

FINANCIAL ACCOUNTING- I

Course objectives: Objective of the subject is to acquaint students with concepts of Financial Accounting for a Non- corporate organization.

Course contents:

1. **Fundamentals of financial accounting:** Concept and definition of accounting: its need and functions , users , importance and limitations. Branches of accounting , relationship of accounting with other disciplines, Accounting Principles- Concepts and Conventions, An introduction to Accounting Standards and US GAAPs
2. **Double entry system of accounting:** Concept and definition, Process of Accounting, various stages of DES accounting: Journal (including subsidiary books), Ledger, Trial Balance, Preparation of Final Accounts, Adjustments in Final A/cs., Preparation of Final a/cs. With adjustments. Concept and types of errors, rectification of errors, Impact of Errors and their rectification on Final A/cs. An introduction to Bank reconciliation statement and numerical.
3. **Accounting for depreciation:** Concept and definition, Causes/need and objectives of providing depreciation, Basic factors in considering depreciation, Fixed Installments and reducing balance methods of charging depreciation and their merits and demerits .Numerical problems.
4. **Consignment accounts:** Concept and important terms, Sale v/s. Consignment, Types of Commissions Payable, Valuation of Unsold Stock, important records in the books of Consignor and Consignee.
5. **Hire purchase and instalment purchase system:** Concept and Definitions, Distinction between Hire Purchase and Installment System, Calculation of Interest and Cash Price, Journal Entries and various accounts on the books of Hire Purchaser and Hire Vendor, Various other issues related to hire purchase and installment purchase system.
6. **Branch accounts:** Concept and types of Branches, distinction between branch and department, Accounting in Books of Head Office, Accounting in Books of various types of Branches (including independent and Foreign Branches)
7. **Accounting for Nonprofit organization .**

BOOKS:

Financial Accounts by Dr. Ramesh Mangal, Universal Publication

Financial Accounts by S.M. Shukla, Sahitya Bhawan Publication

An Introduction to Accountancy by Maheshwari and Maheshwari (Vikas Publication)

Advanced Accounts volume I by Shukla Grewal and Gupta (S. Chand Publication)

BUSINESS MATHEMATICS

Course objectives: The objective of this course is to familiarize students with basic mathematical tools with emphasis on applications to business and economic situations.

Course contents:**1. Theory of Equation**

Introduction, Degree of an equation, Solution of an equation, Linear equation in two variables and its application, Quadratic equation, Solution of a quadratic equation and its application, Linear simultaneous equations, Quadratic simultaneous equations

2. Matrix

Introduction, types, addition, subtraction and multiplication of matrices, Transpose, Determinants, Adjoint, Inverse

3. Arithmetic and Geometric Progression

Introduction, Arithmetic progression, Arithmetic mean, Geometric progression, Geometric mean

4. Functions , Limits and Continuity

Introduction, Concept of function, Types, Roots of function, Break-Even-Analysis

Introduction, Limit of a variable, limit of a function, Limit of a sequence, Limit and value of a function, Methods of evaluation of limits, Continuity

5. Differentiation

Introduction, Concept of slope and rate of change, Concept of derivative, Rules of differentiation, Derivative and its application

6. Maxima and Minima and Integral Calculus

Sign and magnitude of derivative, Maximum and Minimum values, Applications

Introduction, Indefinite Integral, Fundamental formulae of Integration, Rules of Integration, Integration by Substitution, Parts and Partial fraction, Definite Integral, Applications

7. Mathematics for Finance

Introduction, Simple and Compound Interest, Depreciation, Present Value of Annuity, Commission , Discount and Profit and loss.

Suggested Books:

Business Mathematics: R.P. Gupta

Business Mathematics: Dr. Ramesh Mangal & Singhai

Mathematics for Management: M. Raghavachari

Business Calculus: Joglekar and Dubey, Quantitative Aptitude: R.S. Agrawal

BUSINESS COMMUNICATION AND PERSONALITY DEVELOPMENT

Course objectives: To explain the dynamics of communication and the meaning of personality To make the students understand the importance of effective communication in personal as well as professional life .To make students assess their personality and help them develop. To help students become effective communicators and develop good interpersonal skills

Course contents :

Unit 1:

Theory- Communication: meaning, definitions, models, functions, Objectives of effective communication

Dimensions of communication: upward, downward, lateral/horizontal, grapevine

Barriers to effective communication.

Practical-Oral/spoken communication skill & testing - voice and accent, voice clarity, voice modulation & intonation, word stress, etc.

Feedback & questioning technique: Objectiveness in argument (Both one on one and in groups).

5Ws & 1H & 7Cs for effective Communication, Development Etiquette and manners

Study of different pictorial expression of non-verbal communication and its analysis.

Unit 2:

Theory - Components of Effective Communication - Conviction, confidence & enthusiasm, Listening ,Communication Process & Handling them

Barriers to Communication, Listening-It's Importance, Good & Bad Listening

Practical- Non-Verbal Communication-its Importance and Nuances :- Facial Expression, Posture, Gesture, eye contact, Appearance (Dress Code).

Unit 3:

Theory-Channels of communication: formal, informal, Types of communication: verbal, nonverbal, Written communication: letter writing, report writing

e-mail and mobile phone etiquettes

Public speaking, making effective presentationsPreparing for interviews

Listening

Practical-

Presentation skill practice

Preparing in presentation

Delivery of presentation:-

Plan your presentation/communication

□ Select proper channel/medium

□ Set ease your environment

- Tell it right with 7 Cs
- Encode/decode
- Follow up your communication
- Ensure action

Concept of 4 step method for presentation

Preparation & introduction,
 Presentation
 Evaluation/feedback
 Summarization / conclusion

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Unit 4:

Theory-Interpersonal communication: Johari Window, Transactional analysis

Practise-Self Management

Self Evaluation,
 Self discipline,
 Self criticism
 Recognition of one's own limits and deficiencies,
 Independency etc.
 Thoughtful & Responsible
 Self Awareness

Unit 5:

Theory- Personality: meaning, definitions, aspects, Types of personalities, Having an effective personality. Team Building

Practical-Team building / Coordinating skills

Team building practices through group exercises, team task /Role play.
 Ability to – Mixing & accommodation
 Ability to work together

Unit-6

Theory- Grooming through Corporate Training-
 Tele- *Etiquette*,
 Receiving calls
 Transferring calls
 Taking Message/Voice mails
 Practical- Trainings on Business *Etiquette, Time Mgmt, Conflict Mgmt ETC.*

Note: Classroom activities and exercises would be conducted and assignments would be given as per the session requirements. The assignments would be graded as a part of the internal assessment.

Books

1. Business Communication Today by Courtland L. Bovee, John V. Thill, Barbara E. Schatzman, Hardcover: 730 pages, Publisher: Prentice Hall
2. Excellence In Business Communication (6th Edition) by John Thill, Courtland L. Bovee, Paperback: 656 pages, Publisher: Prentice Hall
3. Essentials of Business Communication with Student CD-ROM by Mary Ellen Guffey, Paperback: 511 pages, Publisher: South-Western Educational
4. Business Communication: Building Critical Skills by Kitty O. Locker, Stephen Kyo Kaczmarek, Hardcover: 637 pages, Publisher: Irwin/McGraw-Hill
5. Business Communication for Managers : An Advanced Approach by John M. Penrose, Robert W. Rasberry, Robert J. Myers, Hardcover: 480 pages, Publisher: South-Western College
6. Guide to Managerial Communication (6th Edition) by Mary Munter, Paperback: 198 pages, Publisher: Prentice Hall
7. Communicating for Managerial Effectiveness by Phillip G. Clampitt, Paperback: 304 pages, Publisher: SAGE Publications

PRINCIPLES AND PRACTICES OF MANAGEMENT

Course objectives: Objectives of this course are to help the students gain understanding of the functions and responsibilities of the manager, provide them tools and techniques to be used in the performance of managerial job, and enable them to analyze and understand the environment of the organization.

Course contents :

- 1. Management Basics:** Concept of Management, Functions of Management, Principles of Management , Evolution of Management (Approaches to Management), Kinds of managers , Basic managerial roles , skills and nature of managerial work .
- 2. Planning :** Concept and Nature of Planning , Types of Planning, Planning Process, Implementation of Plans, Advantages and limitations of Planning.
- 3. MBO :** Concept and Nature of Objectives, Management by Objectives, Benefits and weaknesses of MBO.
- 4. Decision making :** Types of Decision making, Decision making process.
- 5. Organizing :** Nature of Organizing, Organization structure, The Span of Management and Level of Authority, Departmentation Line and Staff Relationship
- 6. Directing :** Nature and Purpose of Directing, Motivation theories- McGregor's, Maslow's, Herzberg's, Job Enrichment and Job Enlargement , Meaning and importance of Communication, Process of Communication, Channels of Communication, Barriers to Communication, Effective Communication.
- 7. Control :** Nature and process of Control, Principles or Requirements of Good Control System, Techniques of Control.

Text Readings :

1. Harold Koontz, O'Donnell and Heinz Wehrich , “ Essentials of Management”, New Delhi, Tata McGraw Hill, 1992.
2. R.D. Agrawal, ” Organization and Management”, New Delhi, Tata McGraw Hill, 1995.
3. Hellriegel/ Jackson/Slocum, ” Management: A competency based approach”, Thomson South western, 9th Edn.
4. Harold Koontz, Heinz Wehrich, ” Management: A Global Perspective”,

MICRO ECONOMICS

Course objectives: Objective of this course is to acquaint the students with the concept of micro economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms .

Course contents :

- 1. Economics Basics:** Meaning , Definition , Scope, Types, Importance, and Limitation of Micro Economics.
- 2. Demand Analysis:** Law of Demand and law of supply, Elasticity of Demand, Utility Analysis, Law of Diminishing marginal Utility, Consumer Surplus. Indifference curve and revealed preference theory..
- 3. Production Analysis :** Small Scale of Production and Large Scale of Production: Advantages , disadvantages and problems Law of Return: Law of Diminishing Return, Law of Constant Return, Law of Increasing returns : classical and modern views
- 4. Cost Analysis :** Types of Cost, Short run Cost and Long run Cost Analysis
- 5. Production Pricing :** Equilibrium of the firm and industry
- 6. Market and their Classification:** Perfect Competition , Imperfect Competition and Monopoly : price determination under these markets.
- 7. Theory of distribution:** Theory of Rent : Recordian and Modern Theory of Rent, Theory of Interest : Classical and Modern Theory of Interest, Theory of Wages: , Theory of Profit : Schumpeter's Theory and Knight Theory of profit: IS – LM Curve Model and Marginal Productivity Theory of Profit.

Text Books:

Principals of Micro Economics: Dr. H. L. Ahuja
Micro Economics theory and Application : D.N. Dwivedi
Micro Economics : Robert S. Pindyck and Prem L. Mehta
Micro Economics: P.N. Chopra
Business Economics : M. Adhikary

COMPUTER FUNDAMENTALS

Course objectives: Objectives of this course is to introduce the students to the basic concepts of computer and MS office.

Course contents :

1. **Introduction to Computer:** Definition, characteristics, components, function and application. Classification of computer, History of computer, Von Neumann Model, Introduction, block diagram I/O interface
2. **Number System:** Decimal conversion, binary conversion octal conversion Hexadecimal conversion
3. **Software and Memory system :** Types of memory, Input /output devices, System software, Application software
4. **Computer languages :** Introduction Machine language, Assembly language, High level language, Advantages disadvantages
5. **Operating system :** Introduction, types of O.S., MS dos introduction, commands (internal & external), file management, booting process
6. **Ms office:** Introduction, MS word: - Introduction, typing, editing, formatting, Etc
7. **Ms Excel:** Ms excel : - Introduction, working, formatting, calculation of worksheet, pivot table
8. **Ms power point:** - introduction, working process.
9. **Internet and Networking :** Introduction, types: - LAN, WAN, MAN. Network architecture. Internet, Protocol, intranet, WWW, Extra net, user interface, flow chart, multimedia, multiprocessing, Batch processing, system approach, time sharing.

Text references: -

P.K. Sinha – Computer basics.

R.K. Taxali – MS office package.

B.Ram – Computer fundamentals.

Stephon I. nelson – Complete reference office. Computer today.

