Resources and Capabilities for building Organization Capability Profile (OCP) SWOT Analysis.

UNIT 3 – STRATEGIC FORMULATION**18Hrs.**

Strategic alternatives at corporate level: concept of grand strategies – Strategic choice models – Strickland's Grand Strategy Selection Matrix- Model of Grand Strategy Clusters-BCG- GE Nine Cell Matrix -Strategic alternatives at business level: Michael Porter's Generic competitive strategies, Strategy as Simple Rules.

UNIT 4 – STRATEGIC IMPLEMENTATION**17Hrs.**

Strategic Implementation: Developing short-term objectives and policies- functional tactics and rewards -Structural Implementation: an overview of Structural Considerations Behavioral Implementation: an overview of: Leadership and Corporate Culture Mc Kinsey 7-S Framework Establishing Strategic Control

UNIT 5 – RECENT DEVELOPMENTS**17Hrs.**

Concept of Balanced Score card approach- Importance of Corporate Social Responsibility & Business Ethics Concept of Corporate sustainability- Red Ocean and Blue Ocean Strategies

Max. 85 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Identify and recognize the various levels at which strategic decision making happens in an organization.

CO2: Discuss and define the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to formulation of strategic plans.

CO3: Analyze the suitability of strategies that firms have developed in the real world scenario to achieve valuable outcomes.

CO4: Develop the student's ability to think strategically, understand the language of business, and craft strategies on paper and verbally in class discussion.

CO5: Understand the business issues and challenges not only in their respective areas of expertise, but also, and more importantly, from other functional managers' perspective.

CO6: This Course will equip the students with the required Professional Skills.

TEXT/ REFERENCE BOOKS

- Pearce, Robinson and Mittal, "Strategic Management, Formulation, Implementation & Control", McGraw Hill, 12th Edition.
- Wheelen and Hunger, "Concepts in Strategic Management & Business Policy", Pearson, 13th Edition.
- Thomson, Strickland, Gamble & Jain, "Crafting & Executing Strategy, The Quest for Competitive Advantage", McGraw Hill, 16th Edition.
- Kazmi, "Strategic Management and Business Policy", McGraw Hill, 3rd Edition.
- Jauch, Glueck & Gupta, "Business Policy and Strategic Management", Frank Brothers, 7th Edition.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

PART B: 4 questions to be answered out of 8 questions (**Internal Choice**) and each question carries 10 Marks

40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1304	MARKETING MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To provide an understanding of the basic concepts of Marketing and its functions.
- To understand the changing business environment to identify the indicators of management thoughts and practices.
- To learn about the marketing strategy and promotions.

UNIT 1 – INTRODUCTION**12Hrs.**

Marketing – Definitions – Conceptual frame work – Marketing environment: Internal and External – Marketing interface with other functional areas – Production, Finance, Human Relations Management, Information System. Marketing in global environment – Prospects and Challenges.

UNIT 2 – MARKETING STRATEGY & PROMOTION**16Hrs.**

Marketing strategy formulations – Key Drivers of Marketing Strategies – Strategies for Industrial Marketing – Consumer Marketing – Services marketing – Competitor analysis – Analysis of consumer and industrial markets – Strategic Marketing Mix components. Promotion: Promotion – Advertising – Meaning – Process – Budgets and advertising agencies Ad Copy; Sales promotion activities – Personal selling – Direct Marketing – Online Marketing.

UNIT 3 – MARKETING MIX DECISIONS**16Hrs.**

Product planning and development – Product life cycle – New product Development and Management – Market Segmentation – Targeting and Positioning – Channel Management – Pricing Objectives, Policies and methods.

UNIT 4 – BUYER BEHAVIOUR**16Hrs.**

Understanding industrial and individual buyer behavior – Influencing factors – Buyer Behaviour Models – Online buyer behaviour – Building and measuring customer satisfaction– Customer relationships management – Customer acquisition, Retaining, Defection.

UNIT 5 – MARKETING RESEARCH & TRENDS IN MARKETING**15Hrs.**

Marketing Information System – Research Process – Concepts and applications: Product – Advertising – Promotion – Consumer Behavior – Retail research – Customer driven organizations – Cause related marketing – Ethics in marketing –Online marketing trends.

Max. 75 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course enhances the students to get knowledge about the introduction and importance of marketing management.

CO2: It promotes analytical skills in solving marketing related problems and Promotion methods.

CO3: To communicate unique marketing mixes and selling propositions for specific products.

CO4: It helps the students to understand about the behaviour of the buyer and customer management relationship.

CO5: Students will understand the fundamental premise underlying market driven strategies.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

- Philip Kotler and Kevin Lane Keller, Marketing Management, PHI 14th Edition, 2012.
- KS Chandrasekar, "Marketing management-Text and Cases", Tata McGrawHill-Vijaynicole, First edition, 2010.
- Paul Baines, Chris Fill and Kelly Page, Marketing, Oxford University Press, 2nd Edition, 2011.
- Micheal R. Czinkota & Masaaki Kotabe, Marketing Management, Vikas Thomson Learning, 2000.
- Duglas, J. Darymple, Marketing Management, John Wiley & Sons, 2008.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

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40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1204	HUMAN RESOURCE MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To understand the scope and importance of human resource management.
- To understand the various factors affecting recruitment and selection procedure.
- To study the difference between human resource management and personnel management.

UNIT 1 – OBJECTIVES OF HRM**12Hrs.**

HRM: Definition- Objectives- Functions: Managerial and Operative- Scope and Importance- Difference between HRM and Personnel Management: Evolution of HRM- Qualities of HR Manager- Roles of HR Manager.

UNIT 2 – RECRUITMENT**17Hrs.**

Definition and objectives of recruitment- Strategic management and recruitment- Company strategies and recruitment strategies – Recruitment policy: Centralized decentralized recruitment – Factors affecting Recruitment, Selection Procedure: Essentials- Role of Selection Procedure- Placement: Essentials – limitations

UNIT 3 – DEVELOPMENT**17Hrs.**

Training & Development: Purpose- Need- Importance- Techniques- Evaluation- Benefits- Management Development Programme – Job Enlargement- Job Enrichment- Job Evaluation

UNIT 4 – COMPENSATION**17Hrs.**

Objectives- Process- Principles of compensation- Factors influencing compensation – Components- Basic pay, DA, HRA, CCA, Fringe Benefits & Perks, Bonus, ESOP, Incentives- types- Payment by time and piece- Productivity linked bonus.

UNIT 5 – HR RELATED CONCEPTS**17Hrs.**

Quality of Work Life (QWL) – Concept and effect- Industrial Relations (IR): Factors contributing to good IR- Trade unions and their role in IR- Suggestion schemes- Grievance handling- HR Information Systems (HRIS).

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: Helps to have a brief understanding about HRM in the changing dimensions.

CO2: Enhances the skills and strategies of Management related aspects.

CO3: To understand the importance of management in competitive based economy.

CO4: Facilitate students to take projects in the areas of HRM.

CO5: Helps the students to have an overview about Industrial relations and its related aspects.

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Edwin Flippo, Principles of Personnel Management, 1st Edition, Prentice Hall Inc, 1984.
2. Gary Dessler, Human Resource Management, 13th edition, Prentice Hall Inc, 2012.
3. Tripathi. P.C, Personnel Management Industrial Relations, 19th Edition, Sultan Chand & Sons, 2008.
4. Mamoria & Gankar S.V, Personnel Management & Industrial Relations, 29th Edition, Himalaya Publishing House, 2009.
5. William Werther & Keith Davis, Human Resources & Personnel Management, 5th Edition, Tata McGraw Hill, 2003.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

30 Marks

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40 Marks

PART C: 2 Questions to be answered out of 4 questions and each carries 15 marks

30 Marks

SBA1106	FINANCIAL MANAGEMENT	L	T	P	Credit	Total Marks
		4	1	0	4	100

COURSE OBJECTIVES

- To introduce the function of Finance in organization and methods in managing funds for business.
- To acquaint the students with the various Concepts, techniques and increase the decision making ability in the area of finance.
- To understand the objectives of financial management.

UNIT1 – OBJECTIVES OF FINANCIAL MANAGEMENT**12Hrs.**

Types of finance: public and private finance- Importance and Scope of financial management- Financial decisions- Factors influencing financial decisions Functions areas of financial management, Functions of a finance manager

UNIT 2 – SOURCES OF FINANCE**17Hrs.**

Ownership securities- Equity shares- Preference shares- Deferred shares- Creditorship securities Debentures- Bonds- Short term and Long term Sources.

UNIT 3 – CAPITAL STRUCTURE**17Hrs.**

Capital Structure: Meaning and Determinants of Capital Structure – Need For Optimum Capital Structure- Theories of Capital Structure- Net Income Approach- Net Operating Income Approach- Traditional approach – Capital Structure and EPS

UNIT 4 – MANAGEMENT OF WORKING CAPITAL**17Hrs.**

Meaning of working capital- Types of working capital- Working capital cycle- Determinants of working capital- Estimation of working capital- Short term funds, Management of cash: cash budget- practical issues, Bank Finance for Working Capital: Tandon Committee & Chore Committee- Observations and Recommendations.

UNIT 5 – MANAGEMENT OF LONG TERM CAPITAL**17Hrs.**

Sources of long term funds- Cost of Capital- Computation Cost of Capital for Each Source and Weighted Average Cost- Capital Structure- Computation of Indifference Point- Financial Leverage- Operating Leverage- Combined Leverage and its significance- Financial Information System (FIS) – Basics of Management Control System- Corporate Governance

Max. 80 Hours**COURSE OUTCOMES:**

On the completion of the course the student will be able to

CO1: This course helps to develop and increase the decision making ability in the area of finance.

CO2: Understand the process and methods of maintenance of large scale finance.

CO3: Helps to understand the risks involved and combating the risk factors.

CO4: This course teaches recent advances in corporate finance and their relevance.

CO5: Will helps to have a brief understanding in the arena of Corporate Governance

CO6: This Course will equip the students with the required Professional Skills.

TEXT / REFERENCE BOOKS

1. Prasanna chandra Financial Management – Tata Mcgraw Hill.
2. K. GUPTA AND R.K SHARMA Financial Management – kalyani publishers.
3. Van home Financial Management – Prentice Hall.
4. I.m.pandey Financial Management – Vikas.
5. Khan & jain Financial Management -Tata Mcgraw Hill

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks:100****Exam Duration: 3 Hrs.**

PART A: 6 Questions to be answered out of 8 questions and each question carries 5 Marks

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