

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

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

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

The Master of Business Administration (M.B.A.) is a Post-Graduate course offered as:

I. Two-year i.e., four semester Full Time Eve program

### **1. Eligibility Conditions**

#### **M.B.A. (Eve)**

Candidate seeking admission into Full Time M.B.A. (Eve) program must be:

1. Bachelor degree holder of Osmania University or a degree recognized by the university as equivalent thereto and /(or) as per the rules laid down by the University;
2. The candidate seeking admission must qualify in the Entrance Examination, conducted by the appropriate authority in the year of admission as per the norms prescribed by the University.
3. The admission of Non-resident Indians and candidates admitted in lieu of them will be as per the University Rules in force on the date of the admission.
4. Foreign candidates' admission is based on the Screening Process of the University currently in vogue.

### **2. Instruction Schedule:**

Instruction will be provided as per the workload indicated in the structure, Rules and regulations of M.B.A. Program for all Theory, Practical and Project Work course requirements. The almanac will be as follows for all semesters.

Duration of Instruction: 14 Weeks

Preparation Holidays : 7-10 Days

Total No of Hours (Theory + Tutorial + Practicals)

Per Semester: **420 Hours**

### **Rules of Attendance**

Students must attend 75% of the total classes conducted for all the courses put together in a semester. Relaxation of 10% of attendance might be given to a student on medical grounds on the basis of a valid medical certificate and payment of condonation fee prescribed by the university.

### **3. Promotion Rules:**

A student will be promoted subject to the following rules:

#### **a. I Semester to II Semester:**

A student should put in a minimum of 75% of attendance in aggregate in all the courses put together of the Term (65% in the case of medical exemption) and should be registered for the University exam for I semester.

#### **b. II Semester to III Semester**

A student should put in a minimum of 75% of attendance in aggregate in all the courses put together of the Term (65% in the case of medical exemption) and should have passed at least 50% of Theory courses of I & II Semesters put together. (Viva Voce and Lab courses not considered for this purpose).

**c. III Semester to IV Semester:**

A student should put in a minimum of 75% of attendance in aggregate in all the courses put together of the Term (65% in the case of medical exemption) and having registered for the University Examination.

Candidates who have not passed in at least 50% of the courses of the previous semesters are not promoted to the next year.

**4. Cancellation of Admission:**

The admission of a candidate admitted to the MBA-Eve Course stands cancelled if: He / She does not put in at least 40% of attendance in Semester-I.

Or

He / She puts in at least 40% of attendance in Semester – I, but failed to register for 1<sup>st</sup> Semester Examinations

Or

He /She fails to fulfill all the requirements for the award of the degree as specified, within 4 academic years from the time of admission in case of full time 2 year MBA-Eve program

**5. Project Work:**

The students should undertake the Project internship during the summer vacation (For 6 weeks of duration) intervening between II & III Semesters of MBA Program. Project Report Work should be carried out in the Final Year of MBA-Eve Program i.e., III & IV Semesters

The students are required to do project work in any area of Management under the active guidance of Internal Faculty Member assigned to the student.

The Project work usually consists of selecting a Topic / Problem / Theme in any area of management, gather relevant data, analyze and interpret the same in a systematic and scientific manner.

The Project Work should be undertaken under the supervision of the Faculty Member assigned for the purpose. The Project Report should be submitted to the University 30 days (one month) before commencement of Final Semester Examinations.

**6. Scheme of Evaluation is a combination of Continuous and Comprehensive Evaluation and End Semester Examination**

**Rules & Regulations:**

The CCE Model incorporates three (3) key components for assessing the specified programs:

- i) Continuous Assessment (CA): Students engage in ongoing evaluation, where a total of 30 marks are distributed across three Internal Assessment tests. Each assessment carries a specific weightage of 10 marks, contributing to the overall assessment
- ii) Attendance: A portion of the assessment, accounting for 10 marks, is dedicated to tracking students' attendance. This aspect serves as an incentive for active engagement in the learning and teaching process.
- iii) End Semester Examination (ESE): The comprehensive evaluation includes a final examination, contributing 60 marks to the overall assessment.

MBA (Eve) Course Structure and Syllabus as per AICTE guidelines with effect from 2023-24

<b>1<sup>st</sup> Internal Assessment (10 Marks)</b>	<b>2<sup>nd</sup> Internal Assessment (10 Marks)</b>	<b>3<sup>rd</sup> Internal Assessment (10 Marks)</b>	<b>4<sup>th</sup> Internal Assessment (10 Marks)</b>
1. 10 Multiple choice questions each ½ mark (10x½) = 5 marks 2. 10 Fill in the blank questions each ½ mark (10x½) = 5 marks	1. 5 Questions on assertion & reason each 1 mark (5x1) = 5 marks 2. 10 Match the following questions each ½ mark (10x½) = 5 marks	1. Questions on syllogism each ½ mark (10 x½) = 5 marks 2. Management quiz (written) each ½ mark (10x½) = 5 marks	Attendance = 10 marks

**Weightage for Attendance:**

<b>Attendance Percentage</b>	<b>Marks</b>
95% - 100%	10 Marks
86% - 94%	08 Marks
81% - 85%	06 Marks
75% - 80%	05 Marks
65% - 74%	04 Marks*

\*Applicable only to those who provide a valid reason with condonation

**End Semester Examination for 60 Marks divisible as Part 'A', 'B' and 'C'**

- Part A - 10 Marks (5 Questions each carrying 2 marks) without choice.
- Part B - 40 Marks (5 Questions each carrying 8 Marks) with internal choice.
- Part C - 10 Marks Case Study (Analysis)

**Model Question paper End Semester**  
**Examination (ESE)**

**Part –A**

**Attend all Questions (5x2) =10 Marks**

- 1) Question No. 1 – 2 Marks
- 2) Question No. 2 – 2 Marks
- 3) Question No.3 – 2 Marks
- 4) Question No. 4 – 2 Marks
- 5) Question No. 5 – 2 Marks

**Part –B**

**Attend all Questions (5x8) =40 Marks**  
**(Internal Choice)**

- 6) Question No.6
  - a. Question-1 – 8 Marks                      a    OR    b
  - b. Question-2 – 8 Marks
- 7) Question No.7
  - a. Question-1 – 8 Marks                      a    OR    b
  - b. Question-2 – 8 Marks
- 8) Question No.8
  - a. Question-1 – 8 Marks                      a    OR    b
  - b. Question-2 – 8 Marks
- 9) Question No.9
  - a. Question-1 – 8 Marks                      a    OR    b
  - b. Question-2 – 8 Marks
- 10) Question No. 10
  - a. Question-1 – 8 Marks                      a    OR    b
  - b. Question-2 – 8 Marks

**Part – C**

**Case Study (Analysis) - 10 Marks**

Students are required to analyze the case presented in the section

### 6.1 Measurement of Credits Hours:

The following formula may be used for the credit calculation in general education component of the course:

- i. General Education credit refers to a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching [lecture or tutorial] or two hours of practical work/field work per week. Accordingly, one Credit would mean equivalent of 14-15 hrs of theory or 28- 30 hrs of workshop/ lab work.
  
- ii. One Credit is equivalent to 14-15 periods of 60 minutes each, for theory, or 28-30 periods of 60 minutes for workshop/labs and tutorials.
  
- iii. For internship/field work, the credit weightage for equivalent hours is 50% of that for lectures/tutorials.
  
- iv. For self-learning, based on e-content or otherwise, the credit weightage for equivalent hours of study is 50% or less of that for lectures/tutorial

### 6.2 Continuous Improvement and Evaluation Process:

- Students will review their graded assessments within a specified timeframe.
- Feedback sessions will be scheduled to discuss assessment results and clarify grading rationale.
- Students are encouraged to assess their own work against provided criteria after receiving graded assessments.
- Students will confirm receipt of graded assessments, acknowledging that they have reviewed the feedback.
- A formal re-grading request process will be established for students to request re-evaluation or re-grading.
- Transparent rubrics will be communicated before assessments, providing clarity on expectations.
- Clear procedures will be in place for students to express concerns or appeal grades

### 6.3 Assessment for Practical Courses:

- The assessment for practical courses can take one of two modes: continuous or a combination of continuous and comprehensive evaluation.
  
- In courses utilizing both continuous and comprehensive assessment, the End Semester Examination (ESE) will adhere to the minimum required percentage of attendance as outlined earlier. This emphasizes the importance of regular attendance in courses where assessment is both continuous and comprehensive.
  
- For courses featuring independent practicals or projects, the assessment pattern may vary. This variation is based on the specific requirements and goals of each program, as designed and approved by the Board of Studies committee. The flexibility in assessment aims to align with the unique nature of practical components in different programs and ensures a tailored approach to evaluating students' practical skills and knowledge.

## 7. Award of Grades for Seminars, Project Report and Viva Voce Examinations:

### IV Semester Project:

#### Project Assessment for 150 Marks

Marks distributed for Project Assessment shall be as follows:

#### Internal Assessment

Research Design Seminar (III Semester)	1 Credit	25 Marks
Progress Seminar (III Semester)	1 Credit	25 Marks
<b>IV Semester Project Assessment</b>		
Dissertation	1 Credit	25 Marks
Final Presentation	2 Credits	50 Marks
Viva Voce during Final Presentation	1 Credit	25 Marks

## 8. Instructional Work Load for Theory, Practical Courses, Mentoring & Project Work:

Each of the Theory Courses of the MBA-Eve Program shall have instructional workload of 4 periods of 60 Minutes duration per week in addition to mentoring and project work as specified in the course curriculum. The Instructional workload for each of the Practical and Lab Courses shall be 1 Period of 60 Minutes duration respectively per week. Tutorial for each subject shall be for one hour per week. All subjects must have one period of Tutorial each per week.

## 9. Tutorial:

Individual and Group assignments, Case Studies, Presentations, Quizzes, Book Reviews, Article Reviews, Management Games etc.

## 10. Evaluation System:

- All courses of MBA Program will carry a Maximum of 100 Marks each.
- Duration of the university examination for all the courses is 2½ hours each.
- All the courses will have 60 marks for university end semester examination and 40 marks for internal examination (CCE).

The Guidelines, Rules and Regulations framed by the University in this regard will be applicable to the MBA-Eve Program

## 11. Conduct of Examinations:

Examination will be conducted based on the existing rules of examination branch that are applicable to other PG Courses

## 12. Award of Degree and Division:

Candidates will be awarded MBA-Eve Degree on successful completion of all Theory Courses, Practical Courses, Viva Voce and Project Report. The Division / Class will be awarded as per the University norms

**Eligibility for admission to the ESE:** A student must have at least 75% attendance in aggregate at the end of the semester. If any student fails to meet the 75% attendance requirement but has more than 65% attendance, in such a case, the student must pay a condonation fee with a proper reason for the shortfall in attendance.

- a. The End Semester Examination (ESE) for theory courses will be conducted for 60 marks. The duration of an ESE is generally 2½ hours.
- b. Possession of a hall ticket during the examination, along with the timetable and room allotment, is compulsory for the ESE. Hall tickets can be downloaded from the Student Login.
- c. The registration number of the students is bar-coded, and it is pasted on the facing sheet of the answer booklet at the beginning of the examination

### **13. Readmission for Pursuing Additional Elective Courses:**

A student can be given readmission for pursuing additional electives after completion of MBA program subject to payment of requisite fee prescribed by the college / Department. Such candidates have to satisfy all the rules including attendance rule in vogue on par with regular students.

- a. The additional elective must be pursued in the same college in which the student studied and completed the MBA Program.
- b. The admission must be done within four weeks of the commencement of the III Semester.

### **14. Total number of credits to be completed to be eligible for the award of MBA degree:**

Total number of credits at the end of fourth semester (MBA-Eve) = 24 + 26+26+26 = 102

### **15. Awarding Cumulative Grade Point Average (CGPA) and**

#### **Semester Grade Point Average (SGPA):**

##### **15.1 Subject wise Grading**

Grades shall be awarded to indicate the performance of students in each of subjects studied.

Based on the percentage of marks obtained in both Continuous and Comprehensive Evaluation and End Semester Examination, a corresponding letter grade shall be given as shown in Table 1.

##### **15.2. Grading System:**

The Semester Grade Point Average (SGPA) is calculated by dividing the sum of credit points ( $\Sigma$ CP) secured from all subjects/courses registered in a Semester, by the total number of credits registered during that Semester. SGPA is rounded to two decimal places and is computed as

$$\text{SGPA} = \text{For each Semester, } \Sigma\text{CP} / \text{Total no. of credits}$$

Grades are awarded based on a relative grading system and University follows a 8 point grading system on a 10 point scale



**Grading Scheme:**

**Table 1**

Percentage	Grade	Grade point (10 pointscale)	
80-100	O	10	Outstanding
70-79	A+	9	Excellent
60-69	A	8	Very Good
55-59	B+	7	Good
50-54	B	6	Above Average
45-49	C	5	Average
40-44	P	4	Pass
<40	F	3	Fail
Absent	Absent	0	Ab

The pass criteria for the successful completion of programmes, shall be as follows

- Minimum of 40% aggregate marks in the CCE of a course
- Minimum of 40% in the ESE of a course.
- Minimum 50% aggregate in each Semester

A student who has obtained an 'F' grade in any subject shall be deemed to have 'failed' and is required to reappear as a 'supplementary student' in the End Semester Examination, as and when offered. In such cases, internal marks in those subjects shall remain the same as those obtained earlier.

To a student who has not appeared for an examination in any subject, 'Ab' grade shall be allocated in that subject, and he/she is deemed to have 'failed'. A student shall be required to reappear as a 'supplementary student' in the End Semester Examination, as and when a student earns grade point (GP) in each subject/course, on the basis of the letter grade secured in that subject/course. The corresponding 'credit points' (CP) are computed by multiplying the grade point with credits for that particular subject/course as shown below.

Credit points (CP) = grade point (GP) x credits

For a subject/course a student passes the subject/course only when  $GP \geq 4$  ('P' grade or above)

### 15.3 Cumulative Grade Point Average (CGPA)

The Cumulative Grade Point Average (CGPA) is a measure of the overall cumulative performance of a student in all semesters considered for registration. The CGPA is the ratio of the total credit points secured by a student in all registered courses in all semesters, and the total number of credits registered in all the semesters. CGPA is rounded off to two decimal places. CGPA is thus computed from I year II semester onwards at the end of each semester.

Computation of SGPA and CGPA are done using the procedure listed above. For Final % of Marks equivalent to the computed final CGPA, as:

$$\% \text{ of Marks} = (\text{final CGPA} - 0.5) \times 10.$$

As a measure of the performance of a student, a 10 point absolute grading system using the letter grades (as per UGC/AICTE guidelines) and corresponding percentage of marks shall be followed.

**16. Evaluation and Results:**

- a. The evaluation process for answer scripts in the End Semester Examination (ESE) is centralized and conducted impartially. This means that the assessment is carried out in a centralized manner, ensuring objectivity and fairness. Evaluators, without knowledge of the students' identities, review the answer scripts, maintaining a blind-folded approach to eliminate biases. This approach is designed to uphold fairness and consistency in the grading process across all students participating in the ESE.
- b. In the Postgraduate (PG) program courses, a single examiner conducts the evaluation process, assigning marks to candidates. If a student raises discrepancies in the assigned marks, the system initiates a second evaluation to ensure accuracy and fairness
- c. After completing the examinations, the system promptly announces semester results within 30 days from the date of the last examination. This timely disclosure furnishes students with feedback on their academic performance.
- d. It's noteworthy that a minimum pass mark of 40% is set for each course, considering the combined performance in Continuous Assessment (CA) and the End Semester Examination (ESE). This standard ensures a comprehensive evaluation and establishes a benchmark for the successful completion of the courses.

**17. Backlog Examinations:**

- a. If a student fails in any one or more courses of the End Semester Examination (ESE) in any semester, they are permitted to appear for the backlog examinations in the subsequent semester.
- b. A repeating student has a maximum of three chances, including the first chance, with the same syllabus/curriculum. If the student fails to clear the course in three chances, subsequent attempts will be based on the syllabus applicable to the course for the relevant academic year.
- c. The maximum duration to complete a program is two years beyond the prescribed minimum duration.
- d. To apply for a repeat examination, a student must submit their application through their concerned Principal by the specified deadline.
- e. All notifications regarding backlog examinations will be announced on the University website at least 15 days before the commencement of the examinations.

**18. Repeating CCE for improvement:**

- a. Students who have completed all the semesters of their program but failed to graduate due to a low score in CCE in a specific course can apply for CCE repeat, as notified on the University website.
- b. Final-semester students who failed in any course in previous semesters due to low scores in CCE can apply for CCE repeat, as per the notification on the University website.
- c. Applicants should submit the filled form through the Head of the Department to the Principal of the college in person.
- d. After document verification and fee payment by the applicant, the application will be forwarded to the office of the Controller of Examinations for further processing.

## MBA (Eve) Course Structure and Syllabus as per AICTE guidelines with effect from 2023-24

- e. The maximum number of courses allowed for CCE repeat at a time is two.
- f. If a course has been revised or replaced in the changed syllabus, the student must complete the syllabus applicable to them.
- g. In CCE repeat, the applicant must complete all four components of the CA under the supervision of a teacher assigned by the department.

### 19. Re-evaluation/ Re-totalling:

- a. Re-evaluation/Re-totalling of answer scripts is permissible for PG students covered under CCE. This option extends to both regular and backlog examinations.
- b. Students intending to pursue Re-evaluation/Re-totalling must submit their applications through the Principal to the Controller of Examinations within the designated time frame.
- c. If there is any alteration in marks as a result of Re-evaluation/Re-totalling, the student will be accorded the benefit of the higher marks, whether awarded before or after the re-totalling process.
- d. In the context of Re-evaluation/Re-totalling, the recalculated marks will be deemed final.

The outcome of the re-totalling process will typically be disclosed within one month from the concluding date for applications.

### 20. Make-up / Instant Exams

Make-up / Instant examinations will be conducted for IV semester outgoing students within one month from the date of declaration of results

### 21. General Clause:

It may be noted that beside the above specified rules and regulations all the other rules and regulations in force and applicable to semester system in Post-Graduate courses in Osmania University will be applicable as amended from time to time by the University. The students shall abide by all such Rules and Regulations. This includes Plagiarism rules notified by the University

**MBA Year-I Semester –I**

<b>Course Code</b>	<b>Course Title</b>	<b>Nature</b>	<b>Credits</b>	<b>HPW (Th+Tu+P)</b>	<b>Max Marks (CCE+SEE)</b>
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*
<b>Total credits at the end of I Semester</b>			<b>24</b>		<b>600</b>

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

**MBA Year-I Semester –II**

Course Code	Course Title	Nature	Credits	HPW (Th+Tu+P)	Max Marks (CCE+SEE)
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 study the basic techniques 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 students 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 evaluate 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 for 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 business tools
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 includes MS Excel, 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 organizations.
3. Students can get 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 management

**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. Muthukumar, “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.

Advance 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 scenario

**Course Outcomes:**

1. Developing individuals into valuable Human Resources.
2. Cultivating globally competent HR managers.
3. Understanding the concepts and theories relating to management of human resources
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 models
5. To equip students with problem-solving skills using operations research tools
6. To enhance decision-making abilities in diverse business scenarios

**Course Outcomes:**

1. To enable the formulation of real-life organizational situations through quantitative models
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 study the role of networking techniques in businesses
5. To understand the role of operations research as a strategic business tool

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 x 2) and (2 x 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 comprehension 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. Hougard 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 enhance critical assessment and research contribution abilities in the field.

**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 transnational perspectives.
2. To impart knowledge about 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 impart knowledge of legal and ethical considerations for business integrity.
3. To enable learners to gain knowledge 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 SocialResponsibility.

**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.



**MBA (EVE) Course Structure and Syllabus as per AICTE guidelines with  
from 23-24**

**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.