



M.C.A - III SEMESTER

Allied Paper - ACCOUNTING & FINANCIAL MANAGEMENT

Total hours: 90

Total Credits: 5

Exam Duration: 3 hours

CIA Marks: 40

EXT Marks: 60

UNIT I

Principles of Accounting: Principles of double entry Assets and Liabilities Accounting records and systems - Preparation of Cash & Subsidiary books Trial balance and preparation of financial statements Trading, Manufacturing, Profit and Loss accounts, Balance Sheet including adjustments (Simple problems only).

UNIT II

Analysis and Interpreting Accounts and Financial Statements: Ratio analysis - Use of ratios in interpreting the final accounts (trading accounts and Profit & Loss a/c and balance sheet) - final accounts to ratios as well as ratios to final accounts.

UNIT III

Break-even analysis and Marginal Costing: Meaning of variable cost and fixed cost CostVolumeProfit analysis - calculation of breakeven point, Profit planning, sales planning and other decision - making analysis involving break - even analysis - Computer Accounting and algorithm.(differential cost analysis to be omitted)

UNIT IV

Funds Flow & Cash Flow Analysis (As per AS3).

UNIT V

Project Appraisal: Method of capital investment decision making: Payback method, ARR method - Discounted cash flows Net Present values internal rate of return Budget/Forecasting: preparation of and Characteristics of functional budgets, Production, sales, Purchases, cash and flexible budgets.

PART A - Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B - Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C - Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

RECOMMENDED TEXTS

1. Shukla M.C. & T.S. Grewal, 1991, Advanced Accounts, S.Chand & Co. New Delhi.
2. Gupta R.L. & M. Radhaswamy, 1991, Advanced Accounts Vol.II, Sultan Chand & Sons.
3. Manmohan & S.N. Goyal, 1987, Principles of Management Accounting, Arya Sahithya Bhawan.
4. Kuchhal, S.C., 1980, Financial Management, Chaitanya, Allahabad.
5. Hingorani, N.L. & Ramanathan, A.R, 1992, Management Accounting, 5th edition, Sultan Chand



PG & Research Department of Commerce, DGVC (Autonomous)

M.C.A - IV SEMESTER

Elective Paper - ORGANISATIONAL BEHAVIOUR

Total hours: 90

Total Credits: 5

Exam Duration: 3 hours

CIA Marks: 40

EXT Marks: 60

UNIT I

Concept-Nature-characteristics-Conceptual Foundations and Importance-Models of Organisational Behaviour-Management Challenges- A Paradigm Shift-Relationship with other fields-Organisation Behaviour-Cognitive Framework-Behaviouristic Framework and Social Cognitive Framework

UNIT II

Perception and Attribution-Concept-Nature-Process-Importance-Management and Behavioural Applications of Perception

Attitude-Concept-Process and Importance-Attitude- Measurement-Attitudes and workforce Diversity

Personality-Concept-Nature-Types and Theories of Personality shaping-Personality Attitude and Job Satisfaction

Learning - Concept and Theories of Learning

UNIT III

Motivation-Concepts and their Application-Principles-Theories-Employee Recognition-Involvement-Motivating a Diverse Workforce

Leadership-Concepts-Functions-Style and Theories of Leadership-Traits-Behavioural and Situational Theories-Analysis of Inter-Personal Relationship-Group Dynamics-Definition-Stages of Group Development-Group Cohesiveness-Formal and Informal Groups-Group Processes and Decision Making-Dysfunctional Groups - Transactional Analysis



UNIT IV

Organisational Power and Politics-Concept-Sources of Power-Distinction between Power-Authority and Influence-Approaches to Power-Political Implication of Power-Dysfunctional uses of Power

Knowledge Management of Emotional Intelligence in Contemporary Business Organisation

Organisational Change-Concept-Nature-Resistance to Change-Managing Resistance to Change-Implementing Change-Kurt Lewin-Theory of Change

UNIT V

Conflict-Concept-Sources-Types-Functionality and Dysfunctionality of Conflict-Classification of Conflict-Intra-Individual-Interpersonal-Inter Group - Organisational-Resolution of Conflict-Meanings- Types of Grievances and Process of Grievance Handling

Stress- Understanding Stress-Consequences- Causes-Managing stress Organisational Culture-Concept-Characteristics-Elements of Culture-Implications of Organisational Culture-Process of Organisational Culture

PART A - Answer any 10 out of 12 (6 Theories, 6 Problems) (10 x 2 = 20)

PART B - Answer any 5 out of 8 (3 Theory, 5 Problems) (5 x 7 = 35)

PART C - Answer any 3 out of 5 (1 Theory, 4 Problems) (3 x 15 = 45)

RECOMMENDED TEXTS

1. Stephen Robbins, Organisational Behaviour, 9th Ed, Pearson Education, 2001
2. Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
3. Wagner, Organisational Behaviour, Thomson Learning, 2002