

# Prof Paramita Motilal

## Business Mathematics & Statistics Part I [ Hons + Genl] [Paper: C15G]

| Sl No | Topics Name  | Module | No of Lecture | Period [ Month] |
|-------|--|--------|---------------|-----------------|
| 1     | <b>Measures of Central Tendency</b> – Common measures of central tendency – mean, median and mode; Partition values – quartiles, deciles, percentiles.   | I      | 6             | July - Aug      |
| 2     | <b>Measures of Dispersion</b> – Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion.   | I      | 4             | Aug - Sept      |
| 3.    | <b>Index Numbers:-</b> Means and types of index numbers ; Problems in construction of index numbers; Methods of construction of price and quantity indices; Tests of adequacy; errors in index numbers; Chain-base index numbers; Base shifting, splicing, deflating; Consumer price index and its uses.   | II     | 10            | Oct - Dec       |
| 4     | <b>Time Series Analysis:-</b> Causes of variation in time series data; Components of time series ; Additive and multiplicative models; Determination of trend by semi average, moving average and least squares(linear, second degree and exponential) methods; Computation of seasonal indices by simple average, ratio-to-moving average, ratio-to trend and link relative methods; Simple forecasting through time series data. | II     | 10            | Dec - Feb       |

## Principles of Marketing Part II Hons + Genl [ Paper C22G]

| Sl No | Topics Name  | Module | No of Lecture | Period [ Month] |
|-------|--|--------|---------------|-----------------|
| 1     | <b>Product:</b> meaning, product planning, product mix, product policy, product line decisions, product differentiation; branding; packaging; labelling; product life cycle; new product development process | I      | 6             | Aug - Sept      |
| 2     | <b>Pricing:</b> importance; factors influencing pricing; pricing policies and strategies; service product pricing  | I      | 4             | Oct - Nov       |
| 3.    | <b>Promotion:</b> elements of promotion mix; roles of advertising; personal selling; sales promotion; public relations   | I      | 4             | Dec - Jan       |

## Cost & Management Accounting Part II Hons [ Paper C24A]

| Sl No | Topics Name   | Module | No of Lecture | Period [ Month] |
|-------|---|--------|---------------|-----------------|
| 1     | <b>Introduction:</b> Definition of Costing, Cost Accounting and Management Accounting. Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System.<br><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs, cost sheet (introduction only), total costs and unit costs.<br><b>Costing Methods and Techniques</b> (introduction only). | I      | 8             | Aug - Sept      |
| 2     | <b>Activity Based Costing:</b> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages; factors influencing application of ABC; installation of ABC. (d) Preparation of Cost Sheet (advanced level)   | I      | 6             | Oct - Nov       |
| 3.    | <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). <b>Batch Costing</b>   | II     | 4             | Dec - Jan       |

Cost & Management Accounting  
Part II Genl [ Paper C23G]

| SI No | Topics Name   | Module | No of Lecture | Period [ Month] |
|-------|---|--------|---------------|-----------------|
| 1     | <b>Introduction:</b> Definition of Costing, Cost Accounting and Management Accounting. Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System.<br><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs, cost sheet (introduction only), total costs and unit costs.<br><b>Costing Methods and Techniques</b> (introduction only). | I      | 8             | Aug - Sept      |
| 2     | Activity Based Costing: Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages; factors influencing application of ABC; installation of ABC. Preparation of cost sheet   | II     | 4             | Oct - Nov       |
| 3.    | <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing).  | II     | 4             | Dec - Jan       |

Financial Management  
Part III Hons [ Paper A34A]

| SI No | Topics Name   | Module | No of Lecture | Period [ Month] |
|-------|---|--------|---------------|-----------------|
| 1     | <b>Introduction</b><br>Important functions of Financial Management Objectives of the firm: Profit maximisation vs. value maximisation Role of Chief Financial Officer.  | I      | 5             | Aug - Sept      |
| 2     | <b>Basic Concepts</b><br>• Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity.<br>• Risk-return relationship<br>• Financial environment in which a firm has to operate   | I      | 5             | Sept - Oct      |
| 3.    | <b>Sources of Finance and Cost of Capital</b><br>• Different sources of finance; long term and short term sources   | I      | 5             | Oct - Nov       |
| 4     | <b>Leverage and Capital Structure Theories</b><br>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity<br>• Capital Structure decisions - Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories. | I      | 10            | Nov – Jan       |

Financial Management  
Part III Genl [ Paper A34G]

| SI No | Topics Name  | Module | No of Lecture | Period [ Month] |
|-------|--|--------|---------------|-----------------|
| 1     | <b>Introduction</b><br>Important functions of Financial Management Objectives of the firm: Profit maximisation vs. value maximization Role of Chief Financial Officer.   | I      | 5             | Aug - Sept      |
| 2     | <b>Basic concepts</b><br>• Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity.<br>• Risk-return relationship<br>• Financial environment in which a firm has to operate  | I      | 5             | Sept - Oct      |
| 3.    | <b>Sources of finance and cost of capital</b><br>• Different sources of finance; long term and short term sources<br>• Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital | I      | 5             | Oct - Nov       |
| 4     | <b>Leverage and capital structure theories</b><br>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity<br>• Capital Structure decisions - Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.  | I      | 10            | Nov – Jan       |

