#### **SEMESTER 1**

### PAPER 1 – CONTEMPORARY MANAGEMENT CONCEPTS AND THOUGHT

Objectives-

- 1. To create awareness and interest among the students in modern management concepts and thought
- 2. To enable the students to choose appropriate functional area of management in their future studies.

Module 1 – **Modern management** –concept-significance-response to globalization-diversity and advances in information technology-organisational culture- cross cultural communication- motivation in organisations – meaning and process- theories of motivation: ERG ,McClelland's, learned need , equity, vroom's expectancy –managerial application of motivational theories (20hrs)

Module 2- Leadership-concept-significance in modern organization-challenges-approaches: Trait, Behavioral, and Situational -theories: Harsey and Blanchards'- transactional Vs transformational leadership- Charismatic and authentic leadership – leadership ethicsexecutive coaching and mentoring. (15 hrs)

Module 3- **Human resource management**- concept- meaning- functions-importancestrategies and practices in HR planning-potential appraisal, succession planning- managing diversity- dual career management- glass ceiling-QWL- HR information system- stress management-causes and effects of work stress- coping strategies-change management- needresistance-organisational intervention. (25 hrs)

Module 4- **Marketing management**- concept-nature, scope and importance–understanding concepts of relationship and integrated marketing- trends in modern marketing- e-marketing, green marketing, tele marketing, societal marketing- marketing environment- macro micro components and their impact on marketing decisions – marketing research – importance-nature, scope and steps – marketing information system-marketing intelligence. (20 hrs)

Module 5 – **Financial management**- Business finance- concept- meaning-importanceapproaches- objectives of financial management- meaning and importance of financing decisions-classification of financial decisions. (10 hrs)

#### References:

- 1. Griffin ,Ricky W Organisational Behavior –Houghton Mifflin co, Boston.
- 2. DoedeKeuning, Management A Contemporary approach, Prentice Hall(Pearson education), New Delhi.
- 3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of organisational behavior.
- 4. Utilising Human Resources, Prentice Hall, New Delhi
- 5. BiswanthGhosh, Human resource development and management, Vikas Publishing, New Delhi.
- 6. Kotler, Keller, Koshy and Jha Marketing Management- A south Asian perspective, Pearson

# PAPER 2-MANAGEMENT INFORMATION SYSTEM

Objectives:

- 1. To make the students aware of the need for information systems, its application in managerial decision making.
- 2. To make the students aware of the recent trends in information system.

## Module 1

Introduction to MIS- Meaning, concept, Evolution, significance and need, Objectives and features,- subsystems of MIS, MIS and other academic disciplines, operating elements of MIS, structure of MIS based on management activity, based on organisational functions. (15 hrs)

## Module 2

Information in decision making – Concept of information, historical development, mathematical definition of information, reduction of uncertainty, redundancy, information presentation, quality of information, value of information in decision making, value other than in a decision, Age of information.

Decision making- intelligence and design phase, behavioural models of the decision maker, decision making under psychological stress, methods for deciding among alternatives. (20 hrs)

## Module 3

System Concepts- Meaning, Characteristics, types of systems, subsystem- decomposition, simplification, decoupling, entropy, system stress- types, consequence, process of adaptation, organisation as open systems. – DSS, TPS, Expert System, Control in systems, negative feedback control, law of requisite variety, the nature of control in organisation. (25 hrs)

## Module 4

System Analysis and Design- prototyping approach, Conceptual and detailed MIS design, System Development Life Cycle, Implementation of MIS.

(15 hrs)

## Module 5

Data Processing- Data hierarchy, database, DBMS, Database models- relational model, network model, -the database approach, data dictionary, conceptual data modelling. -Data mining and data warehousing. Accounting Information system. Meaning, need, process, role

of AIS in the decision making at the functional areas of management-finance, marketing and HRM. (20 hrs)

References:

- 1. Gordon B Davis, & Margrethe H Olson, Management Information System
- 2. Robert G Merdick, Management Information System.

# PAPER 3 – RESEARCH METHODOLOGY

### Course Objectives

- $\checkmark$  To provide an insight into the fundamentals of social science research
- $\checkmark$  To understand the need, significance and relevance of research and research design
- ✓ To acquire practical knowledge and required skills in carrying out research

### **Instructional hours: 90**

### Module 1: Fundamentals of Research

Research: Meaning – nature – significance – objectives – utilities. Principles of scientific research - Scientific methods- Induction, Deduction – Qualities of a researcher – Research ethics

Research Methods and Process: Types of Research; Implicational- Fundamental, Applied, policy, educational; Purpose- Exploratory, Descriptive, Predictive, Analytical, Historical; Methods of Investigation – Library, Case study, survey, field studies, experimental, evaluation, Action, Diagnostic, Ex-post facto research; Quantitative and Qualitative Research - Research Process and Approaches 20

### hours

### Module 2: Research Design

Research problem Identification – identifying research gap – setting of objectives and hypotheses – identifying the variables ; dependent, independent and intervening variables – steps in developing a research design – research design for descriptive, analytical, empirical and experimental research- qualities of good research design 16 hours

### **Module 3: Sampling Techniques and Data Collection Methods**

Probability and non-probability sampling techniques – determinants of sample size – sampling errors and sources

Collection of data – primary and secondary data – field methods, techniques and tools for data collection- tests, observations, interview, surveys, projective techniques, questionnaire, schedules, rating scales- scaling techniques and construction of scales – Pre-testing and Pilot Study. 20 hours

### Module 4: Testing of Hypothesis

Need and significance of hypotheses- formulation of hypotheses – types of hypothesis – errors in testing hypotheses – Type-I and Type II Errors – One tailed and Two tailed tests – level of significance – decision taking

Statistical analysis for doing inferences – Parametric and non parametric tests- types and differences – interpretation of analyzed data **18 hours** 

#### Module 5: Report writing and presentation

Research Report - types of reports – content of report – Style of Reporting – Steps in Drafting Reports – Qualities of a good report – Documentation – Citation - Footnotes – References – Bibliography – APA and MLA Format in writing references and bibliography. **16 hours** 

#### **Reference Materials**

Krishnaswamy R. S., Research Methodology in Social Science

Kothari C. R., Research Methodology: Methods and Techniques

Sharma R. N & Sharma R. K., Research Methods in Social Science

John W. Best and James V. Khan, Research in Education

Singh A. K., Tests, Measurements and Research Methods in Behavioural Sciences

## PAPER4- PLANNING AND DEVELOPMENT ADMINISTRATION

#### **OBJECTIVES:**

- 1. To give an insight into the structure of Indian Economy.
- 2. Providing the students a general idea, regarding planning process and procedure.
- 3. Make the students aware of plan preparations of central, state and Local Self Government

#### MODULE 1: STRUCTURE OF INDIAN ECONOMY.

Growth vs Development –Types of economy- Features of underdeveloped economy-Problems of Indian economy-Public sector- Private sector-Joint sector-Co-operative sector-Role of agricultural and Industrial development in the Indian economy-National Income-Concepts-Difficulties in estimation. (15 Hours)

### **MODULE 2: PLANNING MECHANISM IN INDIA:**

Meaning, Nature and Objectives of economic planning- Features and types of planning-Decentralised planning and centralized planning- Planning process-Techniques and tools of planning- Evaluation of planning- Growth model and Planning model- National Planning commission- National development Council- State Planning Board- District planning Board.

(25 Hours)

#### **MODULE 3: FISCAL POLICY:**

Centre state Relationship-Resource allocation- Finance Commission- Development and non-Development expenditure- Preparation of budget- Central – state- Local self-Government-Deficit financing- Plan and Non-Plan expenditure- Evaluation of current budget.

(15 Hours)

#### MODULE 4: INFRASTRUCTURE AND RURAL DEVELOPMENT:

Primary sector- Secondary sector- Tertiary sector- Importance of Infrastructural development- Rural Infrastructure- Public, Private Participation (PPP) – BOT- Rural development programs of Centre and state-Social Audit. (15 Hours)

#### **MODULE 5: LOCAL SELF GOVERNMENT:**

Local bodies- Features- Financing of Local self-Government-Panchayati Raj Systems-Grama sabha-Benificiary selection and resource Allocation- Sources and Allocation of Revenue. Programs of LSG in poverty eradication and employment generation. Division of resources between state and LSG. 73<sup>rd</sup> and 74<sup>th</sup> Amendments- Constitutional concepts-Peoples plan

(20 Hours)

#### References

- 1. Economics of Development and Planning- ML Jhingan
- 2. Economic Planning ML Seth.
- 3. Indian economic Planning- Misra and Puri.
- 4. Guidelines for preparing budget manuals, Finance Dept, Govt of Kerala.
- 5. Studies in Indian Planning- Mahajan
- 6. Budget Manuals, Ministry of finance, Govt of India.
- 7. Panchayatraj Act. (73<sup>rd</sup> and 74<sup>th</sup> Amendments)
- 8. Indian Economy –emerging challenges- Vyasulu Rao.
- 9. Planning in India Lekhi

### **PAPER 5- ADVANCED CORPORATE ACCOUNTING**

**Objectives:**1. Making the students to understand International Financial Reporting Standards and tools & techniques in various accounting situations.

2. Expose the students to advanced accounting issues and practices like Investment, Consolidation of financial statements, Liquidation etc.

**Module I.** International Financial Reporting Standards (IFRS) – Introduction – Scope – overview of the International Financial Reporting Standards – IFRS 1 to 13 (**15 hours**)

**Module II.** Holding Company – Concept and definition – Consolidated Balance sheet – capital profit –Revenue profit – cost of control – minority interest – intercompany owings – contingent Liabilities – revaluation of assets and liabilities – treatment of bonus shares and dividend Cross Holding. IFRS 10. (30hours)

**Module III** Investment Accounts and Valuation of Goodwill and Shares. Investment Accounts in Loans and Debentures – cum interest and ex interest, Investment Accounts in shares – Bonus shares – Right shares , Valuation of goodwill –capitalization method – super profit method. Valuation of shares – Need – methods – Intrinsic value method – Yield method – Fair value method.

(20hours)

Module IV. Insurance claims, Computation of Fire claims – Loss of stock – Loss of profit.

#### (10hours)

**Module V.** Liquidation- Meaning – Types – Reasons – Preferential creditors – Statement of affairs – Deficiency/ Surplus accounts – Liquidator's final statement of accounts. **(15hours)** 

### **References:**

- 1. **Financial Reporting** Vol.1 by The Institute of Chartered Accountants of India
- 2. Advanced Accountancy MC Shukla. T.S. Grewal. &S C Gupta
- 3. Advanced Accountancy Jain & Narang
- 4. Advanced Accountancy RL Gupta & Radhaswamy
- 5. Advanced Accountancy SN Maheswari