

CM 1.1 FUNDAMENTALS OF ACCOUNTING

UNIT-I: Introduction to accounting- Objectives- Advantages-Accounting Concepts and Conventions-Branches of accounting-Double entry book keeping-Journal-Ledger-Trial Balance

UNIT-II: Subsidiary books- Types of subsidiary books-Cash Book, types of cash book- Bank Reconciliation Statement

UNIT-III: Preparation of Financial Statements: Income statement and balance sheet-Inventory Valuation and Depreciation

UNIT-IV: Analysis of Financial Statements: Objectives, Financial Ratios- Funds flow and Cash flow Analysis

UNIT-V: Management Accounting: Marginal costing-CVP Analysis- Standard Costing and Variance Analysis

Suggested Books:

1. G. Prasad, Accounting for managers, Jai Bharat Publications
2. Pankaj Gupta, Management Accounting, Excel Books, New Delhi, 2006.
3. Bhattacharya S.K. & Dearoon.J., Accounting for Management – Text and Cases, Vikas Publishing House
4. NarayanaSwamy, Financial Accounting: A Managerial Perspective, PHI.
5. Ashish k., Bhattacharya, Cost Accounting for Business Managers, Elsevier
6. Bhattacharya, Financial Accounting for Business Managers–Perspective, PHI.
7. MCSukla, TS Grewal, Financial Accounting, S. Chand
8. Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi.
9. J.C. Varshney: Financial and Management Accounting, Wisdom Publication.
10. Shashi k. Gupta , R.K.Sharma – Management Accounting , principles and practice , Kalyani publishers

CM 1.2 BUSINESS ECONOMICS

UNIT 1: Introduction to Managerial Economics: Definition, Nature and Scope, Relationship with other Disciplines-role of managerial economist -Principles of economics – Concept of opportunity cost ,Incremental concept, time Perfective, Discounting Principle -Risk &uncertainty.

UNIT2: Demand Analysis: Elasticity of demand -Types- significance of Elasticity of Demand - Measurement of price Elasticity of Demand– Demand forecasting -Forecasting techniques –Law of Supply –Elasticity of Supply.

UNIT 3: Production Analysis: Production function - Marginal Rate of Technical Substitution - Production function with one/two variables - Cobb-Douglas Production Function - Returns to Scale and Laws of returns.

UNIT 4: Cost theory and estimation: Cost concepts - determinants of cost - cost –output relationship in the short run and long run–Modern development in cost theory - Saucer shaped short – run Average cost curves – Average total cost curve – CVP analysis – Simple problems

UNIT5:Market Structure and Pricing practices: Features and Types of different Markets – Price-Output determination in Perfect competition, Monopoly, Monopolistic competition and Oligopoly both in the long run and short run – Pricing methods in practice – Price Searchers- Managerial Theories of a firm – Marris &Williams Models.

References:

1. D.N. Dwivedi: “Managerial Economics, 8th Edition”, Vikas PublishingHouse, 1980.
2. ArunKumar,RachanaSharma:“ManagerialEconomics”,AtlanticPublishers&Dist, 1998.
3. S.CharlesMaurice,ChristopherRThomas:“ManagerialEconomics:MC Graw-HillEducation, 2015
4. Paul,Koushil:“ManagerialEconomics”,CengageLearning,NewDelhi,
5. SiddiquiSA,SiddiquiAS:“ManagerialEconomics”,andFinancialAnalysis”,NewAgeInternational Publishers,NewDelhi,2008.
6. VanitaAgarwal:“ManagerialEconomics”,Pearson,NewDelhi,2013.
7. Varshney, R.L and Maheswari, K L: “**Managerial Economics**”, SultanChandand Sons, NewDelhi, 2002

CM 1.3 -QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

UNIT –I: PROBABILITY

Concept of Probability—Approaches to Probability Theorems of Probability—Addition Theorem— Multiplication Theorem— Bayes Theorem. Theoretical Distributions: Binomial Distribution – Basic Assumptions and Characteristics – Fitting of Binomial Distribution – Poisson Distribution – Characteristics - Fitting of Poisson Distribution – Normal Distribution – Features and Properties – Standard Normal Curve

UNIT-II :Testing of hypothesis

Introduction, one sample test for testing Mean and proportion of large and small samples. Tests two samples tests of difference between Mean & proportions of small & large samples -Chi-Square test of Independence and Goodness of fitness.

UNIT –III: Correlation and Regression Analysis Correlation

Concept ,significance and types; Methods of Simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation - Regression Concept and significance; Linear Regression, Regression lines, Regression vs. Correlation

UNIT-IV:Time Series Meaning and Significance –Utility, Components of Time Series- Measurement of Trend: Method of Least Squares, Linear Trend and Parabolic Trend,Method of Moving Averages &Semi Averages-Decision theory(Decision making under certainty, risk ,uncertainty) & decision trees

UNIT-V: Introduction to LPP Graphical method- Simplex method,Big M method

Suggested books:

- Sharma, J.K., Fundamentals of Business Statistics, Pearson.
- Sancheti, Dc & VK Kapoor, Business Mathematics, Sultan Chand.
- Arora, P. N., S. Arora Comprehensive Statistical Methods, S. Chand.
- Sharma, J.K., Quantitative Methods- Theory & Applications, Mac Millan.
- 5. Sharma JK., Operations Research: Theory & Applications, Mc Milan India Ltd.
- Problems in operations research methods and solutions-Pk Gupta Manmohan Sultan Chand &Son

CM 1.4 - BUSINESS CORRESPONDENCE & REPORT WRITING

UNIT I: Communication in Business –Communication-Objectives and Process of Human Communication – Media of Communication, Written Communication – Oral Communication - Visual Communication, Audio Visual Communication – Silence –Developing Listening Skills–Improving Non-verbal Communication skills–Cultural Effects of Communication.

UNIT II: Managing Organizational Communication – Formal and Informal Communication – Intra-personal– Inter –Personal Communication –Communication Models-Transactional Analysis, and Social Exchange theory.

UNIT III: Intra-Personal Foundation for Inter-Personal Communication-

Managing motivation to influence interpersonal communication Effects of intrapersonal motivation upon interpersonal communication- Perception in communication- Role of emotion in interpersonal communication - Communication Styles -Barrier to communication– Gateway to effective interpersonal communication.

UNIT IV: Business Writing Skills-Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Meeting, Telephonic Communication–Use of Technology in Business Communication.

UNIT V: Report Writing and Presentation skills – Formal and Informal Reports-Structure of Reports, Negative, Persuasive, Special Reports and Proposals – Types and Stages of presentation– Video Conferencing–Communication etiquettes.

References:

1. Sangita Mehta, Neety Kaushish: “**Business Communication**”, University Science Press, New Delhi, 2010.
2. Krizan: “**ESSENTIALS OF BUSINESS COMMUNICATION**”, Cengage Learning, New Delhi.
3. Anjali Ghanekar: “**Business Communication Skills**”, Everest Publishing House, New Delhi.
4. Sathya Swaroop Debasish, Bhagaban Das “**BUSINESS COMMUNICATION**”, PHI

CM 1.6(2) ENTREPRENEURSHIP DEVELOPMENT

Unit-1: Introduction: Meaning, Definition of Entrepreneurship from Different perspectives, Importance of Entrepreneurship, Characteristics of an entrepreneur-Reasons for entrepreneurship development in a country-Factors that affect the development of Entrepreneurship-Small business-Characteristics of small business-Procedure for registering a Business.

Unit-2: Rise of the Startup Economy: Starting a new enterprise, Key components of successful startup, Identifying best start up's, Financial resource requirements ,Mobilizing Resources, Reorganizing resources, Advantages and Disadvantages of startup's, Ecosystem, Occupational safety, Health accident and Safety environment education-business ethics and Sexual Harassment.

Unit-3: Project Preparation and Financing Ventures: Meaning of and preparation of Project-Importance of Report-Importance of Report-Content; Guidelines for Report preparation-Network Analysis-PERT and CPM-Sources of Finance-Concept of Working Capital; Seed Capital; Venture Capital.

Unit-4: Institutions Supporting Small Business Enterprises: Introduction-Central Level Institutions-KVIC;SIDO;NSIC LTD; National Productivity Council (NPC); EDII-State Level Institutions-DIC-SFC-SSIDC-Industry Associations –CII;FICCI; ASSOCHAM

Unit-5: Managing Growth of Enterprises: Managing Growth-Growth Sources-Venture Development Stages-Key factors for Growth-Growth Strategies for Ventures-Key Strategies for Turning around-Exit strategies for Entrepreneurs.

Reference Books:

1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.Ch.,Entrepreneurship Development-Small Business Enterprises, Pearson,Delhi,2009.
3. Michael H.Morris, et.al., Entrepreneurship and Innovation, Cengage Learning,New Delhi,2011.
4. Kanishka Bedi, Management and Entrepreneurship, Oxford University Press,Delhi,2009.
5. Anil Kumar,S., et.al., Entrepreneurship Development, New Age International Publishers,New Delhi ,2011.
6. Khanka, SS, Entrepreneurial Development, S.Chand,New Delhi,2011.