

**IIILM University**

**SYLLABUS  
MBA Semester I**

**JULY 2009 – JUNE 2011 BATCH**

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**FIANANCIAL AND MANAGEMENT ACCOUNTING**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK – I**

**Unit 1: Introduction to Financial Accounting**

Introduction; Scope and Objectives; Branches of Accounting; Accounting Principles and Standards.

**Unit 2: Financial Accounting Framework**

Journalizing Transactions: Recording of Transaction, Advantages of Journal, Classification of Accounts and its Rules, Compound Entries; Ledger: Introduction, Posting and its Rules; Trial Balance: Trial Balance Preparation, Errors Disclosed by Trial Balance, Methods of Locating Errors in Trial Balance.

**Unit 3: Basic Principles of Preparing Final Account**

Capital Expenditure; Revenue Expenditure; Deferred Revenue Expenditure; Capital Receipts; Income Statements: Profit and Loss Statement; Balance Sheet; Final Accounts: Adjustments.

**BLOCK - II**

**Unit 4: Concept of Management Accounting**

Principles, Functions and Scope of Management Accounting; its Limitations; Management Accountant: Functions; Basic Cost Concepts; Components of Total Cost; Elements of Cost and Cost Sheet; Methods, Systems and Techniques of Costing.

**Unit 5: Cost Accounting**

Marginal Costing: Introduction, its Theory and Features, its Advantages and Disadvantages; Absorption Costing; Break - Even Analysis; Cost Volume Profit (CVP) Relationship; Basics of Break Event Point (BEP); CVP Analysis; Marginal Costing and Decision Making; Marginal Costing vs. Pricing.

## **Unit 6: Tools of Financial Analysis**

Budgets: Introduction, Advantages and Disadvantages, Essentials of Budgetary Control, Budget Manual and its Working, Budget Key Factor; Fixed and Flexible Budgets; Functional and Master Budgets: Sales and Cash Budget; Zero Based and Incremental Budgets.

## **BLOCK - III**

### **Unit 7: Techniques of Costing – Part I**

Target Costing; its Relation to New Product Development, Cost – Plus Pricing , and Activity Based Costing; Transfer Pricing; Cost Based Transfer Pricing; Transfer Pricing Law in India.

### **Unit 8: Techniques of Costing – Part II**

Responsibility Accounting (RA): Introduction, Steps involved in RA, Advantages, Cost Centers vs. Responsibility Centers; Value Added Accounting; Inflation Accounting; Current Purchasing Power Method (CPP), Methods of Accounting for Changing Prices; Human Resources Accounting (HRA): Relevance and Models of HRA.

### **Unit 9: Techniques of Costing – Part III**

Standard Cost; Advantages and Limitations of Standard Costing; Determination of Standard Costs; Cost Variance Analysis: Cost Variances, Causes, Types and Uses of Variances, Labor Variances, Material Cost and Labor Cost Variance Analysis, Sales Variance Analysis; Budgetary Control and Monitoring; Cost Audit and Management Audit; Cost Audit Report; Management Audit.

## **Suggested Reading:**

1. Financial Accounting: A Managerial Perspective, HPH by Narayanswamy, Publisher: Prentice Hall of India Private Limited
2. Financial Accounting for Business Managers, by Bhattacharyya Ashish K, Publisher: Prentice Hall of India Private Limited
3. Financial Accounting for Management: Text & Cases by Subhash Sharma, Publisher: Macmillan India Limited
4. Management Accounting - Concepts & Applications by Kothari G, Publisher: Macmillan India Limited.
5. Fundamentals of Cost Accounting by Maheshwari SN, Publisher: Sultan Chand and Sons
6. Basic Financial Management by M.Y Khan, Publisher: Tata McGraw Hill
7. Costing Techniques by NK Sharma, Publisher: RBSA Publishing.

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**MANAGERIAL ECONOMICS**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK - I**

**Unit 1: Nature and Scope of Economic Analysis**

Importance of Managerial Economics; Concepts of Economics in Decision Making; Nature and Scope of Managerial Economics; Relationship between Managerial Economics, Economics and Other Subjects; Tools and Techniques of Decision Making.

**Unit 2: Demand and its Attributes**

Demand and its Determinants; Law of Demand; Utility Approaches to the Theory of Demand; Consumer Equilibrium and Demand Curve; Demand Elasticity and Demand Estimates; Aggregate Demand; Demand Forecasting.

**Unit 3: Supply and Production Analysis**

The Principle of Supply; Elasticity of Supply; Aggregate Supply; Cost and Output Relationship; Production Concept and Analysis; Production Process.

**BLOCK - II**

**Unit 4: Market Structures and its Analysis**

Market Structure; Analysis of Market Structure: Large Group Cases, Monopoly Market Situation, Oligopoly, Monopolistic Competition and Perfect Competition.

**Unit 5: National Income Analysis and Economic Welfare**

Introduction; Circular Flow and Measurement of National Income; Methods of Measurement of National Income; Economic Welfare and National Income.

**Unit 6: Consumption Function, Saving Function, Demand and Supply for Money**

The Consumption Function; the Saving Function ; Money; Demand for Money; Multiplier; the Supply of Money.

## **BLOCK - III**

### **Unit 7: Foreign Exchange Market, MNCs & International Trade Theory**

Introduction; Functions of Foreign Exchange Market; Foreign Exchange and Control; Foreign Exchange Rates; Cost Benefit Analysis of FDI; Role of MNCs in India; International Trade Theories: Absolute Cost Theory, Comparative Cost Theory, Opportunity Cost Theory, Factor Endowment Theory, and Comparative Trade Theory.

### **Unit 8: Inflation, Inflationary Gap and Measures to Control Inflation**

Introduction to Inflation; Inflationary Gap; Demand Pull or Monetary Theory of Inflation; Cost Push Inflation; Other Theories of Inflation; Phillips Curve: The Relation between Unemployment and Inflation; Measures to Control Inflation; Measures of Prices and Inflation; Monetary and Fiscal Policies in Developing Countries.

### **Unit 9: Trade Barriers and Protectionism**

Free Trade vs. Protection; Arguments and Demerits of Protection; Trade Barriers and its Classification; Non Tariff Barriers; Extent and Effects.

### **Suggested Reading:**

1. Managerial Economics by Yogesh Maheshwari, Publisher: Prentice-Hall of India Private Ltd
2. Managerial Economics by Peterson and Lewis, Publisher: Dorling Kindersley (India) Private Ltd
3. Managerial Economics by Suma Damodaran, Publisher: Oxford University Press N Delhi
4. Fundamentals of Economics by Shalini Pujari, Publisher: Macmillan India Limited
5. Managerial Economics by Karam Pal and Surender Kumar, Publisher: Excel
6. Mastering Economics by Harvey and Srinivasan, Publisher: Macmillan

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**ORGANIZATIONAL BEHAVIOUR AND MANAGEMENT  
PROCESS**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK – I**

**Unit 1: Introduction to Management**

Nature and Scope; Historical Evolution of Management Thought; Approaches and Systems of Management; Social Responsibilities of Management; Case Study - Regarding Scope of Creativity.

**Unit 2: Functions of Management**

Planning: its Need, Principle, Types and Steps Involved; Managerial Decision Making: Types and Steps Involved in Decision Making Process; Organizational Design: Elements and Types; Staffing; Directing; Controlling Concepts.

**Unit 3: Human Resource Management**

Human Resource Planning; Recruitment, Selection and Socialization; Training and Development; Performance Appraisal.

**BLOCK - II**

**Unit 4: Systems Approach to Management**

Management Development; Scientific Management Approach; Fayol's Principles of Management; Behavioral Approach; Human Resources Perspective; Communication: Functions and Direction of Communication; Choice of Communication Channel.

**Unit 5: Behavior of Individuals**

Nature of Organizational Behavior; Learning: Basic Nature of Learning, Theories, Classical Conditioning, Reinforcement; Individuals and Physical Ability; Theories of Perception and Personality; Measures of Personality.

### **Unit 6: Motivation and Leadership**

Introduction; Motivational Factors; Motivational Theories; Applications of Motivation in Organizations; Leadership and Approaches to Leadership; Management and Leadership.

## **BLOCK - III**

### **Unit 7: Group Dynamics**

Types of Groups; Group Structure; Groups and Teams; Stages of Group Development; Group Decision Making Techniques; Understanding Work Teams; Types of Teams; Group Dynamics and Organizational Politics.

### **Unit 8: Organizational Culture**

Introduction; Nature and Functions of Organizational Culture; Cultural Control Mechanisms; Culture: Conceptual Framework.

### **Unit 9: Organizational Issues**

Typology and Evolution of Organizational Culture; Forces and Key Roles; Behavioral Resistance to Change; Work Stress and Stress Management.

### **Suggested Reading:**

1. Organizational Behavior by Stephen P. Robbins & Tim A. Judge, Publisher: Prentice Hall of India Private Limited
2. Organizational Behavior by Fred Luthans, Publisher: McGraw Hill
3. Organizational Behavior by Aswathappa K, Publisher: Himalaya Publishing House
4. Principles of Management by T. Ramasamy, Publisher: Himalaya Publishing House
5. Organizational Theory by Mary Jo Hatch, Publisher: Oxford University Press

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**COMPUTER APPLICATION IN MANAGEMENT**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK I**

**Unit 1: Introduction to Computer System**

Introduction: Evolution of Computers, Characteristics, Classification, Generations; Computer Architecture: Components of Computer Systems (I/O Devices); Computer Memory; Data Representation.

**Unit 2: Computer Software**

Introduction to Software: Relation between Hardware and Software; Types of Software: System Software, Application Software; Software Development Life Cycle; Introduction to Algorithm; Flow chart.

**Unit 3: Operating Systems**

Operating System: Functions of OS, Measuring System Performance; Evolution of Operating Systems : Serial Processing, Batch Processing, Multiprogramming; Types of Operating System; Operating System Techniques Multitasking, Multithreading, Multiprocessing; Some Popular Operating Systems: DOS (Disk Operating System), UNIX Operating System, Linux, Microsoft Windows, Microsoft Windows NT.

**BLOCK II**

**Unit 4: Business Data Processing**

Data Processing; File Management System: File Types, File Organization, File Utilities; Database Management System: Database Models, Main Components of a DBMS, Creating and Using a Database.

**Unit 5: Data Communications**

Basic Elements of a Communication System: Data Transmission Modes, Transmission Basics; Types of Data Transmission Media; Modulation Techniques; Modems; Analog versus Digital Transmission; Multiplexing Techniques.



## **Unit 6: Computer Networks**

Need for Computer Communication Networks; Types of Network; Network Topologies; Network Protocol; OSI and TCP/IP Model; the Future of Internet Technology; Internet Protocol; World Wide Web; E-mail; Search Engines.

## **BLOCK II**

### **Unit 7: Office Automation Systems Part I**

MS Word - I: Key Terminologies, Opening and Formatting Documents, Clip Art, Table, List; MS Word-II: Autocorrect, Macros, Mail Merge, Templates, Style, Border and Shading, Spelling and Grammar, Page Formatting; MS Excel-I: Working with Worksheet; MS Excel-II: Built in Function, What if analysis, Data Table Sorting; MS Excel – III: Graphs and Charts.

### **Unit 8: Office Automation Systems Part II**

MS PowerPoint I: Auto Layouts, Toolbars, Insertion of New Slides; MS PowerPoint II: Presentation Using Wizards, Usage of Design Templates, Frame Movements of the Above.

### **Unit 9: Office Automation Systems Part III**

Introduction to MS Outlook: Starting Outlook, the Outlook Inbox Window, Key to the Inbox Window, Going Online with Outlook; Computer in Office Automation, Computers in Engineering

### **Suggested Reading:**

1. Fundamentals of Computers by Rajaraman, Publisher: Prentice Hall of India, New Delhi
2. Data Communication & Computer Network by White, Publisher: Thomas Learning, Bombay
3. Business Data Communication by Shelly, Publisher: Thomson Learning, Bombay
4. Computer Fundamentals by B.Ram, Publisher: New Age Int.
5. Computer Fundamentals by P.K Sinha, Priti Sinha, Publisher: BPB Publications, New Delhi

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**BUSINESS ENVIRONMENT**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK – I**

**Unit 1: Overview of Business Environment**

Concept; Meaning; Nature of Business Environment; Business Today; Types of Environment; Competitive Structures of Industries; Competitor Analysis; Environment-Business Relation; Environmental Analysis Process; Importance of Environmental Analysis.

**Unit 2: Economic Systems and Political Environment**

Economic System; Kinds of Economic System; the Flows of Economic Activity; Basic Problems of an Economy and the Role of Government; Political System; Function of State, Classification of Functions of State; Politico-Economic Synthesis.

**Unit 3: Economic Transition in India: Privatization and Globalization**

Introduction; Privatization: Objects, Privatization Routes, Benefits, Criticisms, Conditions for Success; Privatization in India; Privatization Policy; Types & Drawbacks of Privatization; Globalization; Reasons for Globalization ; Features & Stages of Globalization; Drawbacks of Globalization; Globalization Impact on Indian Economy.

**Unit 4: Consumer Rights, Consumerism and Business**

Introduction to Consumer Rights; the 8 Consumer Rights; Consumer Responsibility; Consumer Protection in India; Exploitation of Consumers; Plight of the Indian Consumer.

**Unit 5: Business and Society**

Social Environment: Poverty and Poverty Alleviation Programs, Labour and Employment, Women in the Workforce, Child Labour, Education, Health, Population and Family Welfare; Corporate Governance; Corporate Social Responsibilities; Business Ethics.

## **BLOCK - II**

### **Unit 6: Business Law Part – I**

Law of Contract (Indian Contract Act, 1872); Consideration & Competence to Contract; Performance and Discharge of Contracts; Contract of Agency

### **Unit 7: Business Law Part – II**

Partnership Act, 1932; Sales of Goods Act, 1930; Law of Insurance; the Negotiable Instruments Act, 1881.

### **Unit 8: Company Law**

Nature of Company and Formation; Memorandum and Article of Association; Prospectus; Statement in Lieu of Prospectus; Share and Share Capital; Debentures; Company Management and Remuneration; Meeting and Resolutions; Account and Audit, Prevention of Oppression, and Mismanagement; Winding Up.

### **Unit 9: Labor Law**

Factory Act, 1948; Industrial Disputes Act, 1947; Minimum Wages Act; Workmen's Compensation Act

### **Suggested Reading:**

1. Business Environment by Saleem Shaikh, Publisher: Pearson Education
2. Business Environment by Justin Paul, Publisher: The McGraw Hill Companies
3. Business Environment: Text and Cases by Francis Cherunilam, Publisher: Himalayan Publishing House
4. Business Environment by K. Chidambaram and V. Alagappan, Publisher: Vikas Publishing House Pvt. Ltd.
5. Labor Relations Law in India by Agarwal, S.L., Publisher: Macmillan Company of India Ltd., New Delhi
6. Industrial Law by Mallick, P.L., Publisher: Eastern Book Company, Lucknow
7. Labor and Industrial Laws by Misra, S.N., Publisher: Pioneer Publications, Delhi.
8. Aspects of Labour Welfare and Social Security by Sarma, A.M., Publisher: Himalaya Publishing House: Bombay.
9. Corporate Strategy on Fringe Benefits by Thakur, C.P., Publisher: Spectrum Publishing House: Delhi.
10. The Business Environment by Ian Worthington and Chris Britton, Publisher: Prentice Hall

**REVISED SYLLABUS  
MBA  
SEMESTER – I**

**RESEARCH METHODOLOGY & QUANTITATIVE TECHNIQUES**

**Sub. Code:**

**Credits: 03**

**Total Marks: 100**

**Minimum Pass Marks: 40%**

**Internal Assessment: 40 Marks**

**University Examination: 60 Marks**

**BLOCK – I**

**Unit 1: Research Process**

Fundamentals of Research process; Role of Research in Business Decision Making; Types of Research; Steps in Research Process; Classification of Research Proposal; Contents of Research Proposal; Case Study: Research Proposal.

**Unit 2: Research Design**

Fundamentals of Research Design: Essentials of Research Design; Different Research Design. Experiment Design; Writing the Research Report: Categories of Reports, Steps of Report Writing, Key Elements, Methods of Report Writing, Formatting, Pilot-Test.

**Unit 3: Sampling**

Sources of Market Data; Secondary Data; Survey Data; Consumer Panel; TV Meters; Statistical sampling; Diaries in Social Research; Internet as a Source of Data; Secondary Analysis; Survey; Questionnaire Design: Issues in Questionnaire, Sample Questionnaires.

**BLOCK – II**

**Unit 4: Data Grouping**

Introduction to Data Grouping; Frequency Distribution; Formation of Discrete Series; Formation of Continuous Series; Graphic Presentation of Data; General Rules for Construction of Graphs; Histogram; Frequency Polygon.

**Unit 5: Data Analysis**

Measures of Central Value: Average, Types of Average, Arithmetic Mean, its Merits and Demerits, Median, its Merits and Demerits; Related Positional Measures: Quartile, Percentile, Decile; Mode: Merits and Demerits; Relationship between Mean, Median and Mode; Measure of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variance.

## **Unit 6: Probability and Distribution**

Fundamentals of Probability: Concept, Calculation; Theorems: Additional, Multiplication, Conditional Probability; Theoretical Distribution: Binomial Distribution, Poisson Distribution, Normal Distribution.

## **BLOCK – III**

## **Unit 7: Hypothesis**

Introduction to Hypothesis; Types of Hypothesis; Testing of Hypothesis; Z- Test; T-Test; F-Test.

## **Unit 8: Correlation**

Introduction to Correlation; Significance of Correlation; Types of Correlation; Coefficient of Correlation.

## **Unit 9: Regression**

Introduction to Regression; Uses of Regression; Difference between Correlation and Regression; Regression Equation; Linear & Multiple Regression.

## **Suggested Reading:**

1. Quantitative Methods for Business & Economics by Mouhammed, Publisher: PHI, 2007 Edition.
2. Quantitative Techniques for Managerial Decisions by A. Sharma, Publisher: Macmillan, 2008 Edition.
3. Quantitative Techniques for Decision Making by A. Sharma, Publisher: HPH, 2007 Edition.
4. Statistical Methods by S.P Gupta, Publisher: Sultan Chand & Sons, 2008 Edition.
5. Research Methodology by C. R. Kothari, Publisher: Vikas Publishing House
6. Research Methodology and Statistical Methods by T. Subbi Reddy, Publisher: Reliance Publishing House
7. Research Methodology and Statistical Techniques by Santosh Gupta , Publisher: Deep and Deep Publication
8. Research Methodology by V. P. Pandey, Publisher: Himalaya Publication
9. Research Methodology in Management by Arbind and Desai, Publisher: Ashish Publication House