MBA-FINANCIAL ADMINISTRATION - 101
FUNDAMENTALS OF FINANCIAL ADMINISTRATION

UNIT-I Meaning, Evolution and Significance of Financial Administration, Financial Administration under Capitalist and Socialist System; Agencies Involved in Financial Administration.

UNIT-II Union State Financial Relation; Resource Mobilization and Utilization, Management Accounting and Accounting System in India, Parliamentary Financial Control

UNIT-III Budget – Meaning, Principles, Implications, Budget Cycle, Budgeting Process in India, Indian Budget before the Parliament

UNIT-IV Evolution and Objectives of Fiscal Policy in India, Non-tax revenue; Non-developmental expenditure; Impact of Fiscal Policy; Fiscal Policy, Equity and Social Justice

UNIT-V Principles of Tax Administration, Direct Taxes Administration; Administration of Indirect Taxes; Problems of Tax Evasion and Avoidance's, Reforming Tax Administration, Rationalization of Indirect Taxation.

Suggestive Readings:-

Financial Administration : M.J.K. Thavraj

Dispersion and Skewness: Concept of dispersion, methods of measuring dispersion quartile deviation, mean deviation and standard deviation. Coefficient of variation, Co-efficient of Skewness method by Karl Pearson's and Bowley's,

Correlation and Analysis: Concept and Importance of Correlation. Types of correlation, Co-efficient of correlation method by Karl Pearson's Spearman's and concurrent deviations. Probable error

(A) Regression Analysis: Meaning and uses of Regression Analysis, Regression Lines Regression Co-efficient. Regression Equation by using method of least square.

(B) Index Numbers: Meaning and uses of Index number. Methods of constructing Index numbers – Simple Aggregate method, Weighted Aggregates methods, Fisher's Ideal method.

(A) Probability: Meaning and Importance of the concept of probability, Calculation of Probability: Addition Theorem, multiplication theorem and Bayes theorem (Simple problems)

(B) (Chi-square Test: Meaning and uses of chi-square measure. Degrees of Freedom computation of the value of Chi-square Yate's correction.

(C) Tests of Hypothesis: Test of significance of small samples - 't' test and 'F' test.

Suggestive Readings:-
1- Elhance & Elhance - Statistics
2- S. P. Gupta - Statistics
PRINCIPLES OF MANAGEMENT


Scientific Management School, Human Relations School, Behavioral School. System and contingency Approach


Suggested Reading:
1. Kouzts O'Donnel & Weilrich : Elements of Management
2. Newmann & summer : Process of Management
3. R.D. Agrawal : Organisation and Management
4. Peter Drucker : Practice of Management
5. L.M. Prasad : Principle of Management

QUESTION PAPER MAY ONLY BE PREPARED ONLY IN ENGLISH
MBA-FINANCIAL ADMINISTRATION -104
BASIC & MANAGEMENT ACCOUNTING

Accounting: Nature and Objectives, Concepts; Conventions and Principles of Accounting, Double Entry system, Accounting Cycle Journal, Ledger, Cashbook and Trial Balance
Concept of Provision and Reserves, Depreciation Accounting, Final Accounts with adjustment

Accounting and Major Cost Concepts – Concepts and classification of cost, Methods and Techniques of Costing, Managerial Costing and Break even Analysis, Standard Costing and Various Analysis – Computation of Material and Labour variance only.

Statement of Change In Financial Statement & Ratio Analysis.
Fund Flow Analysis – Meaning and Concept of Funds and Fund flow, Significance, Importance and Limitation of Fund Flow Statement.
Cash Flow Analysis – Comparison between fund flow statement and cash flow statement, Significance and time taken of cash flow statement, Preparation of cash flow statement.

Ratio Analysis - Capital Structure Ratio, Profitability Ratio, Turnover ratio, Solvency Ratio.

Budgeting and Budgetary Control – Meaning Object and Characteristics of Budgetary Control, Advantages and Limitation of Budgetary Control, Preparation of Sales Budget, Cash Budget, Flexible, Performance Budgeting, Concept of Management Audit and Responsibility Accounting.

At least one numerical should be asked from each unit

Suggested Reading:
1. Robert Anthony : Management Accounting.
2. Khan & Jain : Management Accounting.
8. G.M.Pandey : Management Accounting.


Unit - III  Partnership Act 1932, Law relating to sale of goods.

Unit - IV  Companies Act 1956, Companies Law relating to formation and financing of Joint Stock companies, Management of Share Capital.

Unit - V  Management of joint stock companies in India Appointment role, Functions, Duties and Liabilities of Company Directors and Managing Director.

Suggested Reading:
1. N.D.Kapoor  :  Mercantile Law.
5. R.C.Chawla & Garg  :  Mercantile Law.
UNIT-I
(B) Economics of Consumer Analysis (Marshallian Approach) Law of Diminishing Marginal Unity, Law of Substitution, & Consumer Surplus

UNIT-II
Economics of Consumer Analysis (Modern Approach): Indifference curve analysis, Its Characteristics, Consumer, Equilibrium through indifference curve, Derivation of Demand Curve through Indifference Curve.

UNIT-III

UNIT-IV
Concept of Price Determination: Demand and supply Analysis : Law of Demand, Elasticity of Demand, Law of Supply & Elasticity of supply.
Cost of Revenue Analysis: Cost, Concept, Cost Curve, Revenue concept & Revenue curve.

UNIT-V
Analysis of Price Determination: Price Determination under Perfect competition, Imperfect competition and Monopoly, Trade Cycles its theories and causes.

Suggestive Readings:
1- H.S. Agrawal - Micro Economics
2- M.L. Saith - Micro Economics
3- Mehta - Management Economics