### UNIT - I

- 1. **Management:** Meaning concept, Definition, Characteristics Functions and Limitations of Management.
- 2. Evolution of different schools of Management thought of leading thinkers Taylor, Fayol and Mayo Management as profession.
- 3. **Managerial Economics:** Definition and scope of Managerial Economics, Difference between Managerial Economics and Traditional Economics.
- Role of Managerial Economist: Functions and Responsibilities of Managerial economist, need for managerial economist.

# <u>UNIT - II</u>

- Planning-Meaning: Definition, characteristics, importance types of planning, Process of planning.
- 2 **Communication :** meaning, concept, kinds, objectives. Communication process models, Barriers.
- Pricing Policy:- Determination of Pricing under perfect competition.

  Time element in the differentiation of pricing; Monopolistic competition.
- 4 Profit Policy:- Break-even Analysis Uncertainty Bearing Theory of Profit,

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# **UNIT-III**

1. Moment:-

Meaning, objectives, calculation of moment about Arithmenti mean calculation of moment about arbitrary origin, calculation of central moment by arbitrary origin, conversion of central moments into moment about arbitrary origin.

2. Correlation Analysis:

Meaning, Importance, Types, Degree, of correlation, correlation and causation, Method of determining correlation:

- (a) Karl Pearson's coefficient of correlation, Method
- (b) Spearman's Ranking Method.
- 3. Valuation of shares: Meaning, Needs and types of value of shares, method of valuation of shares-Assets valuation method, Income valuation method, Fair valuation method and Earning per share methods.
- 4. Valuation of Goodwill-concept of good will, Nature, Methods of valuation of goodwill-Average profit method, super profit method, capitalization of profit method, and Annuity methods.

#### UNIT - IV

Association of Attributes: Meaning, classification, Notation, Determination of
Unknown class frequencies (up to 3rd order), Forms of Association of
Attributes, Method of determining Association: (i) comparison of observed
and Expected Method. (ii) Comparison of proportions method

2. Regression Analysis:

Meaning, Utility, Linear Regression, Regression line, Regression, equations, Regression co-effacement's properties, calculation of Regression of co-efficient (i) Product Moment Method (ii) Deviation Method.

Difference between correlation and Regression.

3. Investment Accounts-Meaning, Types of Investments, Advantage. Interest on Investments-cum interest and Ex-Interest purchase and sale. Cum divided and Ex-Divided Purchase and sale.

4. Liquidation of companies- Meaning, Forms of Liquidation, Appointment and Remuneration of liquidator. Preparation of Liquidator's statement of Account.

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#### **UNIT-V**

- 1. Management Accounting-Meaning concept, uses adjectives and significance. difference between cost Accounting and Financial accounting.
- 2. Standard costing-Meaning, concept and determination of standard cost and standard units. standard cost and the estimated cost. Variance-analysis and calculation of different types of material variances and the Labour variances
- 3. Financial Management: Meaning nature and scope, object, importance and limitation of financial management, profit V/S wealth maximization. Finance function, organization of finance function.
- 4. Leverage: Meaning and types of leverage, computation of operating, financial & combined leverage.

# **UNIT-VI**

- 1. Income Statement: objectives and uses of Income statement. Preparation of Income statement under ABSORPTION and the marginal costing system.
- 2. Marginal costing: meaning concept uses, importance and difference between Absorption and the marginal costing system. Calculation of BEP, PVR MOS.
- 3. Cost of capital: Meaning and significance of cost of capital calculation of cost of debt, preference and Equity share capital.
- 4. Capital structure, dividend policies, Forms of Dividend, factors affecting dividend policy.

# **UNIT-VII**

- 1. Public company: Definitions characteristics Types of public company difference between public company and private company. Multinational company.
- Promotion and Incorporation of companies, Memorandum of Association,
   Articles of Association Prospectus.
- Marketing: Concept, nature, Scope and importance of marketing: Marketing concept and its evolution; Marketing mix; Strategic marketing planning;-an overview.
- 4. Pricing Decisions: Factor effecting price determination; Pricing policies and strategies; Discounts and rebates.

### **UNIT - VIII**

- Company Management: Appointment of Director powers, Rights and Duties.
   Company Meeting Ressolutons minutes of Meeting.
- 2. Distributions channels and Physical Distribution Decisions: Nature, function, and types of distribution channels; Distribution channel intermediaries; Channel management decision; Retailing wholesaling.
- 3. Marketing Research: Meaning and scope of marketing research; Marketing research process.

### **UNIT-IX**

#### 1. Theory of Research:

Meaning and Objectives of Research; Process of Research' Types of Research; Approaches; Selection and Formulation of a Research Problem, Criteria of a Good Research Problem.

#### 2. Hypothesis and Research Design:

Concept sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Uses of Research Design;

- 3 Cost Accounting: Meaning, objectives, types and importance of cost Accounting as modern management Technique. Cost classification.
- 4. <u>Marginal Costing</u>: Basic concept, Advantage and Limitations . Application of marginal costing in Decision making.

# UNIT - X

# 1. Sampling and Data Sources:

Characteristics of good sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling.

# 2. <u>Data Collection:</u>

Process of Data Collection through Observation and Schedule.

Construction of Questionnaire; Interview Technique in Business Research;

Choice between Primary and Secondary Data.

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3. : <u>Break-even Analysis</u>: Cost volume profit Analysis, Break even chart, Method of Preparation, Analysis of Incidence. Advantage and limitation.

4. : Tax planning & Management: Meaning, concept, Tax Avoidance Tax Evasion etc. Tax Rebate, Concessions, Tax Holidays available to Exporters and Income on which TDS is applicable.

8/15/19 (PM 520/5)

Prof. (Dr) Premanand Head& Director (MBA)