

Financial Accounting for Managers

Sr. No.	Content of Units
1	<p>Introduction to Financial Accounting</p> <ul style="list-style-type: none"> • Introduction: Basic concepts of Accounting • Journal Entries of transactions • Ledger Posting of transactions • Preparation of Financial Statement
2	<p>Company Accounts</p> <ul style="list-style-type: none"> • Introductions of shares, share Capital, Issue of Shares, Buyback of shares, Debentures, Bonds • Income Statement/ Profit and Loss Account • Balance sheet • Company Annual Report
3	<p>Financial Statement Analysis</p> <ul style="list-style-type: none"> • Introduction • Objectives and tools of Financial Statement Analysis • Multi step Income statement, Horizontal Analysis, Common sized Analysis, Trend Analysis, Analytical Balance sheet
4	<p>Basics of Cost Accounting</p> <ul style="list-style-type: none"> • Concept of Cost, Costing, Cost Accounting and Cost Accountancy • Limitations of Financial Accounting • Origin of Costing and Objectives of Costing • Advantages and Limitations of Costing • Differentiation between Financial Accounting and Cost Accounting • Cost Units and Cost Centre
5	<p>Working Capital Management</p> <ul style="list-style-type: none"> • Concept and definition of working capital • Determination of working capital • Assessment of working capital needs • Components of working capital management • Measuring working capital requirement

Recommended Books:

1. Varadraj Bapat: Financial Accounting- A managerial Perspective (McGrow Hill Publication)
2. I. M. Pandey: Management Accounting (Vikas Publication)
3. Anthony, Hawkins & Merchant: Accounting- Text & Cases
4. S. N. Maheshwari: Principles of Management Accounting

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION

MGNT511:Business Policies &Strategic
4 Credits
2017-18

Course Instructor: Dr. Sujata
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

Strategic Management and business policy by Azhar Kasmi, Tata McGraw Hill, Third Edition

Strategic Management – Formulation Implementation and control by Pearce II, Robinson, Mita, Tata McGraw Hill, Twelfth edition.

Strategic Management - Subba Rao

Ranjan Das, Crafting the Strategy: Concepts and Cases in Strategic Management, Tata McGraw Hill, 2004.

Additional References:

Website

<http://www.thepalladiumgroup.com/>
<http://www.mckinsey.com/>
<http://www.cafecoffeeday.com/>

Cases

Facebook vs Twitter
Microsoft defends its empire
McDonald's and its critics
Nanhi Kali
The oil Industry in India
MTV Network

Course description:

This course introduces the key concepts, tools, and principles of strategy formulation and competitive analysis. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. The course is focused on the information, analyses, organizational processes, and skills and business judgment managers must use to devise strategies, position their businesses, define firm boundaries and maximize long-term profits in the face of uncertainty and competition.

Course Outcomes and Objectives:

By the end of the semester, students should be able to:

- Analyze the main structural features of an industry and develop strategies that position the firm most favorably in relation to competition and influence industry structure to enhance industry attractiveness.
- Recognize the different stages of industry evolution and recommend strategies appropriate to each stage.

- Appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.
- Demonstrate understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.

Course Outline:

Unit 1: Strategic Management

The nature and value of Strategic Management - Dimensions of Strategic Decision - Formality in Strategic Management - Benefits - Risks in Strategic Management - Strategic Management Process.

Unit 2: Strategic Management Processes

Need for an Explicit Mission - Formation of Mission – Board of Directors – Agency Theory

Unit 3: Corporate social responsibility and business ethics

The Stakeholders Approach to Social Responsibility – Types of Social Responsibility – Satisfying corporate Social Responsibility – Management Ethics – Codes of Business ethics.

Unit 4: The External Environment

The firms external environment – Remote Environment (PEST) – Industry environment – Competitive Forces shaping strategy- Industry Analysis and competitive advantage – operating environment

Unit 5: The Global Environment

Globalization – Development of a global corporation – Why firm globalize – Global strategic planning – Competitive strategies for firms in foreign market – Globalization in the Indian Context

Unit 6: Internal Analysis

SWOT Analysis – Value chain analysis – competitive advantage via customer value - Three circle analysis – Resource base view of the firm – Internal analysis – Product life cycles

Unit 7: Long term objectives and Grand strategies

Long term objectives – Generic strategic the value disciplines – Grand strategies – selection of long term objectives and grand strategy sets - Designing profitable business model

Unit 8: Analysis of Strategies and choice

Evaluating and business strategies – seeking sustained competitive advantage - Dominant product / service business – Grand strategy selection model

Break even Analysis – SWOT Analysis - The portfolio Approach – BCG Growth – Share matrix – The synergy approach – corporate parent

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION

MGNT511: Strategic Management
4 Credits
First semester 2015-16

Course Instructor: Dr. Sujata
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

Strategic Management and business policy by Azhar Kasmi, Tata McGraw Hill, Third Edition

Strategic Management – Formulation Implementation and control by Pearce II, Robinson, Mita, Tata McGraw Hill, Twelfth edition.

Strategic Management - Subba Rao

Ranjan Das, Crafting the Strategy: Concepts and Cases in Strategic Management, Tata McGraw Hill, 2004.

Additional References:

Website

<http://www.thepalladiumgroup.com/>
<http://www.mckinsey.com/>
<http://www.cafecoffeeday.com/>

Cases

Facebook vs Twitter
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McDonald's and its critics
Nanhi Kali
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Course description:

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Course Outcomes and Objectives:

By the end of the semester, students should be able to:

- Analyze the main structural features of an industry and develop strategies that position the firm most favorably in relation to competition and influence industry structure to enhance industry attractiveness.
- Recognize the different stages of industry evolution and recommend strategies appropriate to each stage.

- Appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.
- Demonstrate understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.

Course Outline:

Unit 1: Strategic Management

The nature and value of Strategic Management - Dimensions of Strategic Decision - Formality in Strategic Management - Benefits - Risks in Strategic Management - Strategic Management Process.

Unit 2: Company Mission

Need for an Explicit Mission - Formation of Mission – Board of Directors – Agency Theory

Unit 3: Corporate social responsibility and business ethics

The Stakeholders Approach to Social Responsibility – Types of Social Responsibility – Satisfying corporate Social Responsibility – Management Ethics – Codes of Business ethics.

Unit 4: The External Environment

The firms external environment – Remote Environment (PEST) – Industry environment – Competitive Forces shaping strategy- Industry Analysis and competitive advantage – operating environment

Unit 5: The Global Environment

Globalization – Development of a global corporation – Why firm globalize – Global strategic planning – Competitive strategies for firms in foreign market – Globalization in the Indian Context

Unit 6: Internal Analysis

SWOT Analysis – Value chain analysis – competitive advantage via customer value - Three circle analysis – Resource base view of the firm – Internal analysis – Product life cycles

Unit 7: Long term objectives and strategies

Long term objectives – Generic strategic the value disciplines – Grand strategies – selection of long term objectives and grand strategy sets - Designing profitable business model

Unit 8: Business strategies

Evaluating and business strategies – seeking sustained competitive advantage - Dominant product / service business – Grand strategy selection model

Unit 9: Multibusiness strategies

The portfolio Approach – BCG Growth – Share matrix – The synergy approach – corporate parent Role

Unit 10: Control, Innovation, and Entrepreneurship

What is Innovation – Incremental Innovation – Breakthrough Innovation - Entrepreneurship – Intrapreneuship

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION
MGNT 513- Research Methodology
4 Credit

First semester 2015-16

Course Instructor: Dr. Sujatha
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Commerce Department

Required Textbooks:

Research Methodology - C.R.Kothari, New Age International publication, 2nd Edition

Research Methodology – R.Panneerselam , Prentice – Hall India

Additional References:

Website

<http://www.socialresearchmethods.net/>

Course description:

The course aims to provide in-depth knowledge of research methodology in general as well as in the student's specific research area in particular. In addition to promoting the acquisition of relevant theoretical knowledge, the course aims to encourage practical application and the use of a critical approach to the various aspects of research methodology through familiarizing students with different methodological alternatives within areas other.

Course Outcomes and Objectives:

By the end of the semester, students should be able to:

- To define research and describe the research process and research methods
- To understand the processes and requirements for conducting successful research
- To know how to apply the basic aspects of the research process in order to plan and execute a research project
- To understand the process of sampling, the uses of questionnaires as data-gathering instruments, how a survey is carried out in terms of process and method, the uses of surveys and to be able to capture the and analyses data.

Course Outline:

Unit 1: Overview of Research Methodology

Meaning, Objectives, Motivation, Utility. Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method - Understanding the language of research - Concept, Construct, Definition, Variable. Research Process - Type of research – Research process

Unit 2: Data Collection and Statistical measures

Secondary Data - Definition, Sources, Characteristics. Primary Data - Definition, Advantages and disadvantages over secondary data, Observation method, Questionnaire Construction, Personal Interviews, Telephonic Interview, Mail Survey, Email/Internet survey.

Unit 3: Review of Basic Statistical Measure - Measure Central Tendency, Measure of Variation

Unit 4: Sampling method and distribution

Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size, Non Response. Characteristics of a good sample. Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Non Probability Sample – Judgment, Convenience, Quota & Snowballing methods. Determining size of the sample - Practical considerations in sampling and sample size.

Unit 5: Testing of Hypothesis

Hypothesis – Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing - Logic & Importance

Unit 6: Measurement

Concept of measurement– what is measured? Problems in measurement in management research - Validity and Reliability. Levels of measurement - Nominal, Ordinal, Interval, Ratio.

Unit 7: Data Analysis

Data Preparation – Univariate analysis (frequency tables, bar charts, pie charts, percentages), Bivariate analysis – Cross tabulations and Chi-square test including testing hypothesis of association.

Unit 8: Report Writing and Presentation

Types of Report – Guideline for reviewing draft – Report format – Typing Instruction – Oral Presentation. The nature and value of Strategic Management - Dimensions of Strategic Decision - Formality in Strategic Management - Benefits - Risks in Strategic Management - Strategic Management Process.

SPICER ADVENTIST UNIVERSITY

MGNT 515 Quantitative Techniques

Syllabus: First Semester 2016-'17

Course Description

The objective of the course is to enable students to understand the role and importance of Statistics in improving managerial decisions when faced with uncertainty. Study of the quantitative methods for decision making in particular the application of mathematical and statistical models in the analysis of problems related to economic and administrative sciences. Statistical methods are applied in all functional areas of business: accounting finance management and marketing. The issue facing managers is not a shortage of information but how to use the available information to make better decisions. Statistical thinking includes the recognition that data are inherently variable and that the identification measurement control and reduction of variation provide opportunities for quality improvement.

Text Book

Ranjeet Chitale (2016). Statistical and Quantitative Methods. Pune: Nirali Prakashan

Reference Books

1. Richard I. Levin & David S. Rubin (2011) Statistics for Management, Pearson Prentice Hall, New Delhi.
2. S.C. Gupta (2010). Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
3. Vijay K. Rohatgi (2013) An Introduction to Probability and Statistics, Wiley India(P) Ltd. New Delhi

Course Objectives

At the end of this course students will be able to:

1. Identify and diagnose given problems.
2. Select the quantitative technique or model appropriate in problem solving and decision making situations.
3. Understand the value and use of quantitative methods in administrative and operational problem solving and decision making.
4. Apply various quantitative models in decision making situations.
5. Interpret results and the impacts they have upon the problems being studied.
6. Decide the appropriate course of action based on the quantitative analysis performed.

7. Integrate the quantitative methods learned for making decisions within an organization.
8. Explain decisions based on quantitative elements.
9. Understand of a variety of statistical and quantitative techniques applicable to a wide range of business situations.

Methods of Instruction

These will include lectures small and large group activities and the use of instructional media i.e. videos overheads PowerPoint and internet resources.

Methods of Evaluation

These will include oral and written quizzes Problem solving, Assignments, Oral presentation

Distribution of Points

I Internal Assessment: 40 %

1. Attendance & Participation	5%
2. Class test	5%
3. Assignment	5%
4. Project	5%
5. Presentation	5%
6. Mid Semester Examination	15%

II External Assessment(Final Examination)	<u>60%</u>	
Total		100%

Grading Scheme

Your final grade will be computed as follows:

Grade	Marks %	Grade Points
O	70 & above	7
A	60 to 69.99	6
B	55 to 59.99	5
C	50 to 54.99	4
D	45 to 49.99	3
E	40 to 44.99	2
F (Fail)	39.99 & below	0

Instructor's Expectations

1. Prepare for each session by reading the assigned textbook chapters. You will be called upon to answer questions on the content of each chapter.

2. All written assignments must be of the highest quality and are to be submitted on the indicated dates. Late submissions will not be accepted.
3. Oral presentations must be informative, relevant, and insightful. A comprehensive outline of the topic must be given to the instructor before the presentation. A brief outline is to be distributed to class members on the day of the presentation.

Academic Honesty

Morally and spiritually Spicer Adventist University is dedicated to scholastic integrity. Consequently both students and faculty are required to maintain high ethical Christian levels of honesty. You are encouraged to support the atmosphere of academic integrity by avoiding acts of academic dishonesty and discouraging such acts in others. Participation in any of the following activities will qualify the student for disciplinary action specified in the Student Bulletin.

Cheating: Using or attempting to use unauthorized materials, information, or study aids to gain an unfair grade advantage over other students in an academic exercise.

Plagiarism: Representing another's words or ideas as one's own in an academic exercise.

Multiple Submissions: Submitting the same assignments in two or more courses without obtaining the prior permission of the respective instructors.

Fabrication: Falsifying or inventing information or citations in an academic exercise.

Misrepresentations: Presenting false excuses or using deception to receive a higher grade or to avoid fulfilling the requirements of an assignment of course.

Facilitation of Academic Dishonesty: Helping another student to violate any provision of this code.

Special Needs Accommodations

If because of a disability you require assistance or reasonable accommodations to complete assigned work, speak with me after class or during my office hours. I will work with you on making this course's class activities and exercises accessible for your full involvement.

Professionalism

Students are expected to behave in a professional manner at all times and particularly during class sessions. Please note the following:

1. Cell phones should be turned off before entering the classroom.
2. Picture taking during class is not allowed.
3. Recording devices are allowed only if preapproved by the instructor. If approved, under no circumstances are recordings, visual, or verbal to be posted on a public website.

4. Laptops should not be used for surfing the web or watching movies during class. It is disrespectful and unprofessional to use these devices inappropriately during class.

5. Late assignments are unacceptable unless prearranged with the instructor.

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Content of the course

1.INTRODUCTION AND DATA PRESENTATION

Part I Introduction

- Introduction to Statistics
- Definitions, Functions and Limitations
- Frequently used Statistical Terms
- Data Collection
- Types of Surveys
- Sampling and Non-sampling Errors

Part II Data Presentation

A Data Classification and Tabulation

- Introduction
- Classification of Data
- Frequency Distribution
- Cumulative Frequency Distribution
- Relative Frequency Distribution
- Tabulation of Data

B Diagrammatic and Graphic Representation

- Diagrammatic Representation
- Graphic Representation
 - Histogram
 - Frequency polygon
 - Frequency Curve
 - Cumulative Frequency Curves (Ogives)

2. MEASURES OF CENTRAL TENDENCY

- Introduction
- Arithmetic Mean
- Weighted Arithmetic Mean
- Merits and Demerits of Arithmetic Mean
- Median
- Merits and Demerits of Median
- Mode
- Merits and Demerits of Mode
- Geometric Mean and Harmonic Mean

3, MEASURES OF DISPERSION

- Introduction
- Range
- Merits and Demerits of Range
- Quartile Deviation
- Merits and Demerits of Quartile Deviation

Mean Deviation
Merits and Demerits of Mean Deviation
Standard Deviation
Merits and Demerits of Standard Deviation

4. SIMPLE CORRELATION AND REGRESSION

Part I Correlation Analysis

Introduction
Types of Correlation
Scatter Diagram
Karl Pearsons Coefficient of Correlation
Properties and interpretation of correlation coefficient
Probable Error and Coefficient of Determination
Merits and Demerits of Karl Pearson's Coefficient
Bivariate or Two Way Frequency Table
Rank Correlation Method

Part II Regression Analysis

Introduction
Lines of Regression
Properties Standard Error of Estimate

5. PROBABILITY

Definitions
Theorems of Probability
Addition Theorem
Theorem on Compound probability
Bayes Theorem

6. LINEAR PROGRAMMING

Part I Problem Formulation

Introduction to quantitative Techniques
Linear Programming problem (LPP)
Stages of LPP
Problem Formulation of LPP

Part II Graphical Method of Solution

Introduction
Graphical Method of Solution

7. TRANSPORTATION PROBLEMS

Linear Programming Formulation of a transportation Problem
Terminology of Transportation Problems
General Procedure for Solving a Transportation Problem

Methods of finding the initial Feasible Solution
North-West Corner Method (NWCM)
Least Cost Method (LCM) or Matrix Minima Method
Vogel's Approximation Method (VAM)

Methods of Finding the Optimum Solution
Modified Distribution Method (MODI) Method
Special Cases in Transportation
Unbalanced Problem
Multiple Optimum Solution
Case of Degeneracy

8. ASSIGNMENT PROBLEMS

Introduction
Hungarian Method of Solution
Special Cases in Assignment Problems
Unbalanced Problem
Multiple Optimum Solutions
Maximization Problems
Prohibited Assignments

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION
MGNT 517: Planning and Decision Making
First semester 2015-16
3 Credit

Course Instructor: Dr. Sujatha
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

Management by Koontz and Wehrich , Tata McGraw Hills

Elements of Management by Koontz, McGraw Hills Publication

Quantitative Techniques in management by N D Vohra, Tata McGraw Hills

Additional References:

Website <http://www.orsi.in/>

Cases **McDonald's serving fast food around the world**
Olympic Toy company, Chennai
Mumbai Dabbawala – Success Story
Ford Global strategy center of excellence

Course description:

The course aims to provide in-depth knowledge and importance of Planning and Decision Making. In addition to Strategies formation and connecting it with the current scenario. The course aims to encourage students to identify the best method for decision making in organization.

Course Outcomes and Objectives:

By the end of the semester, students should be able to:

1. To define planning in an organizational setting & the steps in the planning process
3. To explain the importance of strategic planning to an organization
4. To identify the two components in the process of decision making
5. To describe the context factors associated with decision making & decision support process

Course Outline:

Unit 1: Management: Science, Theory, Practice

Definition of Management, function of Managers

Unit 2: Essentials of Planning

Types of Planning – Steps in Planning – Planning Process – A Rational Approach to Goal Achievement
- Objectives – MBO

Unit 3: Strategies, policies, and planning premises

Strategic planning process - TOWS Matrix: Modern tool for analysis of the situation – Blue Ocean strategy. Portfolio Matrix: A tool for allocating resources.

Major kinds of strategies and policies – Hierarchy of company strategies – Porter Industrial analysis and generic competitive strategies.

Unit 4: Decision Making

Information, Management and Decision Making - Models of Decision Making - Classical, Administrative and Herbert Simon's Models - Attributes of information and its relevance to Decision Making - Types of information

Importance and Limitation of Rational Decision Making – Developing alternatives – Evaluating alternatives – Selecting alternatives – Decision Making under Certainty, Uncertainty, Risk – Creativity and Innovation.

Linear Programming – Concept, formulation & Graphical Solutions

Effective Organization and organizational Culture – Organizing by planning, Avoiding conflict by clarification

Managing and the Human factor – Behavioral model, Creativity and Innovation, Harmonizing the objectives

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION
MKTG 522 : MARKETING MANAGEMENT

Marketing Spl - 3 Credits

2016-17

Course Instructor: Dr. Sujatha
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

- 1. Marketing Management - Philip Kotler*
- 2. Marketing Management - V.S.Ramaswamy and S.Namakumari*

Journal - American Marketing Association Journal of Marketing

Journal of Marketing Management

Course description:

The purpose of this course is to equip the participants with the relevant tools and techniques for application in solving Marketing problems. The focus of this course will be on applications of marketing tools in business situations.

The role of marketing management is to help companies better understand customer preferences, link that knowledge to designing appropriate products and services for selected customers, and determine appropriate methods to communicate, to capture, and to deliver value.

Course Outcomes and Objectives:

At the completion of this course, students should be able to:

- Use the key elements in marketing and its benefits towards developing strategy and planning a marketing program.
- Enhance problem-solving abilities in operational areas of marketing by providing you with a set of analytical tools.

Course Outline:

UNIT - 1. PRODUCT: Product – Meaning, Goods & Services, Product Mix, Levels of Product,

Product Life Cycle - Managing the product in Product Life Cycle.

UNIT - 2. NEW PRODUCT DEVELOPMENT- Types of new products - Test Marketing a new product – Portfolio analysis, Branding - Definition, Purpose and Significance, Branding decisions - Packaging & Labeling - Purpose, Types and new trends in packaging.

UNIT - 3. PRICE: Meaning, Importance, Pricing objectives, Factors influencing pricing decision - Approaches to pricing – Price & Non-price competition, Setting the price and managing the price changes.

UNIT - 4. PLACE: Importance, functions of distribution channels - Introduction to the various channels of distribution – Designing marketing channels – Introduction to Wholesaling, Retailing, Franchising, Direct Marketing, Impact of technology & Internet on distribution.

UNIT - 5. PROMOTION: Concept and role in marketing, Promotional Mix - Advertising, Sales Promotion, Personal Selling, Public Relations. Impact of technology & Internet on Promotion.

UNIT - 6. Extended P's of Marketing – People, Process & Physical Evidence

SPICER ADVENTIST UNIVERSITY
MBA- Semester-2 Syllabus 2016-17
ACCT 522 - FINANCIAL MANAGEMENT

Objectives: The basic purpose of this course is to develop an insight of postulates, principles and techniques of financial management and utilization of financial management information for planning, decision-making and control.

Unit I

Introduction: Concept of Finance, scope and objectives of finance, Profit maximization vs. Wealth maximization, Functions of Finance Manager in Modern Age, Financial decision areas, Time Value of Money, Risk and Return Analysis.

Unit II

Investment Decision: Appraisal of project; Concept, Process & Techniques of Capital Budgeting and its applications; Risk and Uncertainty in Capital Budgeting; Leverage Analysis – financial, operating and combined leverage alongwith implications; EBIT-EPS Analysis & Indifference Points.

Unit III

Financing Decision: Long-term sources of finance, potentiality of equity shares, preference shares, debentures and bonds as sources of long-term finance; Concept and Approaches of capital structure decision : NI, NOI, Traditional and Modigliani Miller Approach; Cost of Capital : Cost of equity, preference shares, debentures and retained earnings, weighted average cost of capital and implications.

Unit IV

Dividend Decision: Concept of retained earnings and plough back of profits, Relevance and Irrelevance Theories of dividend decision : Walter's Model, Gordon's Model and Modigliani Miller Model; Factors affecting dividend decision. Overview of Working Capital Decision: Concept, components, factors affecting working capital requirement, Working Capital Management: Management of cash, inventory and receivables; Introduction to Working Capital Financing.

SUGGESTED READINGS:

- 1) Pandey I M - Financial Management (Vikas, 2004, 9th Ed.)
- 2) Van Horne - Financial Management and Policy (Pearson Education, 2003, 12th Ed.)
- 3) Knott G - Financial Management (Palgrave, 2004)
- 4) Khan and Jain - Financial Management (Tata McGraw Hill, 3rd Ed.)
- 5) Prasanna Chandra - Fundamentals of Financial Management (TMH, 2004)
- 6) R P Rustagi - Financial Management (Galgotia, 2000, 2nd revised ed.)
- 7) Lawrence J. Gitman - Principles of Managerial Finance (Pearson Education, 2004)
- 8) Ravi M. Kishor - Financial Management (Taxmann, 1st Ed.).
- 9) Damodaran – Corporate Finance –Theory & Practice (Wiley, 1st Ed.)

SPICER ADVENTIST UNIVERSITY

MASTER OF BUSINESS ADMINISTRATION

HRMT522: HUMAN RESOURCE MANAGEMENT

- 1. Human Resources Planning-** Objectives-Importance-HRP Process- Manpower Estimation-Job analysis-Job Description-Job Specification. Recruitment- Sources of Recruitment-Selection Process-Placement and Induction- Retention of Employees.
- 2. Training and Development-** Objectives and Needs-Training Process-Methods of Training –Tools and Aids-Evaluation of Training Programs.
- 3. Career Planning-** Succession Planning.
- 4. Performance Management System-**Definition, Concepts and Ethics-Different Methods of Performance Appraisal- Rating Errors-Competency management.
- 5. Compensation Management –** Concepts and Components-Job Evaluation- Incentives and Benefits.
- 6. Productivity Management-**Concepts-TQM-Kaizen-Quality Circles
- 7. Industrial relations-**Grievance Procedure-collective Bargaining-Settlement of Disputes.
- 8. Retirement/Separation-**Superannuation-Voluntary Retirement Schemes- Resignation-Discharge-Dismissal-Suspension-Layoff.

Books Recommended:-

1. Human Resources Management- Gary Dessler

2. Personnel Management – C.B Mamoria
3. Managing Human Resources - R.S. Dwiwedi
4. Human Resources Management-V.P.Michael
- 5.Human Resources Management – Dr.P.C.Pardeshi
6. Human Resources Management – Mirza&Zaiyadin
7. Human Resources Management – L.M.Prasad
8. Human Resources Management – Ashwathappa
9. Managing Human Resources - ArunMonppa

Syllabus for the course

Business Law

MGMT- 522

Chapter 1: Business Law - An Overview

Meaning and Scope of Business Law

Historical Perspective

Sources of Business Law

Chapter 2: Nature and Classification of Contracts

Meaning of Contracts

Essential Ingredients of Contracts

Essential Elements of Contracts

Classification of Contracts

Chapter 3: Offer and Acceptance

Meaning of Offer

Making an Offer

Types of Offers

Essential Requisites of a Valid Offer

Acceptance of an Offer

Essential Ingredients of a Valid Acceptance

Chapter 4: Competence to Contract

Competence to Contract

Incompetence through Status

Chapter 5: Free Consent

Meaning

Coercion

Undue Influence

Fraud

Misrepresentation

Mistake

Chapter 6: Lawful Consideration

Meaning

Importance

Essential Ingredients

Exceptions

Chapter 6: Lawful Object

Distinction between Consideration and Object

Unlawful Consideration and Object

Heads of Agreement Opposed to Public Policy

Chapter 8: Performance of Contracts

Meaning

Offer to Perform/ Tender of Performance

Who must Perform

Contracts which need not be Performed

Performance of a Joint Promise

Time, Place and Manner of Performance

Performance of Reciprocal Promises

Assignment of Contracts

Rules of Assignment

Chapter 9: Discharge of Contracts

Meaning

Manners of Discharge of Contracts

Chapter 10: Remedies for Breach of Contracts

Meaning

Remedies in case of Breach of Contract

Text Book: Business Law by Satish B Mathur (Tata McGraw Hill)

SPICER ADVENTIST UNIVERSITY

MASTER OF BUSINESS ADMINISTRATION

MGNT528: MANAGEMENT INFORMATION SYSTEMS

2016-17

Course Instructor: Dr. Sujata
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks & Reference books:

1. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia
2. Management Information Systems, Jawadekar, Tata McGraw Hill
3. Management Information Systems, Davis and Olson, Tata McGraw Hill
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall
5. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia
6. Management Information Systems, Schulthesis, Tata McGraw Hill
7. Management Information Systems - Sadagopan, Prentice Hall
8. Management Information Systems - Jayant Oke

Course description:

The role of Management Information Systems in management and various other department. Also help companies better understand customer preferences, link that knowledge to designing appropriate products and services for selected customers, and determine appropriate methods to communicate, to capture, and to deliver value. Successful firms are those that pursue objectives, employ resources, and invest in the future of an organization to consistently satisfy the needs of customers better than competitors. These ideas apply to both for-profit and not-for-profit organizations.

Course Outcomes and Objectives:

At the completion of this course, students should be able to:

- Use the key elements in Management Information Systems and its benefits to all the departments in the organization.
- Present examples of how firms organize their Database management systems its support in decision making across a broad range of business settings to develop robust internal and external communication.

Course Outline:

- 1. Management Information Systems** - Need, Purpose and Objectives - Contemporary Approaches to MIS - Information as a strategic resource - Use of information for competitive advantage - MIS as an instrument for the organizational change
- 2. Information, Management and Decision Making** - Models of Decision Making - Classical, Administrative and Herbert Simon's Models - Attributes of information and its relevance to Decision Making - Types of information
- 3. Information Technology** - Definition, IT Capabilities and their organizational impact - Telecommunication and Networks - Types and Topologies of Networks - IT enabled services such as Call Centers, Geographical Information Systems etc.
- 4. Data Base Management Systems** - Data Warehousing and Data Mining
- 5. Systems Analysis and Design** - Systems Development Life Cycle – Alternative System Building Approaches - Prototyping - Rapid Development Tools – CASE Tools – Object Oriented Systems (Only introduction to these tools & techniques)
- 6. Decision Support Systems** - Group Decision Support Systems – Executive Information Systems - Executive Support Systems - Expert Systems and Knowledge Based Expert Systems - Artificial Intelligence.
- 7. Management Issues in MIS** - Information Security and Control – Quality Assurance -Ethical and Social Dimensions - Intellectual Property Rights as related to IT Services / IT Products - Managing Global Information Systems
- 8. Applications of MIS** in functional areas as well as in the service sector should be covered with the help of minimum 5 case studies.

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION
MGMT 631: BUSINESS ETHICS AND CORPORATE GOVERNANCE
3 Credits

Third semester 2016-17

Course Instructor: Dr. Sujata
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

1. *Business Ethics and Global Values* by S. K. Bhatia, Deep & Deep Publication.
2. *Business Ethics and Corporate Governance* by S Prabakaran, Excel Books.
3. *Business Ethics: An Indian Perspective* by A. C. Fernando, Pearson (First Edition).

Additional References:

Case Study:

Business Ethics (Tata's Group)

Ethics and Culture – Packway foods (U.S).

The Five Principles of Ethical Power for Individual.

Management Education in Harvard Business School Whistle blowing & the Environment: the Case of Avco Environmental

Leonard, Annie. The story of stuff (film). 2009 (<http://www.storyofstuff.com>). For purposes of contrast, please also view Story of stuff. The critique (<http://www.youtube.com/watch?v=c5uJgG05xUY>).

Course description:

The course is designed to impart the skill based knowledge of Customer Relationship Management. The syllabus encompasses almost the entire aspect of the subject. The purpose of the syllabus is to not just make the students aware of the concepts and practices of CRM in modern businesses but also enable them to design suitable practices and programs for the company they would be working.

Course Outcomes and Objectives:

By the end of the semester, students should be able to:

To understand business ethics as part of ethics and to see how it relates to economics and politics in the search for human flourishing.

To familiarize oneself with the theory and practice of managing ethics in organizations.

Course Outline:

- 1. Business Ethics an Overview:** Conceptual Approach – Emerging Issues, Understanding Ethics, Improving Ethical Decision Making
- 2. Managing Ethical Organization** – Elements of building ethical organization - Codes of Ethics, Codes of Conduct - Ethical Leadership - Ethical Organisation.
- 3. Values and Culture** – Value, Developing Managerial Values - Emerging values of corporate building and maintaining organizational culture.
- 4. Business Ethics in Professions** – Ethical Concerns in Human Resource Management (HRM), Marketing Ethics.
- 5. Corporate Governance** - Corporate Governance – Basic Ingredients, Company Management, Factor for success of Corporate Governance, Codes of Corporate Governance, Whistle Blowing.
- 6. Corporate Social Responsibility-** Social Responsibility towards Interest Groups – Stakeholders, Value Based governance in organization, Environmental Ethics, Quality of Work Life (QWL), Sexual Harassment at Workplace, Total Quality Management (TQM), Work Life Balance.
- 7. Global Values** – Ethics in Global Business, Environmental Problem - Global Warming, United National Global compact principles. Managing Cultural Diversity

SPICER ADVENTIST UNIVERSITY

MBA Syllabus

ECON 631 Managerial Economics (3 Hours Credit)

Objectives:

- To introduce the economic concepts
- To familiarize with the students the importance of economic approaches in managerial decision making
- To understand the applications of economic theories in business decisions

Unit – I

General Foundations of Managerial Economics - Economic Approach - Circular Flow of Activity - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting.

Unit-II

Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs - Analysis of Risk and Uncertainty.

Unit-III

Product Markets -Determination Under Different Markets - Market Structure – Perfect Competition – Monopoly – Monopolistic Competition – Duopoly - Oligopoly - Pricing and Employment of Inputs Under Different Market Structures – Price Discrimination - Degrees of Price Discrimination.

Unit-IV

Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

Unit – V

Macro Economic Environment - Economic Transition in India - A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs).

References

1. Yogesh Maheswari, Managerial Economics, PHI Learning, New Delhi, 2005 Gupta G.S.,
2. Managerial Economics, Tata McGraw-Hill, New Delhi Moyer & Harris,
3. Managerial Economics, Cengage Learning, New Delhi, 2005 Geetika, Ghosh & Choudhury, ,
4. Managerial Economics, Tata McGraw-Hill, New Delhi, 2011

SPICER ADVENTIST UNIVERSITY

Master of Business Administration (MBA Program)

COURSE SYLLABUS

ACCT 642 Advanced Management Accounting

(Credits Hours 3)

Course Description

This course provides an in-depth knowledge on the concepts of managerial accounting. The focus of the course will be on the accounting function internal to organizations. Managerial accounting is concerned with the analysis of and accounting for costs, managerial planning, decision making and control. The nature and behavior of costs and the usefulness and limitations of accounting data for these purposes are studied. Managerial accounting, while providing some data for financial statements prepared for external users, has as its primary purpose the development and presentation of information useful to internal management for decision making, planning and control. Students will learn the rudiments of costing and application of cost accounting principles and also the study of capital budgeting and budgetary control in Managerial decision making.

Learning Objectives

This course covers the relevant cost concept and cost behavior, cost-volume profit relationships, budgeting & budgetary control and capital budgeting for decision making.

- The Managerial accounting concepts and reports that help managers make planning decisions,
- To understand the relevant cost concept and make alternative choice decisions.
- To develop an understanding of Cost-volume-Profit (CVP Analysis) relationships and its relation in managerial decisions.
- To learn the budgetary control and preparation of various budgets and for managerial control.
- To understand the capital budgeting process and learn to make decisions.
- Problem-solving skills with an application orientation to solve business problems in the real world.

MANAGEMENT ACCOUNTING - AN OVERVIEW

Meaning, Features and Objectives of Management Accounting

- Functions and Scope of Management Accounting
- Financial Accounting, Management Accounting and Cost Accounting
- Tools and Techniques of Management Accounting

RELEVANT COST AND ALTERNATIVE CHOICE DECISIONS

- Relevant Costs
- Alternative Choice Decisions
- Two-Alternative Decisions
- Cost Indifference Point and Break-Even Point
- Make-Buy Decisions
- Joint Product Decisions
- Pricing Decisions
- Special Orders
- Multiple-Alternative Decisions

COST-VOLUME-PROFIT ANALYSIS

- Cost Estimation Methods
 - High-Low Method
 - Scatter Diagram
 - Regression-Correlation Analysis
- Cost-Volume-Profit Relationships
 - Break-Even Analysis
 - Extensions of Break-Even Analysis
 - Graphic CVP Analysis
 - Margin of Safety Ratio
- Multiple Product Break-Even Analysis

BUDGETING AND BUDGETARY CONTROL

- Concepts of Budget, budgeting and Budgetary Control
- Fixed and Flexible Budgets
- Functional, Master and Cash Budgets
- Zero Based Budgeting and Performance Budgeting.

CAPITAL BUDGETING

- The Capital Budgeting Process
 - Identification of Projects
 - Estimation of Project Benefits and Costs
 - Evaluation of Projects
 - Development of Capital Expenditure Budget
 - Re-evaluation of Projects

- Project Evaluation Methods
 - Discounted Cash Flow Methods
 - Internal Rate of Return
 - Net Present Value
 - Profitability Index
 - Other Methods of Evaluating Capital Expenditure Projects
 - Payback
 - The Payback Reciprocal
 - Accounting Rate of Return
- Other Factors Influencing Capital Budgeting Decisions
 - Economic Conditions
 - Growth Policies
 - Risk Evaluation
 - Intuitive Factors
 - Capital Rationing
- Taxes and Capital Budgeting
- Estimating the Cost of Capital
 - Cost of Common Stock
 - Cost of Preferred Stock
 - Cost of Long-Term Debt
 - Weighted Average Cost of Capital

Skill Development

- Group presentation on various management accounting topics with detailed description of decision making, purpose, features, scope and analysis on the parameters of return, cost and tax benefit.
- Practical problems on Relevant costs, CVP analysis, Budgets, and Capital budgeting.
- Case studies
- Presentations on Management Accounting news update
- Presentation on various management accounting topics

Prescribed Text

1. Arora, M.N. (2010).Cost and management accounting (9th ed.). Vikash Publications.
2. Khan., & Jain. (2010). Management accounting (5th ed.). Tata McGraw Hills Publications.

References

1. Horngren, Charles, T., Datar Srikant M, foster George, Rajan Madhav V., & Ittner, Christopher. (2010). Cost accounting a managerial emphasis (15th ed.). Pearson Publications.
2. Jiambalvo,James. (2012). Managerial accounting (fourth ed.). Wiley India publications.
3. Khan, M.Y., & Jain, P. K.(2010). Management Accounting. text, problems and cases (4th ed.). Tata McGraw-Hill Company Ltd Publications.
4. Lal,Jawaharlal., & Srivastava, Seema.(2010). Cost accounting (4th ed.). Tata McGraw Hill Publications.
5. Lyrich.(2010). Accounting for management, New Delhi: Tata McGraw Hill Publications.

SPICER ADVENTIST UNIVERSITY
MASTER OF BUSINESS ADMINISTRATION
MGMT 642: ORGANIZATIONAL BEHAVIOR

3 Credits

2016-17

Course Instructor: Dr. Sujata
Telephone: 8698991722

Email: sujata.rt@gmail.com
Office: Business Department

Required Textbooks:

1. *Organizational Behaviour, 9th Ed. - Stephen Robbins*
2. *Human Behaviour at work - Davis and Newstorm*
3. *Organizational Behaviour - Uma Sekaran*
4. *Organizational Behaviour - Fred Luthans*
5. *Organizational Behaviour - K.Aswathappa*

Additional References:

Website: <http://papers.ssrn.com>
<http://www.nwlink.com/~donclark/leader/leadob.html>

Course description:

This course introduces the key concepts, tools, and principles of strategy formulation and competitive analysis. It is concerned with managerial decisions and actions that affect the performance and survival of business enterprises. The course is focused on the information, analyses, organizational processes, and skills and business judgment managers must use to devise strategies, position their businesses, define firm boundaries and maximize long-term profits in the face of uncertainty and competition.

Course Outcomes and Objectives:

By the end of the semester, students should be able to:

- To develop an understanding of the behavior of individual and group inside organizations
- To develop the theoretical and practical insight and problem solving capabilities for effectively managing the organizational processes.
- To enhance skills in understanding and appreciating individual, interpersonal, and group process for increased effectiveness both within and outside organizations.

Course Outline:

1. **Introduction to Organizational Behavior:** Definition, Importance, Scope, Fundamental Concepts of OB, Different models of OB - autocratic, custodial, supportive, collegial and SOBC.
2. **Personality & Attitudes:** Meaning of personality, attitude - Development of personality – Attributes of personality- Transactional Analysis – Ego states – Johari window - Nature and dimensions of attitude – Developing the right attitude
3. **Motivation:** Definition, Importance, Motives – Characteristics, Classification of motives - Primary & Secondary motives. Theories of Motivation - Maslow’s Theory of need hierarchy - Herzberg's theory. Morale - Definition and relationship with productivity - Morale Indicators.
4. **Group Dynamics and Team building:** Concept of Group & Team. Theories of Group Formation - Formal and Informal Groups. Importance of Team building.
5. **Conflict Management:** Definition. Traditional vis-à-vis Modern view of conflict – Types of conflict – Intrapersonal, Interpersonal, Organizational. Constructive and Destructive conflict. Conflict management.
6. **Stress management:** Definition, Causes, Managing stress, Stress as a motivator. Work life balance.
7. **Change management:** Concept of change, change as a natural process, Importance & Causes of change – social, economic, technological, organizational. Learning – unlearning, Concept of learning organizations.
8. **Cases studies on above topics.**

MGNT 644 SERVICE MANAGEMENT

Description

This paper is offered as a marketing elective in the third trimester and it emphasizes the importance of the service industry which is going through a period of revolutionary change. Service sector has become the most important space for business houses. The customer revolution, the business environment, global players have brought in tremendous changes to service industry. The course equips the students to acquire core competencies & skill sets to make a successful career in the service sector.

Learning Objectives

To impart knowledge needed to implement quality service and service strategies across service industries, such as banks, hotels, hospitals, educational institutions, professional services and other goods industries that depend on service excellence for competitive advantages.

To inculcate a service culture among students interested in a career in service sector.

Unit I Understanding Service Markets, Products and Customers

- 1) Perspectives on Marketing in the Service Economy: Introduction to services, importance & role in new economy, distinguishing characteristics from physical products posing marketing challenges, expanded marketing mix.
- 2) Customer Behaviour in Service Encounters: Customer decision making: The 3 stage model of service consumption, understanding service encounters, defining moments of truth, Customer expectation and perception of services

Unit II Building the Service Model

- 1) Developing Service Concepts: Defining the core and supplementary elements of a service, The flower of service, Planning and branding service products, Development of new services.
- 2) Distributing Services: Determining the type of contact: Options for service delivery, Place and time decisions, The role of intermediaries, Distributing services internationally.
- 3) Pricing and Revenue Management: Tripod strategy of pricing, Activity based costing, Demand elasticity based on pricing & customer segments, Yield management to maximize revenues.
- 4) Services marketing communication: Setting communication objectives, Challenges (intangibles) and opportunities in communicating services, Marketing communications mix using internet.

UNIT III Managing the Customer Interface

- 1) Designing and managing service processes: Blueprinting service operations to create valued experiences, Service process redesign, The customer as co-producer.
- 2) Balancing Demand & Productive Capacity: Patterns & Determinants of demand, managing demand levels, overcoming capacity constraint, Inventory demand through waiting lines & reservations.
- 3) Crafting the Service Environment: Understanding consumer responses to service environments, Dimensions of the service environment.
- 4) Managing People for Service Environment: Importance of Service Employees, Frontline & back office, Cycles of failure, mediocrity and success, Human resource management, Service Leadership & Culture.

Unit IV Implementing Profitable Service Strategies

- 1) Managing relationships & building loyalty: Customer loyalty, The Wheel of loyalty, Creating loyalty bonds, Strategies for reducing customer defections, CRM.
- 2) Achieving Service Recovery: Customer complaining behaviour, Principles of effective service recovery systems, Service guarantees, discouraging abuse and opportunistic behavior, learning from customer feedback.
- 3) Improving Service Quality and Productivity: Integrating service quality and productivity strategies, what is service quality, The GAPS model- A conceptual tool to identify and correct service quality problems, Measuring and improving service quality, improving service productivity.

References

1. Lovelock, C., Wirtz, J., Chatterjee, J. (2011). Services marketing. Pearson Prentice Hall.
2. Zeithaml, V.A. & Bitner, Mary, Jo. (2011). Services marketing. Tata- McGraw- Hill Edition.
3. Shankar, R. (2011). Services marketing. Excel Books.
4. Apte, G. (2011). Services marketing. Oxford University Press.