



SUNRISE UNIVERSITY

EXECUTIVE MBA IN AUDITING AND ACCOUNTING (EMBAAA)

CURRICULUM

1st Semester

PAPERS CODE	PAPERS NAME	INTERNAL	EXTERNAL	TOTAL
EMBAAA101	Fundamentals of Management	40	60	100
EMBAAA102	Organizational Behavior	40	60	100
EMBAAA103	Managerial Economics	40	60	100
EMBAAA104	Accounts for Managers	40	60	100
EMBAAA105	Business Environment	40	60	100
EMBAAA106	Financial accounting & analysis	40	60	100
EMBAAA107	Practical auditing	40	60	100
Total		280	420	700

2nd Semester

PAPERS CODE	PAPERS NAME	INTERNAL	EXTERNAL	TOTAL
EMBAAA201	Human Resource Management	40	60	100
EMBAAA202	Marketing Management	40	60	100
EMBAAA203	Financial Management	40	60	100
EMBAAA204	Quantitative techniques	40	60	100
EMBAAA205	Corporate Tax Planning and Management	40	60	100
EMBAAA206	Research Methodology	40	60	100
EMBAAA207	Cost and Management Accounting	40	60	100

EMBAAA208	Project Work & Case Study			100
Total		280	420	800

MBA-101:FUNDAMENTALSOFMANAGEMENT

1. COURSE OBJECTIVES

- To acquire knowledge to understand concepts and key principles of management and be able to critically apply this knowledge to analysis of a complex case study
- To understand and apply a selected management topic to a real organizational setting
- To be able to discuss with others the key management principles covered in the textbook and during lectures showing application of knowledge to case study material.

2. CONTENT OVERVIEW OF MANAGEMENT

Definition, nature, scope, importance, Functions of management and manager, Managerial roles and skills. Evolution of management thought-

Classical Approach, Neo Classical Approach, Scientific Approach, Bureaucratic Approach, Administrative, Quantitative approach, Behavioral approach, Systems approach, Contingency approach. Management thinkers: Contributions of F. W. Taylor, Henry Fayol, Mary Parker Follet, Peter F. Drucker, Abraham Maslow, Herzberg and McGregor, Trends and Challenges of Management in Global Scenario.

PLANNING

Importance and Advantages of Planning, Planning Process, Types of Plans, Elements of Planning, Principles, Criteria and Limitations of Planning, Management by Objective (MBO), Strategies - Types of Strategies, Policies, Managerial Decision Making - Types of Decision, Decision Making Process, Rational Decision Making.

ORGANIZING

Nature and purpose of Organizing, Organization Structure: Design and Forms, Formal and Informal Groups Organization, Line and Staff Organization, Conflicts between Line and Staff, Measures to overcome the Conflicts, Departmentation.

DELEGATION OF AUTHORITY

Authority & Power, Responsibility and Accountability, Concept, Importance and Process of Delegation, Principles of Delegation and Barriers to effective Delegation, Span of Management, Span of Control and Decentralization and Centralization, Staffing: Importance and Process. Coordination: Concept, importance, principles of coordination, difficulties and techniques to ensure effective coordination.

DIRECTING

Direction: Importance, Principles, Components and Styles of Direction, Motivation and Satisfaction.

Motivation Theories - Leadership: Concept and Definition, Importance, Styles of Leadership, Theories of Leadership - Leader vs. Manager, Communication: Concept and Definition, Importance, Process, Barriers to Effective Communication and Measures to Overcome Communication barriers.

CONTROLLING

Controlling: Concept, Definition, Basic control process, Requirement of Effective Control, Control Techniques. Organization Culture - Elements and Types of Culture, Managing Cultural Diversity. Management Lessons by Dhirubhai Ambani, Narayan Murthy, Premji, Ratan Tata, Steve Jobs, Bill Gates.

3. TEXTBOOKS

1. Management Fundamentals, Robert N Lussier, 5e, Cengage Learning.
2. Fundamentals of Management, Stephen P. Robbins, Pearson Education.
3. Charles W L Hill, Steven L McShane, 'Principles of Management', McGraw Hill Education, Special Indian Edition.
4. L.M. Prasad, Principles and Practice of Management, 7th Ed, S. Chand Publishers.

4. REFERENCE BOOKS

1. Essentials of Management, Koontz Kleihrich, Tata Mc-Graw Hill.
2. Management Essentials, Andrew DuBrin, 9e, Cengage Learning.
3. Mukherjee, Principles of Management & Organisational Behaviour, Tata McGraw Hill.
4. Slocum & Jackson, 'Management - A Competency Based Approach', Thomson South Western, 10th edition.

5. COURSE OUTCOME

- CO1. The students understand the significance of Management in their Profession.
- CO2. The various Management Functions like Planning, Organizing, Staffing, Leading, Motivation and Control aspects are learnt in this course.
- CO3. The students can explore the Management Practices in their domain area.

6. SPECIAL NOTES

1. Case studies may be given on emerging trends from each module.
2. Presentation and Group Discussions
3. Assignments on various topics related to subject matter.

MBA-

102 ORGANIZATIONAL BEHAVIOUR

1. COURSE OBJECTIVES UR

1. Understand how application of OB frameworks, tools, and concepts can enhance individual, group, and organizational effectiveness
2. Reflect on your own beliefs, assumptions and behaviours with respect to how individuals, groups and organizations act in order to expand your approaches and increase your own organizational effectiveness.
3. To help the students to develop cognizance of the importance of human behaviour.
4. To enable students to describe how people behave under different conditions and understand why people behave as they do.

2. COURSE CONTENT

CONCEPT OF ORGANISATIONAL BEHAVIOUR

Models of Organizational Behaviour, Systems theory and time dimension of effectiveness, Developing competencies, Limitations of Organizational Behaviour, Continuing challenges. Emerging issues in organizational behaviour.

UNDERSTANDING AND MANAGING INDIVIDUAL BEHAVIOUR- I

Personality: Sources of personality, differences, the Myers –Briggs Type Indicators, The big Five Personality Model, other personality traits Relevant to OB, Measuring Personality

Learning: Concept and Theories of Learning, **Attitudes:** The nature of Employee Attitudes, Effects of Employee Attitudes, Studying Jobsatisfaction, Changing Employee Attitudes

UNDERSTANDING AND MANAGING INDIVIDUAL BEHAVIOUR- II

Perceptions, Attributions and Emotions: The perceptual process, Perceptual grouping, Impression management, Emotions, Emotional Intelligence.

Motivation: Concept of Motivation, Early Theories of Motivation, Contemporary Theories of Motivation.

Stress and Counseling: What is stress, Stress model, Work stressors, Stress outcomes, Stress moderators, Stress prevention and management, Employee counseling, Types of counseling.

GROUP BEHAVIOUR AND INTERPERSONAL INFLUENCE

Group Dynamics: Definition, Stages of Group Development, Group Cohesiveness, Formal and Informal Groups, Group Processes and Decision Making, Dysfunctional Groups. Teams and Team Building, Transactional Analysis

Managing Conflict and Negotiation: Conflict in Organizations, A contemporary perspective on intergroup conflict, what causes intergroup conflict, the causes of dysfunctional intergroup conflict, managing intergroup conflict through Resolution, Stimulating Constructive intergroup conflict

Power and Politics: Concept, Sources of Power, Distinction between Power, Authority and Influence, Approaches to Power

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ORGANIZATIONAL PROCESSES, CHANGE AND INNOVATION

Communication: The importance of communication, The communication process, Communicating within organizations, How technology affects communication, Interpersonal communication,

Multicultural communication, Barriers to effective communication, Improving Communication in organizations, promoting ethical communications

Leadership: What is leadership, Trait approaches, Behavioral approaches, Situational approaches, Other perspectives, concepts and issues of leadership, Multicultural leadership, Emerging approaches to leadership

Managing Change and Innovation: Change at work, Resistance to change, Alternative change management approaches, learning principles in change management, Change agents: forms of interventions, A model for managing organizational change

EMERGING ASPECTS OF ORGANIZATIONAL BEHAVIOUR

Organizational Behavior Across Cultures: Conditions affecting multinational operations, Managing International Workforce, Productivity and cultural contingencies, Crosscultural communication.

Managing Misbehavior: The emergence in Management of the study of misbehavior, selected misbehaviors.

3. COURSE OUTCOME

On completion of this course, the students will be able to:

CO1: Demonstrate the applicability

of the concept of organizational behaviour to understand the behaviour of people in the organization.

CO2: Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.

CO3: Analyse the complexities associated with management of the group behaviour in the organization.

CO4: Demonstrate how the organizational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organization.

CO5: Demonstrate how the behaviour can integrate in understanding Managing International Workforce and Crosscultural communication

4. REFERENCE BOOKS

1. Personality and Organizations (Organization and Management Series) 1st Edition by Benjamin Schneider
2. Work Motivation in Organizational Behavior by Craig C. Pinder
3. Work Motivation: History, Theory, Research, and Practice Book by Gary P. Latham
4. Management Process and Organisational Behaviour Hard cover – Import, 1 Dec 2003 by Sudan Amrik Singh
5. Primal Leadership Book by Daniel Goleman
6. Organizational Culture and Leadership Book by Edgar Schein

5. TEXT BOOKS

1. Organizational Behaviour by Pearson 18e (Stephen P. Robbins, Timothy A. Judge, Neharika Vohra)
2. Organizational Behavior 12th Edition by Fred Luthans
3. Mishra. Organizational Behavior, Vikas Publishing House.
4. Greenberg, Jerald and Baron, Robert. Behavior in Organizations, Prentice Hall of India.
5. Aswathappa. Organization Behavior (Text, Cases & Games), Himalaya Publishing House.
6. Luthans, Fred. Organizational Behavior, Tata McGraw-Hill.
7. Newstrom. Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill



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MBA-

103 MANAGERIAL ECONOMICS

1. COURSE OBJECTIVES

1. To familiarize the students with the fundamental economic concepts & principles.
2. To make students understand about the factors affecting managerial decision making.
3. To make students aware about Macroeconomic principles & stabilization policies

2. CONTENTS

Introduction to Business economics and Demand Analysis: Managerial Economics-Nature, Scope & significance, Fundamental Principles of Managerial Economics: Opportunity Costs, Incremental, Time perspective, Discounting and Equimarginal principles.

Theory of Consumer Behavior: rationality, revealed preferences and utility, indifference curves, utility maximization, demand functions, substitution and income effects, substitutes and complements, demand elasticity.

Production analysis: Production function with one variable input and two variable inputs – Law of diminishing of returns – iso-quants and iso-cost analysis – Producer Equilibrium – Law of substitution – Production functions and managerial decision making – Equilibrium of a multiproduct business firm – Expansion path.

Cost & Revenue Analysis: Kinds of costs – costs in the short run and in the long run and their behavior – Applications of cost analysis in managerial decision making – The relationship between product and cost curves, business planning or envelope curve, economies and Diseconomies of scale. Break Even Analysis- Meaning, Assumptions, Determination of BEA, Limitations and Uses of BEA in Managerial Economics. (Problems on BEP)

Market structure: Perfect Competition: Features, Determination of Price under Perfect Competition
- Monopoly: Features, Pricing under Monopoly, Price Discrimination. Oligopoly: Features, Kinked Demand Curve, Cartel, Price Leadership – Monopolistic Competition: Features, Pricing under Monopolistic Competition, Product Differentiation; Pricing strategies and practices: Multi product pricing, price discrimination, transfer pricing, cost plus pricing, incremental /marginal pricing, transfer pricing, peak load pricing etc.

Macro Economics Measures: Introduction, Basic Concepts, Macroeconomic Ratios, Index Numbers, National Income Deflators; Consumption Function, Investment Function, Marginal efficiency of capital and business expectations, Multiplier, Accelerator

Stabilization Policies: Introduction, Economic Stability, Instruments of economic Stability, Monetary Policy, Fiscal Policy, Physical Policy or Direct Controls; Business Cycle- Introduction, Meaning and Features, Theories of Business Cycles, Measures to Control Business Cycles, Business Cycles and Business Decisions; Inflation-Meaning and Kinds, Measures to Control Inflation, Deflation.

3. COURSE OUTCOMES

At the end of the Course, the Student will be able to:

- CO1 Understand the relative importance of Managerial Economics and basic concepts of Managerial Economics.
- CO2 Analyze to find firm's equilibrium.



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CO3 Understand the modern managerial decision rules and optimization techniques. CO4 Evaluate features of different kinds of markets and analyzing pricing strategies CO5 Be equipped with the various measures of Macro economics
CO6 Understand the stabilization Policies, business cycles and inflation

4. REFERENCE BOOKS

1. Managerial Economics, Yogesh Maheshwari, PHI, 2/e, 2011
2. Managerial Economics, Atmanand, Excel BOOKS, 2/e, 2010
3. Managerial Economics - Principles and worldwide applications, Dominick Salvatore, Oxford Publication, 6e, 2010

5. TEXTBOOKS

1. Managerial Economics - Theory and Applications, Dr. D. M. Mithani, Himalaya Publications.
2. Managerial Economics, Tata McGraw-Hill, New Delhi Moyer & Harris,
3. Managerial Economics, D. N. Dwivedi, 8th ed., Vikas Publication.
4. Managerial Economics, H. L. Ahuja, S. Chand, 2011
5. Indian Economy, K. P. Sundharam and Dutt, 64th Edition, S. Chand Publication.
6. Business Environment Text and Cases by Justin Paul, 3rd Edition, McGraw-Hill Companies.

6. SPECIAL NOTES

1. Case study related with each module must be discussed in class
2. All the students need to present a PPT in class on relevant topic which will be evaluated
3. Current Indian and international economic scenario must be discussed in class
4. Field/desk/numerical Assignments must be given to understand the concepts properly



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MBA-

104ACCOUNTINGFORMANAGERS

1. COURSEOBJECTIVES

1. TheSyllabusaimstodevelopthestudent'sabilityto:
 1. UnderstandandexplaintheconceptualframeworkofAccounting
 2. PrepareAccountsforvariousentitiesunderdifferentsituations
 3. AcquirebasicconceptsofCost&ManagementAccountingrelevantformanagerialdecisionmaking

2. COURSECONTENTS

Introduction,Definitions,AccountingCycle,ObjectivesofAccountings,BasicAccountingTerms,Generally AcceptedAccountingPrinciples,AccountingConceptsandConventions,AccountingSystem

Events and Transaction, Voucher, The Concepts of Account, Debit and Credit, Types of Accounts, TheAccountingProcess:Journals,LedgersandTrialBalance,AccountingEquation,AccrualBasis&CashBasisof Accounting, Capital&RevenueTransaction

PreparationofFinalAccounts: TradingAccount,Profit andlossAccount withadjustments,BalanceSheet

Preparation of Cash Flow Statement (Accounting Standard – 3 Revised), Analysis of Financial Statements:Comparative,Commonsize,TrendAnalysis,InferencesandInterpretationsfromPublishedFinancialStatement

CostAccounting:Evolution,Meaning,ObjectivesandScope,GenerallyAcceptedCostAccountingPrinciples (GACAP), Definitions, Methods of Costing, cost & Cost Object, cost Organization, Costingsystem,CostDetermination

CostStatements-Introduction,Cost Accumulation,CostCollection,CostSheetformats&Preparation

3. REFERENCEBOOKS

1. Anthony,R.N.,Hawkins, F.D.,& Merchant,K.A.(2006).Accounting:text andcases (12thed.).NewDelhi:Tata McgrawHill.
2. Albrecht,W.S.,Stice,D.J.,Stice,E.K.,Monte,R.,&Swain,R.M.(2010).Accounting:conceptsand applications (11th ed.).U.S.A:SouthWestern.
3. Anthony,R.N.(2006).Accounting:text&cases(11thed.). NewDelhi:Tata McGrawHill.
4. Belverd, E., Needles, Jr., & Powers, M. (2005). Principles of financial accounting (9th ed.). NewYork:Houghton Mifflin. FacultyofManagementStudies, UniversityofDelhi17
5. Garrison, R. H., Noreen. E. W. (2007). Managerial accounting (12th ed.). New Delhi: TataMcGrawHill.
6. Hilton,R.W.(2008).Managerialaccounting(3rded.).NewDelhi:TataMcGrawHill.
7. Larson, D. K., &Chiappetta, B. (2004). Fundamental accounting principles (17th ed.). New Delhi:McGraw Hill. 8. Michael, C. K. (2003). Financial accounting: A focus on decision making



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(2nded.).NewDelhi:WestPublishing Company.

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8. Spiceland, J.D. (2009). Financial accounting (International edition). New Delhi: Tata McGraw Hill. 10. Vij, M. (2009). Management accounting. New Delhi: MacMillan India Ltd.

The list of cases and other specific references including recent articles will be announced by the instructor at the time of launching the course.

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MBA-

105 BUSINESS ENVIRONMENT

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1. COURSE OBJECTIVES

1. To develop basic understanding and provide knowledge about business environment to the management students and enable them to realize its impact on environment of Business.
2. Master core concepts and methods from economic, political, and social analysis as they are relevant to the design and evaluation of economic environmental policies.
3. Apply systems, concepts and methodologies to analyze and understand interactions between social and environmental processes.

2. CONTENT OF THE SUBJECT BUSINESS ENVIRONMENT

BUSINESS ENVIRONMENT

Business Environment: Meaning, Nature and Significance, Types of Environment, Economic & Non-economic environment, Environment Scanning and its process, Internal & External environment, Emergence of Market Driven Economies, Essential of Competitive Economies.

ECONOMIC TRANSITION (LIBERALIZATION, PRIVATIZATION AND GLOBALIZATION)

Liberalization: The New Economic Policy of India. Monetary Policy, Fiscal Policy, Export-Import Policy, Industrial Policy, FDI Policy, Reforms in Capital Market.

Privatization: Objectives, Routes, Benefits, Success Conditions. Privatization in India.

Globalization : Features and Stages of Globalisation, Impact on Indian economy. LPG and Financial, Automobiles and FMCG industry.

MICRO, SMALL AND MEDIUM (MSME) ENTERPRISES & SUPPORTING INSTITUTIONS

Micro, Small and Medium Enterprises in India, MSME Policy Regulatory and Legal Framework, Institutional Framework : Training Services, SIDBI, NIMSME, NSIC and their role for MSME. Skill Development Initiatives. Role of Financing Institutions for MSME sector.

COMPETITION COMMISSION

Assessment of Regulatory Business Environment, Change from Control to Regulations, Changing role of RBI, IRDA, Pension, Board of Financial Supervision.

BALANCE OF PAYMENT AND BALANCE OF TRADE

Exchange rate and competitiveness, Foreign Capital Flows and Foreign Collaborations, FDI in India, Introduction to Foreign Exchange Management Act 1999 (FEMA), Stock Exchange, Commodity Exchange in India. Role of SEBI.



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CONSUMER, CONSUMERISM AND EMERGING TRENDS

Consumer Rights, Consumerism and Business, Consumer Protection in India.

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Emerging Trends: Green Initiatives, Sustainable Development Practices, Corporate Governance, Corporate Social Responsibility, Institutional framework for Planning-NITIAayog and its functioning.

3. COURSE OUTCOME

CO1 Outline how an organization operates in a business environment explaining its framework that regulates the industry.

CO2 Explain the effects of Government Policies on the economic environment and the industries in the country.

CO3 Be able to use the theory and background knowledge learned to enhance general understanding of the significance and likely impacts of different business decisions.

4. REFERENCE BOOKS

1. Francis Cherunilam, Business Environment (Text and Cases), Publisher: Himalayan Publishing House
2. K. Chidambaram and V. Alagappan, Business Environment, Publisher: Vikas Publishing House Pvt. Ltd.
3. M. Adhikari, Economic Environment of Business, Publisher: Excel Books
4. K. Ashwathappa, Business Environment, Publisher: Himalaya Publishing

5. TEXTBOOKS

1. B.N. Gosh, Business Environment, Publisher: Oxford University Press
2. Saleem Shaikh, Business Environment, Publisher: Pearson Education
3. Justin Paul, Business Environment (Text & Cases), Publisher: McGraw Hill Education
4. J. Morrison, The International Business Environment, Publisher: Palgrave

6. SPECIAL NOTES

1. Case studies : At least once a case study from each module.
2. Presentation : Individual/Group presentation can be assigned
3. Group Discussions : GD can be done on subject topics in modules
4. Individual/Group Assignments can be allocated
5. Guidelines for students and teachers : Newspaper, Magazines and Bulletins related to
6. Business Environment and Economy to be referred
7. Recent News/Articles: Journals, News Feeds, Articles to be referred



FINANCIAL ACCOUNTING AND ANALYSIS

Course Objectives:

- 1) To understand the fundamentals, basic theory and concepts of financial accounting.
- 2) To have a knowledge about various Accounting Standards used in preparation of financial statements.
- 3) To have an understanding of preparation and presentation of financial statements.
- 4) To acquire knowledge about various techniques used for analysing financial statements with its application.
- 5) To enable students acquainted with current trends and social responsibility accounting.

UNIT I (6Hrs)

Meaning and Scope of Accounting: Evolution and Users of Accounting, Basic Accounting terminologies, Principles of Accounting, Accounting Concepts & Conventions, Accounting Equation, Depreciation Accounting.

UNIT II (6Hrs)

Mechanics of Accounting: Accounting Standards and IFRS: International Accounting Principles and Standards; Matching of Indian Accounting Standards with International Accounting Standards, Double entry system of Accounting, journalizing of transactions; Ledger posting and Trial Balance.

UNIT III (12 Hrs)

Presentation of Financial Statement: Preparation of final accounts (Profit & Loss Account and Balance Sheet) according to companies act 2013 (vertical format), Excel Application to make Balance sheet, Case studies and Workshops, Preparation of Cash Flow Statement and its analysis.

UNIT IV (10 Hrs)

Analysis of financial statement: Ratio Analysis- Solvency ratios, Profitability ratios, activity ratios, liquidity ratios, Market capitalization ratios; leverage Ratio, Detailed Analysis using excel application.

UNIT V (6 Hrs)

Financial Statement Analysis and Recent Types of Accounting: Common Size Statement; Comparative Balance Sheet and Trend Analysis of manufacturing, Service & banking organizations, Case Study and Workshops in analysing Balance sheet. Human Resource Accounting, Forensic Accounting, Accounting for corporate social responsibility.



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Course Outcome:

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After successful completion of this course students will be able to

S.No	Course Outcome	Bloom's Taxonomy
1	CO1. Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.	Knowledge (K2)/ Comprehending (K 3)
2	CO2. Understand about IFRS, Ind AS and IAS for preparation and reporting of financial statements.	Knowledge (K2) Synthesizing (K6)/
3	CO3. Create and prepare financial statements and Cash flow in accordance with Generally Accepted Accounting Principles	Remembering (k1)
4	CO4. Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.	Analysing (K 4) / Evaluating (K7)
5	CO5. Recognising various types of accounting and utilize the technology and social responsibility in facilitating and enhancing accounting and financial reporting processes	Knowledge (K2) Applying (K 4)

Suggested Readings

1. Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management (Vikas, 10th Edition)
2. Essentials of Financial Accounting (based on IFRS), Bhattacharya (PHI, 3rd Ed)
3. Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
4. PC Tulsian- Financial Accounting (Pearson, 2016)
5. Dhamija - Financial Accounting for managers: (Prentice Hall, 2nd Edition).
6. Narayanswami - Financial Accounting: A Managerial Perspective (PHI, 5th Ed)
7. Dhaneshk Khatri- Financial Accounting (TMH, 2015)
8. Ambrish Gupta - Financial Accounting: A Managerial Perspective (Prentice Hall, 4th Edition)
9. Ramchandran & Kakani - Financial Accounting for Management (TMH, 2nd Edition).
10. Mukherjee - Financial Accounting for Management (TMH, 2nd Edition).



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PRACTICAL AUDITING

OBJECTIVES:

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization

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*MBA-201***HUMAN RESOURCE MANAGEMENT***Section A***Module I: Introduction**

Introduction, meaning and significance of HRM. Major functions of HRM. Line functions and staff functions. Principles of HRM. HR Competencies.

Module II: Pre-recruitment functions of HRM

Organizational structure, Delaying, Right sizing, Job analysis, HR Planning and budget approval. Strategic decision to outsource, engage contract workers or to recruit people on company role.

Module III: Recruitment, selection and appointment

Meaning and significance of recruitment, process of recruitment, sources of recruitment, cost-benefit analysis of recruitment. Meaning and significance of selection, process of selection, selection techniques-tests, interviews and salary negotiation. Meaning and significance of appointment, process of appointment, legal aspects of employment contract, joining formalities and induction.

Module IV: Training and development

Meaning and significance of training and development, Process of training development, needs analysis, training design, training implementation and training evaluation. Methods of training on the job methods and off the job methods.

Module V: Employee Remuneration

Meaning and significance of compensation, Principles of remuneration, intrinsic equity vs extrinsic equity. Basic salary, allowances, incentives, perks, and benefits. Remuneration package of Government and Private sector, Emerging Statutory aspects of compensation and benefits.

Module VI: Performance management

Meaning and significance of performance management. Process of performance management. Types of performance appraisal system, 360° appraisal system, performance and monitoring, performance evaluation and performance feedback. Aligning performance outcomes to career and succession planning.

Module VII: Strategies of employee retention and emerging trend in HRM

Meaning and significance of employee relations. Employee relation in unionized and non-unionized organizations. Handling employee grievances. Employee discipline and domestic enquiry. Legal aspects of employee relations with reference to trade union Act, industrial employment standing

orders Act and Industrial Disputes Act. Statutory aspects of health, welfare and safety of employees.

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Module VIII: Career and succession planning

Meaning, significance and process of career planning. Career stages, responsibility for career planning and career anchors. Meaning, significance and process of succession planning.

Section B

At least one Case/Problems from each module
Questions will be case/inferences/application based

Practical Component:

- Expose students to simulated recruitment exercises-Job profile, personal profile, advertisement etc.
- Expose students to standard selection tests followed in various sectors.
- Exploring performance appraisal practices in various sectors.
- Exploring training and development practices.
- Exploring employee separation practices.
- Give a job analysis case and ask the students to prepare job description and job specification.
- Conduct a debate on company employees versus contract employees.
- Give a case and ask the students to prepare the recruitment advertisement for a newspaper.
- Ask the students to prepare an appointment letter for the post of office manager of a company known to you.
- Give a performance goal setting case and ask the students to perform a dyadic role playing.

Recommended Books:

- Byars, L & Rue, L. Human Resource Management. McGraw Hill.
- Aswathappa, K. Human Resource Management. Tata McGraw-Hill.
- Dessler, Varkkey. Human Resource Management. Pearson.
- Jyothi. Human Resource Management. Oxford University Press.
- Mondy, R. Human Resource Management. Prentice Hall.
- Steve Fleetwood., Anthony Hesketh, Explaining the Performance of Human Resource Management, Cambridge University Press

List of Journals/Periodicals/Magazines/Newspapers

Human Capital, Indian Journal of Industrial Relations, HRM Review, Indian Journal of Training and Development.

MBA-202

COST ACCOUNTING FOR MANAGEMENT

Section A

Module I: Introduction

Cost Management, Cost Management Tools- A Strategic View to Cost Management.

Module II: Cost Sheet and Composition

Overheads,

Classification and Collection, Difference between Cost Allocation and Cost Apportionment, Absorption of Overhead.

Module III: Marginal Costing

MARGINAL COSTING- Nature and Scope- Applications- Breakeven analysis, Advantages and Disadvantages of Marginal Costing.

Module IV: Budgetary Control

Budgetary Control:- Objectives of Budgetary control, Functional Budgets, Master Budgets, Key Factor. Standard Costing:- Comparison with Budgetary control, analysis of Variances, Simple Problems on Material overheads and Labour variances only.

Module V: New Techniques of Costing

Demerits of Traditional Costing, Activity Based Costing, Cost Drivers, Cost Analysis Under ABC.

Module VI: Cost Audit

Cost Audit, - objectives, Advantages, Areas and Scope of Cost Audit, Cost Audit in India -- Practical—

Read the contents of the report of Cost Audit and the annexure to the Cost Audit report. Management Audit- Aims and the objectives, Scope of Management Audit.

Module VII: Cost Control

Cost Reduction, and Cost Control, Target Costing- its Principles, Balanced Scorecard as a performance measure- Features- Purpose, Reasons for use of balanced scorecard.

Module VIII: Cost Reporting

Reporting to Management- Purpose of reporting- Requisites of a good report, Classifications of Report, Segment reporting, Applicability of Accounting Standard 17, Objectives, Users of Segment reporting.

Section B

At least one Case study/Problem from each module

Note: 60% of the Questions will be Numerical/Cases/Inferences based. Questions will be case/inferences/application based

Practical components:

SunRise University

Students can take up a product and get details about the actual cost of raw material, wages and other cost and prepare a cost statement. Standard cost of each component has to be obtained and the variance can be calculated to find the efficiency of Purchase, Operations and Production in charge.

Recommended Books:

- Kumar, Vijay. Accounting for Management. Tata McGraw-Hill.
- Kuppapally. Accounting for Managers. Prentice Hall of India.
- Maheshwari, S.N. & Maheshwari, S.K. Advanced Management Accounting Vol. 1 & Vol. 2. Vikas Publishing House.
- Kaplan, Atkinson and Young. Management Accounting. Pearson Education.
- Vij. Management Accounting. Macmillan Publishers India.
- Paresh Shah. Management Accounting. Oxford University Press.

MBA-

203 FINANCIAL MANAGEMENT

Section A

Module I: Financial management

Introduction to financial management, objectives of financial management. Changing role of financial managers in contemporary business environment. Interface of Financial Management with other functional areas. Indian financial system. Review of institution, instrument and market. Basic approach to risk, return and valuation.

Module II: Sources of Financing

Shares, Debentures, Term loans, Lease financing, Venture capital investing, Private equity, international resources.

Module III: Time value of money

Future value of single cash flow & annuity, present value of single cash flow, annuity & perpetuity.

Simple Interest & Compound interest, Capital recovery & loan amortization.

Module IV: Investment decisions

Investment evaluation techniques - Net present value, Internal rate of return, Modified internal rate of return, Profitability index, Payback period, Discounted payback period, Accounting rate of return. Estimation of cash flow for new project, replacement projects. Capital budget.

Module V: Cost of Capital

Cost of capital - basic concepts. Cost of term debenture capital, cost of preference capital, cost of equity share capital. Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

Module VI: Financial Decisions

Working Capital Management, working capital requirements. Current assets policy and current assets finance policy. Determination of operating cycle. Estimation of working capital requirements of a Firm, Receivables Management, determination of working capital.

Module VII: Reward and dividend policy

Dividend policy, Determination of operating leverage, financial leverage and total leverage. Dividend policy - Factors affecting the dividend policy - dividend policies - stable dividend, stable payout, dividend theories, Bonus issues. Capitalization of Profit Share.

Module VIII: Emerging Issues

Emerging Issues in Financial management: Derivatives, Financial and commodity derivatives Mergers and Acquisitions, Behavioral Finance, Financial Modeling, Financial engineering, Commodity trading.

*QUANTITATIVE TECHNIQUES***Course Objectives**

The main focus of this course is to provide an understanding of basic statistical inference (tools) that are useful or necessary in managerial decision making.

SunRise University

Unit – I: Basic and Descriptive Statistics:

Introduction to statistics, origin and growth of statistics; Application of inferential statistics in managerial decision-making; Limitations of statistics; primary and secondary classification of data; Frequency distribution and their analysis; Data presentation; Measure of Central tendency; measure of Dispersion; Skewness; Kurtosis

Unit – II: Correlation and Regression Analysis:

Meaning and uses: Simple, partial and multiple correlation; Various methods of calculation of coefficients and implications; Regression analysis deals with the construction of predictive models based on statistical data; Business application of correlation and regression.

Unit –III: Time Series Analysis and Index Number:

Variations in time series; Trend analysis Cyclical variations; Seasonal variations; Irregular variations; Time series analysis for forecasting and their applications in business decision-making; Construction of Index number and their uses.

Unit – IV: Probability and Probability Distribution:

Basic concepts; Approaches; Theorems-addition, multiplication, conditional and Bayesian analysis; Business application of probability; Random variable; Expected value of random variable; Binomial distribution; Poisson distribution; Normal distribution and Exponential distribution.

Unit – V: Statistical Inference on Estimation and Hypothesis Testing:

Sampling theory concerns the use of sample data as a guide for statistical inference; Estimation of population characteristics; using point and interval estimators; Construction and interpretation of confidence intervals; Basic concepts; Standard error; Central limit theorem; Large sample tests; Formulation of hypothesis; Small sample tests; Test for means; Tests for variances; Tests for proportions; Tests for paired observations; Techniques of association of attributes and testing; Nonparametric tests; Analysis of variance (ANOVA).

RECOMMENDED BOOKS:

1. Gupta S.P.: Statistical Methods, Sultan Chand and Sons, New Delhi.
2. Bharadwaj: Quantitative Techniques for Business Managers, HPH.
3. Hooda R.P.: Statistics for Business and Economics, Macmillan, New Delhi.
4. Tulsian P.C. and Vishal Pandey: Quantitative Techniques, Pearson Education, New Delhi.

Agarwal D.R.: Business Statistics, Vrinda, New Delhi

Corporate Tax Planning and Management**Unit – I:**

Importance of corporate tax planning, Tax planning of a new business, Tax planning and financial structure of a company.

Unit – II:

Tax planning of income from other sources, Tax treatment of losses by the corporate sector, tackling additions to trading account regarding gross profit and stock valuation. Tax planning aspects of ownership and higher purchase vrs leasing..

Unit –III:

Leverage buyout strategies, Restructuring of sick companies, Devaluation and evaluation, valuation of intangibles, methods of payments and financing options, Accounting aspects.

Unit – IV:

Tax planning regarding new industrial and infrastructure undertaking, Tax planning regarding export profit and other foreign exchange earnings, Tax planning regarding capital gain, Tax planning aspects of revaluation of assets.

Unit – V:

Tax planning regarding maximum exemptions and reductions, Tax planning regarding amalgamations, sick companies and demergers. Tax planning of perquisites and allowances of employees.

RECOMMENDED BOOKS

1. R.N. Lakhotia by Singhania: Vision books.

Research Methodology

Course Objective:

The main objective of this course is to acquaint the students on the concepts of business research, the process, research design, data analysis and report writing and also to involve the participants on application of business research for handling real-life corporate decisions using case methodology.

Unit – I: Basics of Business Research

Research Fundamentals, Motivation for business research, Objectives and Application of research in Management, Types of Research studies, Research design, Features of Good research, Problem definition process, Stages in Research process, Issues in research process, Ethics in research.

Unit – II: Sampling Design

Concept of Sampling, good sample design, Process of sampling design, Probability Sampling Types- random, systematic, stratified, cluster; Methods of non-probability sampling- convenience, quota, snowball ; Sampling adequacy test.

Unit –III: Data types and Measurement Scaling

Data Types- Nominal, ordinal, interval and ratio. Features of Sound measurement, Measurement Rating scales- types, Ranking scale, Tests of reliability, validity testing- types, Types of statistical errors.

Unit – IV: Sources of data and Methods of Data collection

Sources of research data- primary vs. secondary data, Methods of Primary data collection, Survey Methods, Design of Questionnaire, Observation Study – Conducting, Uses and Evaluation; Experimentation study – Conducting, Merits and Demerits.

Unit – V: Data Analysis & Business Report

Introduction to data analysis- types, Tests of significance- t-test, chi-square test, Multivariate analysis, Non-parametric tests: Sign test, Wilcoxon signed rank test, Run test, Man-Whitney U test, Randomness test; Business Report- Types and format.

RECOMMENDED BOOKS

1. Alan Bryman & Emma Bell, Business Research Methods, Oxford Press.
2. Donald Cooper and Pamela Schindler, Business Research Methods, McGraw-Hill Irwin Publishers.
3. K.N.Krishnaswamy, A.I.Sivakumar & M.Mathirajan, Management Research methodology: integration of principles, methods & techniques, Pearson Education.
4. C.R. Kothari and Gaurav Garg, [Research Methodology: Methods And Techniques](#), , New Age International Publishers.

Cost and Management Accounting

Course Objective

To acquaint the students with cost and management accounting system for effective discharge of managerial activity of prime importance.

Unit – I:

Introduction: Overview of Cost Accounting, Scope of Cost Accounting, Difference between Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting, Methods and Techniques of Costing, Elements of Cost, Classification of Cost, Preparation of Cost Sheet.

Management Accounting: Scope, Objectives, Tools and Techniques of Management Accounting.

Unit – II:

Accounting and Control of Material, Labour and Overhead Cost: Methods of material issues , techniques of inventory control , methods of remunerating labour different rate systems and premium plans , Allocation and Absorption of Overhead, basis of appropriation and absorption of overhead.

Unit –III:

Methods of Costing: Job, Contract, Process and Service costing. Reconciliation of cost and financial accounting.

Unit - IV:

Marginal Costing: Cost- Volume Profit Analysis, Decision Making under Marginal Costing.

SunRise University

CourseObjective:

TotalPeriods:40(4Credits)

Segment Performance Analysis: Activity Based Costing, Responsibility Accounting.

Unit – V:

Standard Costing & Budgetary Control: Standard Costing and Variance Analysis. Budget and Budgetary Control, Types of Budget, Problem on Fixed and Flexible Budgets, Cash Budget, and Zero Based Budgeting.

Note: Emphasis should be given on case analysis (both written and oral presentation.)

Recommended Books:

1. S. P. Jain & K.L. Narang: Cost Accounting – (Kalyani).
2. Nigam & Jain : Cost Accounting- An Introduction – (PHI).
3. Banerjee : Cost Accounting – (PHI).
4. Rao: Management Accounting – (Everest) .
5. Tulsian : Practical Costing – (Vikas).
6. Sharma & Gupta: Management Accounting – (Kalyani).
7. Maheswari : Cost Accounting – (Mahavir).
8. Saxena & Vashist: Cost Accounting – (Sultan Chand).