

**Sidho-Kanho-Birsha University**  
**Purulia, West Bengal**

**Two-year Degree Course in Master of Business Administration (MBA)**



**Syllabus**  
**(With Effect From Academic Session: 2020-21)**

**SEMESTER-I**

**MBA-101: Management Processes and Organisational Behaviour (MPOB)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

**Unit I: Introduction to Management**

Meaning, Nature, and Scope of management; Management process; Importance of Management in Organisations; Basic Managerial Skills and roles; Managerial functions and levels; Forms of business organization - Sole Proprietorship, Partnership Firm, Companies; Schools of Management Thought: Classical Management School, Scientific Management School, Administrative School, Human Relations School, Behavioural School, System and contingency Approach; Contemporary Management Issues and Challenges–Global Dimensions of Management.

**Unit II: Planning & Decision Making**

Planning–Concept, nature, objectives and Importance, Types or Elements of Plan, Levels of Planning, Steps in Planning process, Planning Premises, Benefits and Limitations of Planning; Management by Objectives. Decision Making–Meaning, nature and importance, Steps in decision making, Types of decision and various techniques used for decision making, Rational Perspectives and Behavioural Aspects of decision making.

**Unit III: Organising**

Concept, Nature, Importance and Process of Organising; Organisational Structure – Formal and Informal Organization; Classical, Neo-classical and Modern Theories of Organizational Structure; Organizational Design; Departmentalization- Concept and types; Span of Management; Concepts of Authority, Responsibility and Accountability; Delegation of Authority – Meaning and Steps; Centralisation and Decentralisation of Authority; Factors determining the degree of Decentralisation of authority; Concept of Line, Staff and Functional authority; Conflict between Line and Staff; Overcoming the Line –Staff Conflict.

**Unit IV: Leading and Controlling**

Leading as a function of management, Leadership and vision, Leadership traits, Leadership styles, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Fred Fielder's situational Leadership); Overlapping role of leader and managers; Controlling – Concept, Nature, importance and process of controlling, Types of control; Principles of effective

control; Techniques of managerial control; Relationship between Planning and Control; Behavioural Implications of Control.

#### Unit V: Organization Behaviour

Concept, Importance, Significance and Role of OB, Understanding & Managing Individual Behaviour: Personality, Perception, Values, Attitudes, Morale, Job satisfaction, Learning & Motivation; Major theories of Motivation (Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory); Understanding & Managing Group Behaviours & Process: Interpersonal and Group Dynamics, Communication, Managing Change and Conflicts.

#### References:

- Aswathapa, K., Organisational Behavior, HPH, New Delhi.
- Banerjee, M., Organisation Behaviour, Allied Publishers, New Delhi
- Basu, C. R., Business Organization & Management, TMH, New Delhi.
- Bhat & Kumar, Management: Principles, Processes, and Practices, Oxford University Press.
- Chandan, J.S., Management: Theory and Practice, Vikas Publishing House.
- D. R. Hampton: Management, Tata McGraw Hill.
- Drucker, Peter F., Practice of Management, Mercury Books, London.
- Griffin, Management Principles and Application, Cengage Learning.
- Gupta, C.B., Management: Theory and Practice, Sultan Chand & Sons.
- Murgan, M.S., Management Principles and Practices, New Age International, New Delhi.
- Heinz Wehrich, Management: A Global Perspective, Tata McGraw Hill.
- Herbert A. Simon: Administrative Behaviour, Collier Macmillan Publishers, London
- John R. Schermerhorn, Management, Wiley-India
- Katz and Rosenzweig, Organisations and Management, McGraw-Hill Book Company
- Koontz, H and Wehrich, H., Management, New York, McGraw Hill
- Luthans, F., Organizational Behaviour, New York, McGraw Hill
- March and Simon: Organisations, John Wiley and Sons.
- Pereek, U., Understanding Organizational Behavior, Oxford University Press, New Delhi.
- Prasad, L. M., Management: Principles and Processes, Sultan Chand, New Delhi.
- Prasad, L. M., Organisational Behaviour, Sultan Chand
- Rao, V. S. P., Principles of Management, Himalaya Publishing House.
- Robbins, S. P., Organizational Behaviour, New Delhi, Prentice Hall of India
- Robbins, Stephen P. & Agrawal, Madhushree Nanda, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
- Robbins and Coulter: Management, Tata McGraw Hill.
- Rudani, Principles of Management, Tata Mc-Graw Hill.
- Satya Raju & Parthasarathy, Management: Text and Cases, PHI Learning.
- Singh, B.P. & Singh, A.K., Essentials of Management, Excel Books.
- Stoner, Management, Pearson Education.
- Subba Rao, P., Principles of Management, Himalaya Publishing House.
- Vasishth, N., Principles of Management, Taxmann Publications.

## **MBA-102: Managerial Economics and Economic Environment (MEEE)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

Unit-I: Introduction & Demand and Supply Analysis: Concept and Definition, Nature, Uses, Scope, Managerial Decisions in Economics. Analysis: Analysis of Individual Demand, Determinants of Individual and Market Demand, Elasticity of Demand, Forecasting of Demand; Determinants of Supply, Elasticity of Supply, Determination of Equilibrium Price, Indifference Curve Analysis, Price Determination through Market Forces & Changes in Equilibrium with Economic Application.

Unit-II: Production and Cost Analysis: Short-run & Long-run Concept of Production, TP,MP,AP, Three Stages of Production, MRTS, Profit Maximization: Choices of Input Combination, Production Function, Returns to Scale, Law of Variable Proportions, Cost, Revenue, Cost Output Relations, Economics of Scale, Economic Profit & Accounting Profit, Short-run Cost & Long-run Cost Functions of Firms and Industry, Diseconomies of Scale and Its Importance from Management Perspective, Break-Even Analysis, and Utility Analysis.

Unit-III: Market Structure: Different Types of Market and Determination of Equilibrium Price, Pricing Theories and Strategies, Impact of Tax Imposition under Perfect Competition, Natural Monopoly, Market Power, Concept of Excess Capacity, Product Differentiation under Monopolistic Competition, Determination of Equilibrium Price & Output under Oligopoly, Non-collusive Oligopoly, Collusive Oligopoly, Cartels, Market Sharing Cartels, Tacit Collusion.

Unit-IV: Basic Issues in Macro Economics: Concept of National Income, Measurement, Consumption Function, Investment Function Demand and Supply for Money, Inflation & Economy, Infrastructure Management and Policy, Business Cycles: Concept, Phases, Theories, Fiscal and Monetary Policies.

### References:

A. Koutsoyiannis, Modern Microeconomics  
Ackley, Macroeconomics: Theory and Policy  
Ahuja H L, Managerial Economics, S Chand  
Bradford, Managerial Decision Making  
Branson, Macroeconomic Theory and Policy  
Damodaran Suma, Managerial Economics, Oxford  
Dornbusch R, Stanley Fisher and Richard Startz, Macroeconomics, Tata McGraw Hill  
Dwivedi D. N., Macroeconomics Theory and Policy, Tata McGraw Hill Education Private Ltd.  
Hague, Managerial Economics  
Henderson & Quandt, Microeconomic Theory  
J. Dean, Managerial Economics  
K.C. Roychoudhury, Microeconomics  
P.L.Mehta, Analysis, Problems, and Cases, Sultan Chand  
Salvatore, D., Microeconomics Theory and Applications, Oxford  
Samuelson and Nordhaus, Economics, Tata McGraw Hill  
Sampat Mukhopadhyay, Managerial Economics in the Global Context, Central  
Sarkhel, J., Principles of Macro Economics, Boos Syndicate Pvt. Ltd. Kolkata  
Sarkhel, J., Principles of Micro Economics, Boos Syndicate Pvt. Ltd. Kolkata  
Thomas C R and S Charles Maurice, Managerial Economics, The McGraw-Hill Co

## **MBA-103: Accounting for Managers (AM)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

Unit I: Introduction to Accounting: Accounting as an information system, Users of accounting information and their needs; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting- cash basis and accrual basis of accounting; Accounting Principles, Concepts and Conventions, Overview of Indian Accounting Standards (Ind-AS) and International Financial Reporting Standards (IFRS), Users of Accounting Information.

Unit II: Accounting Process: Journal, Ledger, Trial Balance, Profit and Loss, Balance Sheet.

Unit III: Depreciation Accounting: Concept and Causes of Depreciation, Methods of depreciation- Straight Line Method, Diminishing Balance Method.

Unit IV: Cost Accounting: Cost accounting and financial accounting; Objectives, importance and advantages of cost accounting.

Concepts of Costs, Types and Classification of Costs, Elements of Cost, Computation of Statement of Cost, Projected Statement of Cost.

Unit V: Marginal Costing and C-V-P Analysis: Meaning of marginal cost and marginal costing, Advantages and limitations of marginal costing; Cost-Volume-Profit Analysis- Introduction, Assumptions and limitations; Uses; Break-Even Analysis; Break Even Point and Margin of Safety; Angle of Incidence; Graphical Presentation of CVP; Profit Graph.

### References:

- Balwani, Nitin, Accounting and Finance for Managers, Excel  
Banerjee, B., Cost Accounting: Theory and Practice, Prentice Hall of India  
Basu & Das, Practice in Accountancy, Rabindra Library, Kolkata.  
Bhattacharya, Asish K., Accounting for Managers, PHI Learning.  
Dhamija, Financial Accounting For Managers, Pearson Education.  
Dearden, John, Accounting for Management: Text and Cases, Vikas  
Ghosh, T.P., Financial Accounting for Managers, Taxmann Publications.  
Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.  
Goyal & Goyal, Financial Accounting, PHI Learning.  
Gupta, Ambrish, Financial Accounting for Management, Pearson  
Horngren, Charles T., Introduction to Financial Accounting, Pearson Education.  
Lal, Jawahar, Financial Accounting, Himalaya Publishing House.  
Lal, Jawahar & Srivastava, Seema, Financial Accounting, S. Chand and Co.  
Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting. Vikas Publishing House.  
Monga, J.R., Financial Accounting: Concepts and Applications, Mayur Paper Backs, NewDelhi.  
Mukherjee, Amitabha & Hanif; Mohammed, Modern Accountancy, Tata McGraw-Hill.  
Paul, S.K., Accountancy, New Central Book Agency, Kolkata.  
Sehgal, Deepak, Financial Accounting, Vikas Publishing House.  
Shankaranarayana, H.V., Financial Accounting for Management, Cengage Learning.  
Tulsian, P.C. & Tulsian Bharat, Financial Accounting, S.Chand & Co.

Arora, M.N., Cost Accounting: Principles and Practice, Vikas Publishing House.  
Atkinson, Management Accounting, Pearson Education.  
Chakravarty, A.K., Cost and Management Accountancy, New Central Book Agency, Kolkata.  
Drury, Colin, Management and Cost Accounting, Cengage Learning.  
Dutta, Cost Accounting: Principles & Practice, Pearson Education.  
Goel, Rajiv, Cost Accounting, International Book House, New Delhi.  
Hanif; M., Modern Cost and Management Accounting, Mc-Graw Hill Education.  
Horngren, Datar & Rajan, Cost Accounting, Pearson Education.  
Jain S.P. & Narang K.L., Cost and Management Accounting, Kalyani Publishers.  
Jhamb, H.V., Fundamentals of Cost Accounting, Ane Books, New Delhi.  
Khan, M.Y. & Jain, S.P., Cost Accounting, Mc-Graw Hill Education.  
Kishore, Ravi M., Cost Accounting, Taxamnn Publications.  
Lal, Jawahar, Cost Accounting, Mc-Graw Hill Education.  
Iyengar, S.P., Cost Accounting, Sultan Chand & Sons.  
Maheshwari, S.N. & Mittal, S.N., Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.  
Mitra, J.K., Advanced Cost Accounting, New Age International.  
Nigam, B.M., Lall & Jain, I.C., Cost Accounting: Principles and Practice. PHI Learning.  
Paul, S.K., Practical Cost and Management Accounting, New Central Book Agency, Kolkata.  
Pillai, R.S.N. & Bagavathi, V., Cost Accounting, S. Chand & Co.  
Singh, Surender, Cost Accounting, Scholar Tech Press, New Delhi.  
Tulsian, P.C., Tulsian, B. & Arora, M.N., Cost Accounting, S.Chand & Co.  
Thukaram Rao, M.E., Cost Accounting, New Age International.

### **MBA-104: Statistics for Business Decisions (SBD)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

Unit-I: Introduction: Definition, Importance, Scope and Limitations of Statistics; Nature, types and Sources of data, Classification of data: univariate, bivariate and multivariate data; Time-series and cross-sectional data Methods of collecting Primary Data; representation of Data- Tabular and Graphical Methods (Line chart, Bar chart, Pie chart, Histogram, Frequency polygon and Ogive), Frequency Distribution and its Diagrammatic Presentation.

Unit-II: Measures of Central Tendency: Measures of Central Tendency: A.M., G.M. H.M. – Measures, Properties, Merits and Demits; Composite Arithmetic Mean; Relationship among A.M., G.M. and H.M.; Median and Mode – Measures, Properties, Merits and Demits;

Unit-III: Measures of Dispersion: Measures of Dispersion: Absolute and Relative Measures of Dispersion- Merits and Demerits; Important properties of Standard Deviation; Standard Deviation of Composite Group.

Unit-IV: Correlation and Regression Analysis: Correlation Analysis: Scatter Diagram, Pearson's Correlation Coefficient- Calculation and Properties (Proof not required); Spearman's Rank Correlation.

Regression Analysis: Simple Linear Regression- Estimation of regression equations, Properties of regression coefficients, Relationship between correlation and regression coefficients.

Unit-V: Time Series Analysis: Need for Time Series Analysis; Causes of Variation in Time Series Data; Component of Time Series, Additive and Multiplicative models, Determination of Trend- Semi Average Method, Moving Average Method and Least Square Method for Linear, Parabolic and Exponential Trends, Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio- to-moving averages methods.

Unit-VI: Sampling Theory and Sampling Distribution: Basic concept of sampling, Sampling and Non-Sampling Errors, Sampling Methods (Probability and Non-Probability); Law of Large Number and Central Limit Theorem; Sampling Distributions and their Characteristics.

#### References:

- Agarwal, B.L., Basic Statistics, New Age International.
- Anderson, Sweeney & Williams, Statistics for Students of Economics and Business, Cengage Learning.
- Bajpai, Naval, Business Statistics, Pearson Education.
- Beri, G., Business Statistics, Mc-Graw Hill Education.
- Chakravarty, S.K., Business Statistics, New Age International.
- Chandan, J.S & Singh, Jagjit, Business Statistics, Vikas Publishing House.
- Das, N.G., Statistical Methods (Vol. I and II), Tata McGraw Hill.
- Goon, Gupta & Dastupta, Basic Statistics, World Press, Kolkata.
- Goon, Gupta and Dastupta, Fundamental of Statistics (Vol. I and II), World Press, Kolkata.
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- Gupta, S.P. & Agarwal, Archana, Business Statistics, Sultan Chand and Sons.
- Hooda, R.P., Statistics for Business and Economics, Vikas Publishing House.
- Levin, Rubin, Rastogi, Statistics for Management, Pearson Education.
- Monga, G.S., Mathematics and Statistics for Economics, Vikas Publishing House.
- Nag N.K., Advanced Business Mathematics and Statistics, Kalyani Publishers.
- Newbold, Statistics for Business and Economics, Pearson Education.
- Pillai, R.S.N. & Bagavathi, V., Statistics: Theory and Practice, S. Chand & Co..
- Sancheti & Kapoor, Statistics, Sultan Chand & Sons.
- Sarkhel, Jaydeb & Dutta, Santosh Kumar, An Insight into Statistics, Book Syndicate Pvt. Ltd., Kolkata.
- Sharma, J.K., Business Statistics, Vikas Publishing House.
- Thukral, J.K., Business Statistics, Taxamnn Publications.
- Tulsian, P.C. & Jhunjhunwala, B., Business Statistics, S. Chand & Co.
- Vohra N. D., Business Statistics, Mc-Graw Hill Education.
- Wilson, M., Business Statistics, Himalaya Publishing House.

## **MBA-105: Business Communication & Business Ethics and Corporate Social Responsibility (BCBECSR)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

### **Business Communication**

Unit-I: Introduction: Communication: Concept and Meaning, Types, Purpose, and Process, Organizational and Cross Cultural Communication.

Verbal & Non-Verbal Communication: Barriers of Communication, Listening, Feedback, Presentation Skills, Use of Aids, Public Speaking, and Practice Presentation, Gestures, Postures, & Appearance.

Unit-II: Report Writing: Report Planning, Types of Reports, Developing an Outline, Nature of Headings, Ordering of Points, Logical Sequencing, Graphs, Charts, Executive Summary, List of Illustration, and Report Writing.

Unit-III: Writing Business Letters: Business Letters - Formats, Styles, Types, Facsimiles (Fax), Electronic Mail, and Handling Mail.

### **Business Ethics and Corporate Social Responsibility**

Unit-IV: Introduction to Management of Ethics: Ethics and Management System, Ethical Issues in Management, Value Based Organisation.

Management of Ethics: Analysis of Ethics [Hosmer Model], Steps in Resolving Ethical Dilemma.

Unit-V: Ethical Choices & Practice: Personal Framework for Ethical Choices, Ethical Pressure on Individual in Organisations, Gender Issues, Ecological Consciousness.

Ethical Practice: Professional Ethics for Functional Managers, Values and Vision in the Strategic Management Process.

Unit-VI: Corporate Social Responsibilities of Business: Social Responsibility of Business Stakeholders, Corporate Social Responsibility Clause in Indian Companies Act, 2013, Responses of Indian Firms towards CSR.

#### **References:**

Banerjee, R.P., Ethics: Text & Cases, Himalaya Publishing, Mumbai

Baxi, C. V. and Prasad, Ajit, Corporate Social Responsibility, Excel Books

Business Communication – The Basics by Dr. Partho Pratim Roy: Himalaya Publishing House

Business Communication by Homai Pradhan & Prof. N.S. Pradhan: Himalaya Publishing House

CDs available with the British Council

Kaul, Asha, Business Communication.

Kroehnert, Gary, Basic Presentation Skills. Sidney: McGraw Hill, 2010.

Meenakshi Raman & Parkash Singh, Business Communications, Oxford.

McGrath, E.H., Basic Managerial skills For All, PHI, New Delhi.

Monnipally, M.M., Business Communication Strategies, TMH, New Delhi.

Sarkar, C. R., Social Responsibility of Business Enterprises, New Century Publication, New Delhi

Sherlekar, S. A., Ethics in Management, Himalaya Publishing House

Velasquez, Business Ethics - Concepts and Cases, Prentice Hall

## **MBA-106: Legal Environment of Business (LEB)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

Unit-I: Indian Contract Act, 1872: Contract, Essential Elements of Contract, Void and Voidable contract, Breach of Contract.

Unit-II: Partnership Act, 1932: Definition of Partnership, Partnership Deed, Rights and Duties of Partners, Types of Partners.

Unit-III: Sale of Goods Act, 1930: Definition of Contract of Sale, Condition and Warranties, Rights of Unpaid Seller Against the Goods, Remedies for Breach.

Unit-IV: Consumer Protection Act, 1986 and RTI Act, 2005: Aims and Objectives of the Act, Redressal Machinery under the Act, Procedure for Complaints under the Act, Enforcement of Orders and Penalties. RTI Act, 2005: Concept, Process.

Unit-V: Companies Act, 2013: Definition, Types of company, Memorandum of Association, Articles of Association, Prospectus, Directors: Power and Duties.

### References:

Kuchhal, M. C., Mercantile Law, Vikas

Gulshan and Kapoor, Business Law, New Age International

Kapoor, N. D., Mercantile Law including Industrial Law, Sultan Chand

Pandit and Pandit, Business Law, Himalaya

## **MBA-107: Computer Applications in Management (CAM) (Theory & Practical)**

**Full Marks: 100**

**Lecture Hours: 40**

**Course Credits: 4**

### **Theory (Credit: 2):**

Unit-I: Introduction: Components of Computer System, Classification of Computers.

Unit-II: Number System: Decimal, Binary, Octal, Hexa, Etc., Boolean Logic Operations.

Unit-III: Operating Systems: Single-user Operating System, Multi-user Operating System.

Unit-IV: Data Processing: Elements, Data Entry, Data Processing, Uses of Excel, and Computer Applications.

Unit-V: Uses of Computer in Managerial Application: Technology Issues and Data Processing in Organizations, Information System, MIS and Decision Making, System Analysis and Design, Computer Application to Functional Area: Accounting, Inventory Control and Marketing.

Unit-VI: Information Technology: Trends in Information Technology, Internet and Internet based Application.



**Practical (Credit:2):**

1. MS Word
2. MS Excel
3. MS PowerPoint
4. Tally
5. HTML & Web –Designing & App Creating
6. SPSS

References:

Ram, B., Computer Fundamentals: Architecture and Organization

Morris Mano, Digital Logic Design, PHI

Tannenbaum, Computer Networks, PHI

Silberchatz, Korth, and Sudarshan, Database Management System, TMH, New Delhi