



Established by Govt. of Arunachal Pradesh vide Act 9 of 2012, the Arunachal University of Studies Act, 2012 Recognized as per u/s 2(f) of University Grants Commission Act, 1956  
NH-52, Namsai, Arunachal Pradesh -792103

## **FIRST SEMESTER - MASTER OF BUSINESS ADMINISTRATION (FINANCE)**

<b>First Semester</b>			
<b>S. No.</b>	<b>Name of Subject</b>	<b>Credits</b>	<b>Total Marks</b>
1	Financial & Management Accounting	4	100
2	Business Ethics	4	100
3	Organizational Behavior & Management Processes	4	100
4	Computer Application in Management	2	100
5	Business Environment	4	100
6	Research Methodology and Quantitative Techniques	4	100
<b>Total</b>		<b>22</b>	

### **Subject Name:** FINANCIAL & MANAGEMENT ACCOUNTING

**Unit I: Financial Accounting:** Definition, Nature and Scope of Accounting. Accounting Principles. Accounting Concepts, Indian Accounting Standards. Difference between traditional and modern accounting. Basics of financial Accounting, Preparation of Annual Accounts - Profit and Loss Account and Balance Sheet. Adjustment Entries. Form of Company Annual Accounts as per Companies Act. Segment Reporting. International Financial Reporting Standards

**Unit II: Analysis of Financial Statement:** Financial Statements - Meaning, Nature and Limitations. Meaning of Financial Analysis. Significance of Financial Analysis to Different Parties. Vertical vs. Horizontal Analysis. Internal Vs. External Analysis. Trend percentages and Common size statement.

Techniques of Financial Analysis: Accounting Ratios - Meaning, Significance and Limitations. Classification, Computation and interpretation of Liquidity Ratios, Leverage Ratios, Activity/turnover Ratios and Profitability Ratios. **Du-point Analysis.** Funds Flow Statement - Meaning and Need. Preparation and Interpretation. Cash Flow Statement - Meaning, Need, Preparation and Interpretation.

**Unit III: Management Accounting Introduction-**Meaning, Functions, Scope and Limitations of Management Accounting, Financial Accounting vs. Management Accounting

**An orientation to Cost Accounting-**Purpose of Cost Accounting, Elements of cost, Kinds of costing, Classification of Costs, Methods of Cost variability, Marginal Costing & **Break-Even Analysis-**Meaning of Marginal Costing, Marginal Costing Techniques, Break Even Point, Graphic presentation, Preparation of break-even charts and their interpretation, Managerial uses of Break-even analysis, **Activity Based Costing-**Concept, main activities and their cost drivers, developing ABC System.

**Unit IV: Budgeting** Definition of a budget, Kinds of budgets, Preparation of a Budget, Budgetary Control, Flexible Budgeting, Zero Base Budgeting, Performance Budgeting **Responsibility Centres**-Cost Centres, Profit Centres and Investment Centres, Inter divisional transfer pricing – concept and methods.

**Unit V: Current issues**-Social Accounting, Human Resource Accounting, Balance Score Card , Forensic Accounting, Money Laundering, Financial intelligence.

**Discussion of real life business Cases.**

**Suggested Readings:**

1. Anthony Robert N. & Reece James S : Management Accounting, Irwin
2. Anthony Robert N & Welsch Glenn A: Fundamentals of Management Accounting, R.D. Irwin
3. Hongren Charles T. : Introduction to Management Accounting, Pearson Education India
4. Bhattacharya S.K. & Dearden John : Accounting for Management, Tata McGraw-Hill Pub.Co.Ltd., ND 5. Hingorani N.L., Ramanathan A.R. & Grewal T.S.: Management Accounting, Sultan Chand & Sons.
6. Khan M.Y. and Jain P.K. :Management Accounting Tata McGraw-Hill Publishing Co. Ltd. , New Delhi
7. Kishore Ravi M. : Taxman’s Advanced Management Accounting
8. H.G.Guthman : Financial Statements Analysis, PHI
9. Jain & Narang :Advanced Accountancy, Kalyani
10. Myer :Financial Statements Analysis PHI Publishers
11. Robert Anthony & Reece :Management Accounting - Text
12. Khan & Jain : Management Accounting, TataMcGrawHill

**Subject Name:** BUSINESS ETHICS

**Unit 1: BUSINESS ETHICS**

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

**Unit 2: PERSONAL ETHICS**

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

**Unit 3: ETHICS IN MANAGEMENT**

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

**Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS**

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

**Unit 5: CORPORATE GOVERNANCE**

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

**SKILL DEVELOPMENT**

1. State the arguments for and against business ethics

2. Make a list of unethical aspects of finance in any organization
3. List out ethical problems faced by managers
4. List out issues involved in Corporate Governance.
5. List out unethical aspects of Advertising

#### **BOOKS FOR REFERENCE**

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles, Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.

#### **Subject Name: ORGANIZATIONAL BEHAVIOR & MANAGEMENT PROCESSES**

1. **Introduction:** Emergence, Concepts, Importance, Nature, Characteristic, Models, Cognitive, Behaviorist, Social Cognitive Framework, Relationship with Other Fields.
2. **Perception:** Nature, Concept, Process and Importance.
3. **Attitude:** Concept, Process, Importance, Attitude Measurement.
4. **Personality:** Concept, Nature, Types and Theories.
5. **Learning:** Concept and Theories.
6. **Work Motivation:** Concept, Application, Principles Theories Involvement, Theories of Motivation: Maslow's Need Hierarchy, Herzberg Theory of Motivation.
7. **Group Dynamics:** Definitions Types of Groups, Stage of Group Development, Group Characteristics, Group Structure, Groups Norms and Group Cohesiveness, Group Decision-Making.
8. **Leadership:** Definition and Framework of Leadership Perspectives, Leadership Theories and Models: Traits Theories, Behavior Theories, Leadership Styles, Nature of Conflict, Reactions of Conflict, Managing Conflict.
9. **Organizational Change:** Forces of Change, Process for Planned Organizational Culture, Globalization and Organizational Cross Cultures, the Emergence of Global Organization.

#### **Subject Name: COMPUTER APPLICATION IN MANAGEMENT**

##### **Unit- I -Fundamentals of Computers:**

1. **Data, Information and EDP:** Data, Information Need and Concept of Data and Information; Levels of Information from Data: Data Processing: Electronic Data Processing; Electronic Machines;
2. **Numbers Systems and Codes:** Different Numbers Systems- Binary, Octal, Decimal, Hexagonal, and their Conversion from Used in Computers; BCD, EBCDIC, ASCII, Gray and Conversions.
3. **Computer Arithmetic and Gates:** Binary Arithmetic, Complements, Addition and Subtraction; Conversion from One System to Another; Logic Gates, Their Truth Table and Application Minimization, and K-Maps.
4. **Computer Processing Systems:** Definition of Computer, Hardware/ Software Concepts; Generation of Computers; Types of Computers; Elements of Digital Computer, CPU and its Functions; Various Computer Systems.
5. **I/O Devices:** Basics Concepts of I/O Devices; Various Input Devices-KeyBoard, Mouse; MICR, OCR, Microphones.
6. **Various Output Devices:** VDU, Printer, Plotter, Spooling, LS.
7. **Storage Devices:** Primary and Secondary Memory; Types of Memories; Memory Capacity and its Enhancement; Memory Device and Their Comparisons; Auxiliary Storage, Type of Disks (Magnetic and Optical); Various Devices and Their Comparison.
8. **System Software:** Role of Software, Different System Software: O.S., Utilities, Element of O.S.- its Types and Variations; DOS and Windows.
9. **Computer and Networks:** Need of Communication; Data Transmission; Baud; Bandwidth; Communication Channel; Multiplex, Basic Network Concepts; O.S.I. Model; Types of Topologies; LAN, WAN; Client Server Concept.

#### **Unit-II: Computer Based Business Application:**

1. **Word Processing:** Meaning and Role of Word Processing in Creating of Documents, Editing, Formatting and Printing Documents, Using Tools Such as Spelling Check, Thesaurus, etc. in Word Processors (MS-Word);
2. **Electronic Spreadsheet:** Structure of Spreadsheet and its Applications to Accounting, Finance and Marketing Functions of Business, Creating a Dynamic/Sensitive Worksheet, Concept of Absolute and Relative Cell Reference; Using Built-in Functions, Goal Seeking and Solver Tools; Using Graphics and Formatting of Worksheet; Sharing Data With Other Desktop Applications; Strategies of Creating Error-Free Worksheet (MS-Excel, Lotus 123).
3. Practical Knowledge of Wings Accounting (Software), Tally etc.
4. **Programming under a DBMS Environment: The Concept of Database Management Systems:** Data Fields, Records and Files, Sorting and Indexing Data; Understanding Programming Environment in DBMS; Developing Menu Driven Applications Query Language (MS-Access).

#### **Unit-III: Electronic Data Interchange (EDI):**

**Introduction to EDI;** EDI Standards; Financial EDI (FEDI); FEDI for International Trade Transactions; Applications of EDI; Advantages of EDI; Future of EDI.

#### **Unit-IV: The Internet and its Basic Concepts:**

**Internet-**Concept, History, Development in India; Technological Foundation of Internet; Distributed Computing; Client-Server Computing; Internet Protocol Suite; Application of Distributed Computing; Client-Server Computing; Internet Protocol Suite in the Internet Environment; Domain Name System (DNS); Domain Name Service (DNS); Genetic Top-Level Domain (gTLD); Country Code Top-Level (ccTLD);- India; Allocation of Second-Level Domain; IP Addresses; Internet Protocol; Applications of Internet in Business, Education, Government, etc.

### **Unit- V: Information System Audit:**

Basic Idea of Information Audit; Difference with the Traditional Concepts of Audit; Conduct and Applications of IS Audit in Internet Environment.

#### **Subject Name: BUSINESS ENVIRONMENT**

- 1. Indian Business Environment:** Concept, Components and Importance.
- 2. Economic Trends (Overview):** Income; Savings and investments; industry; Trade and Balance of Payments; Money, Finance, Prices.
- 3. Problems of Growth:** Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel Economy; Industrial Sickness.
- 4. Role of Government:** Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing, Privatization; Devaluation; Export Import Policy; Regulation of Foreign Investment; Collaboration in the Light of recent Changes.
- 5. The Current Five Year Plan: Major Policies; Resource Allocation.**
- 6. International Environment:** International Trading Environment (Overview); Trends in World Trade and the Problems of Developing Countries; Foreign Trade and Economic Growth; International Economic Grouping; International Economic Institutions- GATT, WTO, UNCTAD, World bank, IMF, GSP, GSP; Counter Trade.

#### **Subject Name: RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES**

- 1. Introduction:** Concept, of Research and its Applications, Scientific Method; Identification and Formulation of Research Problem. Survey of Literature. Process of Research: Steps Involved in Research Process. Research Design- Meaning, Purpose and Principles.
- 2. Data Collection and Hypothesis:** Observation, Questionnaire, Interview and Case Study. Hypothesis and Testing of Hypothesis; Exploratory, Descriptive and Causal Research Designs; Basic Principles and Types of Sampling, Precision and Accuracy of Sample Based Research; Sampling and Non-Sampling Errors, Sampling Distribution.
- 3. Presentation and Analysis of Data;** Classification, Tabulation and Graphical Representation of Data. Statistical Techniques; Measures of Central Tendency and Variability. Statistical Estimation, Interval and Point Estimation; Chi-Square Test and t-test. Linear Programming Analysis of Variance: One Way and Two Way, Factor Analysis; Regression Analysis, Data Analysis Using Software Packages.
- 4. Report Writing:** Components and Characteristic; Types of Reports; Precautions and Principles of Report and References Writing.