

Management Accounting

Management

Accounting

Unit - 1 Introduction

Objectives nature, function, difference between Management Accounting and Financial Management. Role of Management Accountant. Managerial Reporting, Responsibility Accounting.

Unit - 2 Budgeting and budgetary control

Preparation of different budgets, variance Analysis with budgeted figures. Standard Costing & variance Analysis Material, Labour, Overhead.

Unit - 3 Accounting for managerial decisions

Fixation of selling price, Exploring new market, Make or Buy, Product- Mix, sales- Mix, operate or shut down, etc
Absorption costing, Marginal Costing and Standard Costing.

Unit - 4 Analysis and interpretation of Financial Statements

Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis comparative and common size Statements.

Organizational Behaviour

Behaviour

Unit - 1 Introduction

Meaning and Concepts of Organization Behaviour, Role of Manager in organization

Direct and Indirect Environmental forces impact of various field of OB.

Unit - 2 Motivation

Theories of Motivation, The Content Theories of work

Motivation Perception - components, factors influencing perception process.

Learning and Behaviours Reinforcement Case study, Case Study.

Unit - 3 Group Behaviour

Reasons for Group Formation, Types of Groups, Factors

Contributing to Group Cohesiveness Group Decision making, Communication

process making barriers Leadership in organization, Case Study.

Unit - 4 Organizational conflict

Differentiation of Groups, Nature of Conflict in organization

Changing view conflict,

Types of conflict and situation causes of conflict, Organization culture, organization

change and development. Case Study.

Company laws and Secretarial Practices

Company laws and

Secretarial Practices

Unit - 1 Introduction

Concept of lifting of corporate veil. Types of companies, association not

for profit, illegal association. Formation of company - Promoters, their legal position,

pre-incorporation contract and provisional contracts. Documents -

Memorandum of Association, Articles of Association, Doctrine of ultra vires, Constructive Notice and Indoor Management, Prospectus and its types, Book Building.

Unit - 2 Share Capital & Secretarial duties

Issue, allotment and forfeiture of share, demat of share, transmission of shares. Members and shareholder - their rights and duties.

Convening and conduct of shareholders meetings; types & procedures.

Dematerialization of shares. Depositories act 1996.

Unit - 3 Management in company

Directors, their dis-qualifications, appointment, legal position, powers and duties. Disclosures of interest, removal of directors, board.

Company secretary;

appointment, rights, duties and liabilities. Meaning & Essentials of a valid meeting,

Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

Unit - 4 Winding up

Concept and modes of winding up, Emerging issues in company law: Producer Company - concept and formation, Specimen of certificates of

incorporation, certificate of commencement of business, share certificates and share warrants.

Operations Research

Operations

Research

Unit - 1 Operations research

Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modelling in

operations research, classifications of O.R. models: Methods for solving O.R. models: Methodology of operations research, Operations research techniques. Scope of operations research in commercial applications.

Unit - 2 Linear programming problem

Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign; Definitions Graphical solution method search approach: The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case). Economic interpretation of the optimum simplex solution.

Unit - 3 Transportation models introduction

Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method. Profit maximization in transportation problem Assignment problem: Introduction and mathematical models for assignment Hungarian method for assignment problem. Special cases in assignment problems: Maximization Case III assignment problem, multiple optimal solutions.

Unit - 4 Decision theory

Introduction, Decisions situations, Types of decisions- making environment, Decision making certainty, Risk and uncertainty, Decision- tree

analysis. Game theory introduction, definitions, Two -person zero sum game payoff matrix, Pure strategies: Games with saddle points, The rule of dominance. Mixed strategies: Games without saddle point.

Income Tax Laws and Accounts

Income tax Laws

and Accounts

Unit - 1 Basic Concepts

Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income.

Unit - 2 Head of the Income

Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit - 3 Computations of total income

Computations of total income of an individual, H.UF and firm.

Unit - 4 Deemed income

Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

International Business

International Business

Unit - 1 An Overview of International Business

Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business, Approaches to International Business, Changing Environment of International Business.

Unit - 2 Investment Theories

Mercantilism; Complimentary trade theories - stopler - Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

Unit - 3 International Institutions

IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

Unit - 4 Foreign Exchange Determination Systems

Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes - Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business.