## SEQUENTIAL V

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<th>Sub Code</th>
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### SEMESTER – V

**MANAGEMENT AND COST ACCOUNTING**

**UNIT –I**

(Theory questions only)
Meaning-definition-scope-objectives-function-merits and demerits of Cost and Management Accounting-distinction between cost, management and financial accounting - Elements of cost-cost concepts and costs classification.

**UNIT –II**

(Problems and theory questions)

**UNIT –IV**

(Problems only)
Fund flow analysis-cash flow analysis (problems only)

**UNIT -V**

(Problems and theory questions)
Standard costing-variance analysis-material and labour variances Marginal Costing-cost volume profit analysis. Budgeting and preparation of various budgets.

### REFERENCE BOOKS:
1. Jain and Narang - Costing
2. Nigam and Sharma - Cost accounting
3. RK Sharna & K. Gupta - Management Accounting
4. S.N. Maheswari - Management Accounting
# MARKETING RESEARCH

| UNIT –I | Introduction to Research  
| UNIT –II | Research Design:  
| Meaning – Need – Features – Different research designs – sampling design – steps in samplings – Characteristics of a good sample design – different types of sample design – measurement and scaling technique. |
| UNIT –III | Data Collection  
| UNIT –IV | Statistical techniques:  
| UNIT –V | Research Report  

## Reference:

1. Donald R. Cooper and Rama’s S. Schindler, business research method – tata McGraw Hill Publishing  
2. C.R. Kothari – Research methodology – wishva prakashan, new delhi
# AIRLINE FINANCE AND INSURANCE

| UNIT –I | Airline finance – Introduction  
| Airline Finance  
| Need & Importance – World Airline financial results  
| Factors affecting financial results – Asset Utilization – Key Financial issues  
| Airline financial ratio – Performance Earnings Ratio – Risk solvency ratio  
| Liquidity Ratio – Stock Market Ratios – inter – Airline comparison of financial ratio |
| UNIT –II | Airline Valuations & Source of finance  
| The valuation of tangible and intangible assets – The valuation of the Airline as a whole  
| Rating agencies – Sources of internal and external finance – Institutions involved in Airline Finance  
| Term Loan payment, book profit and manufacturer’s prepayment |
| UNIT –III | Aircraft Leasing & Finance  
| Finance Lease – Meaning, Objectives, Different type of leasing, major differences between Wet, Sale and Operating lease.  
| Seucritization of Aircraft – Meaning, Purpose and advantages,  
| Airline traffic and Financial forecasts  
| Airline capital expenditure projections and airline financial requirement forecasts |
| UNIT –IV | Principles of Insurance & Risk Management  
| History of Aviation insurance – Basic Principles of Insurance – Basic Terminologies in General Insurance.  
| Insurers – Risk & Insurance – Risk Management |
| UNIT -V | Aviation Insurance  
| Aircraft hull and liability insurance – Sample policy and endorsement – Airport premise liability and other aviation coverage.  
| Underwriting and pricing aviation risk – Aviation business property insurance and transport insurance. |

Text Books

1. Peter.S. Morrel, —Airline Finance‖, Ashgate
2. M.N. Mishra: Insurance principles and practices References:
   2. Gail F Butler & Martin R Keller, — Airline Finance‖, Mc Graw Hill
   4. Vera Foster Rollo, —Aviation Insurance‖, Meryland Historical.
| UNIT –I | Civil Aviation Regulations Authority  
DGCA-Introduction to Directorate General of Civil Aviation- 
DGCA functions-DGCA Organization-DGCA as Regulatory Authority |
|----------|-------------------------------------------------------------------|
| UNIT –II | Aircraft Rules  
Aircraft Act 1934  
The Aircraft Rules 1937 |
| UNIT –III | **National Legislation**  
• The Air corporations Act, 1953 (27 of 1953)  
• The Air Corporations (Transfer of Undertakings and Repeal) Ordinance, 1994(4 of 1994)  
• The Air Corporations (Transfer of Undertakings and Repeal) Act, 1994 (13 of 1994)  
• The International Airports Authority of India act, 1971 (43 of 1971)  
• The National Airports Authority of India, 1985 (64 of 1985)  
• The Airports Authority of India Act 1994 (55 of 1994)  
• The Carriage by Air Act, 1972 (69 of 1972)  
• The Tokyo Convention Act, 1975 (20 of 1975)  
• The Anti-hijacking Act, 1982 (65 of 1975)  
The suppression of unlawful acts against safety of Civil Aviation Act, 1982 (66 of 1982) |
| UNIT –IV | **Civil Aviation Requirements (CAR)**  
Section 1-General  
Section 2-Airworthiness  
Section 3-Air Transport  
Section 4-Aerodrome standards and Air Traffic Services  
Section 5-Air Safety  
Section 6-Design standards and type certification  
Section 7-Flight crew standards, training and licensing  
Section 8-Aircraft operations |
### UNIT -V

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<tr>
<td>The Chicago conventions, 1944</td>
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<td>The International Air Transport Agreement, 1944</td>
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<tr>
<td>The Warsaw Conventions, 1920</td>
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<tr>
<td>The Geneva Convention, 1948</td>
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<tr>
<td>The Rome Convention, 1952</td>
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<td>The Tokyo Convention, 1963</td>
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### References:

Aircraft Manual, C.A.R. Sec. II