Evaluation Scheme & Syllabus

for

MBA First Year

On

Choice Based Credit System

(Effective from the Session: 2016-17)
## Dr. APJ Abdul Kalam Technical University, Lucknow
Study and Evaluation Scheme

### MBA Evaluation Scheme For Session 2016-17

#### Semester I

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<th>S. No.</th>
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<td><strong>TOTAL</strong></td>
<td><strong>27</strong></td>
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* Non credit but qualifying

#### Semester II

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<tr>
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<td>Financial Management</td>
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<td>Management Accounting &amp; Control</td>
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<td>Production Operation &amp; Supply Chain Management</td>
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<td>Quantitative Techniques for Managers</td>
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<td>Legal Aspects for Business</td>
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<td><strong>TOTAL</strong></td>
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* Non credit but qualifying
MANAGEMENT CONCEPTS AND APPLICATION

Code: RMB101

Course Objectives:

- The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today’s business firms.
- Discuss the various concepts of planning, Decision making and controlling to help solving managerial problems
- Study and understand management concepts and styles in Global context.
- Familiarising the students with the contemporary issues in management.

Course Credit: 3

Contact Hours: 36 hours

UNIT-1 Management practices from past to present, Different levels of management, Managerial skills, Roles & Functions, Manager and Business environment. (7 hours)

UNIT-2 Planning- Objective of planning, planning process, Types of planning, Types of plans, Corporate planning, Management by Objective, Decision-making types, process & techniques, making decision effective. (7 hours)

UNIT-3 Organising & staffing- Meaning of organization, types of organization, Organization structure, Span of management, Line and staff relationship, Departmentation, Delegation-Centralization and decentralization of authority, Meaning of staffing, Recruitment, selection & placement, Training & development. (8 Hours)

UNIT-4 Directing & Controlling- Principle of directing, Essence of coordination, Basic control process, Different control techniques, Management by exception. (7 Hours)

UNIT-5 International Perspective: Contemporary issues and international perspective of management. Benchmarking, TQM, 5S.

Course Outcomes: After completing the course student will be able to understand and explain

1. The concept of management and its managerial perspective.
2. It subject will equip students to map complex managerial aspect arise due to ground realities of an organization.
3. They will Gain knowledge of contemporary issues in Management principles and various approaches to resolve those issues.

<table>
<thead>
<tr>
<th>Employable Skills</th>
<th>Measuring Tools</th>
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<td>Ability to identify and apply the</td>
<td>Exercise</td>
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knowledge of subject practically in real life situations

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<tr>
<th>Workshop</th>
<th>Quiz</th>
<th>Classroom Discussions</th>
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</table>

Reference Books:

Text Books:
MANAGERIAL ECONOMICS:

Code: RMB102

Course Objective:

- Understand the relative importance of Managerial Economics
- Know how the application of the principles of managerial economics can aid in achievement of business objectives
- Understand the modern managerial decision rules and optimization techniques.
- Be equipped with the tools necessary in analysis of consumer behavior as well as in forecasting product demand
- Understand and be able to apply latest pricing strategies
- Understand and analyse the macro environment affecting the business decision making.

Course Credit: 3

Contact Hours: 36 hours

UNIT –I

Basic Concepts and principles: (6 Hrs)

UNIT –II

Demand and Supply Analysis: (8Hrs)

UNIT –III

Price of a Product under demand and supply forces

UNIT –IV

Production and cost Analysis: (10Hrs)

UNIT –IV

Market structures: (8Hrs)
differentiation. Oligopoly: Features, kinked demand curve, cartels, price leadership. Pricing Strategies; Price determination, full cost pricing, product line pricing, price skimming, penetration pricing

**UNIT – V** National Income; Concepts and various methods of its measurement, Inflation, types and causes, Business *(8Hrs)*

<table>
<thead>
<tr>
<th>Employable Skills</th>
<th>Measuring tool</th>
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<tbody>
<tr>
<td>Ability to forecast demand</td>
<td>Exercise + Workshop</td>
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<tr>
<td>Ability to analyse various market structures</td>
<td>Exercise + Workshop</td>
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<tr>
<td>Ability to appreciate the role of various monetary policy tools in controlling inflation</td>
<td>Exercise + Workshop</td>
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</table>

**Expected Course outcome:**

- This course would provide students with the knowledge, tools and techniques to make effective economic decisions under conditions of risk and uncertainty
- Micro economic principles would equip the students with tools and principles which are applied for analyzing the ever changing demand and supply conditions
- The students would be able to apply the basic macroeconomic concepts to analyze the volatility in the business world.

**Text Books:**

- Managerial Economics, GEETIKA, McGraw-Hill Education 2\textsuperscript{nd} Ed.
- Managerial Economics: Concepts and Applications (SIE), THOMAS & MAURICE, McGraw-Hill Education, 9\textsuperscript{th} Ed
- Managerial Economics, H.L Ahuja, S.Chand, 8\textsuperscript{th} Ed
- Managerial Economics, D.N.Dwivedi, Vikas Publication, 7\textsuperscript{th} Ed
- Managerial Economics – Theory and Applications, Dr.D.M.Mithani, Himalaya Publications, 7\textsuperscript{th} Ed.
FINANCIAL ACCOUNTING FOR MANAGERS

Code RMB103

COURSE OBJECTIVE:

- To provide a comprehensive treatment of accounting principles, technique and practices.
- To get the students acquainted with fundamental concepts and processes of accounting so that they are able to appreciate the nature of item presented in the annual accounts of an organization.
- To have a basic understanding of significant tools and techniques of financial analysis, which are useful in the interpretation of financial statements.
- To have a brief knowledge about international accounting standards as to have a global competence.

Course Credit: 3 Contact Hours: 40 hours

Unit I (6Hrs)

Meaning and Scope of Accounting: Overview of Accounting, Users of Accounting, Accounting Concepts Conventions, Book keeping and Accounting, Principles of Accounting, Basic Accounting terminologies, Accounting Equation, Overview to Depreciation (straight line and diminishing method).

Unit II(6Hrs)

Accounting Standards and IFRS: International Accounting Principles and Standards; Matching of Indian Accounting Standards with International Accounting Standards, Human Resource Accounting, Forensic Accounting.

Unit III (10 Hrs)

Mechanics of Accounting: Double entry system of Accounting, Journalizing of transactions; Ledger posting and Trial Balance, Preparation of final accounts, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet, Excel Application to make Balance sheet, Case studies and Workshops.

Unit IV(10 Hrs)

Analysis of financial statement: Ratio Analysis- solvency ratios, Profitability ratios, activity ratios, liquidity ratios, Market capitalization ratios; Common Size Statement; Comparative Balance Sheet and Trend Analysis of manufacturing, Service & banking organizations, Case Study and Workshops in analyzing Balance sheet.
Unit V (8 Hrs)


SUGGESTED READINGS:

Text Books:
1) Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management (Vikas, 10th Edition)
2) Essentials of Financial Accounting (based on IFRS), Bhattacharya (PHI, 3rd Ed)
4) PC Tulsian- Financial Accounting (Pearson, 2016)

Reference Books
1) Narayanswami - Financial Accounting: A Managerial Perspective (PHI, 5th Ed)
2) Dhaneshk Khatri- Financial Accounting (TMH, 2015)

Expected Course Outcome:
- Subject will provide an insight to the concepts and principles for their routine monetary transaction.
- Prepare financial statements in accordance with Generally Accepted Accounting Principles and its excel application.
- Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
- Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.
- Recognize circumstances providing for increased exposure to fraud and define preventative internal control measures.

Employable skills

| Ability to apply excel techniques for Balance Sheet and Profit and Loss Preparation | Exercise + Workshop |
| Ability to analyze balance sheet | Exercise |
| Knowledge about Indian and International Accounting Standards | [www.icai.org](http://www.icai.org) |
BUSINESS STATISTICS

RMB104

Course Objectives

1. To compute and understand the measures of central tendency, symmetrical and asymmetrical distribution, patterns.
2. To understand the time series analysis and to compute index number.
3. Performing Correlation & Compute the equation of simple regression line from a sample data and interpret the slope and the intercept of the equation
4. To understand the probability concepts and perform probability theoretical distributions
5. Use Estimation Theory and Hypothesis Testing concepts & perform various parametric and non parametric tests.

Course Credit: 3 Contact Hours: 36 hours

Unit I (10 Sessions): Descriptive Statistics

Scope, functions and limitations of statistics, Measures of Central tendency – Mean, Median, Mode, Percentiles, Quartiles, Measures of Dispersion – Range, Interquartile range, Mean deviation, Mean Absolute deviation, Standard deviation, Variance, Coefficient of Variation. Measures of shape and relative location; Skewness and Kurtosis; Chebyshev's Theorem.

Unit II (8 Sessions): Time Series & Index Number

Time series analysis: Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Square method - Linear and Non-Linear equations, Applications in business decision-making.

Index Numbers: Meaning, Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices: Fixed base and Chain base methods.

Unit III (6 Sessions): Correlation & Regression Analysis

Correlation Analysis: Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation.

Regression Analysis: Fitting of a Regression Line and Interpretation of Results, Properties of Regression Coefficients and Relationship between Regression and Correlation.

Unit IV (8 Sessions): Probability Theory & Distribution
**Probability**: Theory of Probability, Addition and Multiplication Law, Baye’s Theorem

**Probability Theoretical Distributions**: Concept and application of Binomial; Poisson and Normal distributions.

**Unit V (8 Sessions) Estimation Theory & Hypothesis Testing**

**Estimation Theory**: Theory of Estimation, Point Estimation, Interval Estimation.

**Hypothesis Testing**: Null and Alternative Hypotheses; Type I and Type II errors; Testing of Hypothesis: Large Sample Tests, Small Sample test, (t, F, Z Test and Chi Square Test)

**Text Book**

**Reference Book**
1. Davis, Pecar – Business Statistics using Excel, Oxford
2. Ken Black – Business Statistics, 5th ed., Wiley India

**Course Outcome**
1. Students should be able to calculate and interpret measures of central tendency, symmetrical and asymmetrical distribution, patterns.
2. To estimate the time series analysis by least square method and to calculate, understand the significance and usage of index number.
3. To calculate and interpret correlation coefficients & Formulate regression line by identifying dependent and independent variables.
4. Students should understand basic concepts of probability and perform probability theoretical distributions.
5. Understand Estimation Theory and to develop understanding of hypothesis testing concepts & perform various parametric and non parametric tests.

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<tr>
<th>Employable Skills</th>
<th>Measuring Tools</th>
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<td>Ability to identify and apply the knowledge of subject practically in real life situations</td>
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<td>Classroom Discussions</td>
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<td>SPSS AND MS EXCEL</td>
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</table>
Course Objectives:
To enhance the understanding of the dynamics of interactions between individual and the organization. –
To facilitate a clear perspective to diagnose and effectively handle human behavior issues in Organizations. –
To develop greater insight into their own behavior in interpersonal and group, team, situations.

Course Credit: 36 Hrs
Unit I: (8 Hours)

Unit II: (8 Hours)
Foundation of Group Behaviour: Group: Meaning, types, group dynamics, group cohesiveness, Meaning of Interpersonal Behaviour & Interpersonal skills, Transactional Analysis, Johari Window, FIRO – B, MBTI

Unit III: (8 Hours)
Motivation: Meaning & definition, Traditional theory of Motivation: Maslow’s, Herzberg’s, Mc Clelland, Contemporary theories of Motivation: Self Determination Theory, Self Efficacy Theory, Vroom’s Expectancy Theory, Equity Theory, Reinforcement Theory, OB MOD.

Perception: Meaning, process, principles and errors of perception, managerial & behavioural applications of perception.

Unit IV: (8 Hours)
Leadership: What is leadership, types of leaders and leadership styles, traits and qualities of effective leader, trait theory, LSM – Leadership Situational Model, Team Building, Tuckman Model of Team Development.

Unit V: (4 Hours)
Organizational Change: Meaning of organizational change, approaches to managing organizational change, creating a culture for change, implementing the change, Kurt Lewin Model of change.

Employable Skills
Ability to identify and apply the knowledge of subject practically in real life situations

Measuring Tools
Exercise
Workshop
Quiz
Classroom Discussions
**Course Outcomes:** The degree to which one can make an individual to think beyond self is the real outcome of the course. Upon the successful completion of this course, the student will be able to:

1. Analyse the behaviour of individuals and groups in organisations
2. Assess the potential effects of organisational-level factors (such as structure, culture and change) on organisational behaviour.
3. Critically evaluate the potential effects of important developments in the external environment (such as globalisation and advances in technology) on organisational behaviour.
4. Analyse organisational behavioural issues in the context of organisational behaviour theories,

**References:**

**Books:**
3. Aswathappa K, “Organizational Behaviour (Text, Cases and Games)”, Himalaya Publication
MARKETING MANAGEMENT

RMB106

Course Objectives:

- Assess market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.
- Understand consumers’ requirements and their behaviours.
- Develop effective marketing strategies to achieve organizational objectives.
- Communicate and defend your recommendations and critically examine and build upon the recommendations of your classmates both quantitatively and qualitatively.
- Develop the understanding the current global and digital aspect of marketing.

Course Credit: 3
Contact Hours: 40 hours

Unit 1 (8 hours)

Introduction: Nature and scope of marketing, Evolution, Various marketing orientations, Core concepts of marketing, customer value and the value delivery process. Marketing challenges in the globalized economic scenario.

Understanding Consumer Behavior: Buying motives, factors influencing buying behavior, buying habits, stages in consumer buying decision process, types of consumer buying decisions, Businessbuying and Business buying process.

Unit 2 (8 hours)


Targeting: Meaning, Basis for identifying target customers, Target Market Strategies.


Branding: Concept of Branding, Brand Types, Brand equity, Branding Positioning.

Unit 3 (8 hours)


Packaging / Labeling: Packaging as a marketing tool, requirement of good packaging, Role of labeling in packaging

Pricing Decisions: Pricing concepts for establishing value, Pricing strategies-Value based, Cost based, Market based, Competitor based, New product pricing – Price Skimming & Penetration pricing
Unit 4 (8 hours)

Place Decision: Meaning, Purpose, Channel alternatives, Factors affecting channel choice, Channel design and Channel management decisions, Channel conflict, Distribution system, Multilevel Marketing (Network Marketing)


Sales Promotion: Sales Promotion Mix, Kinds of promotion, Tools and Techniques of sales promotion, Push-pull strategies of promotion, Personal selling: Concept, Features, Functions, Steps/process involved in Personal Selling,

Unit 5 (8 hours)

Direct Marketing: Meaning, Features, Functions, Growth and benefits of direct marketing, different forms, online marketing, and policy issues in Direct Marketing

Global Marketing: current scenario, Global Marketing environment, Entry strategies, Global P's of Marketing.

TEXT BOOKS:


REFERENCE BOOKS:

3) Managing Marketing, Noel Capon, SidharthShekar Singh, 4/e Wiley

Expected Course Outcome:
• Explain and discuss the general concepts about marketing management and the marketing process.
• Discuss consumer and buyer behaviour models as they influence customer purchase decision-making.
• Explain the concepts of segmentation, targeting and positioning as part of a comprehensive Marketing plan.
• Develop a set of skills important to successful performance in marketing management positions, including critical thinking, working in a group environment, oral and written presentation skills.
• Explain the prospect of the global market and application of digitalization to reach there.

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<td>Ability to identify and apply the knowledge of subject practically in real life situations</td>
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<td>Classroom Discussions</td>
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Business Communication

RMB107

Course Objectives
1: To understand business communication strategies and principles for effective communication in domestic and international business situations.
2: To understand and appropriately apply modes of expression, i.e., descriptive, expositive, narrative, scientific, and self-expressive, in written, visual, and oral communication.
3: To develop the ability to research and write a documented paper and/or to give an oral presentation.
4 : To develop the ability to communicate via electronic mail, Internet, and other technologies for presenting business messages.
5: To understand and apply basic principles of critical thinking, problem solving, and technical proficiency in the development of exposition and argument.

Course Credits 3

UNIT 1: (8 hrs)
Introduction: Role of communication – defining and classifying communication – purpose of communication – process of communication – characteristics of successful communication – importance of communication in management – communication structure in organization – communication in crisis - barriers to communication.

UNIT 2: (7 hrs)

UNIT 3: (7 hrs)

UNIT 4: (7 hrs)

UNIT 5: (7 hrs)

**Suggested Readings:**
2. Bisen & Priya – Business Communication (New Age International Publication)

**EMPLOYABLE SKILLS**

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<thead>
<tr>
<th>Skill</th>
<th>Measurement tool</th>
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<tr>
<td>Understanding of fundamentals of business communication strategies.</td>
<td>Presentations, Quiz</td>
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<tr>
<td>Apply suitable modes of expression.</td>
<td>Role Play followed by discussion</td>
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<tr>
<td>Compose accurate business documents</td>
<td>Group assignment/ Workshop/ Exercise.</td>
</tr>
<tr>
<td>Develop skills to use latest technology used for communication</td>
<td>Group project, presentations</td>
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<tr>
<td>Develop group communication skills.</td>
<td>Role play, Debate, Case study analysis</td>
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</table>

**Course Outcomes**
Upon successful completion of this course, the student should be able to:
1. Apply business communication strategies and principles to prepare effective communication for domestic and international business situations.
2. Identify ethical, legal, cultural, and global issues affecting business communication.
3. Utilize analytical and problem solving skills appropriate to business communication.
4. Participate in team activities that lead to the development of collaborative work skills.
5. Select appropriate organizational formats and channels used in developing and presenting business messages.
7. Communicate via electronic mail, Internet, and other technologies.
8. Deliver an effective oral business presentation.
Computer Applications and Management Information System

RMB108

COURSE OBJECTIVES:

- The course aims to provide knowledge about basic components of a computer and their significance.
- To provide hands on learning of applications of MS Office and Internet in businesses.
- To provide an orientation about the increasing role of management information system in managerial decision making to gain Competitive edge in all aspects of Business.
- To understand various MIS operating in functional areas of an organization.
- To create awareness in upcoming managers, of different types of information systems in an organization so as to enable the use of computer resources efficiently, for effective decision making.

Course Credits 3  Hours 36 Hrs

Unit I (05 hours) Conceptual Framework

Hardware: (a) Input devices - keyboard, printing devices, voice speech devices, scanner, MICR, OMR, Bar code reader, digital camera etc. (b) Output devices - Visual Display Unit, printers, plotters (c) Storage Devices – Magnetic storage devices, Optical storage devices, Flash Memory.
Software: Types of software with examples; Introduction to languages, compiler, interpreter and Assembler, Operating System Functions, Types and Classification, Elements of GUI based operating system.

Unit II (06 hours) Communication Technology

Network and Internet: Types of computer networks (LAN, WAN and MAN), Network topologies, EDI.
Internet: Netiquettes, Architecture & Functioning of Internet, Basic services over Internet like WWW, FTP, Telnet, Gopher, IP addresses, ISPs, URL, Domain names, Web Browsers, Internet Protocols, Search engines, e-mail.

Unit III (12 hours) Office tools for Business

Cell referencing, Ranges.
Excel: Formulae, Functions, Auto sum, Copying formula, Formatting data, creating charts, creating Database, sorting data, filtering.
**Power Point**: Formatting text on slides, Inserting charts, adding tables, Clipping, Slide animation, Slide shows.

**Unit IV (7 hours) Information System Classification**


**Unit V (06 hours) Information Systems for Business**


**Suggested Readings**

1. Shrivastava- Fundamental of Computer & Information Systems (Wiley Dreamtech)
5. Introduction to Computers, Norton P. (TATA McGraw Hill)

**Expected Course Outcomes:**

- Have an in-depth knowledge of IT enabled competitive advantage and organizational change.
- Grasp essential of major components of Information technology and various information systems.
- Become familiar in the use of tools such as Excel, Word and power point for modelling and solving Business problems.
- Become familiar about the design and implementation issues related to the development of information systems for Business applications.
**Business Environment**

**Code RMB201**

**Course Objectives:**

- The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.
- To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
- To provide knowledge about the Indian and international business environment.

**Unit 1**

**Introduction- (8Hrs)**


**Unit 2**

**Economic, Political and Legal environment (8Hrs)**


**Unit 3**

**8Hrs**


B) Competitive Environment – Meaning, Michael Porter’s Five Forces Analysis, Competitive Strategies

**Unit 4 ( 4 Hrs)**

**Natural and Technological Environment:** Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.
Unit 5  
International Environment – (12Hrs)


Employable Skills:

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<th>Employable Skill</th>
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<tr>
<td>Entrepreneurial skill</td>
<td>Workshop on business planning</td>
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<tr>
<td>Managerial competitive skill</td>
<td>Assignment on swot analysis</td>
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<tr>
<td>Business acumen</td>
<td>Case studies</td>
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Course Outcome: Upon successful completion of this course, the student will be able to:

1. Demonstrate an understanding of the forces that shape the business and economic structure
2. Explain why business ethics is an integral part of every business organization.
3. Understand the business and related factors; and business’s dependency on the interactions with different environmental variables.
4. Develop analytical skills and widen the understanding of macro environmental issues by applying the knowledge of macroeconomic policies and their impact on business organization and strategy.

Journals / Magazines, business world, business today

Books Recommended:
2. Business Environment, Francis Cherunilam, Himalaya Publishing House
5. International Business Environment—Ian Brooks, Jamie Weatherston and Graham Wilkinson
HUMAN RESOURCE MANAGEMENT

Code RMB202

Course Objectives: In this course the students will learn the basic concepts and frameworks of Human Resource Management (HRM) and understand the role that HRM has to play in effective business administration. It will provide an insight as to how to use Human Resource as a tool to implement strategies.

Course Credit: 36 Hrs
UNIT I: (6 Hours)
Essentials of HRM: Nature of HRM, Scope, functions and importance of HRM, HRM vs. HRD, SHRM: Introduction, characteristics and scope of SHRM, SHRM vs. Conventional HRM, Barriers to strategic HRM, Linking HR strategy with business strategy, HRM linkage with TQM & productivity.

UNIT II: (8 Hours)

UNIT III: (8 Hours)
Employee Training & Development: Nature and importance of Training, methods and types of training, career planning, promotion, transfer, demotion and separation, Performance Appraisal: Meaning and types of appraisal, Job Evaluation: Meaning and methods of job evaluation.

UNIT IV: (8 Hours)

UNIT V: (6 Hours)

| Employable Skills | Measuring Tools |
| Ability to identify and apply the knowledge of subject practically in real corporate situations | Exercise Workshop Quiz Classroom Discussions |

**Course Outcomes:** After the successful completion of the course the students will be in a position to address the challenges of organizational management through and with human resources. In addition it will help in:

1. synthesize the role of human resources management as it supports the success of the organization including the effective development of human capital as an agent for organizational change.
2. demonstrate knowledge of laws that impact behaviour in relationships between employers and employees that ultimately impact the goals and strategies of the organization.
3. understand the role of employee benefits and compensation as a critical component of employee performance, productivity and organizational effectiveness.
4. show evidence of the ability to analyze, manage and problem solve to deal with the challenges and complexities of the practice of collective bargaining.
5. demonstrate knowledge of practical application of training and employee development as it impacts organizational strategy and competitive advantage.

**References: Books:**

BUSINESS RESEARCH METHODS

Code RMB203

Course Objectives:
- To acquire skills to locate problem areas in organisational settings, and plan, organise, design, and conduct research to help solve the identified problems;
- To facilitate students in making their own research study.
- To make reader understand and practice a good standard questionnaire.
- To learn use of statistical analysis in packages available in the market.
- To familiarize research reports; and develop skills and knowledge to prepare research reported in academic and business.

Unit 1

Research: – Definition, Meaning, Importance types and Qualities of Research; Research applications in functional areas of Business, Emerging trends in Business research.
Research & the Scientific Method: Characteristics of scientific method. Steps in Research Process

Unit 2

Research design: Concept, Features of a good research design, Use of a good research design; Qualitative and Quantitative research approaches, Comparison – Pros and Cons of both approaches.
Exploratory Research Design: Concept, Types: Qualitative techniques – Projective Techniques, Depth Interview, Experience Survey, Focus Groups, Observation.
Descriptive Research Designs: Concept, types and uses. Concept of Cross-sectional and Longitudinal Research
Experimental Design: Concept of Cause, Causal relationships, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.

Unit 3

Scaling & measurement techniques: Concept of Measurement: Need of Measurement; Problems in measurement in management research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio.
Unit 4

**Sampling:** Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame (practical approach for determining the sample frame expected), Sampling errors, Non Sampling errors, Methods to reduce the errors, Sample Size constraints, Non Response.
Probability Sample: Simple Random Sample, Systematic Sample, Stratified Random Sample, Area Sampling & Cluster Sampling.
Non Probability Sample: Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling & Snowballing Sampling methods. Determining size of the sample – Practical considerations in sampling and sample size, sample size determination.

Unit 5

**Data Analysis:** Editing, Coding, Tabular representation of data, frequency tables, Construction of frequency distributions, Graphical Representation of Data: Appropriate Usage of Bar charts, Pie charts, Histogram, Leaf and stem, Candle stick, Box plots.
Bi-variate Analysis: Linear Regression Analysis: Meaning and two lines of regression; relationship between correlation and regression co-efficient, Cross tabulations, Chi-square test;
Test of Significance: Small sample tests: t (Mean, proportion) and F tests, Z test, on-parametric tests: Binomial test of proportion, Randomness test; Analysis of Variance: One way and two-way Classifications, Interpretation of the given data and scenario analysis is expected for appropriate managerial decision inferences to be drawn.

**TEXT BOOKS:**

1) Business Research Methods, Naval Bajpai, Pearson Education
2) Research Methodology, C R Kothari, New Age International.
3) Research Methodology, Deepak Chawla, Neena Sondhi, Vikas Publication

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<td>Classroom Discussions</td>
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</table>
REFERENCE BOOKS:

2) Marketing Research, Paneerselvam, PHI, 2004
4) Management Research Methods, Phyllis Tharenou, Ross Donohue, Brian Cooper, Monash University, Victoria, November 2007.

Expected Course Outcome:

- Reader can clearly differentiate Research and management problem.
- Students can have confident in making their own research proposal.
- Students would have a strong knowledge in preparing well structured questionnaire in all respect.
- Students would have not only theoretical/conceptual but also the knowledge in working with statistical packages.
- Reader would get the skill to convert the research into presentable article.
FINANCIAL MANAGEMENT

RMB204

Course Objective

- To gain an understanding on the use of basic business financial management concepts and tools of analysis such as valuation.
- To gain an insight into various types of financing available to a firm.
- To have an understanding of various factors considered in designing the capital structure.
- To acquaint the students about key areas related to investment and Working Capital Management.
- To gain an insight into various techniques of dividend and retention ratio.

Unit I (6 Hrs)

Concept of Finance: Finance & its scope Financial Decisions, Sources of Finance Time Value of Money, Profit maximization vs. Wealth maximization, Functions of Finance Manager in Modern Age, Indian Financial System: Primary and Secondary Market, Concept of Risk and Return, CAPM Model.

Unit II (10 Hrs)


Unit III (10 Hrs)

Financial Decision: Capital Structure, Relevance and Irrelevancy theory, Leverage analysis – financial, operating and combined leverage along with its implications, EBIT EPS Analysis, Point of Indifference.

Unit IV (10 Hrs)


Unit V (4 Hrs)


Text Books:
1) Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
2) Pandey I M - Financial Management (Vikas, 11th Ed.)
3) William HakkaBettner Carcello - Financial and Management Accounting (TMH-16th Ed.)
5) Prasanna Chandra - Fundamentals of Financial Management (TMH, 9th Ed.)
6) Bark Demazo Thampy - Financial Management (Pearson, 2nd Ed.)
7) R P Rustagi - Financial Management (Galgotia, 2000, 2nd revised ed.)

Reference Books:
1.) Ravi.M Kishore – Financial Management (Taxman, 7th Ed)
2.) Fundamentals to Financial Management, Brigham & Houston, 14/e, Cengage Learning
4.) Horne Wachowicz - Fundamentals of Financial Management (Pearson, 13th Ed)

Course Outcome: After reading this course students will be able to reach the following outcomes:
1. Apply techniques to project financial statements for forecasting long-term financial needs.
2. Explain the role of short-term financial management, and the key strategies and techniques used to manage cash, marketable securities, accounts receivable and inventory.
3. Apply future value and present value concepts to single sums, mixed streams, and annuities.
4. Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
5. Apply techniques for estimating the cost of each component of the cost of capital and understand how to assemble this information into a cost of capital and Capital structure.
6. Explain the concept of leverage and the benefits and costs associated with debt financing.
7. Apply techniques of dividend and retention ratio.

Employable skills

| Understanding of financial theory to enable students to enhance corporate financing decisions | Case Study  |
| Understanding major techniques used in long term corporate investment management | Excel Analysis |
| Basic insight about schemes, interest rates of various sources of finance | [www.bankrate.com](http://www.bankrate.com) + Newspaper |
Management Accounting And Control

RMB205

Course Objectives:

- To have a basic understanding of various types of costs and their relevance in decision making
- To have an understanding of Marginal Costing Technique and its application in decision making
- To gain an insight into the concept of breakeven point and its applications
- To understand the concept of Variance and calculate various types of variances
- To apply the technique of budgeting in preparation of various types of budgets

UNIT I


UNIT II

Marginal Costing: Concept of Marginal cost, Product and period costs, Marginal costing, Absorption Costing, Marginal Costing versus Absorption Costing, Income statement under Absorption and Marginal Costing, Applications of Marginal Costing, (4Hrs)

Cost-Volume-Profit Analysis: Concept of contribution and P/V Ratio, CVP Analysis, Break even analysis, Methods of Break Even Analysis, Graphic presentation of Break Even Analysis, Margin of safety, Multi product situations, Sales mix and Break Even Point (4Hrs)

UNIT III

Budgetary Control: Concept of Budget, Budgeting and Budgetary Control, Objectives, advantages and limitations of budgetary control, essentials of effective budgeting, Types of Budget, Static and Flexible Budgeting, Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget, Zero Base Budgeting (10Hrs)

UNIT IV


UNIT V

Neo Concepts: Responsibility Accounting: Concept and various approaches to Responsibility Accounting, Types of responsibility centres, Measuring divisional
performance, Transfer Pricing: concept & importance, Method of transfer pricing, Activity Based Costing, Target Costing & Life Cycle Costing (4Hrs)

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<td>Ability to Prepare budget</td>
<td>Exercise + Workshop</td>
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<tr>
<td>Ability to analyse cost variance</td>
<td>Exercise + Workshop</td>
</tr>
<tr>
<td>Ability to apply CVP analysis for different decisions</td>
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Expected Course outcome:
- Demonstrate an understanding of the context within which Management Accounting is used for planning and control purposes.
- Appreciate how budgets and variances are used to control and measure performance.
- Understand the use of various costing systems and techniques.
- Measure and analyse performance using appropriate variances.
- Prepare cost estimates using appropriate assumptions.
- Appreciate the impact on management information of using different costing systems and techniques.

Text Books
- Modern Cost And Management Accounting, HANIF, McGraw-Hill Education 1st edition
- Cost and Management Accounting, M.N.Arora, Himalaya publishing house 3rd edition
- Management Accounting, Pandey IM, Vikas Publication, 3rd edition
- Introduction to Management Accounting, Horngren et al, Prentice Hall
- Managerial Accounting, Paresh Shah, Oxford, 2nd ed.
Production Operations and Supply Chain Management

RMB206

COURSE OBJECTIVES:
- To understand the role of Operations in overall Business Strategy of the firm.
- To understand the application of operations management policies and techniques to the service sector as well as manufacturing firms.
- To identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.
- To familiarize the students with the techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

Unit –I (4 sessions) Production Concept
Difference between production and Operation Management, Productivity, Productivity measurement, Factors affecting Productivity.
Production Technology – Types of Manufacturing processes

Unit –II (6 sessions) Operation Concept
Difference between product and service, Product and service design, Characteristics of service, Classification of service, factors affecting service operations, Service capacity planning, SERVQUAL model of measuring service quality.

Unit-III (10 sessions) Material and Inventory Management
Types of production planning, process of production planning and control – Routing, Scheduling, Loading, Types of inventories, Inventory control techniques - VED, EOQ, Just-in-time (JIT).
Factors affecting Plant Location, Types of Plant layout.

Unit-IV (10 sessions) Supply Chain Management
Conceptual model of SCM, Supply chain drivers, demand forecasting in Supply Chain – Simple moving average, weighted moving average, exponential smoothening method, Supply Chain efficiency, Core and reverse Supply Chain, International Supply Chain, Aggregate planning, inbound and outbound SCM, bullwhip effect in SCM.
Latest trend in Production and operation – Lean manufacturing, Agile manufacturing.

Unit-V 6 sessions) Productivity and Quality
TQM, Deming’s 14 principles, PDCA cycle - KAIZEN, Quality circles, 7QC tools, ISO 9000-2000 clauses, SixSigma, Total Productive Maintenance (TPM).

SUGGESTED READING:
1. MAHADEVAN: Operation management: Theory and Practice (PEARSON) (with MLSA)
3. Bisen& Singh-Operation & Logistics Management (Excel Books)
5. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, 1st Ed.)
6. Krishnan Dr. Gopal - Material Management, (Pearson, New Delhi, 5th Ed.)

**Expected Course Outcomes:**

- Students will improve upon their conceptual skills, understanding and application of tools and techniques of operations management in business practices in real time.
- Students will develop understanding and application of factors in the design of effective operating systems.
- Students will understand the concept of TQM perspectives.
- Students will understand the concepts of Material Management and Supply Chain Management.
COURSE OBJECTIVES

- Understand the importance of the use of OR application in decision Making environment
- To formulate LPP and Obtain Graphical Solutions & Acquire General idea of the Simplex method.
- To understand and solve transportation & assignment models.
- To know optimal sequence model and understand concepts of queuing theory.
- To identify right time for replacement of equipment and understand project management techniques

Unit I (6 Sessions)

Operations Research & Decision Making Environments
Operations Research:-
Uses, Scope and Applications of Operation Research in managerial decision-making
Decision-making environments:- Decision-making under certainty, uncertainty and risk situations; Decision tree approach and its applications.

Unit II (8 Sessions)

Linear Programming Problem & Transportation Problem
Linear programming:
Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems; duality.
Transportation problem:
Various methods of finding Initial basic feasible solution - North West Corner Method, Least Cost Method & VAM Method and optimal solution - Stepping Stone & MODI Method, Maximization Transportation Problem

Unit III (10 Sessions)

Assignment model & Game Theory
Assignment model: Hungarian Algorithm and its applications, Maximization Assignment Problem.
Game Theory: Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Odds Method; Dominance Method and Graphical Method for solving Mixed Strategy Game.

Unit IV (10 Sessions)

Sequencing & Queuing Theory
Sequencing Problem: Johnsons Algorithm for n Jobs and Two machines, n Jobs and Three Machines, Two jobs and m - Machines Problems.
Queuing Theory: Characteristics of M/M/I Queue model; Application of Poisson and Exponential distribution in estimating arrival rate and service rate; Applications of Queue model for better service to the customers.

Unit V (6 Sessions)

Replacement Problem & Project Management
Replacement Problem: Replacement of assets that deteriorate with time, replacement of assets which fail suddenly.
Project
Management: Rules for drawing the network diagram, Applications of CPM and PERT techniques in Project planning and control; crashing of operations.

TEXT BOOK

REFERENCE BOOKS:
1) Apte-Operation Research and Quantitative Techniques (Excel Books)
2) S Kalawathy-Operation Research (Vikas IVth Edition)
3) Natarajan- Operation Research(Pearson)
4) Singh & Kumar—Operation Research(UDH Publisher edition 2013)
6) Vohra - Quantitative Techniques in Management (Tata McGraw-Hill, 2nd)

Course Outcomes
- Be able to understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.
- To formulate linear programming problem and to find optimal solution by graphical simplex method
- Be able to build and solve Transportation Models and Assignment Models also to solve game theory problems by understanding pure and mix strategies.
- To assign optimal sequence of difference jobs on different machines and develop understanding of queuing theory concepts.
- To implement replacement of equipments at right time and able to implement project management concepts like CPM, PERT to reduce cost and time.

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Legal Aspects of Business

RMB208

Course Objectives

1. To provide basic understanding of law of contract, Law of agency, Bailment & Pledge
2. To provide basic requirements of Negotiable Instruments Act, Law of Insurance and Law of Partnership for the purpose of conducting business
3. To impart basic provisions of Companies Act concerning incorporation and regulation of business organizations
5. To appraise the students on the leading practical application oriented case studies – relevant and updated and analyzing case laws in arriving at conclusions facilitating business decisions.

Course Outcomes

Upon successfully completing the course, candidates should be able to:

1. Acquire a sound understanding of the legal aspects of the law affecting businesses
2. Explain the principles of Indian Business Law and Company Law
3. Develop reasoning abilities by applying the principles of law in the business environment
4. Appraise the legal environment of the organization and develop suitable strategies.
5. Analyse a given business context using basic understanding of the applicable Acts and develop a suitable operational framework.

Course Credits
Contact Hours
3
36 Hrs

Unit- 1 (8 hrs)

Unit 2 (8 hrs)
Negotiable instruments act 1881, Nature and characteristics of Negotiable instruments, kinds of negotiable instruments – promissory notes, bills of exchange and cheques. Parties to negotiable instruments, Negotiation, presentment, discharge and dishonour of negotiable instruments
Law of partnership: Definition, essentials of partnership, formation of partnerships, kinds of partners, authorities, rights and liabilities of partners, registration of partnership, dissolution of partnership firm.

Unit 3 (7hrs)
Companies Act: definition, characteristics and kinds of companies, steps in formation of company. Memorandum of association, articles of association, prospectus. Directors: appointment, power, duties and liabilities, meeting and resolutions: types of meetings. Auditor: appointment, rights and liabilities. modes of winding up of a company.

Unit 4 (6 hrs)

Unit 5 (7 hrs)
The Information Technology Act, 2000
Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records, Sense Electronic Records and Sense Digital Signatures, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

The Right to Information Act, 2005
Right to know, Salient features of the Act, obligation of public Authority, Designation of Public Information officer, Request for obtaining information, Duties of a PIO, Exemption from disclosure of information, Partial disclosure of information, In formation commissions, powers of Information Commissions, Appellate Authorities, Penalties, Jurisdiction of courts.

Suggested Readings
1. Kuchhal M.C. - Business Law (Vikas Publication)
4. Dr Avatar Singh- Principles of Mercantile Law, Eastern Book Company 2014
6. Relevant Acts
## EMPLOYABLE SKILLS

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