

Study Scheme and Syllabus of
MBA (Hospital Administration)
Batch 2020 onwards



Department of Academics
IK Gujral Punjab Technical University

Program Educational Objectives (PEOs)

PEO1: To inculcate knowledge in students with experiential learning and prepare them for advance study and lifelong learning.

PEO2: To develop strategic understanding of fundamental principles of business and competencies in the area of accounts, marketing, interpersonal skills, human resource management and entrepreneurship, and their applicability in hospital administration.

PEO3: To train the students for dynamic business environment, Health Care Sector in India, relevant health care regulations and apply their perspectives through innovation and creativity.

PEO4: To develop competencies in qualitative and quantitative techniques to analyse the business data as well as developing an understanding of economic, legal and social environment of Indian business with reference to hospital and health care industry.

PEO5: To inculcate leadership skills, professionalism, effective communication skills, interpersonal skills and team work in students so as to enable them to manage and collaborate in diverse work environments.

PEO6: To develop responsiveness to social issues and ability to identify business solutions to address the same. Students will also be able to understand various issues of healthcare and business ethics.

Program Outcomes (POs)

The program outcomes specify the knowledge, skills, values and attitudes students are expected to attain in courses or in a program. The six outcomes of MBA (Hospital Administration) program are as below:

1. Business Environment and Domain Knowledge: Economic, legal and social environment of Indian business. Graduates are able to improve their awareness and knowledge about functioning of local and global business environment with specific focus on health care industry. This helps in recognizing the functioning of businesses in health sector, identifying potential business opportunities, evolution of business enterprises and exploring the entrepreneurial opportunities.

2. Critical thinking, Business Analysis, Problem Solving and Innovative Solutions: Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analysing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.

3. Global Exposure and Cross-Cultural Understanding: Demonstrate a global outlook with the ability to identify aspects of the global business and Cross Cultural Understanding.

4. Social Responsiveness and Ethics: Developing responsiveness to contextual social issues / problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems related to public health and health education, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in

organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviors.

5. Effective Communication: Usage of various forms of business communication, supported by effective use of appropriate technology, logical reasoning, articulation of ideas. Graduates are expected to develop effective oral and written communication especially in business applications, with the use of appropriate technology (business presentations, digital communication, social network platforms and so on).

6. Leadership and Teamwork: Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

(Source: Model Curriculum for Management programs (MBA) January, 2018, AICTE, New Delhi. www.aicte.india.org)

Courses & Examination Scheme:

First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
UC-MBAHA-101-20	Core Theory	Foundations of Management	3	0	0	40	60	100	4
UC-MBAHA-102-20	Core Theory	Healthcare Economics	3	0	0	40	60	100	4
UC-MBAHA-103-20	Core Theory	Quantitative Techniques	3	0	0	40	60	100	4
UC-MBAHA-104-20	Core Theory	Accounting for Management	3	0	0	40	60	100	4
UC-MBAHA-105-20	Core Theory	Business Environment and Ethical Aspects	3	0	0	40	60	100	4
UC-MBAHA-106-20	Core Theory	Community Health and Management of National Health Programs	3	0	0	40	60	100	4
UC-MBAHA-107-20	Core Theory	Workshop on Business Communication	3	0	0	40	60	100	4
	TOTAL		21	0	0	280	420	700	21

Instruction to the Paper Setters:

- **Part A (16 marks):** This section will have 8 questions covering the whole syllabus carrying 02 marks each. The student has to attempt all questions.
- **Part B (32 marks):** This section will consist of 04 sub sections. Each section consists of 02 questions from the each unit of the syllabus. The student has to attempt one question each subsection. Each question carrying 08 marks.
- **Part C (12 marks):** This section will consist of one case study of 12 marks.

UC-MBAHA-101-20

FOUNDATIONS OF MANAGEMENT

Objective: This course presents a thorough and systematic coverage of management theory and practice. The course aims at providing fundamental knowledge and exposure of the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe fundamental concepts and principles and conventions of accounting.

CO2: Explain the role and responsibilities of managers and adapt to the various styles of management across organizations.

CO3: Develop analytical abilities to face the business situations.

CO4: Apply various tools that would facilitate the decision making process in the business.

CO5: To comprehend the application of various controlling techniques in management.

Unit I

Introduction: Definition, nature, scope, importance, Functions of management and manager, Managerial roles and skills.

Evolution of management thought and Management thinkers: Classical Approach, Neo Classical Approach, Systems approach, Contingency approach. Contributions of F. W. Taylor, Henry Fayol, Chester Bernard, Max Weber, Peter, F. Drucker, Henry Gantt, Abraham Maslow, Herzberg and McGregor.

Unit II

Planning: Importance, types of plans, and process of planning, business forecasting, MBO: Concept, importance, process, benefits and limitations. McKinsey's 7-S Approach. **Decision-Making:** Importance, types, steps and approaches, Decision Making in various conditions, Decision tree.

Unit III

Organizing: Concept and process of organizing, Formal Vs Informal organization, Organizational structure: Types of Organizational structure, Departmentalization. **Line & Staff:** concept, line-staff conflict.

Authority & Power: concept, responsibility and accountability. **Delegation:** concept, importance, factors affecting delegation, Span of Management, Decentralization and centralization, **Coordination:** Concept, importance, difficulties and techniques to ensure effective coordination.

Unit IV

Control: Concept, importance, characteristics, process of control, types and techniques of control. **Modern management techniques:** an overview of various latest techniques: Business process Re-engineering, Business outsourcing, knowledge management, E-Business Management.

Note: Relevant Case Studies should be discussed in class.

Suggested Readings:

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Management*, New Delhi, Pearson, 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P.Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business: A Changing World*, Tata McGraw Hill
- Mukherjee, *Principles of Management and Organisational Behaviour*, Tata McGraw Hill.
- Bateman, T. S., and Snell, S. A. (2008). *Management* TMH

UC-MBAHA-102-20 Healthcare Economics

Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Course Outcomes: After completing this course,, students shall be able to:

CO1: Understand the basic concepts of economics and relate it with other disciplines and identify the importance of economics in managerial decision making.

CO2: Measure price elasticity of demand, understand the determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.

CO3: Recognize the relationship between short-run and long-run costs and will also be able to establish the linkage between production function and cost function

CO4: Compare and contrast four basic types of market i.e. perfect, monopoly, monopolistic and oligopoly and can determine price and output under different market types.

CO5: Understand different Determinants of Health and evaluation of health.

CO6: Understand National Health Care policies and health care expenditure and finances

Unit-I

Introduction to Healthcare Economics: Meaning, Nature, Scope & Concepts.

Demand: Demand and its Determination: Demand function; Determinants of demand;

Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand, Demand estimation.

Unit-II

Theory of Production: Production Function, Short Run and Long Run Production function, Economies of Scale

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function.

Revenue Curve: Concept of Revenue, Different Types of Revenues, Relationship between Total Revenue ,Average revenue and marginal revenue, Elasticity of Demand and Revenue relation.

Unit-III

Determinants of Health: Unique nature of health, health as a consumer and investment good. **Valuation of Health:** Externalities in health care – Economic Evaluation in healthcare.

Market Structure: Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly, Price leadership model.

Unit-IV

Health Care Finances: Health care indicators, health policies, health care expenditure. Financing of Health care: Allocations under 5 year plans, National Rural Health Mission (NRHM), Human development indices. **Trends in Healthcare:** Changing

demography, medical technology and escalating health costs, public private partnership, effects of globalization.

Note: Relevant Case Studies will be discussed in class.

Suggested Readings/ Books:

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics*, Tata McGraw Hills
- Froeb, *Managerial Economics*, Cengage Learning
- Koutsoyiannis, A, *Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi. 2.
- Thomas Christopher R., and Maurice S. Charles, *Managerial Economics – Concepts and Applications*, 8th Edition,
- Peterson and Lewis, *Managerial Economics*, 4th Edition, Prentice Hall of India Pvt. Ltd., New Delhi.
- Shapiro, *Macro Economics*, Galgotia Publications.
- H. L Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, New Delhi. 7.
- G.S Gupta, *Managerial Economics*, Tata McGraw Hill.
- Goel Dean, *Managerial Economics*, Prentice Hall of India, Pvt. Ltd., New Delhi
- K. K. Dewett, *Modern Economic Theory*, S. Chand Publication
- V. Raman Kutty, *A Primer of Health Systems Economics*, Allies Publication Ltd. New Delhi.
- Peter Zweible & Friedrich Breyer, *Health Economics*, Oxford University Press.
- Stephen Morris, Nancy Devlin and David Parkin, *Economic Analysis in Health Care*, John Wiley & Sons Ltd.

UC-MBAHA-103-20
Quantitative Techniques

Course Objective: The objective of this paper is to acquaint the students with quantitative and operations research techniques that play an important role in managerial decision-making.

CO1: To have a deeper and rigorous understanding of fundamental concepts in business decision making under subjective conditions.

CO2: To apply the concepts of central tendency and variation in managerial decision making.

CO3: To understand different types of probability distributions and its application in data analysis

CO4: To understand the concept of correlation regression analysis and their applications.

CO5: To apply the learnt techniques to build the best fit route of transportation for carrying schedule of activities.

CO6: To apply the operations techniques in reality to market scenario.

Unit I

Introduction to Statistics: Meaning, Definition in singular and plural sense, Features of statistics, Importance, Functions, Scope and Limitations of Statistics. **Measures of Central Tendency:** Mean, Median and Mode. **Measures of Variation:** Range, Mean Deviation and Standard Deviation

Unit II

Simple Correlation Analysis: Meaning of Correlation: Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient, calculation and properties of coefficient, Rank Correlation.

Simple Regression Analysis: Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

Unit III

Probability Distribution: Binomial Distribution, Poisson Distribution and Normal Distribution with their properties and applications.

Linear Programming; Formulation of linear programming problems. Solution by Graphic method and by using Simplex method algorithm including Big-M method. Business applications of LP. Degeneracy. Duality. Post-optimality analysis.

Game Theory: Two-person zero-sum games. Games of pure strategies and Games of mixed strategies. Rule of dominance. Graphic solution to games. Business applications.

Unit IV

Transportation: Transportation problem: Initial feasible solution using North-west Corner Rule; Least Cost Method; and Vogel's Approximation Method. Testing optimality using MODI method.

Assignment Problems: Assignment problem: Solution using Hungarian Assignment Method.

Suggested Readings:

- Levin, Richard and David S. Rubin. “*Statistics for Management*”. 7th Edition, Prentice Hall of India, New Delhi.
- Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th Edition, Prentice–Hall of India, New Delhi.
- Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education.
- Anderson, David R., Dennis J. Sweeney and Thomas A., Williams, *An Introduction to Management Science*, South-Western.
- Taha, Hamdy A, *Operations Research – An Introduction*, Prentice-Hall of India Private Ltd., New Delhi.
- Hillier, Frederick S. and Gerald J. Lieberman, *Introduction to Operations Research*, McGraw Hill India (Pvt) Ltd.
- Vohra, N.D., *Quantitative Techniques in Management*, McGraw Hill Education Private Limited, New Delhi.
- Sharma, J. K., *Operations Research; Theory and Applications*, Macmillan Indian, New Delhi.
- Winston, Wayne L., S. Christian Albright and Mark Broadle, *Practical Management Science*, Duxbury – Thompson learning, Australia.

UC-MBAHA-104-20
Accounting for Managers

Objective: This course aims to familiarize the students with various accounting concepts, tools and techniques and its application in managerial decision making.

Course Outcomes:

CO1 – To familiarize the students about the basic concepts, principles and process of accounting and to make them aware about the formats of financial statements of public limited, banking and insurance companies.

CO2 – To explain the students about the concepts of cost and various intricacies for preparing the cost sheet.

CO3 – To acquaint students about the decision making techniques using the concepts of marginal costing, standard costing and budgetary control.

CO4 – To enable the students to analyse financial statements using various tools for financial analyse and interpret the financial position of a business organization.

CO5 – To familiarize the students about the contemporary developments in the accounting.

CO6 – To make students aware about the recent developments in financial reporting and regulations so that they may understand and appreciate the concept and process of harmonization of financial reporting practices.

Unit I

Introduction to Accounting: Accounting as an information system, Accounting Process, concepts, convention and principles of Accounting, Role of accountant in an organization. Branches of accounting: Financial, Cost and Management Accounting and their inter-relationships, Exposure to format of schedule VI of Public Limited.

Unit II

Cost Accounting: Meaning, Objectives, Scope and Classification of costs, Preparation of Cost Sheet. **Marginal Costing** –Concept of Marginal Cost; Marginal Costing Vs Absorption Costing; **Cost-Volume-Profit Analysis;** Break-Even Analysis; Assumptions and its practical applications for managerial Decision making with special reference to pricing, make or buy decisions, selection of Sales-Mix.

Standard Costing: Introduction, Variance Analysis, types of Variances-Materials and Labour Variances. **Budgetary Control-** Types of Budgets Master budget Zero base budgeting, Fixed Budget and Flexible Budgets, Performance Budget.

Unit III

Financial Statement Analysis: Concepts and objectives, **Tools of Financial Analysis:** trend analysis, common size statements, comparative statements, Ratio analysis- Liquidity, solvency, profitability, turnover ratios, Cash flow statements.

Unit IV

Recent Developments in Accounting: Introduction to concept of Human Resource Accounting, Target Costing, Kaizen costing, Activity based costing.

Financial Reporting and Regulations: Meaning, objectives, principles and environment of financial reporting; Introduction to Accounting Standards issued by ICAI, US GAAPs, IFRS, the process of harmonization.

Suggested Readings:

- Ahuja, N. L. and Dawar, V. 'Financial Accounting and Analysis' Taxmann Publishers
- Khan and Jain, 'Management Accounting', Tata McGraw.
- Horngren, Charles T., Gary L. Sundem and William O. Stratton, "Introduction to Management Accounting", Pearson Education Asia.
- Jawahar Lal, 'Accounting for Management', Himalaya Publishing
- Sehgal, A. and Sehgal, D., '*Advanced Accounting – Financial Accounting I*', Taxmann Publications
- Elliott, B. and Elliott, J., '*Financial Accounting and Reporting*', Pearson
- Gibson, C. H., '*Financial Reporting Analysis (Using Financial Accounting Information)*', South-Western Publications

UC-MBAHA-105-20
BUSINESS ENVIRONMENT AND ETHICAL ASPECTS

Course Objective: This course aims at providing knowledge of the environment in which businesses operate, the economic, political, legal and social framework with a basic idea of the Indian Economy.

CO 1: Outline how an entity operates in a complex business environment and to systematically learn impact of legal & regulatory, macroeconomic, cultural, political, technological, global and natural environment on Business enterprise.

CO 2: To examine the critical opportunities and threats that arise from an analysis of external business conditions by applying scenario planning to synthesize trends prevailing in the external and international environment and to describe how various types of economic systems play a significant role in the success of a business.

CO 3: To understand the Health Care Sector in India and relevant health care regulations.

CO 4: To study the concept of ethics and its implications for environment.

UNIT I

Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment. **Political Environment:** Three political institutions: Legislature, Executive and Judiciary, Fundamental rights, Directive Principles. **Economic Environment:** Concept, features of various economic systems, New Industrial Policy. Economic Planning in India: Objectives and Achievements. Evaluation of current five year plan.

UNIT II

Legal Environment: FEMA, Competition Law, Right to Information Act 2005.

Technological Environment: Impact of Technology on Business, Technological Policy, Intellectual Property Rights, Import of Technology, Appropriate Technology, Problems in Technology Transfer.

International Environment: Benefits and Problems from MNCs. WTO, its role and functions, Implications for India. Trading Blocks, Foreign Trade: SEZ (Special Economic Zones), EPZ (Export processing zone), EOU (*Export Oriented Units*), Dumping and Anti-Dumping measures.

UNIT III

Overview of Health Care Sector in India: Primary Care, Secondary Care, Tertiary care, curative care, preventive care. **Understanding the Hospital Management:** Role of medical, nursing staff, paramedical and supporting staff. **Health Care Regulation:** WHO, International health regulations, IMA, MCI, State Medical Council Bodies.

UNIT IV

Business Ethics: Definition, concepts, principles, types, Importance, Factors highlighting the importance of Business Ethics. Ethical Values, Theories of Ethics.

Ethical Dilemma; Characteristics, ethical decision making, Ethical dilemma, Environment Protection: Meaning and concepts.

Suggested Readings:

- Paul Justin, Business Environment, Latest Edition, McGraw Hill Education, New Delhi.
- V.K. Puri & S.K. Misra, Economic Environment of Business, Latest Edition, Himalaya Publishing House, New Delhi.

- A.C. Fernando, Business Environment, Latest Edition, Pearson Publication, New Delhi.
- V. Neelamegam, Business Environment, Latest Edition, Vrinda Publications, Delhi.
- Francis Cherunilam, Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
- K. Aswathappa, Essentials of Business Environment, Latest Edition, Himalaya Publishing House, New Delhi.
- Govt. of India, Five Years Plan Documents.
- A. C. Fernando, Business Ethics: An Indian Perspective, Pearson Education.

UC-MBAHA-106-20
Community Health and Management of National Health Programs

Objective: After completion of community health and management of National health programs module, students will be able to recognize and identify the elements in designing the strategies for health care delivery for community.

Course Outcomes: At the end of the course, the student will be able to:

CO1: To understand the basics of public health and common diseases.

CO2 : To comprehend the health care delivery system in India.

CO3: To learn the methods and principles of health education.

CO4: To study the functions of various international health agencies and organizations.

CO5: To familiarize the students about various National health programs, their objectives, strategies and achievements.

Unit I

Concepts in Health and Disease – Evolution of medicine, public health and community health; Definition of health: the determinants and relative concept; Environmental factors in health and disease, indices used in measurement of health, Epidemiology of common communicable diseases and chronic non-communicable diseases and condition.

Unit II

Health care delivery system in India: Introduction, Demography and Family Planning; Maternal and child health; Urban health; Occupational health; Mental health; Essential Medicines and Counterfeit Medicines.

Unit III

Health Education: Definition, approach in health education, methods, barrier to effective communication, principles of health education; International Health Regulations and International classification of diseases, **International Health agencies and organizations:** WHO, UNICEF, UNOP, World Bank, UNFPA, CARE, IHO.

Unit IV

National Health Programs: Objectives, strategy, achievements, critical analysis; Cancer screening and national cancer control program, National AIDS Control program and NACO, National leprosy eradication program, Universal immunization program, National vector borne disease control program, National Health Policies, National Population Policy, National Rural Health Mission.

Suggested Readings:

1. K. Park: Park's Textbook of Preventive and social Medicine, M/s Banarsidas Bhanot Publishers
2. Ann Lindstrand, Hans Rosling: An Introductory Textbook, Global Health
3. A.B. Christie: Infectious Diseases-Epidemiology and Clinical Practice, Churchill Livingstone.
4. Rameshwari Pandya: Health, Family Planning and Nutrition in India, New Century Publications.
5. S.L. Goel: Health Care Policies and Programmes, Deep and Deep Publications.

UC-MBAHA-107-20
Workshop on Business Communication

Objective: This course is designed to give students a comprehensive view of communication, its scope and importance in business, the role of communication in establishing a favorable image of the organization. The aim is to develop students' ability to communicate correctly and effectively on matters having relevance to day-to-day business operations. This course will make student conversant with fundamentals of communication, help them honing oral, written and non-verbal communication skills and to transform their communication abilities.

Course Outcomes: At the end of the course, the student will be able to:

CO1: To understand the basics of communication and its process, and the various barriers in the communication.

CO2: To learn the listening skills and comprehend the value of business etiquettes

CO3: To learn the skills of writing effective business messages, letters and reports

CO4: To develop the presentation skills and learning to organize and structure a Presentation using visual aids

CO5: To prepare the students for interview, employment messages and resume writing skills.

UNIT - 1

Introduction to Communication: Meaning, Process, Importance of Communication in Business, Formal and Informal Communication, Communication Channels, Choosing the Means of Communication, Ethical Considerations for Business Communication, Media of Communication, Barriers of Communication, Essentials of Effective Business Communication (7Cs model).

UNIT - II

Developing Reading Skills: Identify The Purpose of Reading, Factors Effecting Reading, developing effective reading habits, reading tactics and strategies: training eye and training mind (SQ3R), reading and interpreting visuals, making inferences, recognizing facts and opinions. **Developing Listening Skills:** importance, purpose of listening, art of listening, factors affecting listening, components of effective listening, process of listening, principles and barriers to listening.

UNIT – III

Oral Communication: Advantages and Disadvantages, Conversation as Communication, Art of Public Speaking, Telephonic Conversations, Group Communication through Committees, Preparing and Holding Meetings, seminar, symposia and conferences.

Written Communication: Advantages and Disadvantages, Covering letter, Need, Functions and Kinds, **Types of Letter Writing:** Persuasive Letters, Request Letters, Complaints and Adjustments; **Departmental Communication:** Meaning, Need and Types: Interview Letters, Promotion Letters, Resignation Letters, Newsletters, Circulars, Agenda, Notice, Office Memorandums, Office Orders.

UNIT - IV

Developing Effective Public Relations: Drafting Speech, Press Release, Brochures, Handouts, Leaflets, e-newsletters.

Resume Writing: Planning, Organising Contents, Layout, Guidelines for Good Resume. **Report writing:** Structure, Types, Formats, Preparations and Presentation.

Suggested Readings:

- Penrose/Rasberry/Myers *Business Communication for Managers (5th edition)* Cengage Learning.
- Courtland/John/Roshan *Business Communication Today (13th edition)* Pearson
- Rizvi *Effective Technical Communication* Tata McGraw Hills
- Raymond/Marie/Kathryn/Neerja *Business Communication* Tata McGraw Hills