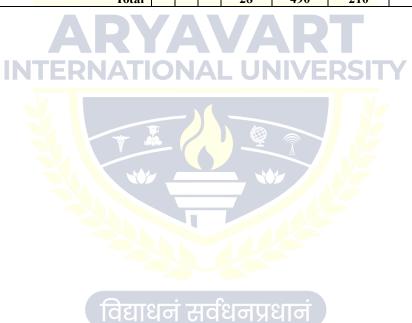
# ARYAVART INTERNATIONAL UNIVERSITY

Tilthai, Dharmanagar, North Tripura-799250

Syllabus for BBA LLB (H)

# Semester 1

Theory									
Course Code	Торіс	L	Т	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
25LW101	Legal Methods	4	0	0	4	70	30	0	100
25LW201	Law of Contract-I	4	0	0	4	70	30	0	100
25EN107	English-I: Language, Law and Literature(Western)	4	0	0	4	70	30	0	100
25MG106	Principles of Management	4	0	0	4	70	30	0	100
25MG201	Managerial Economics	4	0	0	4	70	30	0	100
25CM101	Accounting & Financial Management	4	0	0	4	70	30	0	100
25MG107	Quantitative Methods in Business	4	0	0	4	70	30	0	100
Total					28	490	210	0	700



### **Detailed Syllabus**

### **LEGAL METHODS**

Code: 25LW101 Max Marks: 70

**Course Objectives:** This paper aims to enable students to (i) acquire essential lawyering skills such as, research, writing, analytical thinking, and oral advocacy; and (ii) have practical exposure and to acquire skills that are necessary to be an effective, ethical, and professional member of the legal community.

### **UNIT I: Introduction to Law**

(10 Hrs)

- a. Definition of Law by various thinkers: John Austin, Jeremy Bentham, H.L. A Hart, Savigny, Sir Henry Maine, Roscoe Pound, Ehrlich, L.L. Fuller
- b. Concept of law under Article 13 of the Constitution of India
- c. Functions of Law
- d. Law, Justice and Morality
  - i. Concept of Justice and its kind
  - ii. Concept of Morality: Social Morality and Constitutional Morality
  - iii. Nexus between law and morality
- e. Classification of Laws:
  - i. Municipal and International Law
  - ii. Public and Private Law
  - iii. Substantive and Procedural Law
  - iv. Civil Law and Criminal Law
  - v. Common law and Civil Law

#### UNIT II: Source of Law

(10 Hrs)

- a. Custom
  - i. What is custom? Kinds of customs
  - ii. Essentials of a valid Custom to become a law
- b. Precedent
  - i. Concept of Precedents
  - ii. Types- a)Authoritative and Persuasive b) Original and Declaratory
  - iii. Difference between Custom, Precedent and Legislation
- c. Legislation
  - i. Legislation and kinds of legislation
  - ii. Delegated legislation and its Kinds
  - iii. Reasons for the growth of Delegated
  - iv. Legislation and its permissible limits in India

### UNIT III: Basic Concepts of Indian Legal System

(10 Hrs)

- a. Principle of Natural Justice and Rule of Equity
- b. Rule of Law:
  - i. Dicey's Rule of Law
  - ii. Application of Rule of Law in India
- c. Separation of Powers:
  - i. Montesquieu's Doctrine of Separation of Powers
  - ii. Position in India
- d. Indian Constitution: Salient Features
- e. Judicial System in India:
  - i. Hierarchy of Courts
  - ii. Jurisdiction of the Courts

### **UNIT IV: Legal Writing and Research**

(10 Hrs)

- a. Legal Research and Kinds of Legal Research
  - i. Doctrinal Research
  - ii. Non-Doctrinal Research
- b. Importance of Legal Research
- c. Sources of Legal Research
- d. Techniques of Legal Research

e. Citations, Bibliography and Footnoting

### **PSDA** (Professional Skill Development Activities)

1 Hr/Week

- Statutes and Judgments Analysis
- Preparation of one Research paper
- Access to Legal Resources: Library and Online Database
- Participation in Debate/Seminar/Symposium/Group Discussion / Youth Parliament / Quiz.

#### Text Book:

- 1. A. T. H. Smith, Glanville William, Learning the Law, Sweet & Maxwell, London, 2016 (16th Edn.)
- 2. John William Salmond, *Jurisprudence*, Sweet & Maxwell, UK, 1966 (12thEdn.)
- 3. Ian McLeod, Legal Method, Palgrave Law Masters, Palgrave MacMillan, UK, 2013 (9th Edn.)
- 4. V.D. Mahajan, Jurisprudence and Legal Theory, Eastern Book Company, Lucknow, 2020 (5th Edn.)

#### **Reference Books:**

- 1. S.K. Verma and M. Afzal Wani, *Legal Research and Methodology*, The Indian Law Institute, New Delhi, 2001(2nd Edn.). Also available on the following link:
- 2. https://www.academia.edu/38460017/Legal Research and Methodology.pdf?auto=download
- 3. J.C. Dernbach, R.V. Singleton, et.al., *A Practical Guide to Legal Writing and Legal Method*, Aspen Publishers, New York, 2017 (6th Edn.)
- 4. D.D. Basu, *Introduction to the Constitution of India*, Lexis Nexis, Delhi, 2019 (24<sup>th</sup> Edn.)
- 5. Nomita Aggarwal, *Jurisprudence-Legal Theory*, Central Law Publications, Delhi, 2014, (10th Edn.)
- 6. Joseph Minattur, *Indian Legal System*, ILI Publication, New Delhi, 2006(2nd Edn.)
- 7. Robert Watt, Concise Legal Research, Universal Law Publication Co. Pvt. Ltd., Delhi, 2012(6th Edn.)
- 8. H.L.A. Hart, *The Concept of Law*, Oxford Indian Paperbacks (OUP), 2014 (3rd Edn.)

#### **List of Cases:**

- 1. Navtej Singh Johar v. Union of India, AIR 2018 SC 4321.
- 2. Joseph Shine v. Union of India, 2018 SC 1676.
- 3. Regina v. Dudley and Stephens, 14 Q. B. D 274.
- 4. Suresh Kumar Kaushal v. NAZ Foundation and Others, AIR 2014 SC 563.
- 5. Ratanlal Alias Babulal Chunilal Samsuka v. Sumdarabal, AIR 2017 SC 5797.
- 6. Union of India and Another v. Raghubir Singh (Dead) Through LRs, (1989) 2 SCC 754.
- 7. In re Delhi Laws Act, AIR 1951 SC 332.
- 8. ADM Jabalpur v. Shivkant Shukla, AIR 1976 SC 1207.
- 9. A.K. Kraipak v. Union of India, AIR 1950 SC 150.
- 10. H.L. Trehan v. Union of India, AIR 1989 SC 568.
- 11. Menaka Gandhi v. Union of India, AIR 1978 SC 597.
- 12. L. Chandra Kumar v. Union of India, AIR 1997 SC 1125.
- 13. Union of India v. R. Gandhi, (2010) 11 SCC 1.
- 14. Ram Jawaya v. State of Punjab, AIR 1955 SC 549.

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### LAW OF CONTRACT-I

Code: 25LW102 Max Marks: 70

Course Objective: This course aims to (i) develop understanding of conceptual and operational parameters of the general principles of contractual relations; (ii) trace the evolution of law of contract with a view to appreciate the relevance of widely used different forms of contracts such as tenders, auction, online contracts, etc.; (iii) understand the importance of concept of consideration and the necessity of the same to form a valid contract; (iv) analyze judicial reasoning to distill rules of contract law; (v) analyze the role of the state in regulating freedom of contract in order to understand the need for such interference; and (vi) examine the remedies available under the law of contract for the concerned violations.

### **UNIT I: Formation of Contract**

(10 Hrs)

- a. Meaning, Nature and Scope of Contract
- b. Offer / Proposal: Definition, Communication, Revocation, General/ Specific Offer
- c. Invitation to Treat
- d. Acceptance: Definition, Communication, Revocation, Tenders / Auctions
- e. Effect of Void, Voidable, Valid, Illegal, Unlawful Agreements
- f. Standard Form of Contract
- g. Online Contracts

### **UNIT II: Consideration and Capacity**

(10 Hrs)

- a. Consideration- Definition, Kinds, Essentials, Privity of Contract
- b. Capacity to Enter into a Contract
- c. Minor's Position
- d. Nature/Effect of Minor's Agreements

# **UNIT III: Validity, Discharge and Performance of Contract**

(10 Hrs)

- a. Free Consent
- b. Coercion, Undue Influence, Misrepresentation, Fraud, Mistake
- c. Unlawful Consideration and Object
- d. Discharge of Contracts
- e. Performance, Impossibility of Performance and Frustration
- f. Breach: Anticipatory and Present

### **UNIT IV: Remedies and Quasi-Contracts**

(10 Hrs)

- a. Breach
- b. Remedies:
  - i. Damages: Kinds
  - ii. Quantum Meruit
- c. Quasi Contracts

## **PSDA** (Professional Skill Development Activities)

1 Hr/Week

- Contract Formation Exercise Impact of IT &E-Contract
- Judgement Analysis
- Drafting of a Contract
- A class-based Moot Court Competition in Contract Law

#### **Text Books:**

- 1. Anson, Law of Contract, Oxford University Press, 2010 (29th Edn.)
- 2. Pollock & Mulla, The Indian Contract and Specific Relief Act, Lexis Nexis, 2013(14th Edn.)

### **Reference Books:**

- 1. Avtar Singh, Law of Contract and Specific Relief, Eastern Book Company, 2013 (11th Edn.)
- 2. Pollock & Mulla, The Indian Contract and Specific Relief Act, Lexis Nexis, 2013(14th Edn.)
- 3. Cheshire and Fifoot, *Law of Contract*, Lexis Nexis, 2010 (10<sup>th</sup> Edn.)

### List of Cases:

1. Carlill v. Carbolic Smoke Ball Co. (1893) All ER Rep. 127

- Pharmaceutical Society of Great Britain v. Boots Cash Chemist (Southern) Ltd. (1952) 2 All ER Rep. 456
- 3. Balfour v. Balfour (1918-19) All ER 860 (CA).
- 4. Lalman Shukla v. Gauri Datt(1913) XL ALJR 489 (All.).
- 5. Bhagwandas Goverdhandas Kedia v. M/s. Girdharilal Parshottam Das & Co. AIR 1966 SC 543.
- 6. Harvey v. Facey (1893) AC 552.
- 7. Felthousev. Bindley (1862) 11 CB 869.
- 8. Kedarnath Bhattacharji v. Gorie Mahomed (1886) 7 I.D. 64 (Cal.)
- 9. Mohori Bibee v. Dharmodas Ghose (1903) 30 I.A. 114
- 10. Khan Gul v. Lakha Singh, AIR 1928 Lah. 609

### ENGLISH I: LANGUAGE, LAW AND LITERATURE (WESTERN)

Code: 25LW103 Max Marks: 70

Course Objectives: The course objective is to (i) refine the cognitive and comprehension skills of law students; (ii) Learn tools of communication, reading, speaking and writing, which are vital in lawyering; (iii) enhance their communication skills, based on reasoning and logic for practical application in their professional life; (iv) The grammar part of the course aims at enhancing the accuracy, clarity and precision in their expression and write correct formal legal language; and (iii) The literary component focuses on the classical western literature to acquaint the students to the finer nuances of the English language and to develop human sensitivity, and awareness about social issues.

### **UNIT-I: Comprehension and Composition**

(10 Hrs)

- a. Reading Comprehension of General and Legal Texts
- b. Basic Grammar: Sentence; subject and predicate; phrase and clause; Case, Number; Person; Gender; Tense; Active-Passive; Modals; Prepositions; Infinitives; Articles; Gerunds; Degrees of Comparisons; Editing and Omission
- c. Essay/Story Writing, Paragraph & Précis Writing
- d. Abstract Writing
- e. Note Taking

### **UNIT II: Communication and Law**

(10 Hrs)

- a. Meaning and Communication Approaches; Types, Directions and Challenges; Formal & Informal Communication
- b. Written and Oral Communication: brevity, clarity, simplicity, accuracy and appropriateness
- c. Verbal, Nonverbal and Paralinguistic Communication
- d. Barriers to Communication and how to avoid them, Cultural and Language Sensitivity
- e. Legal Maxims, Foreign Words, Urdu and Hindi Words

### **UNIT III: Advocacy Skills and Legal Reasoning**

(10 Hrs)

- a. Skills of Advocacy, Court Etiquette and Decorum
- b. Law and Logic: Aristotelian Logic and Syllogism
- c. Legal Reasoning: Definition, Components of Legal Reasoning
- d. Deductive and Inductive Reasoning,
- e. Levi's and Bodenheimer's Model of Legal Reasoning

### **UNIT IV: Law and Literature (Western)**

(10 Hrs)

- a. Justice (1910) by John Galsworthy
- b. To Kill a Mockingbird by Harper Lee (Film and Book)
- c. The Merchant of Venice (Act IV, the court scene) by William Shakespeare
- d. The Handmaid's Tale (1985) by Margaret Atwood

# PSDA (Professional Skill Development Activities)

1 Hr/Week

• Regular collection of columns of newspapers

- Act over different portions of the play Justice, to enhance verbal and nonverbal communication skills/ Analysis of the legal perspective of the play
- Group discussions, debates, extempore, and Advocacy Skills
- Mock interviews, Personality Development

#### **Text Books:**

- 1. Krishna Mohan & Meera Banerji, *Developing Communication Skills*, Trinity Publishing House, Delhi, 2017
- 2. Bryan A. Garner, *The Winning Brief: 100 Tips for Persuasive Briefing in Trial and Appellate Court*, OUP USA, 2014 (Hardcover)
- 3. David Pope & Dan Hill, Mooting and Advocacy Skills, Sweet & Maxwell, 2015 (Paperback)
- 4. M.A. Yadugiri & Geetha Bhasker, English for Law, Foundation Books (Cambridge), Delhi, 2005
- 5. J.S. Singh & Nishi Behl, Legal Language, Writing and General English, Allahabad Law Agency, 2009
- 6. Glanville Williams, Learning the Law, Sweet & Maxwell, Hong Kong, 2013(Indian Economy Reprint)
- 7. Julius Stone, Legal System and Lawyers' Reasoning, Stanford University Press, 1964
- 8. Edgar Bodenheimer, On Jurisprudence: The Philosophy and the Method of Law, Harvard University Press, US, 1962

#### **Reference Books:**

- 1. Stephens P. Robbins, Organizational Behaviour, Pearson Education India, 2013 (15th Edn)
- 2. Varinder Kumar, Raj Bodh, et.al., Business Communication, Oscar Publication, Delhi, 2010
- 3. S.C. Tripathi, *Legal Language, Legal Writing and General English*, Central Law Publication, Allahabad, 2014 (6th Edition)
- 4. John Gibbons, Language and the Law, Pearson, New York, 1999
- 5. Wren and Martin, English Grammar and Composition, Blackie ELT Books, New Delhi, (Latest Edition)
- 6. H.K. Mukherjee, Legal Language, Legal Writing and General English, Lawpoint Publication, Kolkata, 2011
- 7. Herbert Brown, A Selection of Legal Maxims, Sweet and Maxwell, London, 1998 (Reprint)
- 8. John Galsworthy, Justice, Fredonia Books, NL, 2001
- 9. Harper Lee, To Kill a Mockingbird, Grand Central Publishing, US, 1988
- 10. Margaret Atwood, The Handmaid's Tale, The Classic Collection, Brilliance Audio, 2014

# INTERNATIONAL UNIVERSITY

### PRINCIPLES OF MANAGEMENT

Code: 25MG106 Max Marks: 70

Course Objectives: The objective of this course is to: (i) develop an understanding of the evolution of Management as a discipline of study and impart knowledge of underlying conceptual and theoretical foundations, perspectives and approaches critical for practice of management; (ii) provide an overview of various managerial functions, systems and processes that the managers are routinely engaged with while discharging their roles and responsibilities and make the students acquainted with the tools and techniques used for management.

UNIT I (10 Hours)

Nature and Functions of Management - Importance and Process of Management - Historical Roots of Contemporary Management Practices: Pre-modern era-Classical Contributions - Development of Management Thoughts - Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills - Social Responsibilities of Business.

UNIT II (10 Hours)

Nature and Importance of Planning -Types of Plans - Steps in Planning-Making Planning Effective - Strategic Considerations in Planning-Management by Objectives - Decision Making: Rationality in Decision Making - Decision Making and MIS - Forecasting: Techniques of Forecasting

UNIT III (05 Hours)

Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees.

UNIT IV (10 Hours)

Staffing and Directing: Staffing as a Function of Management - Requirement of Effective Direction - Functions of Direction - Principles of Direction - Supervisor and his Qualities - Supervisor's Role and Functions - Effective Supervision.

UNIT V (05 Hours)

Co-Ordination - Need for Co-Ordination - Principles and Techniques of Coordination - Control: Need for Control - Steps in Control Process - Control Techniques

#### **PSDA** (Professional Skill Development Activities)

1 Hr/Week

- Select a few organizations and study their management systems and processes.
- Assignments requiring students to observe the actual practices of management followed and tasks performed by managers and map them to various functions of management.
- Do a comparative study of the management practices of Public Sector and Private Sector organizations
- Participate in organizing various events and activities of the School/Institute/University and prepare a narrative account on the management concepts, tools, and techniques applied.
- Do a critical analysis of a few of the current management practices regarding student services and suggest scope for improving managerial effectiveness and efficiency.

#### **Text Books:**

- 1. Stephen P. Robbins, Fundamentals of Management: Essentials, Concepts and Applications, Pearson Education, Noida (UP), 2017, (10th Edn.)
- 2. K. Ghuman & K. Aswathappa, Management: Concepts, Practice and Cases, Tata McGraw-Hill Education Private Limited, New Delhi, 2010

#### **Reference Books:**

- 1. Joseph L. Massie, Essentials of Management, Prentice-Hall of India Private Limited, New Delhi.
- 2. P. C. Tripathi, P. N. Reddy, Principles of Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 3. James A. F., R. Edward, Daniel R. Stoner, Freeman, Gilbert, Management, Prentice Hall of India Private Limited. New Delhi.
- 4. Prasad L. M., Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
- 5. J. S. Chandan, Management Concepts and Strategies, Vikas Publishing House Private Limited, Delhi.
- 6. D. Chandra Bose, Principles of Management and Administration, Prentice-Hall of India Private Limited, New Delhi.

# **MANAGERIAL ECONOMICS**

Code: 25MG201 Max Marks: 70

Course Objectives: The objective of the course is to: (i) impart knowledge as to economic theory and techniques of economic analysis enabling students to appreciate its relevance in managerial decision making; (ii) equip them with the necessary management skills required in the context of specific decision making; (iii) make students aware about corporate accounting, costs, pricing, price discrimination, price competition etc. necessary tools in managerial economics.

UNIT I (10 Hours)

- a. Nature, Scope and Significance of Managerial Economics
- b. Synthesis of Micro Economics
- c. Macro Economics and Quantitative Analysis
- d. Key Economics Concepts for Managerial Decisions: Scarcity of Resources
- e. Opportunity Cost
- f. Time Value of Money,
- g. Concept of Margin and Increment

- h. Production Possibilities Curve
- i. Discounting Principle
- j. Theory of Firm: Profit Maximization, Revenue Maximization, Growth Maximization
- k. Managerial Utility Maximization
- 1. Satisficing Behaviour of Firm
- m. Market Equilibrium and Price Mechanism

UNIT II (10 Hours)

Demand, Supply and Market equilibrium: individual demand, market demand, Individual supply, market supply, market equilibrium.

Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, and Elasticity of supply.

Theory of consumer behaviour: cardinal utility theory, ordinal utility theory (indifference Curves, budget line, consumer choice, price effect, substitution effect, income effect for Normal, inferior and Giffen goods), revealed preference theory.

UNIT III (10 Hours)

Producer and optimal production choice: optimizing behavior in the short run (geometry of product curves, law of diminishing marginal productivity, three stages of Production), optimizing behavior in the long run (isoquants, isocost line, optimal Combination of resources).

Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

UNIT IV (10 Hours)

Theory of firm and market organization: perfect competition (basic features, short run equilibrium of firm/industry, long-run equilibrium of firm/industry, effect of Changes in demand, cost, and imposition of taxes).

Monopoly (basic features, short-run Equilibrium, long-run equilibrium, effect of changes in demand, cost, and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multiplant monopoly.

Monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity).

Oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

## PSDA (Professional Skill Development Activities)

1 Hr/Week

- Case Study I, Discussion Questions from Unit I
- Case Study II, Discussion Questions from Unit II
- Case Study III, Discussion Questions from Unit III
- Case Study IV, Discussion Questions from Unit IV

### **Text Books:**

1. D.N. Dwivedi, Managerial Economics, Vikas Publishing House, Noida (UP), 2015 (8th Edn.)

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2. D. Salvatore, Managerial Economics in a Global Economy, Oxford University Press, New Delhi, 2014 (8th Edn.)

### **Reference Books:**

- 1. Geetika, Piyali Ghosh & P.R. Choudhury, Managerial Economics, Tata McGraw Hill Education Private Limited, New Delhi, 2017 (3rd Edn.)
- 2. P. Samuelson & W. Nordhaus, Economics, McGraw-Hill Education, New Delhi, 2010 (19th Edn.)
- 3. N.G. Mankiw, Principles of Economics, Cengage Learning India, Noida (UP), 2015 (7th Edn.)
- 4. Craig H. Peterson, W. Cris Lewis Sudhir K. Jain, Managerial Economics, Pearson India, New Delhi, 2005 (4th Edn.)

### **ACCOUNTING & FINANCIAL MANAGEMENT**

Code: 25CM101 Max Marks: 70

**Course Objectives:** The objective of this course is to: (i) enable the students to develop an understanding of the fundamentals of financial accounting; (ii) acquaint them with the principles, methods, tools, techniques, and standards of maintaining various accounts; (iii) equip them to prepare and analyse various accounting statements relevant for decision making.

UNIT I (08 Hrs)

Introduction – Principles – Concepts & Conventions – Double-entry system of accounting – Journal – Ledger. Preparation of the trial balance. Subsidiary Books with special reference to the simple cash book and three-column cash book.

UNIT II (08 Hrs)

Final accounts of sole trader: Adjusting entries, including reserve for bad debts, Reserve for discount on debtors and creditors, Preparation of final accounts.

UNIT III (06 Hrs)

Introduction – Meaning, Scope, and Functions of the Finance Manager. Unit Costing: Preparation of the cost sheet.

UNIT IV  $\triangle$   $\triangle$  (10 Hrs)

Ratio analysis: Meaning of ratio – Advantages – Disadvantages – types of ratio – usefulness – liquidity ratios – Profitability ratios, Efficiency ratios, Solvency ratios. (Theoretical concepts) Funds Flow Statement: Meaning – concepts of funds flow. Cash flow statement: Meaning, Need – Simple problems on cash flow statement.

UNIT V (08 Hrs)

Marginal Costing: Meaning – Definition – Concepts in marginal costing – Marginal equations – P / V ratio – B.E.P – Margin of safety – Sales to earn a desired profit – Problems on above Budgetary control: Meaning – Definition – Preparation of flexible budget and cash budget.

### PSDA (Professional Skill Development Activities)

1 Hr/Week

- Assignments on Journalizing, Creating Ledger and Trial Balance using any Accounting Software
- Analysing the Balance Sheet and Assessing Financial Health of Selected Companies.
- Discussion on Financial Implications of Public Issue of Shares by Companies in recent times through IPO, Subsequent Issue and Rights Issue, Book Building process.
- Student Seminars on Contemporary Issues & Challenges in Accounting focused on Human Resource Accounting, Green Accounting, Inflation Accounting, Price Level Accounting, Social Responsibility Accounting, etc.

### **Text Books:**

- 1. P.C. Tulsian, Financial Accountancy, Pearson Education, Delhi, 2014 (1st Edn.)
- 2. K.R. Subrmaniyan and John J Wile, Financial Statement Analysis, McGraw-Hill Education, 2014 (10th Edn.)

### **Reference Books:**

- S.N. Maheshwari, & S.K. Maheshwari, Financial Accounting, Vikas Publishing House, Noida (UP), 2012 (5th Edn.)
- Asish K. Bhattacharya, Essentials of Financial Accounting, Prentice Hall of India, New Delhi, 2012 (3rd Edn.)
- 3. S.K. Bhattacharyya & John Dearden, Accounting for Managers Text and Cases, Vikas Publishing House, New Delhi, 1997
- J.R. Monga & Girish Ahuja, Basic Financial Accounting: Text and Assignments, Scholar Tech Press (An imprint of MKM Publishers), New Delhi, 2018 (19th Edn.)

- S.N. Maheshwari & S.K. Maheshwari, Advanced Accountancy, Vol. I & II, Vikas Publishing House, New Delhi, 2008 (10th Edn.)
- R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi, 2016 (Reprint)

## **QUANTITATIVE METHODS IN BUSINESS**

Code: 25MG107 Max Marks: 70

**Course Objectives:** The objective of this course is to: (i) develop students' familiarity with the basic concept and tools in statistics and operations research; (ii) enable students to understand the nuances of correlation analysis together with pitfalls and limitations; (iii) acquaint them with various assignment models and general structures of transportation problems.

UNIT I (10 Hours)

Probability: Rules of Probability - Binomial, Poisson and Normal Distribution - Their Applications in Business and Industrial Problems - Baye's Theorem and its Business Application. Risk and Uncertainty in Decision Making - Minimax, Maxi-mini and Regret Criteria - Hurwitz and Laplace Criteria in Business Decision Making

UNIT II (08 Hours)

Elementary Idea of Different Sampling Techniques - Hypothesis Testing - Chi-Square Test - Correlation and Regression Analysis - Single and Two Factor Analysis of Variance

UNIT III (06 Hours)

Elementary Concepts of Factor Analysis, Multiple Regression Analysis, Discriminant Analysis, Cluster Analysis and Co-Joint Analysis in Marketing Problems.

UNIT IV (08 Hours)

Application of Differentiation and Integration Maxima, Minima, Average Cost, Total Cost, Marginal Revenue, Average Revenue and Total Revenue - Consumer Surplus and Producer Surplus.

UNIT V (08 Hours)

Research in Business - Conducting Investigation - Report Writing - Academic and Business Research Reports - Research Format.

### **PSDA** (Professional Skill Development Activities)

1 Hr/Week

- Assignments on Unit I
- Assignments on Unit II
- Assignments on Unit III
- Assignments on Unit IV
- Assignments on Unit V

#### **Text Books:**

- 1. Sharma J.K., Quantitative Techniques for Managerial Decision, Macmillan India Ltd.
- 2. Agarwal B.M., Quantitative Methods, Sultan Chand, New Delhi.

### **Reference Books:**

- 1. Richard I Levin and David S. Rubin, Statistics for Management, Pearson Education Asia.
- 2. Levin and Rubin, Statistics for Management, Prentice Hall of India.
- 3. Gupta S.P. and Gupta M.P., Business Statistics, Sultan Chand, New Delhi.
- 4. Anderson, Sweeney and Williams, Statistics for Business and Economics, Thomson, Southwestern, Bangalore, India.
- 5. Dr. B. Joseph Anbarasu, Business Statistics, Learn Tech Press.

# **Theory Paper**

Total: 100 Marks External: 70 Marks Internal: 30 Marks

**External: 70 Marks** 

10 Question (MCQ): 1 mark each (1x10 = 10)

Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each (2x6 = 12) Answer any 6 out of 8 (Short 50-70 Words): 3 marks each (3x6 = 18) Answer any 6 out of 8 (Long 100-120 Words): 5 marks each (5x6 = 30)

### **Internal: 30 Marks**

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, totalling 15 internal assessment marks.

