

**GONDWANA UNIVERSITY, GADCHIROLI**  
**MASTER OF BUSINESS ADMINISTRATION**  
**(TWO YEARS COURSE IN FACULTY OF COMMERCE)**  
**COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM**

**I – SEMESTER**

Area	Unique Subject Code (USC)	Subject	Teaching Scheme				Examination Scheme				
			Total Hours			No. of Credits	Theory				
			L	T	Total Hours		Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
Core Course	PCB1C01	Principles of Management	30	10	40	4					
	PCB1C02	Managerial Economics	30	10	40	4	3	70	30	100	50
	PCB1C03	Found. Course in Marketing & Sales Management	30	10	40	4	3	70	30	100	50
	PCB1C04	Found. Course in HRM	30	10	40	4	3	70	30	100	50
Compulsory	PCB1F05	Financial Accounting	25	15	40	4	3	70	30	100	50
	PCB1F06	Quantitative Techniques	25	15	40	4	3	70	30	100	50
Foundation	PCB1F07	Business Legislation	30	10	40	4	3	70	30	100	50
	PCB1F08	Computers for Managers	30	10	40	4	3	70	30	100	50
<b>SEMESTER TOTAL</b>			230	90	320	32	-	800			

**L=LECTURES T=THEORY ESE= ENDSEMESTER EXAMINATION IE= INTERNAL EVALUATION**

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**COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM**  
**II semester**

Area	Unique Subject Code (USC)	Subject	Teaching Scheme				Examination Scheme					
			Total Hours			No. of Credits	Duration of Paper (Hrs.)	Max. Marks	Theory		Total	Min. Passing Marks
			L	T	Total Hours				Max. Marks	Internal Assessment		
		ESE	IE									
Core Course	PCB2C01	Organizational Behavior & development	30	10	40	4	3	70	30	100	50	
	PCB2C02	Environment Management	30	10	40	4	3	70	30	100	50	
	PCB2C03	Cost & Management Accounting	25	15	40	4	3	70	30	100	50	
	PCB2C04	Entrepreneurial Development	30	10	40	4	3	70	30	100	50	
Compulsory Foundation	PCB2F05	Business Research	30	10	40	4	3	70	30	100	50	
	PCB2F06	Financial Management	25	15	40	4	3	70	30	100	50	
	PCB2F07	Strategic Management	30	10	40	4	3	70	30	100	50	
	PCB2F08	Technology & R&D Management	30	10	40	4	3	70	30	100	50	
<b>SEMESTER TOTAL</b>			230	90	320	32	-	800				

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# Core Course

**Paper: PCB1C01**

## **Principles of Business Management**

**Unit I: Basic Concept of Management:** - Nature, definition and importance of management, Purpose and scope of management, Functions of management, Management: science or art , Management and Administration ,

Case Study :Professionalism of management in India.

**Unit II: Evolution & Development of Management Thought** - Scientific management; Contribution of Taylor, Fayol, Mary Follet, Elton Mayo, Peter F. Drucker ;Hawthorne experiments, Contingency approach . Management ethics and Management Culture, skills required by Manager, methods of skill development,

Case study : Comparative study of main features of Japanese Management and Z culture of American Companies

**Unit III: Management Planning & Decision Making** – Meaning, Definition, characteristics of planning, objectives of planning , Nature of planning, Importance and Advantages of planning Steps in planning process, Limitations of planning, Essentials of a good planning,

Concept, characteristics of decision Making, Types of decisions, Steps Involved in decision making, Importance of decision making, Innovation and Creativity in Decision making .

case study-Strategic planning in Indian Industry, MBO

**Unit IV: Organisation, Coordination & Direction** - Concepts, Principle of organization, Importance, Features of good organization structure, Types of Organisation structure.

Coordination – An essence of Management, Importance and need for coordination, Principles of coordination, Methods of achieving effective coordination; Meaning of direction, Importance and Principles of direction, Characteristics of good directives.

**Unit V: Authority and Responsibility** - Authority, Responsibilities and Accountability, characteristics of authority, Importance of authority, Types of authority, Delegation of Authority ,Limitations of Authority, Span of control.

**Unit VI: Controlling** - Concept, Definition, Areas or scope of control, planning-controlrelationship, steps in control process, Types of Control - (a) Feed forward control (b) Concurrent Control (Real Time Information & Control), (c) Feedback Control . Techniques of control, Essentials of an effective control system.

### **Suggested Readings:**

- 1.Principals of Management, Dr. Neeru, Vasishth, Taxmann's
- 2.Principals of Management, T. Ramaswamy, Himalaya Publishing House
- 3.Essentials of Management, Harold Koontz & Heinz, Wehrich, 5th Tata McGraw Hill
- 4.Management (A Global Perspective), Heinz Wehrich&Harnold Koontz, 10th Tata McGraw Hill
- 5.Fundamentals of Management, Robins ,3rd Pearson Education Asia

# **Paper: PCB1C02**

## **MANAGERIAL ECONOMICS**

**Unit –I :Introduction to Managerial Economics:** Definition, Nature and Scope of Managerial Economics, Application of Economics to Business Decision, Relationship with other areas in Economics, Production Management, Marketing, Finance and Personnel, Operations research - The role of managerial economist-

**Unit – II: Demand and Supply Functions** –Theory of Demand: Demand Analysis, Elasticity of demand, types and significance of Elasticity of Demand. Demand estimation – Marketing research approaches to demand estimation. Need for forecasting, forecasting techniques. Supply Analysis – Supply function, the Law of Supply, Elasticity of Supply. Practical Problems on Demand curve and Demand Function

**Unit–III: Production & Cost Analysis** - Production & Production Function: Concept, Forms of production function, Law of variable Proportions, Returns to scale. Cost concept, Short term and long term cost. average cost curves, cost output relationship, Cost curves, Economies & Diseconomies of scale. Practical Problems on estimation of production function – Kobb- Douglasproduction function.

**Unit– IV Pricing Decisions, Policies &Practices :** Pricing Decisions, Policies & Practices, Pricing & Output Decisions under Perfect & Imperfect Competition, Oligopoly & Monopoly, Pricing Methods, Product-line Pricing, Specific Pricing Problem, Price Dissemination, Price Forecasting.

**Unit V Profit Management :** Profit Management Role of Profit in the Economy, Nature & Measurement of Profit, Profit Policies on Profit, Maximization , Profit & Control, Profit Planning & Control.

**Unit VI Business cycles & Stabilization** - Concept, Causes & Impact, Concept of multiplier accelerator, Plicy Measures to control Business cycles inflations ,kinds of inflation effects of inflation, policy measure to control and Deflation, types, causes and control of deflation. Monetary policy- meaning and scope of monetary policy-instrument of monetary policy;.

*NB: Numerical shall be based on Unit II, Unit III, Unit IV, Unit V only.* **References**

1. Managerial Economics – Joel Dean
2. Managerial economics : Concepts & Cases – Mote, Paul & Gupta
3. Managerial Economics- Milton Spencer & Louis Sigleman.
4. Managerial Economics, P. L. Mehta, Sultan Chand & Sons, New Delhi
5. Managerial Economics, D.N.Dwidevi, Vikas Publishing House Pvt. Ltd.
6. Indian Economy, Mishra &Puri, 2007, Himalaya Publishing House.

## **Paper: PCB1C03**

# **Foundation Course in Marketing & Sales Management**

### Unit 1

Introduction to marketing; concepts, marketing environment; interaction of marketing with other functions, segmentation, targeting & positioning, marketing mix (4Ps, 7Ps, etc.), PLC.

### Unit 2

New product development process, pricing, pricing methods, techniques and strategies, promotion basics, promotion methods & strategies, Distribution, logistics & supply chain management, warehousing & storage.

### Unit 3

Marketing Communication, Understanding the communication process, Managing Advertising, Sales promotion, Public relations & Direct Marketing.

### Unit 4

Personal Selling, selling processes, types of sales organizations, staffing (recruitment, selection & training) of sales organizations.

### Unit 5

Sales forecasting, designing sales strategies and sales programmes, designing sales force compensation & incentive plans, designing sales target setting & territory distribution programmes.

### Unit 6

Sales cost analysis, managing sales performance, sales monitoring, sales reporting, methods of sales control and motivating sales force.

### **References:**

1. Marketing Management – Kotler, Keller, Koshy, Jha
2. Principles of Marketing – Kotler, Armstrong, Agnihotri, Haque
3. Sales Management – Still, Cundiff & Govoni
4. Sales Management – Matin Khan
5. Selling & Sales Management – Jobber, Lancaster
6. Internet Marketing Start to Finish - Juon / Greiling / Buerkle
7. Global Search Engine Marketing: Getting Better International Search Engine Results - Kennedy / Hauksson
8. Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media - Evans
9. Facebook Marketing - Levy
10. YouTube for Business: Online Video Marketing for Any Business - Miller
11. The Ultimate Web Marketing Guide - Miller

## **Paper: PCB1C04**

# **Foundation Course in Human Resource Management**

**Unit I: Human Resources Management**-Introduction and Importance, Scope of HRM, Objectives of HRM, Evolution, Difference between Personnel Management and HRM, Strategic HRM, Role of A HR Manager.

**Unit II: Job Analysis & Design** - Job Analysis – Meaning, Uses, Process and methods of collecting data for job analysis, Competency approach to job analysis, Job Description, Job Specifications & Role Analysis, Factors affecting Job Design, Techniques of Job Design, Cases and Exercises in understanding Job Analysis.

**Unit III: Human Resources Planning & Hiring Policy** - Human Resources Planning; Need for Human Resources Planning; Process of Human Resources Planning; Human Resource Planning System; Responsibility for Human Resource Planning. **Selection, Induction & Placement** - Selection Process, New tools /Methods of selection – Interviews, Tests and assessment of effectiveness of selection tools. Induction Programme, Problems in Induction, Requisites of effective Induction, Typical Induction Programme – Internal Mobility, Transfers, Employee Separations.

**Unit IV: Employee Growth & Development Training** - Introduction of Training; Objectives and Importance of Training; Training Needs Identification. Organization Analysis; Task Analysis; Man Analysis; Training Areas Identified by Trainers; Responsibility for Training; Training Organization; Lead Time Planning; Types and Techniques of Training and Development; Objectives of Training Methods; Classification of Training Methods/Techniques; Training by Supervisors; Need and Importance of Management Development; Evaluation of Training; Reasons of Training Failure; Improving Effectiveness of Training.

**Unit V: Performance Appraisal** - Nature, Objectives, limitations–various methods – Modern & Traditional, Multiple Person Evaluation Methods; Performance Tests & Field Review Techniques; Appraisal, Praise and Recognition; Rewards and Incentives; Promotions. HR Records, MIS HR Reports, HR Formats – Personnel Files, Attendance, Leave, Medical Records.

**Unit VI: Compensation Management** - Wage & Salary Administration-Introduction; Wage & Salary Administration; Theories to Determine the Wages; Classification of Wages; Machinery for Fixing Wages; Job Satisfaction, Job Evaluation; Objectives of Job Evaluation; Job Evaluation Methods; Advantages and Limitations of Job Evaluation.

### **Suggested Readings**

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House
2. Personnel and human Resource management - Text & cases, P SubbaRao, Publication - Himalaya Publishing House
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R. Wayne Mondy, Robert M, Noe, Publication- Pearson Education
5. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication - McGraw- Hill Publishing co. ltd.

# Compulsory Foundation

## Paper : PCB1F05

### Financial accounting

**Unit-I: Introduction to Accounting:** Introduction of financial accounting, Importance, Objectives and Principles of Accounting, Concepts and conventions, relationship of accounting with other disciplines Difference between Management accounting And Financial Accounting. The Generally Accepted Accounting Principles (GAAP), Difference between management accounting and financial accounting. **Accounting Process-** Journal and ledger, Trial Balance, Classification of capital and revenue expenses, preparation of subsidiary book – cash book (single and double column), and other subsidiary books .Bank Reconciliation statement (Reconciliation between bank pass book and cash book).

**Unit II: Accounting of Non – profit making institutions:** Introduction of non – profit making institutions, features of receipt and payment account, income and expenditure account and difference between the two, preparation of final accounts of non – profit making institutions.

**Unit III: Final Account of Joint Stock Companies – Meaning and Definition of joint Stock Companies; Essential Characteristics of company; Kinds of Company.** Final Accounts of Joint Stock Companies – contents, and preparation of Trading and Manufacturing, Profit and Loss Account, Profit and Loss Appropriation Account and Balance sheet with adjustment.

**Unit IV: Valuation of goodwill and shares:** Concept and nature of Goodwill, factors responsible for goodwill, methods of determining Goodwill – Based on Simple Profit (Purchase of number of years, Capitalization of Simple profit), Based on Super profit (Number of years purchase, sliding scale valuation method, capitalization method and annuity method), Valuation of shares – Net Assets Method, Yield Method, Earning Capacity Method (Overall rate of Return Method), Fair Value Method.

**Unit V: Issue of Shares and Debentures:** Entries for Issue of shares, forfeiture and re-issue of forfeited shares .Issue of shares at Discount and premium. Issue and Redemption of Debentures: Meaning, issue of debentures for cash and other than cash, treatment of discounts and losses on issue, meaning of redemption, redemption out of capital and profits.

**Unit VI: Liquidation Of Companies:** Meaning of Liquidation .Objective of Liquidation Types of Liquidation; Liquidation Under supervision of the court; Compulsory Liquidation.Liquidation Statement of Account.

### Reference Books:

1. Advance Accounting Jain Narang (Kalyani Publisher).
2. Financial Accounting Dr S.N. Maheshwari (Vikas Publishing).
3. Text Book of financial, Cost And Management Account Dr P. Periaswamy (Himalaya Publication).
4. Advance Accounting Dr S. M. Shukla

## **QUANTITATIVE TECHNIQUES**

**Unit I: Measures of Central Tendency and Dispersion** - Arithmetic Mean, Median, Mode, Comparison of Mean, Median and Mode. Range, Quartile Deviation, Mean Deviation, Standard Deviation, Relative Dispersion: Coefficient of Variance.

**Unit II: Correlation & Regression Analysis** - Karl Pearson's method, Coefficient of Determination, Rank Correlation. Uses & properties of correlation coefficient. Lag and lead in correlation, Correlation in grouped data; Concept of Covariance, multiple and partial; correlation.

Regression: Method of Least Squares, Regression Coefficient, Standard Errors of Estimate.; Uses and properties of regression coefficient.

**Unit III: Time Series Analysis and Forecasting** - Components of Time Series, Trend - Moving averages, semi-averages and least-squares, seasonal variation, cyclic variation and irregular variation, Index numbers, calculation of seasonal indices, Additive and multiplicative models, Forecasting, Non linear trend – second degree parabolic trends

**Unit V: Statistical Decision Theory and Markov Chain** : Elements in decision making – acts, states of nature, decision making under certainty and uncertainty. Decision Choice criteria – MAXIMIN, MAXIMAX, MINIMAX regret, EMV , EOL & EVPI , Decision Tree. **Markov Chain** : Characteristics & application of Markov Chain , state & transition Probability, Steady state condition.

**Unit IV: Transportation & Assignment Model** - Formulation and Solution by North West Corner Rule (NWC), Least Cost Method (LCM) and Vogel's Approximation Method (VAM); Optimization by Modified Distribution Method (MODI). Assignment - Formulation and Solution.

**Unit VI: Linear Programming and Problem formulation:** Meaning of LPP and optimization, constraints and feasible region, Formulation of LPP for 2 and more variables, Determination of optimum solution by *graphical & Simplex Method*.

### **Suggested Readings:-**

1. Business Statistics, G. C. Beri (TMH)
2. Quantitative Techniques in Management, N. D. Vohra (TMH)
3. Quantitative Methods For Business, Anderson ( Thomson Learning Books)
4. Statistical methods, S.P. Gupta ( S Chand)
5. Levin Richard & Rubin David – Statistics for Management (Prentice Hall of India)
6. Quantitative Methods – S Saha, S Mukherji (Central)
7. Operation Research – J.K. Sharma
8. Operation Research – V. K. Kapour



# Paper : PCB1F07

## Business Legislation

**Unit I: The Indian Contract Act -1872:** Nature and kinds of contract, essential elements of valid contract, Offer and Acceptance, Consideration, Capacity to contract and free consent, Legality of object. Unlawful and illegal agreements, Quasi contracts & Contingent contracts, Performance and discharge of contracts, Remedies for breach of contract. Indemnity and guarantee

**Unit II: The Companies Act 1956:** Definition & characteristics of a company, , Kinds of Companies, Provisions relating to incorporation, : Memorandum of Association, Doctrine of ultra-vires, Articles of Association, Doctrine of indoor management & constructive notice, Concept of Prospectus. Company Meetings, Resolutions Concept of Prospectus. Role & duties of promoter, transfer and transmission; Management –Appointment of Directors, Powers, duties, & liabilities of Directors. Winding Up of the Company - Types of Winding up.

**Unit III: The Sales of Goods Act, 1930:** Contract for Sale of Goods - Meaning - Essentials of a Contract of Sale - Formalities of a Contract of sale, Provisions relating to conditions and Warranties, Provisions relating to transfer of property or ownership, Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller – Rules as to delivery of goods.

**Unit IV Indian Partnership Act 1932:-**Definition of partnership, types of partnership, formation of partnership, registration of partnership, kinds of partners, rights and liabilities of partners, minor's status in a partnership firm, dissolution of partnership firm. Requirements in a partnership deed Limited Liability Partnership Act 2008

**Unit V Consumer Protection Act, 1986** Definitions of Consumer, Complainant, Goods, Service - Meaning of Consumer Dispute, Complaint - Unfair Trade Practices - Restrictive Trade Practices Rights of Consumers Consumer Disputes Redressal Agencies

**Unit VI Negotiable Instruments Act 1881 & Information Technology Act 2000:** Negotiable Instruments- Promissory Note, Bills of Exchange, & Cheque, and their definitions and characteristics, Types of endorsements, Holder- Holder in due course, Discharge of Parties. Procedure to be followed in case of dishonour of cheques

**Information Technology Act 2000:** Object and Scope of the IT Act Scope of the Act Digital Signature - Digital Signature Certificate Electronic Governance Electronic Records Certifying Authorities Penalty & Adjudication

### References

- Akhileshwar Pathak: Legal Aspects of Business, TMH, 3/e, 2009
- K.R. Bulchandani: Business Law for Management, , Himalaya, 2008
- Kuchal: Business Law, Vikas, 2009
- Tulsian: Business Law, TMH, 2008.
- N.D. Kapoor: Mercantile Law, Sultan Chand & Sons, 2009. .
- S.N. Maheshwari & Maheshwari: *Business Law and Regulation*, Himalaya, 2008

# **Paper : PCB1F08**

## **Computers for Managers**

### **Course Objective:**

To provide a foundation for understanding information technology in modern context as well as to provide the skills necessary for solving a range of information based problems in competitive business environment. The Course offers a range of learning from basics to advanced knowledge in the field of Information as applied to business

### **UNIT I**

**Introduction to Computers:** Types of Computer systems, Basic Computer operations, Networks: Internet, Intranet and Extranet Applications, Functional units of Computers, Practical data processing application in business, and Computer applications in various areas of business.

### **UNIT II**

**The Software:** Software types, Systems Software, Classification of Operating System, Application Software, Introduction to Programming Language, Types of Programming Languages. Introduction to Microsoft Office, working with MS Word, MS Excel, MS Power point, Data Base, Data Base Management System

### **UNIT III**

**Internet, Security and E-Commerce:** Introduction, History and Core features of the Internet, Internet Applications, Internet and World Wide Web, Extranet and E-mail, Mobile Computing, Electronic Commerce, Types of E-Commerce and their utilities

### **UNIT IV**

#### **Management Information Systems:**

Introduction to MIS, Principles of MIS, Characteristics, functions, structure & Classification of MIS, information for decisions; strategic importance of MIS, MIS in Manufacturing, Marketing, Finance Human Resource Management, Materials & Project Management; ERP: CRM and Supply Chain management. Managers and Decision making, Decision support systems: for Individuals, groups and Enterprise, Intelligent Support Systems.

### **UNIT V**

#### **Managing Knowledge:**

Introduction to Knowledge Management, Organizational Learning and Memory, knowledge management activities, Approaches to Knowledge management, Information Technology in Knowledge Management, knowledge Management Systems implementation, Roles of people in knowledge management, Managerial Issues in Knowledge Management.

### **UNIT VI**

#### **Corporate Performance Management and Business Intelligence:**

A framework of Business Intelligence: Concepts and Benefits, Business Analytics: Online analytical processing reporting and querying, Data Text Web mining and Predictive Analytics, Data Visualization, Geographical Information Systems and virtual reality, Real time business intelligence and competitive Intelligence, Business Performance Management Scorecards and Dashboards.

**Books & Reference:**

1. Turban, McLean, Wetherbe 2003, Information technology for Management, John Wiley & Sons
2. S. Sudalaimuthu, S. Anthony Raj. 2008, -Computer Application in Business, Himalaya Publishing House
3. O'Brien, J.A. (2004). Management Information Systems: Managing IT in the Business Enterprise. (6th edition) Prentice Hall
4. Lucas, H. C. Jr. (2004). Information technology for management. (7th ed.). New Delhi: TMH
5. Jaiswal & Mittal, (2010), Management Information Systems, Oxford University Press
6. V. K. Narayanan, Managing Technology and Innovation for Competitive Advantage, 1/e, Pearson Education

# Semester II

## Core Course

**Paper : PCB2C01**

### **Organization Behavior & Development**

**Unit I: Introduction to Organizational Behaviour:** Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB - autocratic, custodial, supportive, collegial and SOBC, Organisational behaviour and the workplace, Managing human rights in the workplace, Managing developments in information technologies, Managing organisational transitions, Managing new forms of Organisation. OB in virtual organisations.

**Unit II: Learning, Perception, Attitudes and values** - Biographical characteristics, ability, and learning Perception: Introduction, Halo effect, Stereotyping, pigeonholing and compartmentalisation; Self- fulfilling prophecy; Perceptual mythology; other influences on perception. Attitudes, Components of attitudes, Attitudes and behaviour, Attitudes and cognitive consistency, Job satisfaction as an attitude; development Values, Sources and types of values, Patterns and trends in values, Managing values and attitudes

**Unit III: -.Motivation-** Concepts, Theories of Maslow, Herzberg, McClelland, Porter & Lawler Model, Application of Motivation concept, Individual motivation and motivation in the organization, Cultural Differences in Motivation, Intrinsic and Extrinsic Motivation, Social Motivation, Motivation and Health, Role of motivation in human behaviour

**Unit IV: Foundations of group behaviour** - The nature of groups: groups and teams, informal and formal groups, purpose of teams, Teams and team building: selecting team members, team roles, stages in team development, team building, team identity, team loyalty, commitment to shared beliefs, multi- disciplinary teams, Team Dynamics: group norms, decision-making behaviour, dysfunctional teams, Cohesiveness. Leadership: Basic qualities of leadership, Leadership theories, Managers are leaders.

**Unit V: Conflict and Organizational Change Management-** Substantive and emotional conflicts, Levels of conflict, Sources of conflict in organisations, Symptoms of conflict Causes of conflict, Strategies for the management of conflict Organizational Change - Nature, levels and dilemmas of change, Pressures for change, The Domino effect, Responses to change, Force field analysis, Change process, Resistance to change, Dynamics of change.

**Unit VI: Organizational Development Techniques** - Goals of organisational development: Principles underlying organisational development, The process of organisational development: Action research and organisational development, OD interventions: Organisation-wide interventions, Smaller group and inter-group interventions, Individual interventions OD Techniques - Traditional: Grid Training, Survey Method; Modern: Process Consultation Method, Third Party, Team Building, Transactional Analysis.

**Learning and Teaching Strategy :** Although the 'lecture' will provide a formal framework for each topic area, debate, discussion and participation shall be encouraged together with **case study work and group activities.**

### **Suggested Readings:**

1. Organisation Behaviour, Luthans 8th Tata McGraw Hill
2. Organisation Behaviour, Robbins, 9th Pearson Education Asia
3. Principal of Organizational Behaviour 4th Ed. By R. Fincham –Oxford
4. Prentice Hall India Organisational Behaviour: Human Behaviour at Work Newstrom & Davis, 10th, Tata McGraw Hill
5. Brooks I — Organisational Behaviour: Individuals, Groups and Organisation Second Edition (Prentice Hall, 2002)

# **Paper : PCB2C02**

## **Environment Management**

**Unit I: Introduction to Environment Management** - Definition, Scope & importance, Need for public awareness- institution in environment, Fundamentals– sustainable development, Unsustainable to sustainable development. Natural resources - Renewable and non renewable resources, and associated problems, Role of an individual in conservation of natural resources; equitable use of resources for sustainable life cycles;

**Unit II: Ecosystem & Biodiversity** - Concept of an Ecosystem , ecosystem degradation, resource utilization; Structure & functions of an ecosystem-producers, consumers and decomposers; Ecological succession; food chains, food webs and ecological pyramids; Ecosystem types – characteristics features, structure and functions of forest, grassland, desert and aquatic ecosystems, Industrial Ecology and Recycling Industry. Introduction- biodiversity at genetic, species and ecosystem levels; Bio-geographic classification of India; Value of diversity– Consumption use value, Productive use value, Social, Ethical, Moral, aesthetic and optional value if diversity; India as mega-diversity nation

**Unit III: Human population & environment** - Global population growth, variations among nations. Population explosion, Family welfare Programmes-methods of sterilization; Urbanization, Environment & human health-climate and human health, infectious diseases, water related diseases, risk due to chemicals in food, Cancer and environment. Human rights – Equity, Nutrition and health rights, intellectual property rights (IPRS), HIV/AIDS; Women and children Welfare; Information technology in environment and human health. Application of carbon rating and its uses.

**Unit IV: Global Warming & Environmental Education** - Global Warming Problem, Implications, Concept of Carbon Credit, Role of Government and Non-Government Agencies & Businesses.

Environmental Education - Objectives, Principles, Scope and functions of environmental education. Role of NGOs.

**Unit V: Social issues and environment** - Construction of dams: problems and concerns of resettlement, rehabilitation of affected people; Environmental ethics– issues and possible solutions, resource consumption patterns and need for equitable utilization; Equity disparity in western and eastern countries; Urban and rural equity issues; Need for gender equity; Public awareness–Using an environmental calendar of activities. Environmental Economics- Estimation of Costs and Benefits- Cost- Benefit Analysis.

**Unit VI: Environment legislation & Institutions** - Environmental (protection) Act, The water (prevention and control of Pollution); The wild life protection Act; Forest conservation Act; Issues involved in enforcement of environmental legislations; Environment Impact Assessment; Environmental Auditing; Clearance / Permission for establishing Industry. Ministry of Environment and Forest, Central Pollution Control Boards, State Pollution Control Boards, Local Bodies- their scopes, organizational and functional issues.

### **Suggested Readings**

1. A text book of environmental by K M Agrawal, P K Sikdar, S C Debl, published by Macmillan
2. Environment management by N K Uberoil, published by Excel Books
3. Environment management by Dr. Swapan Debl, published by Jaico Publishing House.
4. Environmental Management by S K Agrawal, published by A.P.H. publishing Corporation.
5. Environmental Studies by Rajagopalan- Pub. By Oxford.
6. Environmental Policy – By. James Lester, Duke University Press
7. Environmental Management System ISO 14001 – By Dr. Ashok Joshi, L. Ramkrishnan, Nivedita Sarnaik

## **Paper : PCB2C03**

# **Cost & Management Accounting**

**Unit I Introduction to Cost and Management Accounting:** Meaning of Cost, Costing and Cost Accounting, Features, Scope and Functions of Cost Accounting, Advantages and Limitations of Cost Accounting; Concept of Cost; Analysis and Classification of Costs; Elements of Cost; Introduction to Management Accounting, importance and scope of management of Accounting, tools and techniques of management accounting Management accounting Vs. Cost accounting vs. financial accounting, role of accounting information in planning and control

**Unit II Unit Output Costing & Reconciliation of Cost and Financial Accounts:** Preparation of Cost Sheet (Statement of Cost); Quotations and tender. Introduction; need for reconciliation, reasons for disagreement in Profit; Procedure/Methods of Reconciliation; Reconciliation Statement;

**Unit III Contract and Operating Costing:** Silent clauses and accounting features of Contract costing, Retention money clause and Escalation clause, Profit of uncomplete Contract, WIP in balance sheet. Features of operating costing: Transport costing (Standard charge, running and operating cost, maintenance charges and log sheet), Canteen, Hospital and hotels Costing.

**Unit IV Ratio Analysis:** Introduction, Meaning of Ratio; Mode of Expression; Steps in Ratio Analysis; Importance of Ratio Analysis; Nature of Ratio Analysis; Limitations of Ratio Analysis; Classification of Ratios; Balance Sheet Ratios; Revenue Statement Ratios; Activity of Turnover Ratios; Profit Cover Ratios; Du pont Chart; Miscellaneous Practical Problems.

**Unit V Financial Analysis-I:** Meaning of Fund; Meaning of Fund Flow; Objective of Fund Flow. Statement of Changes in Working Capital, Funds from Operations paid cost and unpaid costs. Distinction between cash profits and book profits. Preparation and analysis of cash flow statement and funds flow statement.

**Unit VI Budgets and Budgetary Control:** Concept of Budget; Objectives of a Budget; Budgetary Control; Characteristics, Advantages and Limitations of Budgetary Control; Master Budget; Classification of Budgets; Long Term Budget; Short Term Budget; Fixed and Flexible Budget; Sales Budget; Production Budget; Material Budget; Labour Budget; Capital Expenditure Budget; Cash Budget; Preparation of Flexible Budget and Cash Budget; Zero Base Budgeting.

### **Reference Books:**

1. **Cost and Management Accounting** V. K. Saxena & C. D. Vashist, Sultan Chand & Sons Publication.
2. Management Accounting, Bhagwati & Pillai, Second Edition, S. Chand & Company Ltd.
3. Cost Accounting Theory and Practice, Bhahatosh Banerjee, PHI
4. Cases In Management Accounting & Control System, Allen, Pearson
5. Cost & Management Accounting, Ravi M Kishore, Taxmann Publications Pvt. Ltd.
6. Management Accounting: Theory and Problems, M. Y. Khan, P. K. Jain, TMH
7. Cost Accounting : Dr R.P. Ingole Das & Ganu
8. Management Accounting: Dr R.P. Ingole Das & Ganu

## **Paper : PCB2C04**

# **Entrepreneurship Development**

**Unit I: Foundations of Entrepreneurship Development:** Concept and Need of Entrepreneurship Development Definition of Entrepreneur, Entrepreneurship, Innovation, Invention, Creativity, Business Idea, Opportunities through change. Concepts of Entrepreneur, Manager, Intrapreneur / Corporate Entrepreneur –comparative study - Roles, Responsibilities, Career opportunities. Entrepreneurship as a career, Entrepreneurship as a style of management, The changing role of the entrepreneur: mid career dilemmas – Closing the window: Sustaining Competitiveness - Maintaining competitive advantage.

**Unit II: Entrepreneurship Trends** - Forms of Ownerships, Franchising, Types of Entrepreneurship, Career Planning, Choice of Entrepreneurship as a Career, Cases from Indian Industry. The ED Cycle, Identifying & Developing Entrepreneurial Potential, Techno economics innovation and entrepreneurship, Socio-psychological factors influencing entrepreneurship development.

**Unit III: Business Idea and Business Plan** -, Creativity and Innovation, Business Ideas Generation Process, Evaluation of Business Idea. Building the Business Plan, Venturing an Enterprise, Financial Considerations (Cash Flow Management, Financial Plan, Business Plan). Role of chamber of commerce, industries associations and other bodies like, FICCI, CII, TIE, DICCI etc.

**Unit IV: - Registration of new venture and Support Systems** - Steps and processes involved in setting up a manufacturing unit and a service unit. Process of registration and formalities; Activities of SIDBI, EDI, NIESBUD, DIC, NABARD Government policy, Agency supporting entrepreneurial development Industrial estates. Role of MSME, MITCON, MIDC and MCED.

**Unit V: The Industry and Ancillarization:** Role of Intrapreneurship in Indian industry; Success cases, Ancillarization, Ancillarization in India, Ancillaries & Industrial Development, Ancillary Opportunities in different Economic Sectors: Agro Industries, Logistics, BPO, Banking and Finance, Sub-contracting System, Supplier Organization Network Global Aspect of Entrepreneurship. NGOs and entrepreneurship.

**Unit VI: DPR and Financial incentives:** Preparation of DPR, Format and contents of a DPR, Bank financing and formats, Document and clearances required by nationalized banks, SCBA; Schemes for educated unemployed, Fiscal incentives, Procurement of industrial equipment, marketing support. Role of KVIC and Government schemes of financing.

### **Suggested Readings:**

1. Dynamics of Entrepreneurship Development – Vasant Desai.
2. .S.S. Khanka – Entrepreneurial Development (S. Chand & Co.)
3. Entrepreneurship Development New Venture Creation – SatishTaneja, S.L.Gupta
4. Entrepreneurship 6 th edition. Robert D Hisrich , Tata McGraw-Hill.
5. Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books)
6. Small-Scale Industries and Entrepreneurship. Desai, Vasant (2003). Himalaya Publishing House, Delhi.
7. Chary – Business Gurus speaks ( Macmillan)



# Compulsory Foundation

## Paper : PCB2F05 Business Research

**Unit I: Introduction** - Meaning, Objectives and Types of research, Research Approach, Research Process, Relevance & scope of research in management.

**Unit II: Problem Identification & Formulation** – Management Question – Research Question – Investigation Question – Measurement Issues - Hypothesis – Qualities of a good Hypothesis – Null Hypothesis & Alternative Hypothesis. Hypothesis Testing - Logic & Importance

**Unit III: Research Design** - Features of good Design, Types of Research Design, Basic principles of experimental Design, Use of advanced technology in Research Design, Role of Research analyst.

**Unit IV: Measurement & scaling techniques** - Concept of measurement– what is measured? Problems in measurement in management research - Validity and Reliability. Concept of Scale – Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales – Ranking Scales – Paired Comparison & Forced Ranking.

**Unit V: Methods of data collection & data Analysis** - Primary data – questionnaire and interviews; Collection of secondary data; Use of computer and Information technology in data collection. Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association.

**Unit VI: Testing of hypothesis, Interpretation of data & Report Writing** - Procedure for hypothesis testing; Use of statistical techniques for testing of hypothesis. Techniques of Interpretation, Report writing, Layout of a project report, preparing research reports.

**A Survey based mini-project should be undertaken by the students to orient them about basics of research.**

### **Suggested Readings:**

1. Business Research Methods - Donald Cooper & Pamela Schindler, TMGH, 9th edition.
2. Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
3. Research Methodology - C.R. Kothari
4. Zikmund : Business Research Methods, (Thomson Learning Books)
5. Marketing Research, G C Beri third edition (McGraw Hill)
6. Dwivedi – Research Methods in Behavioural Science (Macmillan)
7. Bennet, Roger : Management Research, ILO, 1993
8. Salkind, Neil J. : Exploring Research, (Prentice – Hall, 1997)

# **Paper : PCB2F06**

## **Financial Management**

**Unit I: Introduction** - Concept of business finance, finance function, scope, Responsibilities of finance executive, Goals & objectives of financial management, **Sources of financing** - LONG TERM: shares, debentures, term loans, lease & hire purchase, retained earnings, public deposits, bonds (Types, features & utility); SHORT TERM: bank finance, commercial paper & trade credit & bills discounting.

**Unit II: Capital structure** - Concept, meaning, principles & importance. Introduction to Trading on equity, Capital gearing & leveraging, Cost of capital, Cost of different sources of finance, Weighted average cost of capital, Over capitalization – Concept, Symptoms, causes, Consequences & remedies, Under capitalisation - Concept, causes, Consequences & remedies, Watered Stock, Watered stock Vs Over capitalization

**Unit – III: Capital budgeting** - Concept of time value of money, Compounding & discounting; Future value of single amount & annuity, present value of single amount & annuity; Practical application of time value technique. Nature and significance & techniques of capital budgeting – Pay Back Method, Accounting rate of return, Net Present Value, IRR and profitability index.

**Unit IV: Working capital** - Concept, significance, types. Adequacy of working capital, Factors affecting working capital needs, Financing approaches for working capital, Methods of forecasting working capital requirements. Estimate of working Capital requirement, Working capital finance from banks

**Unit V: Dividend policies** - Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models Stability of dividends – concept and significance.

**Unit – VI: Corporate restructuring** - Reasons & drivers of restructuring, Methods of restructuring- mergers, takeovers, acquisitions, divesting, spin-off, split ups, privatization, buyback & joint ventures.

*NB: Numerical shall be based on Unit II, Unit III, Unit IV, Unit V only.*

### **Suggested Readings:**

1. Financial Management by Ravi Kishore, Taxmann's.
2. Financial Management by S. M. Inamdar, Everest Publishing house, 12th Edition 2004.
3. Financial Management by Sharma & Gupta , Kalyani Publishers.
4. Financial Management by R.M. Srivastav, Kalyani Publishers.
5. Financial Accounting for Management by P. Shah- Pub, by Oxford
6. Financial Management by Dr. R. P. Rustagi.

# Paper : PCB2F07

## Strategic Management

**Unit I: Strategic management** - Introduction to strategic management, Strategic decision making, Strategic management process; [Difference between Policy, Strategy and Tactics](#).

**Strategic Intent** - Vision, Mission & goals, Preparation of Vision & Mission Statement; Organisational objectives, Hierarchy of objectives & strategies, setting of Objectives.

**Unit II: Internal, External & Resource analysis** - SWOT analysis, Resource analysis- a) Organisation capabilities & competitive advantage b) Value chain analysis; Concept of synergy - Core competency, Competitive analysis - Interpreting the five forces model, Competitors analysis

**Environment analysis** a)Components of External environment b)Components of Internal environment c)Environmental scanning. **Industry Analysis** a) A Framework for industry analysis b)Michael Porter's

Analysis c)Usefulness of industry analysis.

**Unit III: Strategy Formulation (Case study) - Corporate level strategy:** A) Growth-Concentration, Horizontal, Vertical, B) Diversification- Concentric, conglomerate. C) Expansion through Cooperation; Merger, Acquisitions, Joint ventures & strategic alliances D) Stability - Pause/proceed with caution, No change, Profit strategies. E) Retrenchment –Turnaround, Captive Company Strategy, Selling out Bankruptcy, Liquidation.

**Unit IV: Business Level strategy & Functional level strategy** - A) Business Level strategy- Competitive advantage, Low cost strategy, Differential strategy and Focus strategy, B) Functional level strategy - Operations strategy, Marketing strategy, Financial strategy, Human Resource strategy.

**Unit V: Portfolio Approach & analysis** - a)Portfolio analysis, advantages & disadvantages, b)BCG Matrix c) General Electric's Business Screen, d)Life cycle or Arthur D Little matrix, e) Balance scorecard.

**Unit VI: Strategic Implementation, Strategic evaluation, Control & continuous Improvement** - 7 s framework- (separate variables in details), Strategic Business Unit (SBUS), Merits & Demerits of SBU; Leadership, Power & organisation culture.

**Strategic evaluation, Control & continuous Improvement** - Establishing strategic evaluation & control; The quality imperative: continuous Improvement to build customer value, Fundamentals of Six sigma approach for continuous improvement.

### Suggested Readings:

- 1.Strategic Planning & Formulation of Corporate Strategy, V S Ramaswami, S Namaumari, Publication- Macmillan, India.
- 2.Strategic Management ,9 th Edition – John A Pearce II, Richard B Robinson, JrPublication- Tata McGraw- Hill Publishing Company Limited, New Delhi.
- 3.Crafting& executive strategy -14 th edition, Arthur A. Thompson Jr, A.J. Strickland III, Publication-Tata McGraw- Hill Publishing Company Limited, New Delhi.
- 4.Management Policy & strategic Management – R.M. Srivastava Publication – Himalaya Publishing House.
- 5.Global Strategic management – KamelMellahi, J. George Frynas, Paul Finlay Publication- Oxford University Press, New Delhi.

## Paper : PCB2F08

# Technology and R & D Management

**Unit I: Basic Concept :** Introduction; Role & Important of Technology Management; Technology Management in India; dimension of Technology Management; Technological

Change; Technological Life cycle; Diffusion & Growth Transformation; Alternatives; Technological policy instruments.

**Unit II: Technological Planning** – Technological Development ; Option and Strategies; Technological & Socio-economic Planning; Production Function & Technological Change; Nature of Technological Change; I.T revolution; Macro effects of Technological change

**Unit III: Technology Forecasting & Technology innovation Chain;** Technology Forecasting approaches & method; Problems & pitfalls in technology forecasting; Technology strategy; Technology generation; Technological development cycle; Models of technology transfer; Dimension, features of technological package; Routes of transfer; Technological absorption capabilities; Pricing issues, Transfer agreements.

**Unit IV: Technological dependence ;** Technology absorption; Constraints in technology absorption, Import of technology in India; Management of technology absorption; TAAS; Technology Assessment; Evaluation; Technology evaluation parameters.

**Unit V: Diffusion of Technology :** Concept of diffusion of technology; Importance of diffusion; Major activities; Diffusion strategy, Taking technology to market; Technology financing issues; Financial evaluation & criteria of evaluating R & D projects; Technology Promotional activities.

**Unit VI: Technology information,** contents, sources, dimension; Technology strategy for enterprise; technology gap & enterprise needs; Evaluation of technological option & routes, R& D organization & its role; Development & training of Human Resources.

## Suggested Readings:

1. Ford – Managing & marketing Technology ( Thomson Learning books)
2. Sahay- World Class manufacturing ( Macmillan)
3. Dwivedi .O.P – Perspective on Technology & Development, Gitanjali Pub.
4. Menon K.S.V – Technological Transfer : Concepts; Modalities & Cases, Golden Pub.
5. Liowe, Julion- Innovation & Technology transfer for growing firm, Pergohon Press pub.
6. Bentz & Fredrick- Managing Technology, Prentic hall Pub.
7. Sharif & Nawaz – Management of Technology transfer & Development, APCTT Pub. Banglore
8. Allen Thomas – Managing the flow of technology, MIT Press.
9. P.K.Rohatgi & B. Bowonder – Technological Forecasting , TMII.