

**CHANGES IN THE
REGULATION FOR TWO-YEAR MBA PRPGRAMME UNDER SEMESTER SYSTEM
(Effective from Academic Year 2015-16)**

Clause No.	Existing provision	Provision after change										
3.2	<p>A candidate who fails to satisfy column(2) of the table as at 3.2 above shall have to register for that/those paper(s) only in which the candidate has failed to appear. A candidate who fails in any Semester above shall become non collegiate student for clearing the paper in which the candidate has failed. The candidate may take one subsequent chances to pass the subject as a regular candidate provided the conditions stipulated in 3.2 above are fulfilled. In case the candidate fails to clear the back paper in the first subsequent chance he/she will be given one more chance to clear the back paper as a non collegiate student. However, the maximum period allowed for completion of MBA is four consecutive academic years(8 Semesters) as laid down in 3.4</p>	<p>A candidate who fails to satisfy column (2) of the following table (i.e. Table 3.1) shall have to register for such paper(s) in which the candidate has failed to appear. A candidate who fails in any Semester as in Table 3.1 shall become a non collegiate student for clearing the paper in which the candidate has failed. The candidate may take one subsequent chances to pass the subject as a regular candidate provided the conditions stipulated in Table 3.1 are fulfilled. In case the candidate fails to clear the back paper in the first subsequent chance, he/she will be given one more chance to clear the back paper as a non collegiate student. However, the maximum period allowed for completion of MBA is four consecutive academic years (8 Semesters) as laid down in clause 3.4.</p> <p style="text-align: center;">Table 3.1 Admission to Semester other than First Semester</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Col.1</th> <th>Col.2</th> </tr> </thead> <tbody> <tr> <td>For Examination into</td> <td>Should have appeared internal assessment tests and registered for Exams</td> </tr> <tr> <td>2nd Semester</td> <td>1st Semester</td> </tr> <tr> <td>3rd Semester</td> <td>2nd Semester</td> </tr> <tr> <td>4th Semester</td> <td>3rd Semester</td> </tr> </tbody> </table>	Col.1	Col.2	For Examination into	Should have appeared internal assessment tests and registered for Exams	2 nd Semester	1st Semester	3 rd Semester	2 nd Semester	4 th Semester	3 rd Semester
Col.1	Col.2											
For Examination into	Should have appeared internal assessment tests and registered for Exams											
2 nd Semester	1st Semester											
3 rd Semester	2 nd Semester											
4 th Semester	3 rd Semester											
8.0	<p>Academic Calendar : The Department shall prepare Time table for the subjects (Theory, Sessional and Practical, if any) being offered in a Semester before commencement of the Semester.</p>	<p>Academic Calendar : The Department shall prepare Time table for the subjects (Theory, Sessional and Practical, if any) being offered in a Semester before commencement of the Semester. Further, the Department shall prepare the Academic Calendar for the Department in alliance with the University Academic Calendar.</p>										

CHANGES IN THE
SYLLABUS FOR TWO-YEAR MBA PRPGRAMME UNDER SEMESTER SYSTEM
(Effective from Academic Year 2015-16)

Paper No	Existing contents	Contents after change
CP-107 <i>Accounting for Managers</i>	Objectives: The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision making and control.	Objectives: The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision making and control.
	Unit-I: Financial Accounting- Concept, importance, and scope; Generally Accepted Accounting Principles; preparation of financial statements with special reference to analysis of balance sheet and measurement of business income	Unit-I: Financial Accounting- Concept, importance, and scope; Generally Accepted Accounting Principles; Indian accounting standards, International Accounting Standards and IFRS; Overview of accounting cycle.
	Unit-II: Inventory valuation and Depreciation	Unit-II: Financial Statements- Preparation of basic financial statements- Income statement, Balance sheet, funds flow statement and cash flow statement
	Unit-III: Financial Statement Analysis, funds flow analysis and the statement of cash flows	Unit-III: Financial Statement Analysis- Concept and need for financial statement analysis, different techniques- Horizontal, Vertical, Ratio analysis, Economic Value Added ,Shareholder's Value Added, Market Value Added, Altman model on prediction of corporate bankruptcy
	Unit-IV: Cost Accountings- Records and Processes, Cost ledger and control accounts, Reconciliation and Integration between Financial and Cost accounting; Overhead costs and control, Job and Process Costing, Relevant costing and costing for decision making, standard costing and variance analysis	Unit-IV: Cost accounting- Concept and importance, managerial applications; Cost accounting Vs Financial accounting; costs-classifications, cost sheet; Standard costing and variance analysis

Unit-V:Management Accounting- Concept, need, importance and scope; Budgeting and budgetary control, performance budgeting, Zero base budgeting; marginal costing and absorption costing	Unit-V:Management Accounting- Concept, importance and scope; Budgeting and budgetary control, performance budgeting, Zero base budgeting; marginal costing and breakeven analysis
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Note: The questions in the Semester exam will be set unit wise, in a combination of theory and practical problem from each unit as far as possible, in 'either or' format.

Suggested Readings:

1. Anthony,R.N, and Reece J S, Accounting Principles, Homewood, Illinois.
2. Bhattachraya, S K , and Dearden, Accounting for Management- Text and cases, Vikas New Delhi.
3. Mohapatra, A K Das; International Accounting, 2nd edn, PHI, New Delhi
4. Horngreen, Charles, Principles of Financial and Management Accounting , Princtice Hall Inc.
5. Hingorani, NL, and Ramanathan, AR, management Accounting, Sultan Chand, New Delhi.

The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.

Paper No	Existing contents	Contents after change
FM-3107 <i>International Accounting</i>	Objectives: The basic purpose of this course is to acquaint the students with the accounting needs of international financial markets and to analyze the accounting measurement and reporting issues unique to multinational business transactions. Unit-I: International dimensions of accounting-conceptual development and comparative development pattern.	Objectives: The basic purpose of this course is to acquaint the students with the accounting needs of international financial markets and to analyze the accounting measurement and reporting issues unique to multinational business transactions. Unit-I: Introduction to International Accounting-Concept, importance, and scope of international accounting; factors contributing to the development of international accounting ; benefits of international accounting, International Accounting Standards and IFRS; Indian accounting standards, harmonization of accounting practices

<p>Unit-II: Currency transactions, managing international information system.</p>	<p>Unit-II: Recording of Foreign transactions and translations- Foreign transactions and their recording, different methods- Single transaction approach, dual transaction approach; recording of forward transactions/contracts; translations- different methods, current rate, current/non current rate, monetary/non monetary, temporal method, and the related issues.</p>
<p>Unit-III: International perspective on inflation accounting, financial reporting and disclosure</p>	<p>Unit-III: Consolidation of foreign financial statements- concept, need and techniques, line by line, one line, prorata method; accounting for price level changes (foreign inflation accounting)</p>
<p>Unit-IV: Analysis of foreign financial statements; financial management of multinational companies</p>	<p>Unit-IV: Analysis of foreign financial statements-Concept and need for financial statement analysis, different techniques- Horizontal, Vertical, Ratio analysis, Economic Value Added, Shareholder's Value Added, Market Value Added, Altman model on prediction of corporate bankruptcy; financial management of multinational companies</p>
<p>Unit-V: Transfer pricing and international accounting- international standards and multinational corporations</p>	<p>Unit-V: Multinational transfer pricing- concept, need, methods- cost based, market based, negotiated; international taxation- methods and issues; international financial reporting and disclosure.</p>

Note: The questions in the Semester exam will be set unit wise, in a combination of theory and practical problem from each unit as far as possible, in 'either or' format.

Suggested Readings:

1. Arpon, Jeffrey S and Radebaugh, Lee H, International Accounting and Multinational Enterprises, New York, John Wiley.
2. Choi, Frederick DS and Mueller Gerhard G, International Accounting, Englewood Cliffs, NJ, Prentice Hall Inc.
3. Mohapatra, A K Das; International Accounting, 2nd Edn, PHI, New Delhi

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4. Gray, SJ, International Accounting and Transnational Decisions, London, Butterworth.
5. Evans, Thomas G, International Accounting and Reporting, MacMillan, London.

The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.

*paper CP-106: Indian Ethos & Values : Addition of recommended books :
* Indian Ethos and values - A Managerial Perspective, B. Soutpally,
Elite Publication, Bhubaneswar.*

Note: Any errors & omissions may also be forwarded in e-mail to suacoep2012@gmail.com