DR. A.P.J. ABDUL KALAM TECHNICAL UNIVERSITY
UTTAR PRADESH, LUCKNOW

Evaluation Scheme & Syllabus

MBA
(Common)

First Year

AS PER
AICTE MODEL CURRICULUM
& NEP 2020

(Effective from the Session: 2024-25)

Semester II

S. No	CODE	SUBJECT	PERIODS			INTERNAL EVALUATION SCHEME				END SEMESTER EVALUATION		TOTAL	CREDIT
			L	T	P	CT	TA	PS	TOTAL	ECE	PE		
1	BMB 201	BUSINESS ENVIRONMENT & LEGAL ASPECT OF BUSINESS	4	0	0	20	10	0	30	70	0	100	3
2	BMB 202	HUMAN RESOURCE MANAGEMENT	4	0	0	20	10	0	30	70	0	100	3
3	BMB 203	BUSINESS RESEARCH METHODS	3	1	0	20	10	0	30	70	0	100	3
4	BMB 204	FINANCIAL MANAGEMENT & CORPORATE FINANCE	4	0	0	20	10	0	30	70	0	100	3
5	BMB 205	OPERATIONS MANAGEMENT	4	0	0	20	10	0	30	70	0	100	3
6	BMB 206	QUANTITATIVE TECHNIQUES FOR MANAGERS	3	1	0	20	10	0	30	70	0	100	3
7	BMB 207	COST & MANAGEMENT ACCOUNTING	4	0	0	20	10	0	30	70	0	100	3
8	BMB 208	MANAGEMENT INFORMATION SYSTEMS	2	0	0	20	10	0	30	70	0	100	2
9	BMB 251	IT SKILLS-2	0	0	2	20	10	0	30	0	70	100	1
10	BMB 252	MINI PROJECT -2	0	0	3	20	10	0	30	0	70	100	2
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L/T/P – Lecture/Tutorial/Practical, CT/TA/PS- Class Test/Teachers Assessment/Practical Session, TE/PE- Term End/ Practical End

Semester II

Business Environment & Legal Aspect of Business

BMB 201

Course Credit: 3 **Contact Hours: 40 hours**

Course Objectives:

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.

2. To promote basic understanding on the concepts of Business Environment and international business environment.

3. To provide basic understanding of law of contract

4. To impart basic understanding of provisions of Companies Act concerning incorporation and regulation of business organizations.

5. To appraise the students on the leading practical application oriented case studies – relevant and updated and analyzing case laws in arriving at conclusions facilitating business decisions.

Unit I - (10Hrs)

Introduction to Micro Environment –
Meaning of Business & Business Environment,, Types of Business Organizations , SWOT analysis , Types of Environment-Internal to the Enterprise (Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Intangibles, Competitive Advantage), External to the Enterprise , Micro- Suppliers, Customers, Market Intermediaries; Macro- Demography, Natural, Legal & Political, Technological,) Michael Porter's Five Forces Analysis, Competitive Strategies

Unit II - (6 Hrs)

Macro Factors: Economic, Socio-Cultural, Competitive & International Environment –
Economy, Competition, Socio-cultural and International); Business Environment with reference to Global Integration; Comparative Analysis of Business Environment: India and Other Countries , Factors affecting international business environment, Business Policy : LPG model & International forces in business.

UNIT- III (8 hrs)

Law of Contract: Definition, essentials and types of contracts, offer definition and essentials, acceptance – definition and essentials, consideration – definition and essentials, exceptions to the rule, no consideration, no contract, doctrine of privity of contract, capacity of parties, free consent, quasi contract, legality of object, performance of contract, termination of contract, remedies for breach of contract.
Sale of Goods Act: Essentials, sale v/s agreement to sell. Condition v/s warranties, rights of unpaid seller

UNIT IV (8hrs)

Companies Act Definition, characteristics and kinds of companies, steps in formation of company. Memorandum of Association, Articles of Association, prospectus. Directors: appointment, power, duties and liabilities, meeting and resolutions: types of meetings. Auditor: appointment, rights and liabilities, modes of winding up of a company.

UNITV (8 hrs)

Consumer Protection Act: Definitions - Aims and objectives, Consumer protection councils, Redressal agencies and penalties for violation.

The Information Technology Act: Definition, Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic Records, Sense Electronic Records and Sense Digital Signatures, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1) Develop understanding and fundamental knowledge about business environment	Remembering (k1) Knowledge (K 2)
2	CO2) Develop understanding on the concepts of Business Environment and international business environment.	K2 Knowledge
3	CO3) Develop basic understanding of law of contract	K2 Knowledge
4	CO4) understanding of provisions of Companies Act concerning incorporation and regulation of business organizations	K2 Knowledge
5	CO5) Able to analyze case laws in arriving at conclusions facilitating business decisions.	K4 Applying K5 Analysing

Suggested Readings

1. Business Environment ---Francis Cherunilam, Himalaya Publishing House
2. Business Environment: Test and Cases , PAUL, Mc Graw Hill Education , 3rd Ed.
3. V. Neelamegam – Business Envirnoment (VrindaPublications , 2nd Edition)
4. Shaikh & Saleem - Business Environment (Pearson, 2nd Edition)
5. International Business Environment—Ian Brooks, Jamie Weatherstom and GrahmWilkinson
6. Kuchhal M.C. - Business Law (Vikas Publication)
7. Gulshan S.S. - Business Law Including Company Law (Excel Books)
8. N D Kapoor – Elements of Mercantile Law – Sultan Chand-2014.

HUMAN RESOURCE MANAGEMENT

BMB 202

Course Credit: 3 **Contact Hours: 40 hours**

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

UNIT I: (7 Hours)

Essentials of HRM: Functions of HRM, HRM vs.HRD, Strategic HRM: Meaning and Roles in Strategy formulation and implementation, Barriers to strategic HRM, Linking HR strategy with business strategy, Roles of HR Manager, roles of HR in merger and acquisitions, Technology & HR and changing roles of HR due to technology, HRM linkage with TQM & productivity. Case Studies

UNIT II: (8 Hours)

Human Resource Planning and Employee Hiring : Meaning of job Analysis, job design, Human Resource Planning, methods demand forecasting for manpower planning, factors influencing HRP, Employee hiring- methods of Recruitment, Employee selection, process of employee selection, recent trends in recruitment. Case Studies

UNIT III: (8 Hours)

Employee Training & Development: Meaning importance of Training, types and methods and types of training, career planning, promotion, transfer, demotion and separation, Performance Appraisal: Meaning and types of appraisal, Job Evaluation: Meaning and methods of job evaluation. Case Studies

UNIT IV: (9 Hours)

Compensation Management and Employee Relations: Introduction to compensation management, Components and structure of employee compensation, Factors affecting employee compensation, Employee incentive schemes, and recent trends in compensations management, Meaning of employee relation and industrial relations. Case Studies

UNIT V: (8 Hours)

Employee Safety/ Health and International Human Resource Management: Needs and leagal provision of employee health, measures to promote employee health , purpose of employee safety, accidents: causes & prevention, effective safety management ,& legal provisos. basic principles governing International Human Resource Case Studies

COURSE OUTCOME

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. Synthesize the role of human resources management as it supports the success of the organization including the effective development of human capital as an agent for organizational change.	K6 Synthesizing
2	CO2. Demonstrate knowledge of laws that impact behaviour in relationships between employers and employees that ultimately impact the goals and strategies of the organization.	K2 Knowledge
3	CO3. Understand the role of employee benefits and compensation as a critical component of employee performance, productivity and organizational effectiveness.	K3 Comprehending
4	CO4.Show evidence of the ability to analyze, manage and problem solve to deal with the challenges and complexities of the practice of collective bargaining.	K5Analysing
5	CO5. Demonstrate knowledge of practical application of training and employee development as it impacts organizational strategy and competitive advantage.	K2 Knowledge K4 Applying

Suggested Readings

1. V.S.P.Rao, Human Resource Management (Text and Cases) Himalaya Publications, Thirteenth Edition.
2. Durai Praveen, Human Resource Management Pearson Publication, 2nd Edition.
3. Gary Dessler and BijuVarkkeyHuman Resource Management, Person Publication, 2013, 14th Edition.
4. SeemaSanghi, Human Resource Management, VikasPubllications, 2014, 5th Edition.
5. K. Aswathappa, Human Resource Management, McGraw Hill Education, 2013, 7th Edition.

BUSINESS RESEARCH METHODS

BMB 203

Course Credit: 3 **Contact Hours: 40 hours**

Course objectives

1. Understand the concept / fundamentals of research and their types.
2. Understand the practical application of various research techniques.
3. Understand the importance of scaling & measurement techniques and sampling techniques
4. Understand the importance of coding, editing, tabulation and analysis in doing research.
5. Understanding and applying the concept of statistical analysis which includes ANOVA technique and technique of report writing.

Unit 1 (8 Sessions)

Research: – Definition, Meaning, Importance types and Qualities of Research; Research applications in functional areas of Business, Emerging trends in Business research.

Research & the Scientific Method: Characteristics of scientific method. Steps in Research Process

Concept of Scientific Enquiry: – Formulation of Research Problem – Management Question – research Question – Investigation Question

Research Proposal – Elements of a Research Proposal, Drafting a Research Proposal, evaluating a research proposal.

Unit 2 (8 Sessions)

Research design: Concept, Features of a good research design, Use of a good research design; Qualitative and Quantitative research approaches, Comparison – Pros and Cons of both approaches.

Exploratory Research Design: Concept, Types: Qualitative techniques – Projective Techniques, Depth Interview, Experience Survey, Focus Groups, Observation.

Descriptive Research Designs: Concept, types and uses. Concept of Cross-sectional and Longitudinal Research

Experimental Design: Concept of Cause, Causal relationships, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.

Unit 3 (6 Sessions)

Scaling & measurement techniques: Concept of Measurement: Need of Measurement; Problems in measurement in management research – Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio. Attitude Scaling Techniques: Concept of Scale – Rating Scales viz. Likert Scales, Semantic Differential Scales, Constant Sum Scales, Graphic Rating Scales – Ranking Scales – Paired comparison & Forced Ranking – Concept and Application.

Unit 4 (6 Sessions)

Sampling:Basic Concepts: Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame (practical approach for determining the sample frame expected), Sampling errors, Non Sampling errors, Methods to reduce the errors, Sample Size constraints, Non Response.

Probability Sample: Simple Random Sample, Systematic Sample, Stratified Random Sample, Area Sampling & Cluster Sampling.

Non Probability Sample: Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling & Snowballing Sampling methods. Determining size of the sample – Practical considerations in sampling and sample size, sample size determination.

Unit 5 (8 Sessions)

Data Analysis: Editing, Coding, Tabular representation of data, frequency tables, Construction of frequency distributions, Graphical Representation of Data: Appropriate Usage of Bar charts, Pie charts, Histogram.

Hypothesis: Qualities of a good Hypothesis –Framing Null Hypothesis & Alternative Hypothesis. Concept of Hypothesis Testing – Logic & Importance. Analysis of Variance: One way and two way Classifications. Mechanism of Report Writing- Report Preparation: Types, Report Structure: preliminary section, main report, interpretation of results, suggestions and recommendations, limitations of the study, Report formulation.

COURSE OUTCOME

Course Outcomes	Blooms Taxanomy
CO1. Knowledge of concept / fundamentals for different types of research.	• Knowledge (K 2)
CO2. Applying relevant research techniques.	• Remembering (K1) • Applying (K 4)
CO3. Understanding relevant scaling & measurement techniques and should use appropriate sampling Techniques	• Comprehending (K 3) • Applying (K 4)
CO4.Synthesizing different techniques of coding, editing, tabulation and analysis in doing research.	• Analyzing (K 5) • Synthesizing (K6)
CO5.Evaluating statistical analysis which includes ANOVA technique and prepare research report.	• Evaluating (K7)

Suggested Readings

1. Research Methodology, Deepak Chawla, NeenaSondhi, Vikas Publication
2. Business Research Methods, Naval Bajpai, Pearson Education
3. Research Methodology, C R Kothari, New Age International.
4. Business Research Methods by Donald Cooper & Pamela Schindler, TMGH, 9th Edition.
5. Business Research Methods by Alan Bryman & Emma Bell, Oxford University Press, 2ndEdition.
6. Business Research Methods by T N Srivastava & Shailaja Rao, TMH Publication, 2ndEdition.

FINANCIAL MANAGEMENT AND CORPORATE FINANCE

BMB 204

Course Credit: 3 **Contact Hours: 40 hours**

Course Objectives: This course is intended to introduce the basic theory, concepts and practical applications in corporate finance and to enable students to analyse various corporate decisions. The course objectives are outlined below:

1) To understand the fundamentals, various models and agency problems of Corporate Finance.
2) To acquire knowledge about various techniques used for analysing various long-term projects.
3) To have an understanding about various capital structure techniques and selecting best source of finance.
4) To have an understanding of various dividend models and its applicability.
5) To acquaint students about corporate valuation in mergers and acquisitions.

UNIT I (8 Hrs)

Introduction to Finance & Corporate Finance: Corporate Finance & its scope, Corporate Governance and Agency Problem, Finance & Corporate Strategy,Time Value of Money, Risk and Return. Types of Financial Markets: Capital Market, Factors affecting Financial Markets, Linkages between Economy & Financial Markets, Integration of Indian Financial Markets with Global Financial Markets.

UNIT II (8 Hrs)

Investment and Financing Decision: Capital Budgeting, Nature of investment decisions, Risk Analysis in investment decisions, Concept of Opportunity Cost, Cost of Debenture, Preference and Equity capital, Composite Cost of Capital, Cash Flows as Profit and components of Cash Flows, Capital Budgeting Decisions, Calculation of NPV and IRR, Excel Application in Analysing Projects.

UNIT III (8 Hrs)

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

UNIT IV (8 Hrs)

Dividend Relevance: Factors Affecting Dividend Policy, Forms of Dividends, Types of Dividend Policies, Dividend Models: Walter and Gordon Model, Miller- Modigliani (MM) Hypothesis.Theories of Dividend Payout (Dividend Irreverence Theory, Bird- in hand Theory, Tax Preference Theory.

UNIT V (8 Hrs)

Working Capital Management: Concepts & Principles of Working Capital, Need for working capital, Classification and importance of working capital, Working capital cycle, Inventory Management, Cash Management, Accounts receivable Management and Factoring, Credit policy, Financing working capital.

Course Outcome: After successful completion of this course, students will be able:

S.No	Course Outcome	Bloom's Taxonomy
1.	CO1 Understand the different basic concepts / Models of Corporate Finance and Governance	• Knowledge (K2) • Remembering(K1)
2.	CO2 Understand the practical application of the time value of money and evaluating long-term investment decisions	• Analyzing (K5) • Evaluating(K7)
3.	CO3 Develop analytical skills to select the best source of capital, structure and leverage.	• Analyzing(K5) • Synthesizing(K6)
4.	CO4 Understand the use and application of different models for a firm's optimum dividend payout.	• Comprehending(K3) • Applying(K4)
5.	CO5 Understand the recent trends of mergers and acquisitions and its valuation	• Comprehending(K3) • Synthesizing (K6)

Suggested Readings

1) Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
2) Pandey I M - Financial Management (Vikas, 11th Ed.)
3) William HakkaBettnerCarcello- Financial and Management Accounting (TMH-16th Ed.)
4) Sheebakapil-Fundamental of financial management (Wiley,2015)
5) Prasanna Chandra - Fundamentals of Financial Management (TMH, 9th Ed.)
6) Bark DemazoThampy- Financial Management (Pearson,2nd Ed.)
7) R P Rustagi - Financial Management (Galgotia, 2000, 2nd revised ed.)
8) Damodaran, A., Applied Corporate Finance, 3rd Edition, Wiley, 2012
9) Ravi.M Kishore – Financial Management (Taxman, 7th Ed)
10) Fundamentals to Financial Management, Brigham & Houston, 14/e, Cengage Learning
11) Van Horne - Financial Management and Policy (Prentice hall, 2003, 12th Ed.)

OPERATIONS MANAGEMENT

BMB 205

Course Credit: 3 **Contact Hours: 40 hours**

Course Objectives:-

1. To understand the role of Operations in overall Business Strategy of the firm.
2. To understand the application of operations management policies and techniques to the service sector as well as manufacturing firms.
3. To identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.
4. To understand the trends and challenges of Operations Management in the current business environment.
5. To familiarize the students with the techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

UNIT –I (7 sessions) Production Concepts:

Introduction, meaning, nature and scope of production and operations management. Difference between production and operations management. Productivity, factors affecting productivity and productivity measurement. Work study— Method study and work measurement. Production Technology – Types of manufacturing processes. Plant location and types of plant layout.

UNIT –II (8 sessions) Operations Concepts:

Services scenario in India, difference between product and service, characteristics of services, classification of services, product and service design, factors affecting service design, service designing process, service blueprinting, service capacity planning. Dimensions of quality in services, understanding service quality gap, measuring service quality using SERVQUAL model. Case Studies

UNIT-III (10 sessions) Material and Inventory Management:

Types of production planning, process of production planning and control (PPC) – routing, scheduling and loading. Master production schedule, aggregate production planning. Types of inventories, inventory control techniques- EOQ, ABC, VED, FSN, HML and SDE (Simple numerical problems on Inventory control techniques). Just-in-time (JIT) and KANBAN. Case Studies

UNIT-IV (8 sessions) Supply Chain Management:

Overview of supply chain management, conceptual model of SCM, supply chain drivers, measuring supply chain performance, core and reverse supply chain, global supply chain, inbound and outbound logistics, Bullwhip effect in SCM, push and pull systems, lean manufacturing, agile manufacturing, role of IT in SCM. Demand forecasting in supply chain—

Simple moving average method, weighted moving average method, linear regression and exponential smoothing method. Case Studies

UNIT-V (7 sessions) Productivity and Quality:
TQM, Deming's 14 principles, Juran's quality triology, PDCA cycle, KAIZEN, quality circles, 7QC tools and its 7 new management tools, ISO 9000-2000 clauses, six sigma, Total Productive Maintenance (TPM), 5S. Case Studies

Expected Course Outcomes:

S.No.	Course Outcomes	Bloom's Taxonomy
CO1.	Understand the role of Operations in overall Business Strategy of the firm - the application of OM policies and techniques to the service sector as well as manufacturing firms.	• Knowledge (K2) • Comprehending (K 3) • Remembering (K1)
CO2.	Understand and apply the concepts of Material Management, Supply Chain Management and TQM perspectives.	• Knowledge (K2) • Remembering (K1) • Applying (K4)
CO3.	Identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.	• Comprehending (K3) • Applying (K4)
CO4.	Analyze / understand the trends and challenges of Operations Management in the current business environment.	• Analyzing (K5)
CO5.	Apply techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.	• Synthesizing (K6) • Evaluating (K7)

Suggested Readings:-

1. Aswathappa, K. & Bhat, K.S.-- Production and Operations Management (Himalaya Publishing House, 2nd Edition)
2. Chase, R.B., Shankar, R. & Jacobs, F.R. -- Operations & Supply Chain Management (Tata McGraw Hill, 14th Edition)
3. Chunawalla, S.A. & Patel, D.R. – Production & Operations Management (Himalaya Publishing House, 9th Edition)
4. Chary, S.N. -- Production and Operations Management (Tata McGraw Hill, 6th Edition)
5. Charantimath, P.M. – Total Quality Management (Pearson Education, 3rd Edition)
6. Bedi, Kanishka – Production & Operations Management (Oxford University Press, 3rd Edition)
7. Adam, Everett E. & Ebert, Ronald J. – Production and Operations Management (Prentice Hall, 5th Edition)
8. Gopalakrishnan, P. & Sundaresan, M. – Materials Management (Prentice Hall of India)

QUANTITATIVE TECHNIQUES FOR MANAGER

BMB 206

Course Credit: 3 **Contact Hours: 40 hours**

Course Objectives

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

Unit I (6 Sessions)-Operations Research & Decision Making Environments

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

Unit II (6 Sessions)-Linear Programming Problem

Linear programming: Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems.

Unit III (10 Sessions)- Transportation Problem & Assignment model

Transportation problem: Various methods of finding Initial basic feasible solution-North West Corner Method, Least Cost Method & VAM Method and optimal solution-Stepping Stone & MODI Method, Maximization Transportation Problem

Assignment model: Hungarian Algorithm and its applications, Maximization Assignment Problem.

Unit IV (10 Sessions)-Sequencing & Queuing Theory

Sequencing Problem: Johnsons Algorithm for n Jobs and Two machines, n Jobs and Three Machines, Two jobs and m - Machines Problems.

Queuing Theory: Characteristics of M/M/I Queue model; Application of Poisson and Exponential distribution in estimating arrival rate and service rate; Applications of Queue model for better service to the customers.

Unit V (8 Sessions) Project Management

Project Management: Rules for drawing the network diagram, Applications of CPM and PERT techniques in Project planning and control; GANTT Chart

Course Outcomes

CO1	Be able to understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.	Knowledge (K2)/ Remembering (K1)
CO2	To formulate linear programming problem and to find optimal solution by graphical simplex method.	Knowledge (K2)
CO3	Be able to build and solve Transportation Models and Assignment Models also to solve game theory problems by understanding pure and mix strategies.	Applying (K 4)
CO4	To assign optimal sequence of difference jobs on different machines and develop understanding of queuing theory concepts.	Applying (K 4)
CO5	To implement replacement of equipments at right time and able to implement project management concepts like CPM, PERT to reduce cost and time.	Synthesizing (K6)/ Evaluating (K7)

Suggested Readings

1. R. Panneerselvam - Operations Research (PHI, 2nd Edition)
2. Sharma J K - Operations Research (Pearson, 3rd Edition
3. Apte-Operation Research and Quantitative Techniques (Excel Books)
4. S Kalawathy-Operation Research (Vikas IVth Edition)
5. Natarajan- Operation Research(Pearson)
6. Singh & Kumar—Operation Research(UDH Publisher edition 2013)
7. Taha Hamdy - Operations Research - An Introduction (Prentice-Hall, 9th edition)
8. Vohra - Quantitative Techniques in Management (Tata McGraw-Hill, 2nd)
9. Kothari - Quantitative Techniques (Vikas 1996, 3rd Edition).

COST AND MANAGEMENT ACCOUNTING

BMB 207

COURSE OBJECTIVES

1. To provide an in depth knowledge of the detailed procedures and documentation involved in cost ascertainment systems.
2. To understand the concepts of Financial Management and its application for managerial decision making.
3. Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making.
4. Compare and contrast marginal and absorption costing methods in respect of profit reporting;
5. Apply marginal and absorption costing approaches in job, batch and process environments;
6. Prepare and interpret budgets and standard costs and variance statements;
7. Identify and apply the concepts of Financial Management

Credit 3 **Contact Hour: 40**

UNIT - I (10 Hours)

Meaning, nature and scope of Management Accounting; Difference between management accounting and financial accounting,Cost concepts: , Cost Unit, Cost Control and Cost Reduction; Components of total Cost, Cost Sheet, Classification of costs, Types and methods of costing, Inventory Management, Labour Cost, Overheads, Activity based costing.

UNIT - II (8 Hours)

Cost-Volume-Profit Analysis: Marginal cost, Contribution per unit and Total contribution. Profit-Volume Ratio, Break-even Point : Margin of safety. Decision Making such as : Key Factor, Pricing, Product Profitability, Dropping a product line, Make or Buy, Export Order, Sell or Process Further, Shut down vs. Continue operations.

UNIT - III (4 Hours)

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. Zero based budgeting.

UNIT –IV (8 Hours)

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material Variance, Overhead Variance, Sales Variance, Sales Margin Variance

UNIT –V (10 Hours)

Process costing, concepts of normal loss, abnormal loss, abnormal effectiveness. Preparation of process accounts, normal loss account, abnormal loss account, abnormal gain account. Process costing with opening and closing WIP; equivalent units (using FIFO) and Cost allocation. Joint and by products : Allocation of joint costs based on Physical units method, Relative market value methods (Sales value at split off method and Net realizable value method). Introduction to the concept of Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

Course Outcomes

CO1	Understanding and Basic Knowledge of Cost Accounting and explaining Basic Accounting Procedure ,Apply cost concepts, Balancing of Accounts & Management Accounting.	Knowledge (K2)/ Remembering (K1)
CO2	Computation of Fixed, Variable, Semi-Fixed And Semi-Variable Cost Concepts. Analyzes The Relationship Between The Cost-Volume And Profit Contribution Margin, Margin Of Safety, Security Ratio, Profit Margin Concepts. Critically analyze and provide recommendations to improve the business operations using accounting techniques.	Applying (K 4)
CO3	Identify problems associated with relying on financial accounting information for internal decision making	Comprehending (K3) Applying (K4)
CO4	Computing of Budgeting And Operating Budgets. Applying the concepts of Management Accounting For Businesses	Applying (K 4)
CO5	Computation of Standard Variation Analysis Through Standard Costs Understanding and calculation of Standard Cost Concept	Synthesizing (K6)/ Evaluating (K7)

Text Books:

1. Agrawal,Srinivasan Accounting Made Easy 1e Tata McGraw Hill
2. Sudhindra Bhat Management Accounting Excel Books, New Delhi
3. S.N. Maheshwari, Introduction to Accountancy, Vikas Pub Edition, 2009
4. Nitin Balwani Accounting and Finance for Managers, Excel Books, New Delhi
5. N.Ramchandran, Kakani, Financial Accounting for Management, TMH, 2008
6. Jain & Jain Accounting for Manager, PathMaker, Banglore

Reference Books:

1. Paresh Shah, Basic Financial Accounting for Management, New Delhi, Oxford University Press, 2008.
2. Banerjeee, Financial Accounting, PHI, 2009.
3.John Wild, Financial Accounting Information for Decisions, New Delhi, TataMacGraw-Hill, 2008
4. S.N. Maheshwari and S. K. Maheshwari, A Text Book of Accounting for Management, New Delhi, Vikas Publishing House, 10th Edition, 2009
5. Louderback, Managerial Accounting 10th edition, Cengage Learning,India

MANAGEMENT INFORMATION SYSTEMS

BMB 208

Course Credit: 2 **Contact Hours: 20 hours**

Course Objective

1. To help the students understand the importance of information management in business and management
2. To provide understanding about different types of information systems in business
3. To apply the theory and concepts in practical with help of software
4. To understand various security and ethical issues with Information Systems
5. To provide hands on learning of applications on Spreadsheet and database software

UNIT -1 (6 Hours)

Management Information Systems - Need, Purpose and Objectives, Contemporary Approaches to MIS, Information as a strategic resource, Use of information for competitive advantage, MIS as an instrument for the organizational change. Information Technology – Characteristics and emerging trends, IT Capabilities and their organizational impact, IT enabled services. Transaction Processing System: Characteristics and its importance

UNIT -II (6 Hours)

Information, Management and Decision Making - Attributes of information and its relevance to Decision Making, Types of information. Models of Decision Making - Classical, Administrative and Herbert Simon's Models. Management Support Systems: Decision Support Systems, Group Decision Support Systems, and Executive Information Systems.

UNIT -III (8 Hours)

Managing Data Resources- The need for data management, Challenges of data management, Data independence, Data redundancy, Data consistency, Data administration. Database Management System – Concepts and types of DBMS, Fields, Records, Table, View, Reports and Queries. Data warehouse and Data mining – Characteristics and uses of Data warehouse, Techniques of Data Mining, Business Intelligence

Database Management System (Lab): Creation of Table, View and Reports. Basics of SQL and running queries

Course Outcomes

CO1	Be able to understand the importance of information management in business and management.	Knowledge(K2) / Remembering (K1)
CO2	To understand and formulate different types of information systems in business	Knowledge (K2)
CO3	Be able to apply the theory and concepts in practical with help of software	Applying (K 4)
CO4	To apply various security and ethical issues with Information Systems	Applying (K 4)
CO5	To synthesize applications on Spread sheet and database software	Synthesizing (K6)/ Evaluating (K7)

Suggested Readings

1. Management Information System – James 'O' Brian
2. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia
3. Management Information Systems, Jawadekar, Tata McGraw Hill
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall
5. Database Management Systems: A Business-Oriented Approach Using ORACLE, MySQL and MS Access, by Sotirios Zygiari
6. Computer Applications in Business (CBCS) by Dr. Sushil Kumar Sharma & Ms. Mansi Bansal (Taxmann)
7. Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365, Lokesh Lalwani (BPB)

IT SKILLS-2

BMB 251

Lab work **20 Hours**

Course Objective

1. To develop pivot table and understand the validating & auditing techniques
2. To understand different charting techniques in MS Excel
3. To understand different formatting techniques in MS Excel

Unit I (Lab work on spreadsheet)

Pivot Table: Developing Pivot Table, Analyzing data using goal seek and solver, Scenarios Create named scenarios. Show, edit, delete scenarios, Creating a scenario summary report. Validating and Auditing: Set, edit validation criteria for data entry in a cell range like: whole number, decimal, list, date, time, Trace precedent, dependent cells. Identify cells with missing dependents. Creating applications in Spreadsheet and Macros.

Unit II (Lab work on spreadsheet) 15 Hours

Creating and formatting Charts: Understanding chart types, column chart, bar chart, line chart, pie chart, XY Scatter chart , Area chart, surface chart, bubble chart. Create a combined chart like: column and line, column and area. Change the chart type for a defined data series, Add, delete a data series in a chart, Re-position chart title, legend, data labels. Change scale of value axis: minimum, maximum number to display, major interval. Change display units on value axis without changing data source: hundreds, thousands, millions. Format columns, bars, pie slices, plot area, chart area to display an image.

References

Excel Data Analysis: Modeling and Simulation , Hector Guerrero (Springer)

COURSE OUTCOME

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. To gain knowledge of pivot table and understand the validating & auditing techniques	Knowledge (K2)
2	CO2. Learn to use different charting techniques in MS Excel	Applying (K4) Synthesizing (K6)
3	CO3. Learn to use different formatting techniques in MS Excel	Applying (K4) Knowledge (K2)

MINI PROJECT -2

BMB 252

(Business Ideas Validation & Fesibility)

Course Credit: 2

Seminar by students

Objective –

1. To validate the idea which was identified in the last semester.
2. To identify the issues & challenges of the identified industry / market.
3. To prepare a report on the emerging technologies in the selected industry.

In second semester, the students are required to validate the idea which was screened in the previous semester & presented. The validation report shall be a detailed analysis considering the market feasibility, select a Lean Canvas for making your assumptions , test yours assumptions around the identified market, the future scope of the selected product or service, test your value proposition, and prepare a project report. Preference should be given to the application of emerging technologies in the selected industry. It may consist of Fintech, Blockchain, Financial Services, Data Science, Social Entrepreneurship or any other suitable area of interest. The report will be prepared individually. The report will be evaluated by one external examiner appointed by university.

Feasibility analysis of the idea (market, technical and financial analysis).

COURSE OUTCOME

S. No.	Course Outcome	Bloom's Taxonomy
1	CO1. To gain knowledge of issues challenge of the industry	Knowledge (K2)
2	CO2. Learn to prepare report on the application of emerging technologies in the selected industry	Applying (K4) Synthesizing (K6)