

**INTERNATIONAL INSTITUTE OF
PROFESSIONAL STUDIES
DAVV, INDORE**



Syllabus

MBA (MS) 5 Years Integrated Course

Ist to VIth Semester

Batch 2018 -2023

Semester – II

CODE	Subjects
IM-203	Cost Accounting
IM-204A	Business Mathematics-II
IM-210B	Programming Using C++
IM-214	Business Law
IM-216A	Business Statistics-I
IM-219	Business Communication

IM-203COST ACCOUNTING

Course Objective:

To demonstrate an understanding of cost accounting fundamentals and be able to apply them to various business decision context.

Course Content-

1. Fundamentals: Cost Accounting- Meaning, Objective, Advantage and importance, Concepts and Classification of cost, Cost accounting, as compared with Financial and Management Accounting.
2. Elements of Cost-Materials: Meaning and Classification, Labor: Meaning and Classification, Overheads: Meaning and Classification
3. Unit or Output Costing—Costing Procedure, Items excluded from cost, Preparation of Cost Sheet, Numerical Problems: Estimated cost sheets, Quotation and tenders etc.
4. Contract costing – Features of contract costing, Contract costing procedure, Special points in contract costing. Numerical problems: Incomplete Contracts.
Job & Batch Costing- Difference between contract and Job costing, Job costing procedure, Batch costing procedure, Economic batch quality
5. Process Costing-- Essential characteristics of process costing, Process costing Procedure, Process losses & Wastages, Process gains & Effectiveness.Numerical problems: Partial sale of production, Inter-process profits, etc.Various methods of absorption of joint costs. Numerical Problems.
6. Misc. costing methods—Uniform costing, Operating costing,
7. Miscellaneous—Cost reduction &Cost control, Cost audit, Recent trends in cost accounting.

Books—

- Cost accounting- Principles & Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd.
- Practical Costing by Khanna, Pandey, Ahuja &Batra,S.Chand Limited.
- Practical Costing by P.C.Tulsian, Sangam Books Limited.

IM-204A Business Mathematics-II

Course objective

This course aims at developing the analytical techniques using mathematics. The objective is to acquaint the students with basic mathematical tools used in management.

Course Content

- 1. Progressions:** Arithmetic Progression, Geometric Progression, Harmonic Progression and their business applications.
- 2. Introduction to mathematical modeling:** Need and classifications of different types of model (Through Differential equation of first order and second order, through integral and partial differential equation, through calculus, through algebra, through graphs, through mathematical and dynamic programming taking example of atleast one model of each type)
- 3. Integration- I:** Introduction to Integration, Properties of Integration, Methods of integration and substitution, Integration by parts. Business Applications.
- 4. Integration – II:** Integration of rational functions, Substitution by partial fraction, Logarithmic, exponential, trigonometric integrals, Definite integral. Business Applications (Consumers and Producers surplus.)
- 5. Diff.Equation-I:** Linear and Homogenous equation of first order and first degree, Linear equation of second order and first degree, business applications.
- 6. Diff.Equation-II:** Linear difference equation of first/second order with second/third degree and its business applications.
- 7. Differential Equation-I:** Partial differential equation of first order, second order and nth order and its business applications.

Book

- Mathematical Modelling by JN Kapur, New Age Publication.
- Mathematics for Economists by Mehta- Madnani, S.Chand Publication.
- Mathematics Volume II by RD Sharma, Dhanapath Rai Publication.

IM – 210BPROGRAMMING USING C++

Course Objective

The objective of this course is to help students to understand the concepts of Object Oriented Programming using C++ and their use in organization and processing complex business information.

Course Content

1. **Programming fundamentals:** -Introduction to C. Variables. Types. Constants. Declarations. Expressions. Assignments. Operators. Statements. Iterative Instructions.
2. **Object Oriented Programming** -Introduction to OOP - Meaning of Object - Meaning of Class – LOOP, characteristics: Creation of new Data Types, Giving importance to Class, Inheritance, Encapsulation, Abstraction, Polymorphism, Operator Overloading, Function Overloading, Function Defining, Software Reusability.
3. **C Versus C++** -Programming with C++: General forms of a C++ programme, I/O with cout and cin, different operators, scope resolution operator, Data types, For while, do-while, if-else, switch and conditional statements, Unary Operators - Increment Operator (++), Prefix Notation, Postfix, Notation, Decrement Operator (--). Conditional Constructs - Switch .Case, Construct, Break Statement, Default Keyword, Conditional Operator, Examples on Programming Constructs.
4. **Arrays** -Introduction to Arrays - Declaration of Arrays - Different Types of Arrays : - One Dimensional Array, Two Dimensional Array. Array Examples on Variables – Array Examples on Constants.
5. **Class program:** - Classes and objects: structure and classes, unions and classes, constructors and destructors, Automatic, external and static data members and member function.
6. **Important feature of C++** -Recursion : Definition of recursion leading to recursive programmes. Some computing best described recursively.
Functions : Function definition. Statement return. Exit statement. Functions of type void. Declaration and definition. Internal and external variables. Scope. Blocks. Constructor, inheritance, polymorphic.
7. **Pointers and structures** : -Address of a variable. Declaring pointers. Operations with pointers. Pointers as function arguments. Address of an array. Address of a string. Pointers to functions. Dynamic memory allocation. Unions.

BOOKS

- Robert Lafore, “Object Oriented Programming in Turbo C++”, Galgotia Pub. Pvt. Ltd., New Delhi, 2000
- Herbert Schildt, “C++ : The complete reference”, Tata McGraw Hill Publishing Company Ltd., New Delhi, 1999
- D. Ravichandran, “Programming with C++”, Tata McGraw Hill Pub. Co. Ltd., New Delhi, 2000
- E. Balagurusamy, “Object Oriented Programming with C++”, Tata McGraw Hill Pub. Co. Ltd., New Delhi, 2000
- Bajarnestrup, “The C++ Programming Language”, Addison-Wesley, New York, 1995
- Scott Meyers, “Effective C++”, Addison-Wesley, New York, 1999
- Walter Savitch, “Problem Solving with C++”, Addison-Wesley, New York, 1996

IM-214 BUSINESS LAW

Course objective:

The course is based on important provisions of various laws related to business. The aim of the course is to gain an insight into the Indian Legal process and legal provisions specifically with reference to business and corporate functioning.

Course Contents:

1. **The Indian Contract Act, 1872** -General principles of contract, classification of contract and key terms, Essential elements of a valid contract viz., offer & acceptance competence of contracting parties, free consent, consideration, legality of object and consideration, void agreements, Performance of contracts, discharge of contract, and breach of contract remedies for breach of contract, Specific contracts viz, contingent contracts, quasi-contracts, contracts of indemnity and guarantee, contract of bailment, contract of agency.
2. **The Sale of Goods Act, 1930** -Contract of sale, essentials of contract of sale, conditions and warranties, Right of unpaid seller.
3. **The Indian Partnership Act 1932** -General Principles- Meaning of partnership, essential features of partnership, types of partners, Formation of Partnership-Partnership deed, registration of partnership firms, position of a minor partner, duration partnership firm, rights of outgoing partner. Rights and Liabilities of Partners- Relations of partner with each other, rights of partner, duties of partners, relation of partner with third parties.
4. **The Companies Act, 2013** -**Company**- Meaning and definition, characteristics of joint stock companies, types of companies difference between private and public limited companies. **Promotion and incorporation of companies**-Promotion, Incorporation of companies, promoters: meaning and importance, process of incorporation: preparation contents and importance of various documents to be filed, Memorandum of Association, Articles of Association, certificate of commencement of business. **Memorandum of Association and Articles of Association**-Contents and alteration. **Capital of the company**- Share and its types, Debentures and its types, difference between shares and debentures, share certificate, share warrant and stock. **Prospects**- Meaning and definition, contents and registration of prospectus, issue and allotment of shares. **Management of Companies**- Board of Directors: Appointment, Qualifications and disqualification, powers, duties and position of directors, removals of directors. **General Principles of Meetings**- Statutory Meeting, Annual General Meetings, Extra-ordinary General Meetings, Board Meetings.**Winding-up of Companies**- Meaning and types of winding-up, provisions relating to winding-up.
5. **The Negotiable Instruments Act, 1881** -General Principles- Meaning of negotiable instrument, types of negotiable instruments, ambiguous instruments, maturity of negotiable instrument, payments of negotiable instruments, dishonor of negotiable instruments, provisions of sections 138 to 145.
6. **Foreign Exchange Management Act, 1999** -General Principles- Meaning & definition of various important provisions Regulation & Management of Foreign Exchange- Current account transaction, capital account transaction. Provisions related to authorized person, Reserve Bank's power to issue directions to authorized person.
7. **The Consumer Protection Act, 1986 &An overview of Misc. Laws Related To Business** - General Principles- Meaning & definition of various important terms. Rights of Consumers Nature & scope of remedies available to consumers. The I.T. Act,2000, SEBI Act ,1992, , The competition Act,2002,The LLP Act,2008,Intellectual Property Related Laws, Environment Related Laws.

Books:

- Mercantile Law by S.S. Gulshan
- Elements of Mercantile Law by N.D. Kapoor
- Business Legislation for Management by M.C. Kuchhal
- Business Law by S.K. Agrawal
- Legal Aspects of Business by Akhileshwar Pathak

IM—216A Business Statistics-I

Course Objective:

The objectives of the course are to equip the students with the statistical techniques and their application to business problems. The emphasis will be on the concepts and application rather than derivations.

Course Content:

1. **Introduction:** Definition/Meaning and Scope of Statistics, Functions and Applications of Statistics, Role of Statistics in decision making process, Limitation of Statistics. Basics of Population (Parameter) and Sample (Statistic).
2. **Classification, Tabulation and Frequency Distribution:** Introduction, Role and Functions of Classification, Rule for Classification, Tabulation: Meaning and Importance, Types of Tabulation, Frequency and Cumulative distribution, Graphical Analysis of all types of charts.
3. **Central Tendency:** Introduction, Measures of Central Tendencies (Mean, Median, Mode, GM, HM) and their data analysis, Concept of Partition Values (Quartiles, Decile and Percentile and N-tiles).
4. **Measures of dispersion:** Meaning, Scopes and Application of Quartile deviation, Mean deviation, Standard Deviation, Variance, Coefficient of Variation, Standard Error and Probable Error.
5. **Skewness, Moments and Kurtosis:** Introduction, Measures of Skewness, Moments and Kurtosis (alpha, beta and gamma coefficients).
6. **Correlation:** Meaning and Scope of Correlation, Types of Correlation, Measures of Correlation (Karl Pearson, Spearman's Rank Correlation and Method of Concurrent Deviation) and concept of coefficient of Determination.
7. **Probability and Distribution:** Random Variable, Types of Probability Distribution (discrete and Continuous- Binomial, Poisson and Normal Distribution) and their applications in business.

Books

- Business Statistics: SC Gupta
- Business Statistics: JK Sharma
- Statistics for management: Richard I. Levin, David S Rubin

IM 219 BUSINESS COMMUNICATION

Course Objectives

To explain the dynamics of communication to students and help students to become effective business communicators.

Course Contents

1. **Communication:** meaning, nature, definitions, features, processes, models, functions.
2. **Objectives of Effective Communication:** information, order, advice, suggestions, motivation, persuasion, warning, education, raising morale, conflicts and negotiation, group decision making
3. **Dimensions of Communication:** Upward, Downward, Lateral/Horizontal, Diagonal, grapevine, Consensus.
4. **Channels of Communication** (Formal and Informal); Patterns of Communication; Media of Communication (Verbal and Nonverbal); Barriers to Effective Communication; Listening
5. **Interpersonal Communication:** Transactional Analysis, Johari Window
6. **Business Correspondence:** Layout, planning, inquiries and replies, complaints, follow up, circulars, notices, goodwill letters, applications for employment
7. **Case Studies**

Books

- Business Communication: K.K. Sinha
- Business Communication: M. V. Rodrigues
- The Art of Effective Communication: Margerison
- Effective Communication: Asha Kaul
- Managing Time: David Fontana
- Managing Stress: David Fontana