

Arunachal University of Studies

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, District-Namsai, Arunachal Pradesh -792103

Approval of Ordinance Governing Master of Business Administration (Finance Management) Degree Programme

1. Title of the Programme : Master of Business Administration (FM)
2. Minimum Duration of the Programme : 2 Years {4 Semester}
3. Maximum Duration of the Programme : 4 Years
4. Weather Listed in Section (22) of UGC Act : Yes
5. Level of the Programme : PG-I & PG-II
6. Eligibility : Graduate or equivalent.
7. Optional Early Exit Certification : Not Applicable
8. Credit Transfer : Applicable

8.1 To the Second Year of Programme: For the Candidates who has successfully completed First Year of Programme from a recognized University/ Institution or any other Institution recognized by the Arunachal University of Studies. A student admitted under this system requires submitting fees for Second Year of the Programme along with Credit Transfer fees as prescribed by the University from time to time.

8.2 The cases where exact title of Programme is different from the aforementioned Programme Title and more than 75% credits earned in previous qualification matches with the Programme Credits then such Credit Transfers are permitted by the Arunachal University of Studies as per 8.1.

9. Skill Based Credit Transfer : Applicable

9.1 A Candidate who has successfully completed minimum one year of work experience in relevant field or have completed minimum of one year professional certification from an institution after prescribed qualification for the admission into programme are eligible for Skill Based Credit Transfer. The Skill Based Credit Transfer candidates have to appear in all theory examinations in order to earn minimum One Year credits of the Programme.

9.2 To the Second Year of Programme: Such Candidates are required to earn mismatched theory, practical and industrial credits of First Year along with Second Year Examinations. A student admitted under this system requires submitting fees for First and Second Year of the Programme along with Skill Based Credit Transfer fees as prescribed by the Arunachal University of Studies from time to time.

10. Lateral Entry : Not Applicable
11. Division:

The University will award the Divisions to successful candidates in accordance with Section 22 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

12. Grading Scale:

The Grading Scale of the University will be in accordance with Section 23 of Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

13. Programme Credit Distribution:

The Credit System and Programme Credit Distribution of the University will be in accordance with Section 45 and Section 46 of the First Statutes made under the Arunachal University of Studies Act (No. 9 of 2012).

14. Abbreviations and Formulae for Performance Acknowledgement:

Abbreviations and Formulae for Performance Acknowledgement of the University will be in accordance with Section 25 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

15. Admission Procedure:

15.1 Admission in Master of Business Administration (Finance Management) Annual/ Semester programme of study shall be made on Merit.

15.2 Admission cannot, however, be claimed by any candidate as a matter of right. The admission or re-admission of a candidate shall be entirely at the discretion of the University which may refuse to admit any student without assigning any reason there for.

15.3 On selection for admission to the programme, the candidate shall, within the time fixed by the Dean/ Director deposit the fees prescribed for the programme. If the candidate fails to deposit fees within the stipulated time, the selection shall automatically stand cancelled. Such a candidate shall not be admitted to the concerned programme unless a fresh order of selection and extension of date for payment of fees is issued.

15.4 The candidates other than the domicile of Arunachal Pradesh are required to fulfill the entry criteria as prescribed by the Government of Arunachal Pradesh time to time.

15.5 The Foreign Nationals are eligible for the Programme. Applications of foreign nationals nominated by the Government of India under scholarship schemes and self-financing Foreign Nationals shall be entertained for the aforesaid programme. The Foreign Nationals are required to obtain Restricted Permit from the Government of Arunachal Pradesh in addition to other papers required by Govt. of India before coming to Arunachal Pradesh.

16. Attendance:

16.1 Attendance of a newly admitted candidate shall be counted from the date of his/her admission, or date of beginning of classes whichever is later, while in the case of promoted candidates, attendance shall be counted from the date on which respective class begins. However, in case of promotion after declaration of results of supplementary examination (if any), the attendance will be counted from the date of admission in the respective case.

16.2 There shall be an Attendance Monitoring Committee in the Faculty under the Chairmanship of the Dean/ Director.

16.3 The Condonation upto 25% can be considered for the following specific cogent reasons:

- Participation in NCC/NSC/NSS Camps duly supported by certificate.
- Participation in University or College Team Games or Interstate or Inter-University tournaments, duly supported by certificate.
- Participation in Educational Excursions, which form a part of teaching in any subject conducted on working days duly certified by the Dean/ Director.

- University Deputation for Youth Festival duly certified by the Dean/ Director.
- Prolonged illness duly certified by the Medical Officer or any other Registered Medical Practitioner, provided such certificate is submitted to the Dean/ Director.

16.4 Minimum attendance criteria will be decided by Dean/ Director of Concerned Faculty from time to time.

16.5 There shall be no attendance criteria for External Candidates.

17. Programme Fee:

Programme Fee will be displayed on official website of the University from time to time.

18. Examination and Result:

18.1 The Distribution of Continuous Internal Assessment and Term End Examination of the programme will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act (No. 9 of 2012).

18.2 Result will be displayed on the official website of the University. The Statement of Grades will be issued by the Controller of Examination.

18.3 Students can apply for Re-Totaling/ Re-Evaluation on demand as per the procedure in practice from time to time.

18.4 Students designated in Grade F or the students desirous of improving their grades can apply for the same through Backlog/ Improvement examination as per the procedure in practice from time to time.

19. Programme Contents: -

The Total Marks includes Continuous Internal Assessment and End Term Examination. The bifurcation of Continuous Internal Assessment and End Term Examination marks will be in accordance with Section 24 of the Rules and Regulations made under the Arunachal University of Studies Act, 2012 (9 of 2012).

First Semester			
S. No.	Name of Subject	Credits	Total Marks
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
Total		22	

Second Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Human Resource Management	4	100
2	Managerial Economics	4	100
3	Marketing Management	4	100
4	Production and Operation Management	4	100
5	International Business	4	100
6	Business Communication	2	100
Total		22	

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Management Information System	3	100
2	Strategic Management	4	100
3	Total Quality Management	4	100
4	Financial Engineering	4	100
5	Corporate Taxation Planning	4	100
6	Security Analysis & Portfolio Management	3	100
Total		22	

Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Environmental Management	4	100
2	Financial Management	4	100
3	Global Financial Marketing	4	100
4	Indian Financial System	4	100
5	Accounting and Information System	4	100
6	Project Work	2	100
Total		22	

20. Detailed syllabus: -

First Semester

First Semester			
S. No.	Name of Subject	Credits	Total Marks
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
Total		22	

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. Bholananth 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-Keyboards, 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.

Second Semester

Second Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Human Resource Management	4	100
2	Managerial Economics	4	100
3	Marketing Management	4	100
4	Production and Operation Management	4	100
5	International Business	4	100
6	Business Communication	2	100
Total		22	

Subject Name: HUMAN RESOURCE MANAGEMENT

1. **Introduction:** Meaning, Definition, Scope, Evolution, Objectives of HRM Qualities of HR/ Personnel Manager, Role of Human Resource Manager, Development of HRM in India, Distinction between HRM and PM.
2. **Human Resources Planning:** Meaning, Objectives, Benefits of Human Resources Planning, Process and Problems in Human Resources Planning, Recent Implication in HRP, Staffing, Recruitment, Types of Tests.
3. **Training and Development:** Meaning, Definition, Need, Advantages, Objectives, Importance of Training, Types of Training, Difference between Training and Development, Education Classification of Training Methods, Executive Development, and Knowledge Management.
4. **Trade Unions:** Meaning, Characteristics, Functions and Role of Trade Unions, Unions Structure, Wages and Salary Administration, Wage Boards and Pay Commissions, Wage Incentives, Quality Circles, Industrial Democracy, Socio Technical Systems.
5. **Performance Evaluation:** Performance Appraisal, Promotions, Transfer, Demotions, Separation, Grievance.

Subject Name: MANAGERIAL ECONOMICS

Unit I: Demand and The Firm: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity. Use of elasticity for analyzing demand, Demand estimation, Demand forecasting, Demand forecasting of new product.

Firm and its Organization: Nature of the Firm and types of organizations. The Corporation: Ownership and Control.

Unit II: Production, Cost and Market Forms: Production: Law of variable proportions. Production function: Concept of productivity and technology, Isoquants; Least cost combination of inputs, Producer's equilibrium; Return to scale; Estimation of production function, Relationship between cost and production function, Cost: Classification of costs; Short run and Long run cost functions. Market Forms: Shapes of AR, MR curve and their relationship in different market forms. Market Imperfections–Monopolistic, Collusive oligopoly and price discrimination.

Unit III: Pricing: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices. Factor Pricing: Demand and supply of factor of production; Collective

bargaining, Concept of rent, profit, interest- Rate of return and interest rates; Real vs. Nominal interest rates. Basic capital theory–Interest rate and return on capital. Measurement of profit.

Unit IV: Macro-Economic Markets and Integration: Product market: Saving and Investment function, Consumption function, Aggregate supply and Aggregate demand, Investment multiplier, Foreign trade and budget multiplier. Money market: Motive for holding money; Liquidity preference, Money demand, Money market equilibrium. IS-LM Analysis: Derivation of nominal IS-LM and equilibrium.

Unit V: Trade Cycles and The Open Economy: Trade Cycles: Theories of trade cycles and Aggregate demand. Open economy macro economics: Determination of Exchange Rate. Effects of changes in trade on exchange rate. Purchasing Power Parity and Exchange Rates: Fixed and Flexible. Net Export and Output in an open economy. Impact of trade on GDP. Open economy multiplier.

Suggested Readings:

1. Dominick, S., *Managerial Economics a Global Economy*, McGraw Hill Inc., Princeton.
2. Dornbusch, R. and Stanley Fisher, *Macroeconomics*, McGraw Hill, New York.
3. Koutsoyiannis, A. *Modern Micro Economics*, Macmillian Press Ltd.
4. Paul A Samuelson. William D Nordhaus. *Economics*, (Indian adaptation by Sudip Chaudhuri and Anindya Sen), Tata McGraw Hill.

Subject Name: MARKETING MANAGEMENT

1. **Introduction to Marketing:** Marketing: Definition, Key Concepts and Trends; Marketing Environment; Marketing Strategy: Market Segmentation, Target Marketing Selection and Marketing Mix.
2. **Consumer Behavior:** Consumer Behavior: Customer Decision Making Framework, Buying Process; Customer Satisfaction; Customer Relationship Marketing; The Product: Meaning, Levels, Product Mix Decisions, Product Life Cycle, New Product Development; Pricing: Objectives and Strategies.
3. **Promotion and Distribution:** Marketing Information System and Marketing Research; Promotion: Meaning, Types and Strategies; Channel Management, Supply Chain Management, Sales-Force Management and Process of Personal Selling.
4. **Global Marketing:** Contemporary Issues in Marketing: Green Marketing; Global Marketing; Retailing in India; Brand Management; Competitive Strategies; Customer Loyalty.

Subject Name: PRODUCTION AND OPERATION MANAGEMENT

1. **Work Study:** Method Study-Process Chart, Flow Process Chart, Flow Diagram, Man and Machine Chart and Two Handed Chart. Work Measurement- Time Study, Tools and in Time Study, Performance Rating, Allowance and Use of Some Time Standards, Time and Motion Study. Principles of Human Motion Economy (Introduction to Ergonomics).
2. **Plant Layout and Material Handling:** Concept of Plant Layout. Types of Layout (Process, Product and Combination Type); Their Characteristic; Merits and Demerits. Factors Affecting Plant Layout. Work Station Design; Factors Considered in Designing a Work Station I. Introduction and Functions of Material Handling. Selection of Material Handling Equipment for Different Equipment.
3. **Production Planning and Quality Control:** Types of Production: Job, Batch and Mass Production. Material Planning and Allocation. Process Planning and Process Sheet Inventory Control: Need and Advantages of Inventory Control.
4. **Inspection and Quality Control:** Inspection. Need and Planning for Inspection. Types of Inspection. Role of Operator and Inspector in Inspection. Quality Control and Quality

Assurance. Meaning and Need for Quality Control. Statistical Quality Control. Acceptance Sampling (Single and Sequential Sampling Plans). Control Charts for Variables and Attributes, Interpretation of Patterns in Control Charts, O.C. Curves. Concept of TQM. Machine Capability Studies.

5. **Standards and Codes:** National and International Codes. ISO-9000, Concept and its Evolution and Implications.
6. **Repair and Maintenance:** Objectives and Importance of Maintenance. Different Types of Maintenance. Nature of Maintenance Problem. Range of Maintenance Activities. Schedules of Preventive Maintenance. Advantage of Preventive Maintenance.
7. **Cost Estimation:** Introduction and Functions of Cost Estimation. Estimation Procedure. Estimation of Costs and Ladder of Costs. Depreciation, Methods of Calculating Depreciation. Overhead Expenses and Distribution of Overhead Expenses Calculation of Cost of Machining and Metal.
8. **Value Engineering:** Concept of Value Engineering and Techniques.

Subject Name: INTERNATIONAL BUSINESS

Unit I International Business-- Nature, importance and scope; Modes of entry in to International Business; Frame work for analyzing international business environment; Economic, Technological, Socio-cultural, Political and legal environment; International Economic Environment-- International financial system; Institutional support to International Business-- UNO, IMF, World Bank; UNCTAD; WTO

Unit II Regional Economic Co-operation and Integration between Countries; Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR.

Unit III Multinational Corporations: Conceptual Frame work of MNCs; MNCs and Host and Home Country relations; International Technology Transfers – importance and types, Foreign Technology Acquisition.

Unit IV Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; LERMS,; Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate arrangement in India; Overview of FEMA; Exchange dealings and currency possession; Information and communication.

Unit V Foreign Investment: Capital flows – types and theories of foreign investment – Foreign investment flows and barriers. Recent Developments in International Business: Ecological issues; Social aspects Strategy of International Business – Strategy, planning, organizational structure and process of control. Recent developments in international business.

Suggested Readings:

1. F.Adhikary, Manab, Global Business Management, Macmillan, New Delhi

2. Black and Sundaram: International Business Environment, PHI New Delhi.
3. F. Buckley, Ardin: The Essence of International Money, PHI New Delhi
4. Bhattacharya, B: Going International Response Strategies for Indian Sector, Wheeler
5. Gosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi
6. Letiche, John M: International Economics Policies and Theoretical Foundations, Academic Press, New York
7. Tayeb, Monis H: The Global Business Environment – An Introduction, Sage Publication, New Delhi.

Subject Name: BUSINESS COMMUNICATION

1. **Basics of Communication:** Introduction, Why Communication, Meaning and definition of Communication, Importance of Communication, Elements Of Communication Process, Communication Process Models, Basics Forms Of Communications, Effective Communication.
2. **Communication Theories:** Assumptions about Communication, Communication Theory, Communication Models, Uses of theories and models.
3. **Audience Analysis:** Introduction, Types of Audience, Importance of Audience Analysis, Analyzing Individual and Members of Audience.
4. **Self-Development:** What is self-development, Objectives of self- development, How Self-Development Improves Communication, How Communication Leads to Self-Development, How to Development Oneself.
5. **Developing Positive Attitude:** Impact of Positive Attitude on Communication, How to Develop Positive Thinking.
6. **Corporate Communication:** Corporate Communication, Corporate Communication and Marketing Communication, Types of Corporate Communication.
7. **Formal vs. Informal Communication Network:** Formal Communication Network, Informal Communication.
8. **Barriers to Communication:** Semantic Barriers, Physical Barriers, Organizational Barriers, Psychological Barriers, How to Overcome Communication Barriers.
9. **Practices in Business Communication:** Group Communication, Group Discussion, Seminar, Mock Interview, Presentations, Listening.
10. **The Essentials of Effective Communication:** 7c's of Communication, Other Principles of Communication.
11. **Non Verbal Communication:** Kinesics, Proxemics, Physical Context.
12. **Writing Skill:** Writing Skill, Business Writing, You- Attitude, Steps In Effective Writing.
13. **Letter and Memo Writing: Formats:** Functions of Business Letters, Types of Letters, Parts Of Business Letters, Format Of Business Letters, How to make Business Letters Effective.
14. **Request Letters:** Approaches to request Letters.
15. **Good News Letters:** Purpose of Good news letters, Organization of Good news letters.
16. **Bad News Letters:** What is bad news letter, purpose of writing bad news letters, the right Attitude, Drafting news message.
17. **Persuasive, Sales and Collection Letters:** Types Of Persuasive Letters, Purpose Of Persuasive Letters, How to Persuade Others, Approach to Persuasive letters, Most Common Forms Of Persuasive Letters, Letters Applying Or Offering For Agency.
18. **Memo Writing:** Memo, Memo Format, How to write effective Memos.

- 19. Report Writing:** Meaning of Business Report, Types of Reports, Importance of Reports, Essentials of Good Business Report, Steps in Business Report Writing, Structure of Reports.
- 20. Speeches and Presentations:** Characteristics of a good speech, How to make Effective Speech, Presentations, Support, Speech, Sales Presentation.
- 21. Listening:** Importance of Listening, Types of Listening, and Barriers to effective Listening.
- 22. Interviewing Skill:** Types of Interview, Staging and conducting effective interviews, conducting the Interview, Information Gathering Interviews, Selection Interview.
- 23. Resumes and Job Application:** Job Application Letters, Writing Solicited Letters, Resume Writing.
- 24. Modern Forms of Communication:** Facsimile (FAX), Video Conferencing, Electronic, Electronic Mail (E-Mail).
- 25. SWOT Analysis:** SWOT Analysis and Communication, use of SWOT analysis by organizations

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Management Information System	3	100
2	Strategic Management	4	100
3	Total Quality Management	4	100
4	Financial Engineering	4	100
5	Corporate Taxation Planning	4	100
6	Security Analysis & Portfolio Management	3	100
Total		22	

Subject Name: MANAGEMENT INFORMATION SYSTEM

- 1. Introduction to Information System in Business:** Organization, Management and Network Enterprises Information system in enterprises, Information system, Organization, Management and Strategy: The changing role of Information system in organization, Decision making, business strategy.
- 2. Computer Hardware and Computer software, Telecommunications, Categories of computer and Computer system, what is software, System software telecommunication and Networks.**
- 3. Information System for Managerial Decision Support, Managing Knowledge:** Knowledge Management in organization, Information and Knowledge work system. Group Discussion Support System(GDSS), What is GDSS, Characteristics of GDSS.
- 4. Enterprise and Global Management:** Redesigning the Organization with Information System: Business Process reengineering and Total Quality Management. Management international Information system: The Growth of international information system, Organizing international information system, Managing global system.

Subject Name: STRATEGIC MANAGEMENT

- 1. Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic Management, Mission, Vision, Objectives, Impact of Globalization, Basic Model of Strategic Management, Strategic Decision Making, Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, finance, HR and Global Competitiveness.**

2. Environment Scanning, Industry Analysis, Competitive Intelligence ETOP Study, OCP, SAP Scanning, Corporate Analysis, Resource Based Approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit.
3. SWOT Analysis, TOWS Matrix, Various Corporate Strategic Stability, Retrenchment and Combination Strategy. Process of Strategic Planning, Stages of Corporate Development, Corporate Restructuring, Functional Strategy, BCG Model, GE 9 Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.
4. Strategy Implementation through Structure, through Human Resource Management: through value and ethics. Mc Kinsey's 7S Model, Organization Life Cycle, Management and Control, Activity Based Costing, Strategic Information Systems, Case Study related to the Entire Syllabus.

Subject Name: TOTAL QUALITY MANAGEMENT

1. **Introduction:** Definition of Quality, Dimension of Quality, Quality Planning, Quality Cost-Analysis Techniques for Quality Costs, Basic Concepts of Total Quality Management, Historical Review, Principles of TQM, Leadership - Concepts, Role of Senior Management, Quality Council, Quality Statements, strategic Planning, Deming Philosophy, Barriers to TQM Implementation.
2. **TQM Principle:** Customer satisfaction- Customer Perception of Quality, Customer Complaints, Service Quality, Customer retention, Employee Involvement - Motivation, Empowerment, Terms, Recognition and Reward, Performance Appraisal, Benefits, Continuous Process Improvement - Juran Trilogy, PDSA Cycle, 5S, Kaizen, Supplier Partnership - Partnering Sourcing, Supplier Selection, Supplier rating, Relationship Development, Performance Measures- Basic Concepts, strategy, Performance Measure.
3. **Statistical Process Control(SPC):** The Seven toils of Quality, Statistics Fundamentals - Measure of Central Tendency and Dispersion, Population and Sample, Normal Curve, Control Charts for Variables and attributes, Process Capability, Concept of six Sigma, New Seven Management Tools.
4. **TQM Tools:** Benchmarking - Reasons to Benchmark Process, Quality function Deployment(QFD) - House of Quality, QFD Process, Benefits, Taguchi Quality Loss Function, Total productive Maintenance (TPM) - Concept, Improvement Needs. FEMA - Stages of FEMA.
5. **Quality System:** Need for ISO 9000 and other quality Systems, ISO 9000:2000 Quality System-Elements, Implementation of Quality System, documentation, Quality Auditing QS9000, ISO14000 - Concept, Requirements and Benefits.

Subject Name: FINANCIAL ENGINEERING

1. **Concepts of Financial Engineering:** Markets, Market Makers, Mechanics of Deals, Market Conventions, Instruments, Positions, the Syndication Process.
2. **Cash Flow and Forward Contracts:** What is a Synthetic?, Forward Contracts, Currency Forwards, Synthetic and Pricing, A Contractual Equation, Applications, Futures.
3. **Swap Engineering:** Applications, the Instrument Swaps, Type of Swaps, Uses of Swaps, Mechanics of Swapping new Issues, Some Conventions, and Currency Swaps Versus Fx-Swaps.
4. **Repo Market Strategies:** What is Repo? , Types of Repo, Repo Market Strategies, Synthetic Using Repos.
5. **Pricing Tools:** Pricing Approaches, Framework, an Application, Implications of the Fundamentals Theorem Using Repos.

6. **Fixed Income:** A Framework for Swaps, Term Structure Modeling, Term Structure Dynamic, Measure Change Technology, an Application, In arrears Swaps and Convexity, Cross-Currency Swaps, Differential (Quanto) Swaps.

Subject Name: CORPORATE TAXATION PLANNING

1. **Tax Planning:** Strategy, Value-Adding, Tax Management in Action.
2. **Legal Entity:** Strategy, Anticipation and Timing Issues, Value-Adding, Negotiating, Transforming, Entity Choice, Specialized Legal Forms.
3. **New Venture:** Internal Financing, Debt Versus Equity, Value Adding for Risk, Negotiating, Anticipation, Transactions Cost Effects on Value-Adding.
4. **New Products:** New Products and Product Improvement, Strategy, Anticipation Savant and Research and Development.
5. **Employee Tax Planning:** Executive Compensation, Non-Executive Employee Compensation, Perquisites, Pension and Profits Sharing Plans, Current and Deferred Compensation, Limits on Deductibility on Executive Compensation, Stock options, Management Bonus Plans, Consultant Interview.
6. **Market Penetration:** State and Local Taxation, Manipulation of Plant, Production Platforms, Sales and Use Taxes Abatements, Subsidies, and Other Local Costs.
7. **Operations Management:** Design and Process, Inventory Methods, Plant versus People.
8. **Financing and Tax Planning:** Operating Earning, Sale of Operating Assets, Sale of Investment, Short-Term Borrowing, Accounts Receivable, Decrease in Dividends, Stock Dividends, Stock Buy Backs, Using Employee Stock Ownership Plans, Receipt of Dividends from Subsidiaries.

Subject Name: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. **Asset Allocation:**
 - Individual Investor Life Cycle
 - Life Cycle Net worth and Investment Strategies
 - Life Cycle Investment Goals
 - The Portfolio Management Process
 - Need for a Policy Statement
 - Input to the Policy Statement
 - Importance of Asset Allocation
2. **Securities Markets:**
 - What is a Market
 - Functions of Security Market
 - Specific Functions of Security Market
 - Primary Market
 - Characteristics of a Good Market
 - Primary Capital Market
 - Secondary Financial Market
 - Regional Exchange and the Over the Counter Market
 - Detailed Analysis of Exchange Markets
 - Change in the Securities Markets
 - Evidence and Effect of Institutionalization
3. **Securities Markets Indicator Series:**

- Uses of Security Market Indexes
- Stock Market Indicator Series
- Price-Weighted Series
- Market Value Weighted Series
- Un-weighted Price Indicator Series
- Annual Security Risk>Returns and Correlations

4. Portfolio Management:

- Some Background Assumptions
- Markowitz Portfolio Theory

5. Analysis of Financial Statements:

- Major Financial Statements
- Purpose of Financial Statement Analysis
- Analysis of Financial Ratios
- Computation of Financial Ratios
- Evaluating Internal Liquidity
- Evaluating Operating Performance
- Risk Analysis
- Financial Risk
- Analysis of Growth Potential
- Comparative Analysis of Ratios
- Analysis of Non-u. S. Financial Statement
- The Quality of Financial Statement
- Specific Uses of Financial Ratios

Fourth Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Environmental Management	4	100
2	Financial Management	4	100
3	Global Financial Marketing	4	100
4	Indian Financial System	4	100
5	Accounting and Information System	4	100
6	Project Work	2	100
Total		22	

Subject Name: ENVIRONMENTAL MANAGEMENT

Unit 1: Study of Nature, Resources and Ecosystem

- 1. Environment Studies - Scope and Importance:** Objectives, Environment, Types of Environment, Need for Public Awareness, Environment Ethics, Environmental Education, Multidisciplinary Nature of Environmental Education, Scope of Environmental Education.
- 2. Natural Resources:** Objectives, Introduction, Classification of Natural Resources, Principal Natural Resources and their Problems- Forest Resources, Water Resources, Mineral Resources, Food Resources, Energy Resources, Land Resources.
- 3. Ecosystem:** Objectives, Types of Ecosystem, Ecosystem Components, Ecosystem- Structure and Function, Food Chain and food Web. Ecological Pyramids, Major Ecosystems, Ecological Succession (Changes in Biotic Community).

Unit 2: Biodiversity and Pollution Control

- 4. Biodiversity and ITS Conservation:** Objectives, Levels of Biodiversity, Bio Geographical Classification of India, Value of Biodiversity, Man-Wildlife Conflicts, Conservation of Biodiversity, Hot Spots of Biodiversity, Biodiversity Conservation of India.
- 5. Environment Pollution:** Objectives, pollutions, Types of Pollution, Atmospheric or Air pollution, Water pollution, Soil pollution, Radioactive pollution, Noise pollution, Solid Waste Management, Role of Individual in Prevention of Pollution, Environmental Disasters and Their Management.
- 6. Social Issues and The Environment:** Objectives, Sustainable Development, Water Conservation, Resettlement and rehabilitation of People Environmental Ethic and Resource Use, Global Environmental Changes, Greenhouse Effect, Relative Contribution and Effects of Greenhouse, Wasteland Development.

Unit 3: Study of Population Growth and Case Studies

- 7. Human Population and The Environment:** Objectives, human Population Growth, Maximum Carrying Capacity, Environment and Human Health, Family welfare Programme, Human Rights, Women and Child Welfare, role of Information Technology in Environment and Human Health.
- 8. Field Work:** Introduction Visit to a Local Area to Document environmental Assets- River, Forest, Grasslands, Hill Mountains, A Visit to Local Pollution Sites-Urban Site Rural Site, Agricultural Site, Study of Common Plants, Insects and Birds, Study of Simple Ecosystem - Pond Ecosystem, River, Hill Slope.

Subject Name: FINANCIAL MANAGEMENT

Unit I

Introduction: Concept of finance, scope and objectives of finance; Profit maximisation vs. Wealth maximisation; Functions of Finance Manager in Modern Age; Financial decision areas, Time value of money, risk and return analysis, valuation of securities

Unit II

Capitalisation and Capital Structure: Meaning and definitions of capitalization, Over-capitalisation- Meaning, Causes, evils and remedial measures, Under- Capitalisation -meaning, causes, evils and remedial measures. Over-Capitalisation v/s Under- capitalisation.

Meaning and definitions of capital structure, qualities of optimum/ sound capital structure, Factors affecting capital structure, capital structure Theories: NI Approach; NOI Approach; Traditional Approach and M.M. Approach.

Unit III

Working Capital: Concept of Gross Working Capital & Net Working Capital, Various Approaches to Working Capital Management, Factors affecting working capital requirement. Working Capital Management: Management of cash, inventory and receivables.

Working Capital Financing: Sources of short term financing, Role of commercial bank in working capital management; Commercial paper; Factoring and other tools of working capital management

Unit IV

Investment decision; Appraisal of project; Techniques of capital budgeting and its applications; Risk and Uncertainty in Capital Budgeting, Leverage analysis-financing, operating and combined leverage and its implications; EBIT-EPS analysis

Financing Decision: Long-term sources of finance, potentiality of equity shares, preference shares, debentures and bonds as source of long-term finance; Concept and approaches of capital structure decision; NI, NOI, Traditional and Modigliani Miller Approach; Cost of equity share, preference share and debentures

Dividend Decision: Concept of retained earning and plough back of profits, relevancy and irrelevancy theory of dividend decision; Walter's model; Gordon's Model and Modigliani Miller model; Factor affecting dividend decision

Unit V

Stock Exchange: Definition, Market Participants, The Role of Stock Exchanges, Corporate Governance, Trading in stock Exchanges, AMEX, NASDAQ, LSE, NYSE, FSE, PSE, TSE, SSE, Madrid Stock Exchange.

Indian Stock Exchange: Bombay Stock Exchange: BSE Sensex, Sensex Milestones, National Stock Exchange: Innovations, Indices, Mission, Logo, Corporate Structure, Board of Directors, Committee on Trade Issues (COTI), Capital Market Segment.

Suggested Readings:

- 1) Pandey I M- Financial Management (Vikas, 2004)
- 2) Van Horne- Financial Management and Policy (Pearson Education, 12th edition) 2003,
- 3) Knott G-Financial Management (Palgrave, 2004)
- 4) Khan and Jain- Financial Management (Tata McGraw-Hill, 3rd edition)
- 5) Prasanna Chandra- Fundamentals of Financial Management (TMH), 2004.
- 6) Kirt C Butler- Multi National Finance (Vikas)
- 7) R P Rustagi- Financial Management (Galgotia) 2000, 2nd reved.
- 8) Lawrence J. Gitman- Principles of Managerial Finance 2004, Pearson Education N. Delhi.

Subject Name: GLOBAL FINANCIAL MARKETING

1. Commercial Banks

- The Role of Commercial Banks
- Types of Loans Granted by Commercial banks
- What makes a bank limited Liability Company
- Deposit Lending
- Iceland Banks

2. Banking Service

- Shadow banking
- Banking Secrecy
- Building Societies
- Saving and loan
- Credit unions

3. Central Banks

- Naming of Central Banks
- An Overview
- Measures in the Credit Crisis of 2007-09
- Efficient Market Fallacy

4. Stock Market

- Importance of Market
- Relation of The stock market to the Modern financial System
- The Behavior of The Stock Market
- Irrational Behavior
- Shares
- investment adviser
- Equities
- Inflation and Deflation

5. Money Market

- Interest- Rate Derivatives
- Domestic bonds
- Types of Bond
- International Debt Securities

6. Banking Investment

- The Business
- International debt Securities
- Public offering

7. Asset Backed Securities

- Advantage and Disadvantages
- Securitization
- Investors
- Regulation and Transparency
- Types of reinsurance
- The Credit Crunch

8. Corporate Governance

- Principles of Corporate Governance
- Interests of Other stakeholders
- Disclosure and transparency
- An Overview
- Enron

Subject Name: INDIAN FINANCIAL SYSTEM

- 1. Financial System:** Institutions, Markets – primary, secondary, money and Capital markets, Instruments of Money Market, Functions and their Economic Significance.
- 2. Commercial Banks** - Functions – Structure of Commercial banks in India – sources of funds, Investment norms – factors determining liquidity of banks – Asset structure of commercial banks – profitability of banks.

3. **Financial Institutions:** IDBI, SFCS, SIDCS, LIC, Mutual Funds, EXIM Bank – Constitution, objectives and functions.
4. **Regulatory Institutions** – RBI – Organization, Objectives, Role and Functions, Monetary policy of the RBI, NABARD. The Securities and Exchange Board of India, Organization and Objectives.
5. **Banking Innovations** – New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic fund transfer, MICR.

Subject Name: ACCOUNTING AND INFORMATION SYSTEM

Subject Code: MBA- 362

1. **Financial Accounting System and software packages:** Financial transactions, Books of original entry – ledger, trial balance, financial statements-profit and loss accounts and balance sheet-practical knowledge on Wings Accounting and Wings trade (software).
2. **Cost Accounting System and software packages:** Elements of Cost-classification-cost sheet-cost accounting methods and techniques-use of software packages of various types to obtain cost accounting output-analysis of cost-cost center wise-cost element wise-allocation of overheads -preparation of cost sheet.
3. **Management Accounting and software packages:** Concepts-organization-accounting techniques -use of software packages to obtain different management accounting outputs – fund flow statement-ratio analysis-budget and budget variances projected financial statements-marginal costing.
4. **Management Information System:** Accounting techniques and reports.
5. **Information System Audit:** Basic idea of information audit-difference with the traditional concepts of audit –conduct and application of Information System Audit in internet environment.

Subject Name: PROJECT WORK

Note: The Normal Rule and Regulation pertaining to the Examination and other issues will be applicable in Faculty of Commerce and Management as per Arunachal University of Studies Act 2012, Subsequent Statute and Rules & Regulations.