

## **B-301 Financial Management**

**Level of Knowledge:** Working knowledge

**Course Objectives:**

- To Lay a Conceptual Framework for Financial Management
- To develop the ability in the students to apply theoretical concepts to Practical life problems

**Scheme of Examination:**

**Total Marks 100**

**Internal Marks 40**

**External Marks 60**

**Section A:** 24 Marks Comprising Three Theory questions out of which a student will be required to attempt any Two Questions.

**Section B:** 36 Marks Comprising Four Practical Problems and out of which a student will be required to attempt any Three questions.

### **Course Contents**

#### **Unit 1 Introduction to Financial Management**

- Meaning, Nature and Scope
- Objectives of Financial Management
- Time Value of Money
  - Computation of Present and future value of a Single cash flow
  - Computation of Present and future value of an Ordinary annuity
  - Computation of Effective rate of Interest, Present value of a Deferred annuity

#### **Unit 2 Capital Budgeting**

- Evaluation of Projects using DCF and Non DCF methods and simple problems based thereon on the Methods like:
  - Payback Period method
  - Discounted Payback
  - Payback reciprocal
  - Internal Rate of Return
  - Net Present Value
  - Profitability Index
  - Accounting rate of return

#### **Unit 3 Cost of Capital**

- Simple problem based on Computation of Cost of Individual source of finance (Equity, Debt and Preference) and Weighted average cost of capital (WACC) using Book value and Market value Weights.

#### **Unit 4 Leverage Analysis**

- Meaning and Significance of Leverages
- Simple problem based on the Computation of Operating, Finance and Combined/Total/Composite Leverage

**Text Readings**

1. Shashi K Gupta and R.K. Sharma, Financial management Theory and Practice,5<sup>th</sup> ed. Kalyani Publications ,new delhi
2. Prasanna Chandra, Financial management Theory and Practice ed.5<sup>th</sup> , Tata McGraw-Hill Publishing Company Ltd., New delhi
3. M Y Khan and P K Jain, Financial Management Text and Problems and Cases ed.5<sup>th</sup> Tata McGraw-Hill Publishing Company Ltd., New delhi

**Suggested Readings**

1. R.P. Rustagi, **Financial management, theory concept and problems ed. 3<sup>rd</sup>** Galgotia Publication Company New Delhi.
2. I M Pandey, **Financial management, 9<sup>th</sup> ed.** Vikas Publication House Pvt. Ltd new delhi.

## **B-302 Purchasing & Material Management**

**Level of Knowledge:** Working Knowledge

**Course Objectives:** To help students understand the concepts of material management.

### **Scheme of Examination**

**Total marks: 100**

**Internal marks: 40**

**External marks: 60**

External examination will have 8 questions, out of which a student has to attempt any five. In the external examination, there will be two sections, A and B. Section A, worth 24 marks, will consist of four theory questions out of which a student will be required to attempt any two questions. Section B, worth 36 marks, will have five numerical problem(s)/ practical problem(s),

out of which a student will be required to attempt any three questions. Each question will carry equal marks. A question can have one or more sub-parts

### **Course Contents**

#### **Unit 1: Materials Management**

- Meaning, Definition, Areas, Objectives, Importance,
- Role of Materials Manager.
- Meaning, Concept, need, Scope and Advantages of Integrated Materials management.

#### **Unit 2: Materials Planning:**

- Factors affecting Materials planning, Techniques of planning, Guidelines for Planning.
- Materials Budgeting: Meaning, Factors Governing Budget, Techniques and Limitations.

#### **Unit 3: Materials Identification and Standardization:**

- Materials Identification: Need, Importance
- Codification of Materials: Codification Systems.
- Standardization: Aims and Advantages, Standards of Institutions

#### **Unit 4: Purchasing and Sourcing:**

- Organization, Principles, Procedures & Systems, Purchasing Research and Value Analysis.
- Sourcing: Factors Affecting Selection of Sources, Vendor Evaluation, Negotiation & Buyer-Seller Relationship

### **Unit 5: Inventory Control:**

- Importance and scope
- Costs, Economic Order Quantity Models
- Inventory Control Techniques
- Modern Trends in Inventory Control.

### **Text Readings**

1. Verma M.M, **Materials Management, New Delhi, Sultan Chand and Sons.**
2. Chitale, A. K. and Gupta R.C., **Materials Management: Text and Cases, New Delhi: PHI, 2006**

### **Suggested Readings:**

1. Dobler Donald W., Lamer Lee Jr. and David N. Burt, **Purchasing and Materials Management, New Delhi, Tata McGraw Hill Publications**

## **B-303: Business Statistics**

### **Level of Knowledge: Working Knowledge**

#### **Objective**

The objective of the course is to equip the students with the statistical techniques and their application to business problems.

#### **Scheme of Examination:**

**Total Marks: 100**

**Internal Marks: 40**

**External Marks: 60**

External examination will have 9 questions out of which a student has to attempt five. In the external examination, there will be two sections A and B. Section A, worth 24 marks, will consist of four theory questions out of which a student will be required to answer any two. Section B, worth 36 marks, will have five practical/ Numerical problem(s), out of which a student will be required to attempt any three. Each question will carry equal marks. A question may have one or more sub-parts.

#### **Unit 1: Introduction to Statistics**

- Meaning and Definition of Statistics, Scope and Limitations of Statistics
- Role of Statistics in Management Decisions
- Primary and secondary data, method of data collection, classification and tabulation of data, frequency distribution, diagrammatic and graphical representation of data (Bar diagram, Pie diagrams, histogram, frequency polygon, Ogives)
- Measurement of Central Tendency (AM: simple, weighted and combined for discrete and continuous series, Introduction to GM and HM, Median, Quartiles, Deciles, Percentiles and Mode of Discrete and Continuous series), practical problems

#### **Unit 2 Measurement of Dispersion**

- (Range, Interquartile Range/Quartile deviation, Mean deviation, Standard Deviation, Variance, Coefficient of Variation),
- Practical Problems.

#### **Unit 3: Correlation & Regression**

- Correlation (Karl Pearson's and Spearman's Coefficient)
- Probable error, Standard error and coefficient of determination
- Principle of Least squares, regression coefficients, Regression lines and equations
- Fitting of second degree parabola, Practical problems.

#### **Unit 4: Time Series**

- Time Series and its Components and Analysis Models of Time Series
- Methods of Studying Components of Time Series
- Measurement of trend (moving average, least squares method). Practical problems.

#### **Unit 5: Index Number**

- Meaning & Definition
- Importance & Limitation of Index Number
- Methods of computation of Index Number for:
  - ✓ Single Commodity
  - ✓ For Group Commodity (weighted Methods like Laspeyres method, Paasche method & Fisher Index Method, Marshall Edgeworth & Drobish & Bowley)

#### **Text Readings**

1. Gupta, S. P., **Statistical Methods**, New Delhi: Sultan Chand and Sons, 35<sup>th</sup> Edition, 2007
2. Dr. Shukla & Sahai : **Business Statistics Theory & Practice** , Sahitya Bhawan Publication, Agra

## **B-304: Management Information System**

**Level of Knowledge:** Conceptual Knowledge

### **Course Objective**

The objective of this course is to help students to understand the basics of Management Information Systems.

### **Scheme of Examination**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

There will be an internal assessment of 40 marks and external examination of 60 marks. External examinations will have 8 questions out of which a student has to attempt any five questions. Each question will carry equal marks.

### **Course Contents:**

#### **Unit 1: Introduction to Information Systems:**

- The meaning and use of MIS, Systems view of Business
- Process of MIS
- Development of MIS with in the organization
- Management process, Information Needs
- Systems Approach in Planning, Organizing, & Controlling MIS.

#### **Unit 2: Planning, Implementation and Controlling of MIS**

#### **Unit 3: Fundamentals of data processing**

- Computer operation of Manual Information System
- Components of Computer systems
- Flow Chart
- Conversion of manual to computer based systems software
- Application Software, Telecommunication Modem

#### **Unit 4: Managerial decision making**

- Characteristics
- Components of Decision Support Systems

#### **Unit 5: System Design:**

- System Design
- System Design Consideration Input/ output Design Forms design, file and database, Data Management, File design, Program design control and security

### **Text Readings:**

1. Robert G. Murdick, Information Systems for Modern Management, New Delhi: Prentice hall, 1995
2. Henry Lucas, Management Information Analysis and Design, New Delhi: Prentice hall, 1985
3. James O'Brien, Computer in Business Management, New Delhi, Galgotia, 1996

## **B-305 Business Laws**

**Level of Knowledge:** Working Knowledge

### **Course Objective**

The objective of this course is to acquaint the student with various laws which are to be observed in performing the day-to day business. The emphasis here is on different latest provisions of the law and how these can be used in the best interest of the organization without violating them.

### **Scheme of Examination:**

**Total Marks: 100**

**Internal Marks: 40**

**External Marks: 60**

External exam will have 2 sections A and B. Section A worth 36 marks will consist of 5 theory questions, out of which students will be required to attempt any 3 questions, and section B will comprise of one or more case(s), worth 24 marks. A question can have one or more sub-parts.

### **Unit I: Indian Contract Act, 1872**

- Essentials of a valid Contract
- Void & Voidable contract & void Agreement
- Performance of Contract
- Breach of Contract & its Remedies
- Quasi-Contract

### **Unit II: The Sale of Goods Act, 1930**

- Formation of a Sales Contract

### **Unit III: The companies Act, 1956**

- Definition & Nature of Companies
- Types of Companies
- Formation of a Company
- Memorandum & Article of Association
- Shareholders & Debenture holders
- Share & Share Capital
- Winding Up of a company

### **Unit IV: The Negotiable Instrument Act, 1881**

- Nature & Types
- Negotiation & Assignment
- Holder in Due Course
- Dishonors & Discharge
- Crossing of Cheques

**Text Readings**

1. Mercantile Law, K.C. Garg, V.K. Sareen, Mukesh Sharma, R.C. Chawla, Kalyani Publishers
2. Business Law (3<sup>rd</sup> Edition), S S Gulshan, Excel Books, ISBN No. 81-7446-561-8
3. Business Law, Chandra Bose, PHI Learning (P) Ltd., ISBN No. 978-81-203-3530-1

**Suggested Readings**

1. A Manual of Mercantile Law, R.C. Shukla, S. Chand & Co. Ltd.,
2. Mercantile Law, Avtar Singh, Eastern Book Company
3. N.D Kapoor, Elements Mercantile Law, New Delhi, Sultan Chand 1994