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MAM
M.A. M.Sc. Exam May/June-2013
Second/Fourth Semester
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SS-191-A

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MAM T201 Cost Accounting

- Unit I Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing, Methods of Valuation of Material Issue, Concept of Material Control and its techniques. Labour Costing, Methods of Wages Payment
- Unit II Overhead Costing (Including Calculation of Machine Hour Rate), Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including Calculation of Tender Price)
- Unit III Contract and Job costing, Operating costing
- Unit IV Process Costing (Including Inter Process Profit and Reserve, Normal & Abnormal Loss, Abnormal Gain), Reconciliation of Cost and Financial Accounts
- Unit V Marginal Costing-Profit-Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-Even Analysis
Cost Audit- Meaning, Importance And Techniques of Cost Audit. Cost Audit Programme

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MAMT202 Business Statistics

Unit I Role of statistics

Applications of inferential statistics in managerial decision-making; Measures of central tendency: Mean, Median and Mode and their implications

Unit II Measures of Dispersion

Range, Mean deviation, Standard deviation, Coefficient of Variation (C.V.), Skewness, Kurtosis.

Unit III Time series analysis

Components of time series, Trend analysis: Least Square method - Linear and Non-Linear equations, Applications in business decision-making.

Unit IV Correlation and regression

Correlation: Meaning and types of correlation, Karl Pearson and Spearman rank correlation. Regression: Meaning, Regression equations and their application

Unit V Estimation Theory and Hypothesis Testing

Sampling theory; Formulation of Hypotheses; Application of Z-test, t-test, F-test and Chi-Square test

Suggested Readings

- 1) Beri - Business Statistics (Tata Mc Graw Hill 2nd Edition).
- 2) Chandan J S - Statistics for Business and Economics (Vikas 1998. 1st Edition).
- 3) Render and Stair Jr - Quantitative Analysis for Management (Prentice-Hall, 7th edition)
- 4) Sharma J K - Business Statistics (Pearson Education 2nd Edition).
- 5) Gupta C B, Gupta V - An Introduction to Statistical Methods (Vikas 1995, 23rd Edition)

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SS-191-C
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MAMT203 BUSINESS LAWS

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Unit I

Contract Act, 1872

Definition of a Contract and its essentials, Formation of a valid Contract - Offer and Acceptance, Consideration, Capacity to Contract, Free consent, Legality of object, Discharge of a Contract by performance, Breach, Damages for breach of a contract, Quasi contracts, Contract of Indemnity and Guarantee, Bailment and Pledge, Agency.

Unit II

Partnership Act, 1932

Definition of Partnership and its essentials, Rights and Duties of Partners : Types of Partners, Minor as a partner, Doctrine of Implied Authority, Registration of Firms, Dissolution of firms.

Sale of Goods Act, 1930

UNIT III

Negotiable Instrument Act, 1881

Definition and characteristics, Kinds of negotiable instruments, Promissory Note, Bill of Exchange and Cheques, Holder and Holder in due course, Negotiation, Presentment, Discharge from Liability, Noting and Protest, Presumption, Crossing of Cheques, Bouncing of Cheques.

Companies Act, 1956

Nature and Definition of a Company, Registration and Incorporation, Memorandum of Association, Articles of Association, Prospectus, Kinds of Companies, Directors: Their powers and duties, Meetings, Winding up.

Unit IV

Consumer Protection Act, 1956

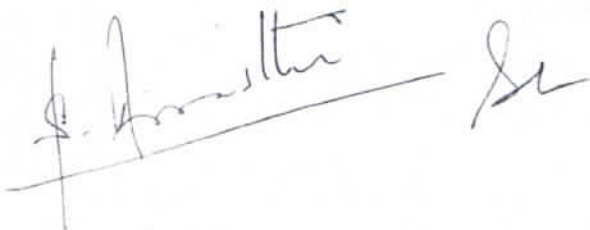
Aims and Objects of the Act, Redressal Machinery under the act, Procedure for complaints under the act, Remedies, Appeals, Enforcement of orders and Penalties.

Unit V

The Information Technology Act, 2000

Suggested Readings

1. Gulshan J.J. - Business Law Including Company Law (New Age International Publisher, 13th Edition)
2. Kuchhal M.C. - Business Law (Vikas Publication, 4th Edition)
3. Avtar Singh - Principles of Mercantile Law (Eastern Book Company, 7th Edition).
4. Relevant Acts



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MAM P204 ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

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Unit I

Evolution and concept of entrepreneurship, Concept of entrepreneur, Characteristics of successful entrepreneurs, Need of entrepreneurship development, Entrepreneurship, Innovation, Invention, Creativity, Business idea, Opportunities through change, Entrepreneurship as a career

Unit II

Theories of Entrepreneurship:- Innovation Theory by Schumpeter & Imitating, Theory of High Achievement by McClelland

Unit III

Entrepreneurial traits, External influences on entrepreneurship development: Socio-cultural, Political, Economic, Personal, Entrepreneurial success and failure: Reasons and remedies, Scope of small business activities; Place in national economy; Institutional support programmes; Role and functions of major support institutions such as SIB, CSIO, SSDO, SISIs, etc

Women Entrepreneurs: Challenges to woman entrepreneurs, Achievements of woman entrepreneurs, Role models of woman entrepreneurs.

Unit IV

Evaluation of entrepreneurship development; Development of support system, Need of license, Capital issues and legal environment of business, Creating entrepreneurial venture -Entrepreneurship development cycle. The business plan as an entrepreneurial tool. Elements of Business Plan, Objectives, Market analysis, Development of product / idea, Marketing, Finance, Organization & Management, Ownership, Critical risk contingencies of the proposal, Scheduling and milestones, Project management-Technical, Financial, Marketing personnel and management feasibility reports, Financial schemes offered by various financial institutions like -Commercial Banks, IDBI, ICICI, SIDBI, SFCs, Venture capital funding, Angel capitalist

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Unit V

Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc. – with special reference to 'Export oriented unites'

Role of the following agencies in the entrepreneurship development

1. DIC – District Industrial Center, 2. SISI – Small Industries Services Institute, 3. EDII – Entrepreneurship Development Institute of India, 4. NIESBUD – National Institute of Entrepreneurship and Small Business Development 5. NEDB National Entrepreneurship Development Board

Suggested Readings

- 1 Dynamics of Entrepreneurship Development – Vasant Desai.,
- 2 Entrepreneurship: New Venture Creation – David H. Holt,
- 3 Entrepreneurship Development New Venture Creation – Satish Taneja, S.L.Gupta,
- 4 Project management – K. Nagarajan,
- 5 Entrepreneurship: Strategies and Resources – Marc J. Dollinger,

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