

## **MBA (DAY) PROGRAM**

**FACULTY OF MANAGEMENT  
DEPARTMENT OF BUSINESS MANAGEMENT  
OSMANIA UNIVERSITY  
HYDERABAD -500007**



**University with potential for Excellence  
(Accredited by NAAC A+ Grade)  
Category Graded Autonomy by UGC**

## **MBA (DAY) COURSE STRUCTURE AND SYLLABUS AS PER CBCS & AICTE GUIDELINES**

**REVISED RULES AND REGULATIONS OF  
M.B.A. PROGRAM - 2023-24**

  
CHAIRMAN  
BOS IN BUSINESS MANAGEMENT  
OSMANIA UNIVERSITY,  
Hyderabad-500 007, T.S., India.

**MBA Year-I Semester –I**

Course Code	Course Title	Nature	Credits	HPW (Th+Tu+P)	Max Marks (CCE+ESE)
MB101	Management & Organizational Behaviour	Core	4	4Th + 1 Tu	40+60
MB102	Accounting for Management	Core	4	4Th + 1 Tu	40+60
MB103	Marketing Management	Core	4	4Th + 1 Tu	40+60
MB104	Statistics for Management	Core	4	4Th + 1 Tu	40+60
MB105	Economics for Managers	Core	4	4Th + 1 Tu	40+60
MB106	IT Applications for Management	Core	4	3Th+2P	40+40+20P*
Total credits at the end of I Semester			24		600

- HPW – Hours Per Week
- CCE – Continuous and Comprehensive Evaluation
- ESE – End Semester Exam
- Th- Theory
- Tu – Tutorial
- P - Practical

### **MBA Year-I Semester –II**

<b>Course Code</b>	<b>Course Title</b>	<b>Nature</b>	<b>Credits</b>	<b>HPW (Th+Tu+P)</b>	<b>Max Marks (CCE+ESE)</b>
MB201	Human Resources Management	Core	4	4Th + 1 Tu	40+60
MB202	Financial Management	Core	4	4Th + 1 Tu	40+60
MB203	Operations Research	Core	4	4Th + 1 Tu	40+60
MB204	Entrepreneurship Development	Core	4	4Th + 1 Tu	40+60
MB205	Business Research Methods	Core	4	4Th + 1 Tu	40+60
MB206	Business Law and Ethics	Core	4	4Th + 1 Tu	40+60
MB207	Seminar Presentation *	Core	2		Grade
<b>Semester Credits</b>			<b>26</b>		<b>600</b>
<b>Total Credits at the end of II Semester</b>			<b>50</b>		<b>1200</b>

- **HPW – Hours Per Week**
- **CCE – Continuous and Comprehensive Evaluation**
- **ESE – End Semester Exam**
- **Th- Theory**
- **Tu – Tutorial**
- **P - Practical**

**\*Seminar should be evaluated for 50 marks and then converted to Grade.**

**\* Student Seminars will be done by students on Semester I and II subjects.**

# I - SEMESTER

**SEMESTER-I**

**PAPER CODE – MB101**

**Course: MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR**

**Course Objectives:**

1. Introduce the concepts and theories of management
2. Analyze human perceptions and behavior at work place.
3. Offer insights in contemporary situations for organizational settings.
4. Evaluate effective leadership strategies and functions
5. Enhance managerial and team work skills
6. Design workforce and build HR driven strategies

**Course Outcomes:**

1. Comprehensive understanding of management principles
2. Understanding of organizational functions in their respective settings
3. Gain insights into individual, inter-personal and group actions in organizations.
4. Demonstrate improved decision making skills
5. Develop and sustain winning organizations
6. Help deal effectively with people resourcing and talent

**Unit-I: Management Philosophy and Approaches:**

Management Principles, Process, Functions and Typology, 3D Model of Managerial Approach, Management thought-Classical, Human Relations, Systems and Contingency Approaches, Hawthorne's Experiments, Contributions of Henry Fayol, F. W. Taylor and Peter Drucker.

**Unit-II: Organizational Design, Structure and Decision Making:**

Basic and advanced Models of Organizational Designs, Main Approaches to Organization Structure - Decision making under Bounded Rationality, Certainty, Uncertainty, Risk, Conflict. Open and Closed Decision making models, QWL. Quality Circle. Emerging Organizational Architectures.

**Unit-III: Organizational Behavior:**

Personality Traits, Big 5 personality traits, MBTI, the Process of Perception and Attribution, Kelly's personal construct Theory, Cognitive Dissonance, Classical, Operant and Reinforcement Conditioning, Transactional Analysis, Johari Window, Attitudinal Genesis in Mentoring, Motivation - Content and Process Theories.

**Unit -IV: Group Dynamics and Leadership:**

Group Dynamics & Team Building, Kurt Lewin contribution, Conflict Resolution models, Work life balance. Trait and Behavioral Approaches to Leadership, Managerial Grid, Path - Goal Theory, Vroom's Decision Tree Approach to Leadership, Hersey and Blanchard Model.

**Unit-V: Emerging aspects of OB:**

Organization culture and Organization climate. Stress Management and Counseling, Management of change and Organization development. Communication Process. Organizational Citizenship Behaviour. Organizational Behaviour Modification. Behavioural Entropy in Learning Organization, Behavioural Metrics in Effective Organization.

**Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, Essentials of Management, TMH.
2. Prasad LM, Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
3. Stephen P. Robbins, "Organizational Behaviour", Prentice Hall.
4. Fred Luthans, "Organizational Behaviour", McGraw Hill International Edition.
5. Udai Pareek, Understanding Organizational Behaviour, Oxford University Press
6. P.C. Tripathi, P.N. Reddy, Principles of Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
7. Robbins & Judge, Organizational Behaviour, Prentice Hall of India.
8. Lauriel J Mullins, Management and Organizational Behaviour, Pearson
9. Ashwathappa, Organizational Behaviour, HPH, Hyderabad
10. L M Prasad, Management Principles and Practices, S. Chand Publications, New Delhi.

**SEMESTER-I**  
**PAPER CODE – MB102**  
**Course: ACCOUNTING FOR MANAGEMENT**

**Course Objectives:**

1. To gain knowledge of the process, principles and conventions of accounting
2. To develop skill for preparation of final accounts
3. To gain understanding of breakeven analysis and its use in management
4. To evaluate financial statements and their applications
5. To examine changes in financial position and operating cycle
6. To identify the accounting process based on current practices

**Course Outcomes:**

1. To compute Journal, Ledger, Trial Balance and Final Accounts
2. Evaluate performance of companies using Ratio Analysis
3. Analyze Cash Flow position of companies and its applications
4. Make use of funds in assessing long term financial decisions
5. Choose optimum inventory valuation method as per requirements
6. Apply accounting principles to practical scenarios and study their implications

**Unit - I: Introduction to Financial Accounting**

Meaning, Definition and Scope of Financial Accounting; Accounting concepts and conventions, their implications on accounting system –Double Entry Accounting System – Accounting Process – Types of Accounts – Primary and Secondary Record – Preparation of Journal, Ledger Posting, Balancing and Preparation of Trial Balance (Including Numerical Problems) - Accounting Equation – Static and Dynamic view - Accounting standards – their rationale and growing importance in global accounting environment, International Financial Reporting Standards (IFRS).

**Unit – II: Preparation of Final Statements**

Distinction between capital and revenue expenditure; Depreciation concept and methods. Preparation and presentation of financial statements – Trading, Profit and loss account, Balance Sheet with adjustments for closing stock, outstanding expenses, accrued income, prepaid expenses, advance income, depreciation, loss/profit on sale, bad debts and provision for bad debts (Including Numerical Problems); provisions of the Indian Companies Act regarding preparation and presentation of financial statements; external auditor's report, the report of the Board of Directors, and voluntary disclosures

**Unit – III: Financial Statement Analysis**

Financial Statement analysis – Ratio analysis – Rationale and utility of ratio analysis – classification of ratios -calculation and interpretation of ratios-liquidity ratios, activity/turn over ratios, Profitability ratios, leverage and structural ratios (Including Numerical Problems)- Advantages and disadvantages; common size statement analysis.

**Unit – IV: Cash Flow Statement**

Cash Flow Statement – Advantages and Utility of Cash flow statement – Preparation of Cash flow statement (Including Numerical problems) - Tax planning – Tax Avoidance – Tax evasion; Cost concepts – Classification of Costs- – preparation of cost sheet (no numericals)

**Unit – V: CVP Analysis**

CVP analysis – Break-even Point, concept of contribution and P/V Ratio, Margin of Safety (Including Numerical problems) - Managerial uses of Break-even concept – product mix, make or buy decision, capacity utilization, plant shut down decision, Standard Costing – Variance Analysis – Material Variances – Labour Variances (Simple Problems Related to Material and Labour Variances Only)

**Suggested Readings:**

1. Shukla & Grewal, Advanced Accounts, Vikas Publishers
2. Shashi K. Gupta & R.K Sharma, Management Accounting Principals
3. Ramchandran, Ramkumar Kakani, Financial Accounting for Management, Tata McGraw Hill Publishing, Pvt Ltd.
4. Shah Paresh, Basic Financial Accounting for Business Managers, Oxford University, Press
5. Bhattacharyya Asish K, Financial Accounting for Business Managers, PHI
6. Ambarish Gupta, Financial Accounting for Management - An Analytical Perspective, Pearson education
7. Earl K. Stice and James .D. Stice, Financial Accounting – Reporting and Analysis, South Western, Cengage Learning.
8. Jawaharlal and Seema Srivastava, “Financial Accounting: Principles and Practice,” S.Chand
9. S.P. Jain and K. L. Narang, “Cost Accounting, Principles and Methods”, Kalyani Publishers, Ludhiana
10. Maheshwari, Basic Accounting, S. Chand Publication, New Delhi.



**SEMESTER-I**  
**PAPER CODE – MB103**  
**Course: MARKETING MANAGEMENT**

**Course Objectives:**

1. To impart the basic tools of marketing and selling
2. To analyze factors affecting business environment and buyer behavior.
3. To analyze markets and competitive structures
4. To assess the value of culture in marketing decisions and make student aware of global changes.
5. To conduct market research and analysis to identify buyer needs
6. To interpret metrics and analytics to measure market performance

**Course Outcomes:**

1. Equip students with marketing and selling skills of modern environment.
2. Understand that buyer behavior and perceptions are key for success of businesses
3. To decide if Channel Dynamics involved in marketing can be assessed for better control
4. Develop an understanding of core concepts and theories of marketing
5. Use various tools and techniques to gather and interpret data
6. To analyze and summarize market entry strategies

**Unit – I: Origin of Marketing:**

Origin of Marketing, Barter systems, Markets, Marketing Management, Tasks, Company orientations towards market place, Marketing Mix – expanded, Marketing Mix, Marketing Program and Marketing Strategy, Managing marketing effort, Designing Global marketing, Marketing Environment – Company's Micro and Macro Environment – Interface with other functional areas.

**Unit – II: Market Segmentation:**

Segmentation process, Levels and Bases for Segmentation, Segmenting Consumer Markets, Business Markets, International Markets, Market Targeting – Evaluation of Market Segments, Selecting Market Segments, VALS Segmentation System – Differentiation Strategies, Product Positioning, Positioning Strategies, Building customer Value, Demand Measurement and Sales Forecasting Methods, Estimating Current and Future Demand, Competitive Strategies.

**Unit – III: Designing Marketing Program:**

Decisions involved in Product, Branding, Packaging, Product Line and Product Mix Decisions, New Product Development, Product Life Cycle, Pricing, Strategies, Distribution Channels, Channel Management Decisions, Network Marketing, Promotion Mix – Advertising, Social Media and Advertising, Sales Promotion, Public Relations, Personal Selling, Online Marketing.

**Unit – IV: Consumer & Industrial Markets:**

Classification of Products, Consumer Behavior, Seven Os Structure, Factors affecting Consumer Behavior, Model of Buyer Behavior, Adoption Process, AIDA Model, Industrial Markets – Characteristics, Industrial Buyer Behavior, Services Markets – Characteristics and Strategies, Emergence of Online Services. Use of I C T in Service Marketing.

**Unit – V: Marketing Control & Consumerism:**

Types of Marketing Organization Structures and Factors affecting Global marketing Organization, Changing practices of Marketing, Digital Marketing, optimization of Digital channels, Marketing Control, Annual Plan Control, Efficiency Control, Profitability Control and Strategic, Marketing Audit, Consumerism, Consumer rights and Consumer forums.

**Suggested Readings:**

1. Philip Kotler, “Marketing Management”, Pearson Education Prentice Hall of India.
2. Philip Kotler, Kevin Lane Keller, “Marketing Management” Pearson Education.
3. William J. Stanton, “Fundamentals of Marketing”, McGraw Hill Publications.
4. Tapan K Panda, “Marketing Management”, Excel Books.
5. Ramaswamy V.S. Namakumari S, “Marketing Management”, The Global perspective Indian Context Macmillan India Ltd.
6. Rajan Saxena, “Marketing Management”, Tata McGraw Hill.
7. Ashwatappa, Principles of Marketing” Himalaya Publishing House, New Delhi
8. Paul Baines, Chris fill, Kelly Page, “Marketing Management”, Oxford University Press.
9. Roger J. best, “Market-Based Management”, PHI Learning Pvt. Ltd.
10. Kurtz & Boone, “Principles of Marketing”, Cengage Publications.

**SEMESTER-I**  
**PAPER CODE – MB104**  
**Course: STATISTICS FOR MANAGEMENT**

**Course Objectives:**

1. To introduce descriptive statistics to gain knowledge of business
2. Understand sampling theory for small and large samples
3. Study concepts related to Correlation and Regression
4. Analyze advanced statistical concepts and their utility
5. To discuss various data collection methods in statistics
6. Examine statistical methods to formulate and test hypotheses

**Course Outcomes:**

1. Gain a clear understanding of fundamental statistical concepts
2. Apply various statistical techniques to analyze data sets
3. Equip learners with quantitative tools and techniques
4. Enable learners to calculate and interpret descriptive statistics
5. Understand the significance of correlation and regression tools
6. Provide a clear idea of sampling theory

**Unit – I: Introduction to Statistics**

- i.) Introduction to Statistics – Overview, origin and development and Managerial Applications of statistics, Measures of Central Tendency, Dispersion, Skewness and Kurtosis.
- ii.) Introduction to probability – Concepts and Definitions of Probability – Classical, Relative, frequency, subjective and axiomatic. Addition and Multiplication theorems, Statistical independence, Marginal, Conditional and Joint Probabilities.
- iii.) Bayes' theorem and its applications.

**Unit – II: Probability Distribution**

- i.) Probability Distribution-Random Variable (RV), Expectation and Variance of a RV. Probability distribution, function, properties, Continuous and Discrete Probability distribution functions.
- ii.) Discrete Probability distributions: Binomial Distribution, Properties and applications; Poisson distribution, properties and applications.
- iii.) Continuous Probability Distributions – Normal Distribution, Standard Normal Distribution properties, applications and importance of Normal Distribution.

**Unit – III: Sampling**

- i.) Sampling Theory- The basics of sampling-Sampling procedures-Random and Non- Random methods- Sample size determination-Sampling distribution, Standard Error, Central Limit Theorem.
- ii.) Hypothesis Testing-Statistical Estimation, Point and Interval Estimation, Properties of a Good Estimator, confidential interval.
- iii.) Large Sample tests-Test for one and two proportions, Test for one and two means, Test or two SD's.

**Unit - IV: Tests of Hypothesis**

- i.) Small Sample Tests- t- Distribution –properties and applications, testing for one and two means, paired t-test.
- ii.) Analysis of Variance-One Way and Two ANOVA (with and without Interaction).
- iii.) Chi-square distribution: Test for a specified Population variance, Test for Goodness of fit, Test for Independence of Attributes.

**Unit - V: Correlation and Regression**

- i.) Correlation Analysis-Scatter diagram, Positive and negative correlation, limits for coefficient of correlation, Karl Pearson's coefficient of correlation, Spearman's Rank correlation, concept of multiple and partial Correlation.
- ii.) Regression Analysis-Concept, least square fit of a linear regression, two lines of regression, properties of regression coefficients.
- iii.) Time Series Analysis-Components, Models of Time Series-Additive, Multiplicative and Mixed models; Trend analysis-Free hand curve, Semi averages, moving averages, Least Square methods.

**Suggested Books:**

- 1. Levin R.I., Rubin S. David, "Statistics for Management", Pearson.
- 2. Gupta S.C, "Fundamentals of Statistics", HPH.
- 3. Keller, G, "Statistics for Management", Cengage Learning.
- 4. Amir D. Aczel and Jayavel Sounder Pandian, "Complete Business Statistics", TMH,
- 5. John C Lee, "Business and Financial Statistics Using MS-Excel", Cambridge.
- 6. J.K Sharma, "Business Statistics", Pearson.
- 7. Arora PN & others, "Complete Statistical methods", S. Chand.
- 8. Beri, GC, "Business Statistics", TMH.
- 9. Black Ken, "Business Statistics for Contemporary Decision Making", Wiley.
- 10. Levine, David M and other, "Statistics for managers using MS. Excel", PHI.

**SEMESTER-I**  
**PAPER CODE – MB105**  
**Course: ECONOMICS FOR MANAGERS**

**Course Objectives:**

1. To familiarize learners with Economic concepts and techniques
2. To understand the environment Business firms operate in
3. To know the impact of demand conditions and economic policies.
4. Study the impact of market conditions on economic variables
5. To evaluate market conditions and competitive dynamics for business opportunities
6. To study the role of economics in business performance

**Course Outcomes:**

1. Students can learn micro factors of economic behavior of consumers
2. Assess opportunities and threats faced by a business
3. Better understand the nature of products and demand conditions that can be used in decision making.
4. Apply economics to real world business for making informed decisions
5. Develop skills in forecasting techniques
6. Enhance critical thinking to identify economic challenges

**Unit – I: Introduction to Economics**

Introduction to managerial functions, nature and scope of managerial economics, relation with other subjects, fundamentals concepts of Managerial Economics, Decision Making Process, Decision making under certainty, uncertainty and Risk, Role and Functions of Managerial Economist, Use of Econometric Models.

**Unit – II: Economic Theories**

Theory of Utility & Demand utility, Marginal Utility, Law of Marginal Utility, Demand concepts, determinants of demand, Law of Demand, Elasticity of demand, Types of Elasticity, Measurement of Elasticity (Numerics), Demand Estimation for Firm & Industry, Demand Forecasting Methods.

**Unit – III: Theories of Production**

Production & Cost structure, production function, Determinants of Production, Theories of Production, Benham Theory, Law of Two Variable proportions, Law of Returns to Scale – Cost Concepts, Types of Costs, Short-term and Long-term Cost Curves, Learning Curve, Iso- cost Curve – Equilibrium – BEP Analysis (Numeric).

**Unit – IV: Economic Markets**

Markets & Market Behavior, Classification of Markets, Virtual Markets, Perfect Competition Market, Imperfect Competition Markets, Monopolistic Competition Market, Monopoly, Oligopoly, Strategies of Oligopolists, Agriculture Markets & Overview of Market Laws, Overview of Agriculture Market Committees (AMCs), Price Determination under different market structures.

**Unit – V: Macro Economics and Budgeting**

Macro Economics: National Income concepts and Measurement Income, Employment and Investment, Keynesian Theory & Employment and Investment, Inflation: Types of Inflation, Control Technique of Inflation. Fiscal policies – Budget – Current Budget.

**Suggested Books:**

1. Dominik Salvatore, “Managerial Economics”, Oxford University Press.
2. H. Craig Petersen, W. Cris Lewis, Sudhir K. Jain, “Managerial Economics”, Pearson Publication.
3. D.M. Mithani, “Managerial Economics”, Himalayan Publishing House.
4. Joel Dean, “Managerial Economics”, Tata McGraw Hill.
5. R.L. Varshney, K.L. Maheshwari, “Managerial Economics”, Sultan Chand Publications.
6. P L Mehata, “Managerial Economics”, S. Chand Publishing.

**SEMESTER-I**  
**PAPER CODE – MB106**  
**Course: I.T APPLICATIONS FOR MANAGEMENT**

**Course Objectives:**

1. To provide real-time insights into the fundamentals of computers as a business tool
2. To study the role and value addition of Information Technology in business
3. To enable students to develop proficiency in using certain components of the package like MS Excel and MS Access
4. Develop critical thinking skills to analyze complex IT management challenges
5. Stay up-to-date with the latest trends and innovation in information technology
6. Develop learning and understanding of changing IT scenarios

**Course Outcomes:**

1. Students can work in IT field to make positive contribution to the organization.
2. Students can take professional responsibilities and make informed judgments in the organization.
3. Students can streamline work processes and improve business process in the organization.
4. Enhance decision making to cater to the field of IT and management
5. Manage organizational change related to IT initiatives
6. Helps develop Key Performance Indicators in the field of IT

**Unit – I: Information Systems and Management:**

Computers – Definition, Characteristics, Components of Computers, Hardware, Software; Application and System Software, Programming Languages and their Classification, Role of IT in Business, Opportunities and Challenges in IT, Importance of IT in Business

**Unit – II: Emerging Trends in IT:**

Categories of IS, Management Information System (MIS), Decision Support System (DSS) - Types and architecture of DSS, Data Warehouse and Data Mining, Artificial Intelligence, Intelligent Systems, Cloud Computing, Mobile Apps and Computing, Big Data, Robotics, Virtual Reality, Internet of Things (IoT), 5G,

**Unit – III: Communications and Networks:**

Definition, Introduction to Networks, Overview of Networks, Types of Networks, Network Topologies, Components of Networks, Computer Network Models, Applications of Communications: Definition, Internet - Overview of Internet, Architecture and Functioning of Internet, WWW, FTP, Telnet, Gopher, Browsers and Search Engines, Teleconference, Web Conferencing platforms.

**Unit – IV: Functional Areas of Information Systems:**

Management Levels and Functional Systems, Manufacturing, Production, Sales and Marketing Systems, Accounting, Finance and HR Systems, **Enterprise Systems and Applications:** Concepts of ERP, SCM, CRM, CPFR, Knowledge Management Systems, System Development Life Cycle (SDLC), Electronic Fund Transfer (EFT).

**Unit – V: Security and Ethical challenges in IT:**

Need for Security - Security Threats and Attacks, Malicious Software, Hacking, Security Services - Security Mechanisms - Cryptography, Digital signature, Firewall - Types of Firewalls - Identification & Authentication - Biometric Techniques - Security policies - Need for legislation, cyber laws, cyber security issues, salient features of IT Act.

**Suggested Books:**

1. Lucas, Henry C. Jr. "Information Technology for Management", McGraw Hill Education.
2. Efraim Turban, Linda Volonino, Gregory R. Wood, "Information Technology for Management - Advancing Sustainable, Profitable Business Growth", Wiley
3. Chandramouli, Subramanian, Asha George, "Blockchain Technology" University Press, 2022
4. Anita Goel, "Computer Fundamentals", Pearson Publishing
5. B. Muthukumaran, "Information Technology for Management", Oxford
6. Westerman, George, et al., "Leading Digital: Turning Technology into Business Transformation", Harvard Business Publishing.
7. Williams, B. K., & Sawyer, S. C., "Using information technology: A practical Introduction to Computers & Communications", McGraw Hill Education.



**SEMESTER-I**  
**PAPER CODE – MB 106**  
**Course: ITAM COMPUTER PRACTICAL**

**Unit – I: MICROSOFT EXCEL:**

Microsoft Excel: Introduction to Excel, Introduction to data, Cell address, Cell reference; Excel Data Types; Introduction to formatting, number, text and date formatting; Concept of worksheet and workbook; Understanding formulas, Operators in Excel; Understanding Common Excel Functions such as sum, average, min, max, date, transpose, In, And, Or, Square Root, Power, Upper, Lower; Introduction to charts and different types of charts; Concept of print area, margins, header, footer and other page setup options.

Advanced Excel: Creating Pivot tables, Macros - Relative & Absolute Macros.

**Unit – II: MICROSOFT ACCESS:**

Creating a database and tables by different methods - Data types - Inserting and Modification of Data - Sorting, Filtering and Displaying data; Creating and querying forms; Creating & Printing Reports and labels.

**Unit – III: DBMS:**

Macros – Functions of a DBMS, Transfer of data between Excel & Access; SQL Queries in Access.

**Suggested Books**

1. David Whigham, "Business Data Analysis Using Excel", Oxford University Press, Indian Edition.
2. Paul Cornell, "Accessing & Analyzing DATA with MS-EXCEL".
3. R & D, "IT Tools and Applications", Macmillan India Ltd.
4. Sanjay Saxena, "A First Course in Computers - Based on Windows Office XP", Second Edition - Vikas Publishing House.
5. P. Sudharsan & J. Jeyalan, "Computers Systems & Applications", Jaico Student Edition - Jaico Publishing House.
6. D. P. Apte, "Statistical Tools for Managers- Using MS Excel", Excel Books

## II - SEMESTER

**SEMESTER - II**  
**PAPER CODE: MB201**

**Course: HUMAN RESOURCE MANAGEMENT**

**Course Objectives**

1. To gain a strong understanding of Human Resource Management
2. To learn diverse Human Resource Management approaches and practices.
3. To develop skills to identify and evaluate potential employees.
4. To value competencies of employees effectively.
5. To understand the significance of talent acquisition in organizational success.
6. To apply HR principles for informed decision-making in real-world scenarios.

**Course Outcomes:**

1. Developing individuals into valuable Human Resources.
2. Cultivating globally competent HR managers.
3. Fostering agility in the workforce to drive innovation.
4. Enhancing HR leadership skills with a global perspective.
5. Promoting innovation within business organizations.
6. Transforming individuals into strategic assets for organizations

**Unit - I: HRM Evolution:**

Functions of HRM, Typology, system & matrix of HR. HRM models, Aligning HR strategy with Corporate strategy, HRIS, e-HRM, HRMS, Strategic HR metrics & Interactive HR Dashboards, Humane Values & Competency Framework for innovative HR. Measure of Human Assets Potential. Human Capability Management. Survival Capacity Building for Pandemics & Disruptive Technologies.

**Unit - II: HR Planning & Design:**

Traditional, Functional & Strategic Job analysis, Position analysis questionnaire, Work Connectivity Index, Threshold traits analysis. Job Design & Redesign. Job evaluation: Competency Modeling, Cognitive task analysis. Performance Appraisal, HR Planning: Strategic Designing of Hybrid, Blended, Virtual & Gig workforces. Recruitment: Virtual Vs Real. Selection Process: Psychometrics in Aptitude & Psychological testing.

**Unit - III: HR Training & Development:**

Training needs analysis. Off-the-job training: Vestibule, Simulation, Case study, Design thinking, Behaviour Modeling, Business Games, Adventure and Action Learning. On-the-job training: Job instruction, Job rotation, Apprenticeship, Demonstration, Psychodrama & Role Play. HRD, HR Accounting: Lev and Schwartz, Flamholtz and Hermanson's Models. HR Audit: Philips RoI model. Career planning model. Employee Development & Transition. MDP.

**Unit - IV: Effective HR Systems:**

Code of Conduct, Discipline & Ethics, Group dynamics, Learning Organization, QWL, Standing Orders, Strategic Rewards & Compensation Management, Employer Branding, Employee Value Proposition. Grievance redressal, Stress Management, Psychological Contract: Employee Engagement, Involvement & Loyalty. Peak Performance modeling for Human Capability, Human Capability & Human Competency.

**Unit - V: Emerging HR Trends:**

Workforce Diversity, Inclusivity & Equity. HR analytics, Empowering skills by Emotional Intelligence, Work life conflicts & integration. International HRM, Global HRM, Sustainable HRM, Strategic HRM & Agile HRM. HR Score card. Intelligent tutoring systems. Organizational Change, Design, Effectiveness & Development. Professional & Psychological Counseling for Pandemics, Job loss, Mergers & Acquisitions.

**Suggested Books:**

1. David Lepak, Mary Gower, Human Resource Management, Pearson.
2. Paul Banfield, Rebecca Kay, Human Resource Management, Oxford.
3. Decenzo, Human Resource Management, Wiley.
4. Wayne & Caseia, Ranjeet Nambudri, "Managing Human Resource, TMH.
5. Gomez Mejia et.al, Managing Human Resource, PHI.

**SEMESTER-II**  
**PAPER CODE – MB 202**  
**Course: FINANCIAL MANAGEMENT**

**Course Objectives:**

1. Understand the scope and goal of financial management.
2. To appraise learners with concepts of long-term and short-term investment decisions.
3. To understand the financial decisions of firms.
4. To acquire knowledge of fundamental financial management principles.
5. To explore investment options for both short and long-term scenarios.
6. To gain insights into impact of dividend policies of firms.

**Course Outcomes:**

1. Gain an understanding of the concepts of financial management
2. To obtain insight into corporate practices related to inventory and dividend policies.
3. To study the impact of corporate events, including mergers, acquisitions, alliances, and their implications.
4. To develop proficiency in optimizing cash flows through project appraisal techniques.
5. To apply corporate policies effectively, particularly in the areas of inventory and dividends.
6. To analyze and strategize corporate growth by considering various financial management techniques

**Unit – I: The Finance function:**

Nature and Scope; Evolution of finance function – Its new role in the contemporary scenario –Goals of finance function – maximizing vs. satisfying; Profit vs. Wealth vs. Welfare; the Agency relationship and costs; Risk-Return trade off; Concept of Time Value of Money – Future Value and Present value.

**Unit – II: The Investment Decision:**

Investment decision process- Project generation, project evaluation, project selection and project implementation. Developing Cash Flow; Data for New Projects; Using Evaluation Techniques –Traditional and DCF methods. The NPV vs. IRR Debate; Approaches for reconciliation. Capital budgeting decision under conditions of risk and uncertainty; Measurement of Risk – Risk adjusted Discount Rate, Certainty Equivalents and Beta Coefficient, Probability tree approach, Sensitivity analysis.

**Unit – III: The Financing Decision:**

Sources of finance – a brief survey of financial instruments; Capital Structure Theories, Concept and financial effects of leverage; The capital structure decision in practice: EBIT – EPS analysis. Cost of Capital: The concept – Average vs. Marginal Cost of Capital; Measurement of Cost of Capital – Component Costs and Weighted Average Cost of Capital

**Unit – IV: Current Assets Management and Dividend Decision:**

Concept of current assets, characteristics of working capital. Factors determining working capital. Estimating working capital requirements. Working capital policy. Management of current assets: Cash Management, Receivables Management and Inventory Management. Bank norms for working capital financing. The Dividend Decision: Major forms of dividends – Cash and Bonus shares. The theoretical backdrop – Dividends and valuation; Major theories centered on the works of Gordon, Walter, and Lintner. A brief discussion on dividend policies of Indian companies.

**Unit – V: Corporate Restructuring and Corporate Governance:**

Corporate Mergers, acquisitions and takeovers: Types of mergers, Economic rationale of Mergers, motives for mergers; financial evaluation of mergers; Approaches for valuation: DCF approach and Comparable Company approach (No practical exercises). Corporate Value based management systems. Approaches: Marakon approach and McKinsey approach; Principles of good corporate Governance.

**Suggested Books:**

1. Jonathan Berk, Peter DeMarzo, Ashok Thampy, “Financial Management”, Pearson.
2. Brigham, E. F. and Ehrhardt. M. C., “Financial Management Theory and Practice”, Thomson South-Western.
3. Ross Westerfield Jaffe, “Corporate Finance”, TMH Publishers
4. Vishwanath S. R., “Corporate Finance: Theory and Practice”, Sage Publications.
5. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGrawHill,
6. I. M. Pandey, “Financial Management”, Vikas Publishing House.
7. Sudershana Reddy, “Financial Management”, HPH.
8. Rajiv Srivastava and Anil Misra, “Financial Management”, Oxford Higher Education.

**SEMESTER-II**  
**PAPER CODE – MB 203**  
**Course: OPERATIONS RESEARCH**

**Course Objectives:**

1. To provide an overview of Optimization Techniques for problem solving and decision making.
2. To introduce Linear Programming problem (LPP) for business planning.
3. To explore network concepts and techniques including PERT and CPM.
4. To examine quantitative competitive strategy models such as game theory, simulation, and queuing theory.
5. To equip students with problem-solving skills using various optimization methods.
6. To enhance decision-making abilities in diverse business scenarios through optimization techniques and competitive models.

**Course Outcomes:**

1. To enable the formulation of real-life organizational situations in a quantitative manner.
2. To facilitate the development of strategies for optimal resource utilization
3. To equip learners with the skills to apply operations research tools for decision-making.
4. To foster the ability to express real-world problems in quantitative terms.
5. To empower the optimization of resource allocation across various organizational scenarios.
6. Develop and run simulation techniques to understand complex processes and their working

**Unit – I: Introduction**

- i Introduction to OR- Origin, Nature, definitions, Managerial applications and limitations of OR.
- ii Linear and Non- Linear, Integer, Goal [Multi-Objective] and Dynamic Programming Problems (Emphasis is on Conceptual frame work-no numerical problems).
- iii Linear Programming: Mathematical model, Formulation of LPP, assumptions underlying LPP, Solution by the Graph, Exceptional cases.

**Unit – II: Allocation Model - I**

- i LPP - Simplex Method- Solution to LPP problems Maximization and Minimization cases Optimality conditions. Degeneracy.
- ii Dual - Formulation, Relationship between Primal - Dual, Solution of dual, Economic interpretation of dual.
- iii Sensitivity analysis and its implications.

**Unit – III: Allocation Model - II**

- i Transportation Problem (TP) - Mathematical model, IBFS using northwest corner rule, Row and Column Minimum methods, Matrix minimum method (LCM) and Vogel's approximation method, Unbalanced TP, Degeneracy, Optimality Test and Managerial applications.
- ii Assignment Problem (AP): Mathematical model, Unbalanced AP, Restricted AP, method of obtaining solution- Hungarian method.
- iii Travelling salesman problem, Managerial applications of AP and TSP.

**Unit – IV: Network Models**

- i Network fundamentals- scheduling the activities -Fulkerson's Rule –CPM- earliest and latest times -determination of ES and EF in the Forward Pass - LS and LF in backward pass determination of Critical Path, Crashing, time cost trade off.
- ii PERT-Beta Distribution, probabilistic models, Calculation of CP, resource analysis and allocation.

**Unit – V: Waiting Line / Competitive Strategy Models**

- i Queuing Theory - Concepts of Queue/Waiting Line - General structure of a Queuing system- Operating characteristics of Queues, deterministic Queuing models - Probabilistic Queuing Model –Cost Analysis - Single Channel Queuing model - Poisson arrival and exponential service times with infinite population.
- ii Game Theory- concepts, saddle point, Dominance, Zero-sum game, two, three and more Persons games, analytical method of solving two person zero sum games, graphical solutions for  $(m \times 2)$  and  $(2 \times n)$  games.
- iii Simulation- Process of simulation, Applications of simulation to different management Problems.

**Suggested Books:**

1. N.D. Vohra, "Quantitative Techniques in Management", TMH.
2. J.K. Sharma, "Operations Research Theory and Applications, Macmillan.
3. Kasana, HS & Kumar, KD, "Introductory Operations Research theory and applications", Springer.
4. Chakravarty, P, "Quantitative Methods for Management and Economics", HPH.
5. Barry Render, Ralph M. Stair, Jr. and Michael E. Hanna, "Quantitative analysis for Management", Pearson.
6. Pannerselvam, R, "Operations Research", PHI.
7. Selvaraj, R, "Management Science Decision Modeling Approach", Excel.
8. Ravindren, A, Don T. Phillips and James J. Solberg, "Operations Research Principles and Practice", John Wiley and Sons.
9. Hillier, Frederick S. & Lieberman, "Introduction to Operations Research Concepts and Cases", TMH.
10. Prem Kumar Gupta & others, "Operations Research", S. Chand.



**SEMESTER-II**  
**PAPER CODE – MB 204**  
**Course: ENTREPRENEURSHIP DEVELOPMENT**

**Course Objectives:**

1. To teach students the importance of entrepreneurship.
2. To inspire and motivate students to engage in entrepreneurship.
3. To educate students about entrepreneurial environment.
4. To provide training in the creation of a business plan.
5. To foster the development of an entrepreneurial mindset in students.
6. To equip students with the necessary skills to initiate entrepreneurial endeavors

**Course Outcomes:**

1. To enable students to discern the cues and motives behind entrepreneurship.
2. To provide students with knowledge about different types of enterprises and their growth patterns.
3. To prepare students with an entrepreneurial mindset through entrepreneurship education.
4. To facilitate an understanding of the problems and perspectives associated with entrepreneurship.
5. To equip students to identify opportunities and challenges in entrepreneurship.
6. To foster a comprehensive understanding of the entrepreneurial landscape.

**Unit – I: Entrepreneur and Entrepreneurship:**

Understanding Concept of Entrepreneurship, Evolution of Entrepreneurship, Characteristics of Entrepreneur, Types of Entrepreneurs, Recent Trends in Entrepreneurship Development, Role of Entrepreneurship in Economic development in India; Rural Entrepreneurship, Need and Importance of Rural Entrepreneurship – Problems and Perspectives of Rural Entrepreneurship.

**Unit – II: Factors affecting entrepreneurial growth:**

Economic Environment – Economic, Non- Economic and Psychological factors – Growth of Entrepreneurship in India – Role of Government in promotion of Entrepreneurship; Entrepreneurial Motivation, Role of Higher learning Institutes in Entrepreneurial capacity building – Importance of workshops; Entrepreneurship Development Programs (EDPs) – Need, Objectives, course content and instruction – Evaluation of EDPs – Phase wise development of EDP Curriculum.

**Unit – III: Idea generation and evaluation:**

Idea Generation strategies, Entrepreneurial Opportunity Recognition and Evaluation; Design thinking for finding solutions, prototyping, idea evaluation, entrepreneurial Outlook, value proposition design, customer insight, ideas development. Product/Service Feasibility Analysis, Industry & competition analysis, environment analysis, financial feasibility analysis.

**Unit – IV: Social Entrepreneurship:**

Meaning, definition; Characteristics of Social Entrepreneurship - Differences between Business and Social entrepreneur, Entrepreneurship and Social Entrepreneurship, Mindset and motivations of Entrepreneur, Qualities and Skills of Social Entrepreneur, The Timmons Model of the Entrepreneurship Process, The PCDO (The People, Context, Deal, and Opportunity) frame work, The Social Entrepreneurship Frame work; Sources of Social Entrepreneurship -Public Sector, Private Sector, Voluntary Sector.

**Unit – V: Writing a business plan:**

Meaning and significance of a business plan, components of a business plan, Iterating the MVP, Digital Presence for Ventures, Guidelines for writing BP, pre- requisites from the perspective of investor. Business Models, Business Model Canvas.

**Suggested Readings:**

1. Vasanth Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Hyd.
2. S. S Khanka, Entrepreneurial Development, S. Chand Publishing House, New Delhi.
3. Vasanth Desai, Small Scale Industry and Entrepreneurship, Himalaya Publishing House, Hyd.
4. A. Sahay and A. Nirjar, Entrepreneurship, Excel Books.
5. Poornima M Charinthmath, Entrepreneurial Development and Small Business Enterprises, Pearson Education Publisher.
6. David H Hott, Entrepreneurship and New Venture Creation, PHI New Delhi.
7. S. R Bowmick & M. Bhowmik, Entrepreneurship, New Age International Books.
8. Morse E.A Mitchel, Cases in Entrepreneurship, Sage Publishers.
9. Raj Aggarwal, Business Environment, Excel Books New Delhi.
10. Donald G Kurato and Richard M Hodgetts, Entrepreneurship, Thompson Publications.
11. Ramachandran , Entrepreneurship Development, McGraw Hill
12. Katz , Entrepreneurship Small Business, McGraw Hill
13. Byrd Megginson, Small Business Management An Entrepreneur's Guidebook 7th ed, McGraw Hill
14. Fayolle A, Entrepreneurship and new value creation, Cambridge, Cambridge University Press
15. Hougaard S., The business idea. Berlin, Springer
16. Lowe R & S Mariott, Enterprise: Entrepreneurship & Innovation. Burlington, ButterworthHeinemann
17. Léo-Paul Dana ,World Encyclopedia of Entrepreneurship, , Edward Elgar

**SEMESTER -II**

**Paper Code – MB 205**

**Course: BUSINESS RESEARCH METHODS**

**Course Objectives:**

1. To involve students in activities related to research.
2. To train students on data collection and data processing methods.
3. To impart report-writing skills to build better business models.
4. To cultivate a research-oriented mindset in students.
5. To equip students with proficiency in handling data.
6. To enhance students' ability to construct effective business models through applied research

**Course Outcomes:**

1. To understand various kinds of research designs and methods.
2. To enable learners to formulate the research problem and analytical approaches.
3. To acquire knowledge of qualitative and quantitative research for understanding changing market behavior.
4. To master research techniques for data collection and analysis.
5. To apply research skills effectively in practical scenarios.
6. To make a critical assessment of research contributions in the field of management

**Unit – I: Introduction to research**

Business Research: Definition, Significance, Nature & Importance – Criteria of Business Research – Marketing Information System, paradigm shift in Research – Research Design, Types of Research Designs – Descriptive, Exploratory, Diagnostic, and Causal Research – Theoretical and Empirical Research – Cross-sectional and Time-series Research — Research Objectives – Research Hypotheses – Characteristics - Research from an Evolutionary Perspective – the Role of Literature Review in Research

**Unit – II: Research process & data collection**

Research Process – Data Sources- Primary Data – Secondary Data - Data Collection Methods – Types of Data Collection - Questionnaire Design – Questionnaire Layout – Question Content - Wording – Target Population Identification – Sampling Process – Sampling Design – Sampling techniques – Sampling Procedure – Sampling Types – Pilot Study – Pre- Test.

**Unit – III: Scaling and measurement**

Measurement and Scaling Techniques – Different types of Scales – Nominal, Ordinal, Interval and Ratio Scales – Purpose and Benefits of Scaling – Construction of Instrument Attitudinal Scales – Number of Dimensions in Scaling - Construction and Application - Data Analysis - Editing – Tabulation – Cross Tabulation – Data Content Validity, Construct Validity and Reliability

**Unit – IV: Data analysis and statistical techniques**

Test of Hypothesis – Type-I, Type - II Errors - Small Samples and Large Samples – Parametric and Non-Parametric Tests – Chi Square Test – Mc Nemar Test – ANOVA – One Way and Two Way Analysis - Bivariate and Multivariate Statistical Techniques – Factor Analysis – Discriminant Analysis – Cluster Analysis – Correlation and Multiple Regression Analysis – Multidimensional Scaling.

**Unit – V: Report design, writing, and ethics in business research**

Report Preparation - Different Types of Reports – Contents of Report – Need for Executive Summary – Chapterization – Contents of Chapter – Report Writing – The Role of Audience – Readability – Comprehension – Tone – Final Proof – Report Format – Title of the Report – Ethics in Research – Ethical Behavior of Research – Plagiarism – Essentials of Referencing - Subjectivity and Objectivity in Research.

**Suggested Books:**

1. Donald R. Cooper, Pamela S. Schindler and J K Sharma, Business Research Methods, Tata Mc Graw Hill, New Delhi.
2. Alan Bryman and Emma Bell, Business Research Methods, Oxford University Press, New Delhi.
3. Uma Sekaran and Roger Bougie, Research Methods for Business, Wiley India, New Delhi.
4. William G Zikmund, Barry J Babin, Jon C. Carr, Atanu Adhikari, Mitch Griffin, Business Research methods, A South Asian Perspective, Cengage Learning, New Delhi.
5. Bordens, K. S. and Abbott, B. B., Research Design and Methods - A Process Approach, New York, McGraw-Hill.
6. Green & Tull, Research for Marketing Decisions, Tata Mc Graw Hill, New Delhi.
7. Creswell, J. W., Qualitative Inquiry & Research Design: Choosing Among Five Approaches, California, Sage Publications, Inc.
8. Charmaz, K., Constructing Grounded Theory: A Practical Guide through Qualitative Analysis, London, SAGE Publications Ltd.
9. G. C. Beri, Marketing Research, Pearson Education, New Delhi.
10. Kothari, Research Methodology, S. Chand Publication, New Delhi.

**SEMESTER-II**

**Paper Code – MB 206**

**Course: BUSINESS LAW AND ETHICS**

**Course Objectives:**

1. To introduce the legal aspects of business from national and International perspectives.
2. To impart knowledge on trade agreements and trade partnerships.
3. To offer insights into ethical considerations in business entities and their societal responsibilities.
4. To develop a foundational understanding of business law.
5. To explore international trade regulations and practices.
6. To foster fair decision-making within the business context.

**Course Outcomes:**

1. To achieve a comprehensive understanding of business law.
2. To create knowledge of legal and ethical considerations for business integrity.
3. To enable learners to gain awareness of provincial and international business law in a changing scenario.
4. To master the principles of business law
5. To apply legal concepts to real-world business situations.
6. To adapt to changing legal and ethical landscapes in business environments.

**Unit - I: Law of Contracts:**

Definition of Contract and Agreement – Classification of Contracts, Essential elements of a valid Contract – Offer - Acceptance - Consideration - Capacity to Contract - Free consent- Legality of Object - Performance of Contract – Remedies for breach of Contract.

**Unit - II: Law relating to Special Contracts:**

Salient features of Contract of Agency, Bailment and Pledge, Indemnity and Guarantee. Sale of Goods Act – Distinction between Sale and agreement to sell - Conditions and Warranties. Negotiable Instruments Act - Definitions, Essential elements and distinctions between Promissory Note, Bill of Exchange, and Cheques - Types of crossing.

**Unit - III: Companies Act, 2013:**

Definition of company – Characteristics - Classification of Companies- Formation of Company -Memorandum and Articles of Association – Prospectus - Share holders and their meetings - Board meetings -Law relating to meetings and proceedings- Management of a Company - Qualifications, Appointment, Powers and legal position of Directors - Board - M.D and Chairman - Their powers.

**Unit - IV: Consumer Protection and other Essential Laws:**

Introduction to consumer protection law in India - Consumer councils - Redressal machinery -Rights of consumers - Consumer awareness. Law of Industrial and Intellectual Property; Cyber Law; Competition Law; Land and Real Estate laws; Law of Insurance.

**Unit - V: International Business Law and Business Ethics:**

Law of Export - Import Regulation; International and Comparative Commercial Arbitration, Ethical and Value based Considerations in Business, Need and justification of ethics, efficiency and integrity in business operations –Corporate Social Responsibility.

**Suggested Readings:**

1. M.C. Kuchchal, Vivek Kuchchal, "Mercantile Law", Vikas PublishingHouse Pvt. Ltd.
2. Akhileshwar Pathak, "Legal Aspects of Business", Tata McGraw Hill.
3. K.R. Bulchandani, "Business Law for Management", HPH.
4. C. Rama Gopal, "Export Import Procedures – Documentation andLogistics", New Age International (P) Limited.
5. Sony Pellissery, Benjamin Davy, Harvey M. Jacobs, "Land Policies in India: Promises, Practices and Challenges", Springer Nature.
6. S.R. Myneni, "International Trade Law: International Business Law",Allahabad Law Agency
7. Margaret L. Moses, "The Principles and Practice of InternationalCommercial Arbitration", Cambridge University Press.
8. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Co.
9. PPS Gogna, "A Text Book of Company Law", S. Chand
10. Marianne Moody Jennings, "The Legal, Ethical and Global Environment of Business", South western Cengage learning, New Delhi.

**SEMESTER-II**  
**Paper Code – MB 207**  
**Seminar Presentation**

**Credits: 2**

**Marks: 50**

- \*Seminar should be evaluated for 50 marks and then converted to Grade.
- \* Student Seminars will be done by students on Semester I and II subjects.