

ACADEMIC REGULATIONS AND SYLLABUS
Master of Business Administration (MBA)
(Effective from the Batch 2025-2026)



**ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT
(AUTONOMOUS)**

**Approved by AICTE, Permanently Affiliated to JNTU – GURAJADA, Vizianagaram
Accredited by NAAC, Recognized by UGC Under 2(f) & 12 (b)
K.Kotturu, TEKKALI – 532 201, Srikakulam Dist, A.P, India.**

ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT

Vision of the Institute

To evolve into a premier engineering institute in the country by continuously enhancing the range of our competencies, expanding the gamut of our activities and extending the frontiers of our operations.

Mission of the Institute

Synergizing knowledge, technology and human resource, we impart the best quality education in Technology and Management. In the process, we make education more objective so that the efficiency for employability increases on a continued basis.



ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT
Department of MBA

Vision of the Department

To become a premier institution in Management Education for its Excellence in developing high-thinking Management Professionals, Entrepreneurs and Socially Responsible Citizens

Mission of the Department

M1: Prepare and nurture the future business leaders and Entrepreneurs through imparting high quality teaching and Research.

M2: Offer practical management Knowledge, training and consultancy services that are closely aligned with industry needs and societal challenges.

M3: Strive for excellence through continuous innovative academic systems and processes, lifelong learning and ethical practices.



Department of MBA
Program educational objectives

- PEO1:** To learn and apply fundamentals of all functional areas of management and business.
- PEO2:** To understand and apply modern research techniques and tools for qualitative and quantitative analysis, as well as for navigating and controlling national and global environments.
- PEO3:** To develop and cultivate leadership, entrepreneurship, teamwork, and social responsibilities in business and society.
- PEO4:** To attain advanced communication skills, legal, ethical practices with higher levels of proficiency and efficiency for a successful career in industry, business and entrepreneurship.

Program outcomes

Management graduate will be able to:

- PO1:** Apply knowledge of Management theories and practices to solve business problems.
- PO2:** Foster analytical and critical thinking abilities by using modern tools for data- based decision making.
- PO3:** Develop Value based Leadership and Entrepreneurship.
- PO4:** Understand, analyze and communicate global,economic,legal and ethical aspects of business.
- PO5:** Lead themselves and Society in the achievement of organizational goals, contributing effectively to a team environment.
- PO6:** Ensure holistic development by engaging in the life-long learning.

Program specific outcomes

- PSO1:** Apply Advanced Financial, HR, and Marketing Strategies involving ethical practices with social responsibility to arrive at solutions for given business problems.
- PSO2:** Demonstrate leadership through analytical ability in Decision Making in managing finance, human resource and marketing functions for organizational sustainability.

**ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT
(AUTONOMOUS)**

Approved by AICTE, Accredited by NBA & NAAC, Recognized under 2(f) and 12(b) of UGC
Permanently Affiliated to JNTUGV, Vizianagaram
K. Kotturu, Tekkali, Srikakulam-532201, Andhra Pradesh, India

Academic Regulations 2025 (AR25) for MBA (Regular-Full time)
(Effective for the students admitted into I year from the Academic Year 2025-26 onwards)

1. Award of MBA Degree:

A student will be declared eligible for the award of the MBA Degree if he/she fulfills the following academic requirements:

Registered for **102** credits and he/she must secure total **102** credits.

Students, who fail to complete their two-year course of study within **4** years or fail to acquire the **102** Credits for the award of the degree within **4** academic years from the year of their admission, shall forfeit their seat in MBA programme and their admission shall stand cancelled.

2. Course pattern:

The entire course of study is of two academic years and each year will have TWO Semesters (Total FOUR Semesters).

A student is eligible to appear for the end examination in a subject, but when absent for it or failed in the end examinations he/she may appear for that subject's supplementary examinations, when offered.

3. Evaluation Methodology:

The performance of a student in each semester shall be evaluated subject wise with a maximum of **100** marks for theory, practical subject and project work.

A student has to secure not less than **40%** of marks in the external evaluation (in fraction rounded to lower digit) and a minimum of **50%** of marks in the sum total of the internal and external evaluation marks taken together.

Theory Course:

Assessment Method	Marks
Internal evaluation	40
External evaluation	60
Total	100

Internal evaluation: (40 marks)

40 marks for Internal can be categorized as follows:

30 Marks: For theory subjects, during the semester, there shall be two midterm examinations. Each midterm examination shall be evaluated for **30** marks for subjective paper (90 minutes duration) and contain 3 questions (3X10=30 marks).

The first midterm examination will be conducted usually after completion of 50% syllabus (i.e. first 2.5 Units), and the second midterm examination will be conducted usually at the end of instruction (i.e. remaining 2.5 Units).

Final internal marks (**30** marks) shall be arrived by considering the marks secured by the student in both the mid examinations with 80% Weightage given to the better mid exam and 20% to the other.

4 Marks: Average of subjective assignments (Subjective assignments are given unit wise i.e 5 Units, 5 Subjective Assignments). The Internal evaluation for 4 marks shall be given on the basis of average subjective assignment covering the questions from all 5 Units.

6 Marks: Case Study and Presentation.

External evaluation: (60 marks)

External evaluation is carried out by Semester End examination with 180 minutes duration consisting of eight descriptive questions out of which five questions to be answered.

Laboratory Course:

Assessment Method	Marks
Continuous internal assessment	40
Semester end examination	60
Total	100

Continuous internal assessment:

Day-to-day work in the laboratory shall be evaluated for **20** marks by the concerned laboratory teacher based on the regularity/record/viva and **20** marks for the internal test.

Semester end examination:

The end examination shall be conducted by the teacher concerned and external examiner from outside the college.

Procedure **20** marks, experimental work **10** marks, Results **15** marks and Viva voce **15** marks (or)

Description **10** marks, Programming Code **20** marks, Output **15** marks and Viva voce **15** marks.

Project Work:

A Project Review Committee (PRC) of the MBA Department is to be constituted with Principal as chairperson, Head of the Department and two other senior faculty members of the department offering MBA.

Registration of Project work: A Candidate is permitted to register for the project work after satisfying the attendance requirement of all the courses (theory and practical courses) up to III semester. Every candidate shall work on projects approved by the PRC of the Department.

After the third Semester, a student has to undergo practical training for a period of 6 weeks in Corporate Enterprise/ Industry (Social and Contemporary) issues. In training period, the candidates should work on a specific problem in the Management area. At the end of practical training, the student should submit a certificate obtained from the organization/ Industry. The student should prepare a Project Report under the supervision of a guide from the faculty of management of the concerned college.

Four copies of Project dissertation certified by the Project supervisor shall be submitted to the Department.

The Chairman BOS, Department of MBA will prepare the list of qualified teachers to be examiners, project guides and other similar evaluators, will place before board and pass on the approved list to the concern authority to execute such works. The project report shall be adjudicated by one examiner selected from outside the College. The Department will submit a 3-member panel who are eminent in that field of study to the Principal.

Project study will carry **100** marks of which **40** marks shall be reserved for internal assessment and the remaining **60** marks for Viva-Voce to be conducted by external examiner from the outside college.

Internal Assessment will be done on following points: understanding the relevance (**5** marks), scope and dimension of the project (**5** marks), methodology (**5** marks), quality of analysis and results (**5** marks), interpretations and conclusions (**5** marks), presentation (**5** marks) and report preparation (**10** marks).

The viva-voce examination (**60** marks) of the project report shall be conducted by a board consisting of the External examiner, the Head of the Department and Supervisor.

6. Attendance Requirements:

A student shall be eligible to appear for the semester-end examinations, if he/she acquires a minimum of **75%** of attendance in aggregate of all the subjects.

Condonation of shortage of attendance in aggregate up to **10%** (**65%** and above and below **75%**) in each semester with genuine reasons shall be approved by a committee duly appointed

by the college. A fee stipulated by the college shall be payable towards condonation of shortage of attendance.

Shortage of Attendance below **65%** in aggregate shall in **NO** case be condoned.

A Student will not be promoted to the next semester unless he satisfies the attendance requirement of the present semester. He/she may seek re-admission for that semester when offered next.

7. Minimum Academic Requirements:

Conditions for pass and award of credits for a course:

A candidate shall be declared to have passed the individual course if he/she secures not less than **40%** of marks in the end examination (in fraction rounded to lower digit) and a minimum of **50%** of marks in the sum total of the mid semester and end examination marks taken together.

On passing a course of a programme, the student shall earn assigned credits in that Course.

Method of Awarding Letter Grades and Grade Points for a Course:

A letter grade and grade points will be awarded to a student in all courses having credits, based on his/her performance as per the grading system given below.

Table: Grading System for MBA Programme

% of marks	Level	Letter Grade	Grade Points
≥ 90	Outstanding	A+	10
80 to < 90	Excellent	A	9
70 to < 80	Very Good	B	8
60 to < 70	Good	C	7
50 to < 60	Fair	D	6
< 50	Fail	F	0
Absent	Absent	AB	0

Calculation of Semester Grade Points Average (SGPA) for semester:

The performance of each student at the end of the each semester is indicated in terms of SGPA.

The SGPA is calculated as below:

$$\text{SGPA} = \frac{\Sigma(\text{CR} \times \text{GP})}{\Sigma \text{CR}} \quad (\text{for all courses passed in a semester})$$

Where CR = Credits of a Course

GP = Grade points awarded for a course

Calculation of Cumulative Grade Points Average (CGPA) and Award of Division for entire programme:

The CGPA is calculated as below:

$$\text{CGPA} = \frac{\Sigma(\text{CR} \times \text{GP})}{\Sigma \text{CR}} \quad (\text{for the entire programme})$$

Where CR = Credits of a course

GP = Grade points awarded for a course

Both SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Award of Class:

Class Awarded	CGPA to be secured	Remarks
First Class with Distinction	≥ 7.5 (Without any supplementary appearance)	From the CGPA secured from 102 Credits
First Class	≥ 6.5	
Second Class	≥ 5.5 and < 6.5	

CGPA to Percentage conversion Formula: $(\text{CGPA} - 0.5) \times 10$

8. Supplementary Examinations:

Supplementary examinations will be conducted along with regular examinations.

9. With-holding of Results:

If the candidate has any dues not paid to the university or if any case of indiscipline or malpractice is pending against him/her, the result of the candidate shall be withheld in such cases.

10. Conditions for Promotion:

A student will be promoted from one semester to another semester if he/she satisfies the minimum attendance requirement.

11. Transitory Regulations:

Discontinued, detained, or failed candidates are eligible for readmission as and when the semester is offered next after fulfillment of academic regulations. Candidates who have been detained for want of attendance or not fulfilled academic requirements or who have failed after having undergone the course in earlier regulations or have discontinued and wish to continue the course are eligible for admission into the unfinished semester from the date of commencement of

class work with the same or equivalent subjects as and when subjects are offered, subject to Section 1 and they will follow the academic regulations into which they are readmitted.

12. Minimum Instruction Days:

The minimum instruction days for each semester shall be **90**.

13. There shall be no branch transfer after the completion of admission process.

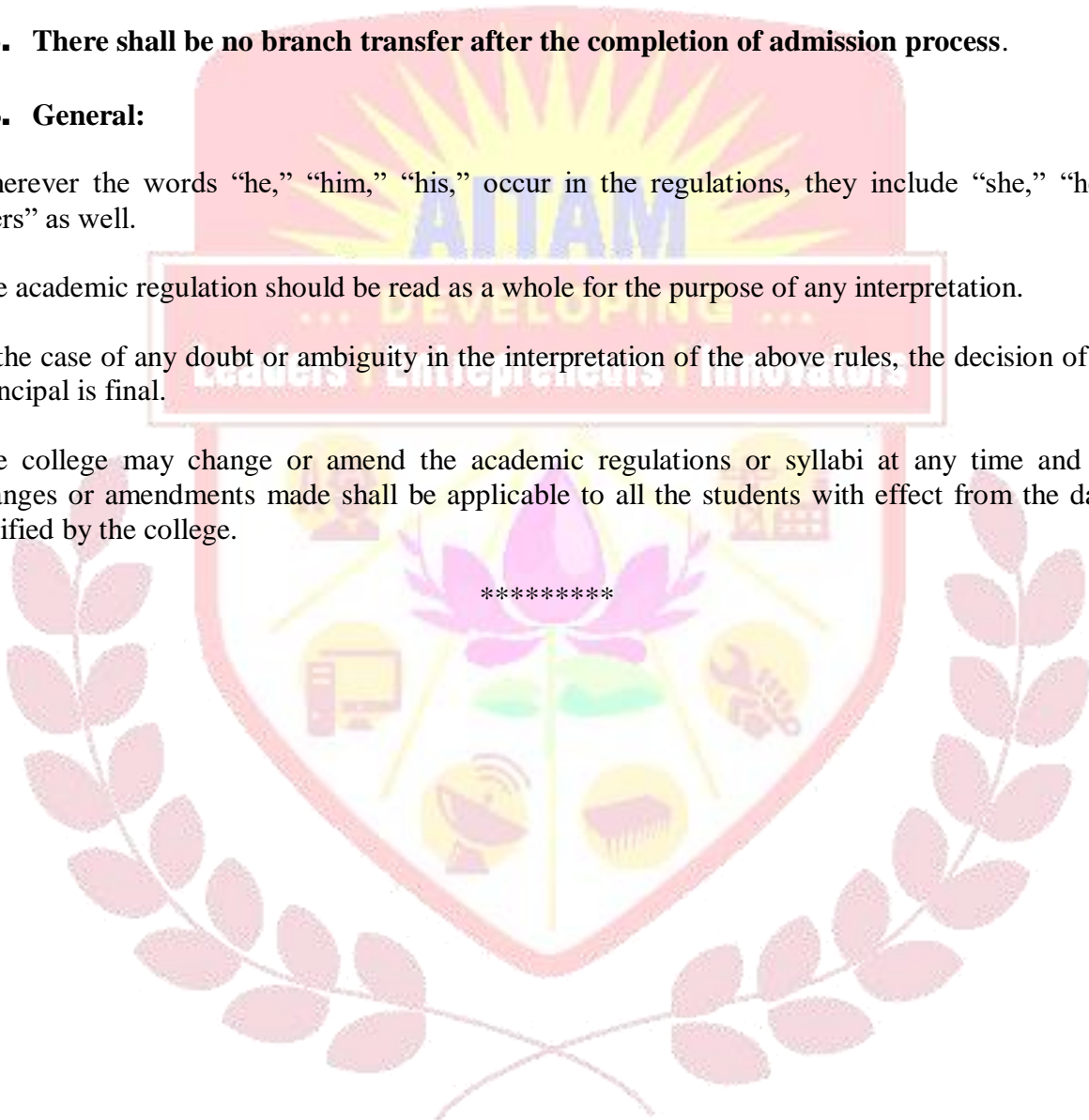
14. General:

Wherever the words “he,” “him,” “his,” occur in the regulations, they include “she,” “her,” “hers” as well.

The academic regulation should be read as a whole for the purpose of any interpretation.

In the case of any doubt or ambiguity in the interpretation of the above rules, the decision of the Principal is final.

The college may change or amend the academic regulations or syllabi at any time and the changes or amendments made shall be applicable to all the students with effect from the dates notified by the college.

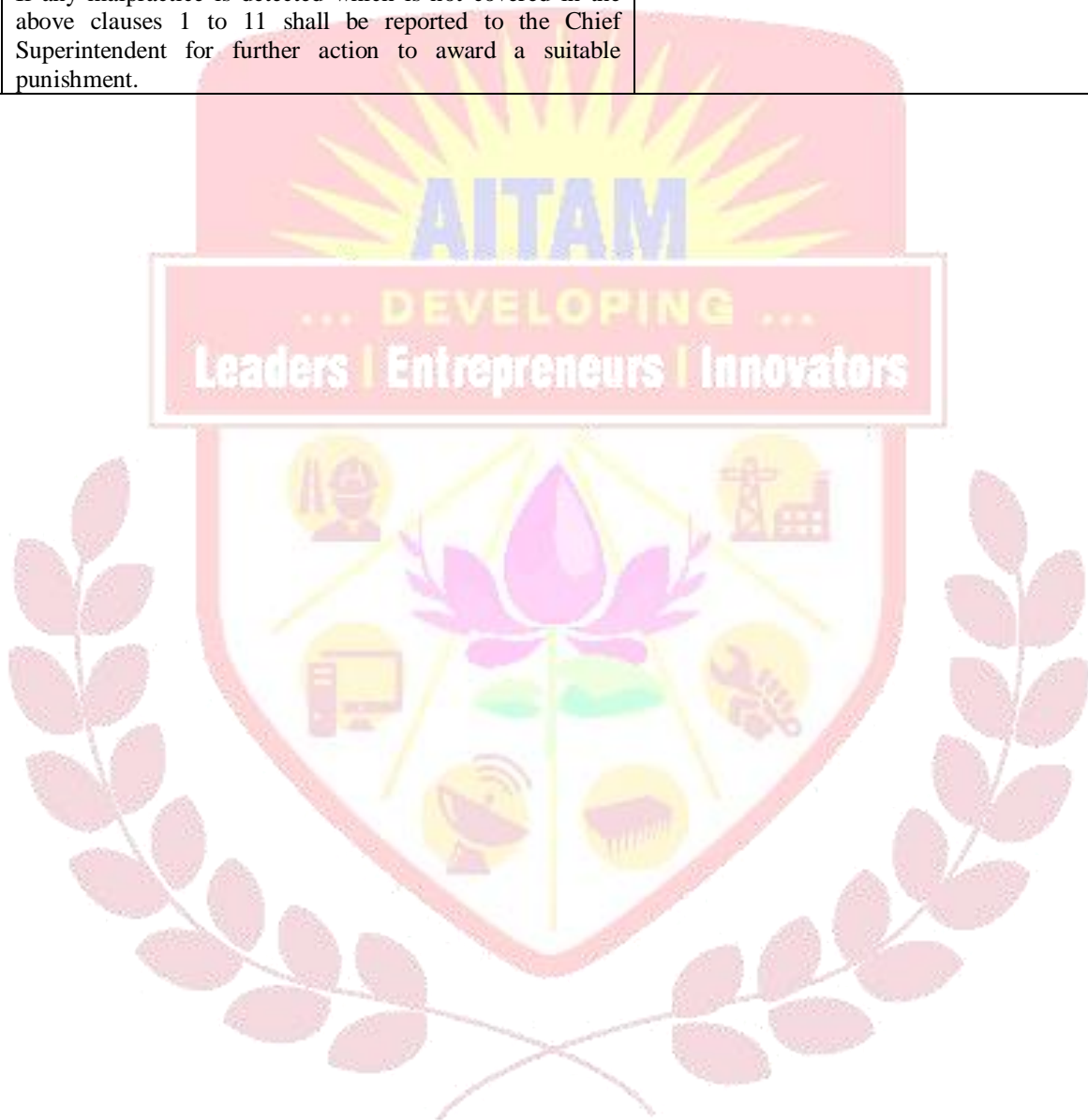


DISCIPLINARY ACTION FOR MALPRACTICES / IMPROPER CONDUCT IN EXAMINATIONS

	Nature of Malpractices/Improper conduct	Punishment
1	If the student possesses or keeps accessible in examination hall, any paper, note book, programmable calculators, cell phones, pager, palm computers or any other form of material concerned with or related to the subject of the examination (theory or practical) in which he is appearing but has not made use of (material shall include any marks on the body of the student which can be used as an aid in the subject of the examination)	Expulsion from the examination hall and cancellation of the performance in that subject only.
	If the student gives assistance or guidance or receives it from any other student orally or by any other body language methods or communicates through cell phone with any student or students in or outside the exam hall with respect to any matter	Expulsion from the examination hall and cancellation of the performance in that subject only. In case of an outsider, he will be handed over to the police and a case is registered against him.
2	If the student has copied in the examination hall from any paper, book, programmable calculators, palm computers or any other form of material relevant to the subject of the examination (theory or practical) in which the student is appearing	Expulsion from the examination hall and cancellation of the performance in that subject and all other subjects the student has already appeared including practical examinations and project work and shall not be permitted to appear for the remaining examinations of the subjects of that semester/year.
3	If the student impersonates any other student in connection with the examination	The student who has impersonated shall be expelled from examination hall. The student is also debarred and forfeits the seat. The performance of the original student, who has been impersonated, shall be cancelled in all the subjects of the examination (including practical's and project work) already appeared and shall not be allowed to appear for examinations of the remaining subjects of that semester/year. The student is also debarred for two consecutive semesters from class work and all semester-end examinations. The continuation of the course by the student is subject to the academic regulations in connection with forfeiture of the seat. If the imposter is an outsider, he will be handed over to the police and a case is registered against him.
4	If the student smuggles the answer book or additional sheet or takes out or arranges to send out the question paper or answer book or additional sheet during or after the examination	Expulsion from the examination hall and cancellation of performance in that subject and all the other subjects the student has already appeared including practical examinations and project work and shall not be permitted for the remaining examinations of the subjects of that semester/year. The student is also debarred for two consecutive semesters from class work and all semester-end examinations. The continuation of the course by the student is subject to the academic regulations in connection with forfeiture of the seat.
5	If the student uses objectionable, abusive or offensive language in the answer script or in letters to the examiners	Cancellation of the performance in that subject.

	or writes to the examiner requesting him to award pass marks	
6	If the student refuses to obey the orders of the Chief Superintendent/Assistant -Superintendent / any officer on duty or misbehaves or creates disturbance of any kind in and around the examination hall or organizes a walkout or instigates others to walk out or threatens the officer-in charge or any person on duty in or outside the examination hall or causes any injury to any of his relatives either by words spoken or written or by signs or by visible representation, assaults the officer-in-charge or any person on duty in or outside the examination hall or any of his relatives, or indulges in any other act of misconduct or mischief which results in damage or destruction of property in the examination hall or any part of the college campus or engages in any other act which in the opinion of the officer on duty amounts to use of unfair means or misconduct or has the tendency to disrupt the orderly conduct of the examination	In case of students of the college, they shall be expelled from examination hall and cancellation of their performance in that subject and all other subjects the candidate(s) has (have) already appeared and shall not be permitted to appear for the remaining examinations of the subjects of that semester/year. The students also are debarred and forfeit their seats. In case of outsiders, they will be handed over to the police and a police case is registered against them.
7	If the student leaves the exam hall taking away answer script or intentionally tears off the script or any part thereof inside or outside the examination hall	Expulsion from the examination hall and cancellation of performance in that subject and all the other subjects the student has already appeared including practical examinations and project work and shall not be permitted for the remaining examinations of the subjects of that semester/year. The student is also debarred for two consecutive semesters from class work and all university examinations. The continuation of the course by the candidate is subject to the academic regulations in connection with forfeiture of the seat.
8	If the student possesses any lethal weapon or firearm in the examination hall	Expulsion from the examination hall and cancellation of the performance in that subject and all other subjects the student has already appeared including practical examinations and project work and shall not be permitted for the remaining examinations of the subjects of that semester/year. The student is also debarred and forfeits the seat.
9	If student of the college, who is not a candidate for the particular examination or any person not connected with the college indulges in any malpractice or improper conduct mentioned in clauses 6, 7, 8	In case of student of the college, expulsion from the examination hall and cancellation of the performance in that subject and all other subjects the student has already appeared including practical examinations and project work and shall not be permitted for the remaining examinations of the subjects of that semester/year. The candidate is also debarred and forfeits the seat. Person(s) who do not belong to the college will be handed over to police and. a police case will be registered against them.
10	If the student comes in a drunken condition to the examination hall	Expulsion from the examination hall and cancellation of the performance in that subject and all other subjects the student has already appeared including practical examinations and project work and shall not be permitted for the

		remaining examinations of the subjects of that semester/year.
11	Copying detected on the basis of internal evidence, such as, during valuation or during special scrutiny	Cancellation of the performance in that subject and all other subjects the student has already appeared including practical examinations and project work of that semester/year examinations.
12	If any malpractice is detected which is not covered in the above clauses 1 to 11 shall be reported to the Chief Superintendent for further action to award a suitable punishment.	



Ragging

Ragging is prohibited under the following Acts

Supreme Court in SLP No. 24295 of 2006 dt. 16-05-2007
High Court Judgement dt. 11-09-1997 in W.P.No. 26132/96
Act 26 of A.P. Legislative Assembly dt. 19-08-1997
Indian Parliament Notice dt. 26-07-2008
as per AICTE Notice dt. 01-07-2009
as per UGC Notice dt. 22-10-2009

Ragging within or outside any educational institution is Prohibited.

Ragging means doing an act which causes or is likely to cause Insult
or Annoyance or Fear or Apprehension or Threat or Intimidation
or outrage of modesty or Injury to a student.

	Imprisonment upto		Fine upto
Teasing Embarrassing and Humiliation	6 Months	+	Rs.1000/-
Assaulting or using criminal force or criminal intimidation	1 Year	+	Rs.2000/-
Wrongfully restraining or confining or causing hurt	2 Years	+	Rs.5000/-
Causing grievous hurt, kidnaping or rape or committing unnatural offence	5 Years	+	Rs.10,000/-
Causing death or abetting suicide	10 Years	+	Rs.50,000/-

**ADITYA INSTITUTE OF TECHNOLOGY AND MANAGEMENT K. Kotturu,
TEKKALI – 532501, Srikakulam Dist. A. P.**

**Program Structure
Department of MBA**

SEMESTER-I

Subject Code	Title	L	P	C
25MBA1001	Management and Organizational Behavior	4	0	4
25MBA1002	Managerial Economics	4	0	4
25MBA1003	Accounting for Managers	4	0	4
25MBA1004	Quantitative Analysis for Business Decisions	4	0	4
25MBA1005	Legal and Business Environment	4	0	4
25MBA1006	Business Communication and Soft Skills	4	0	4
25MBA1007	Open Elective- I Cross Cultural Management	4	0	4
25MBA1008	MOOCs: SWAYAM / NPTEL-Related to Management Courses other than listed courses in the syllabus			
25MBA1101	Business Communication and Soft Skills Lab	0	2	1
25MBA1102	Information Technology Lab I	0	2	1
	Total	28	4	30

SEMESTER-II

Subject Code	Title	L	P	C
25MBA1009	Financial Management	4	0	4
25MBA1010	Human Resource Management	4	0	4
25MBA1011	Marketing Management	4	0	4
25MBA1012	Operations Management	4	0	4
25MBA1013	Business Research Methods	4	0	4
25MBA1014	Rural Innovation Projects	3	0	3
25MBA1015	Open Elective-II Project Management	4	0	4
25MBA1016	Essentials Of Business Analytics			
25MBA1017	Lean Management			
25MBA1018	Database Management system			
25MBA1103	Information Technology Lab II	0	2	1
		27	2	28

L- Lectures

P- Practical's

C- Credit

Semester-I

MANAGEMENT AND ORGANIZATIONAL BEHAVIOR**SUBJECT CODE: 25MBA1001**

L	P	C
4	0	4

OBJECTIVES:

1. To develop an understanding of management concepts with a focus on Management functions and its impact on Organizations.
2. To enable students understanding the importance of planning, organizing, staffing, directing and controlling.
3. To instill the abilities of motivation, communication and leadership.
4. To identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
5. To evaluate leadership styles and anticipate the consequences of each leadership style.

OUTCOMES:

After completion of this course, the student will be able to

1. Understand to learn how to practice Management concepts and functions.
2. Remember to gain practical knowledge in Decision Making, Delegation of Authority, Decentralization and Departmentation.
3. Create managerial tasks of planning, organizing, Leading and controlling which can be executed in a variety of circumstances
4. Apply skill to manage personality, the conflicts and improve the negotiation skills.
5. Evaluate the most effective action to take in specific situations including Organisational Change .

Unit-I

Definition, Nature, Functions and Importance of Management – Evolution of Management thought – Scientific management, administrative management, Hawthorne experiments – systems approach -Levels of Management - Managerial Skills -Planning– Planning Process – importance and Limitations – Types of Plans - Management By Objectives (MBO) - Techniques and Processes of Decision Making - Social Responsibility of Business.

Unit-II

Organizing – Principles of organizing – Organization Structure and Design – Types of power - Delegation of Authority and factors affecting delegation – Span of control – Decentralization – Line and staff structure conflicts – Coordination- definition and principles – Formal and Informal Organization- Nature and importance of Controlling, process of Controlling, Requirements of effective control and controlling techniques.

Unit-III

Organizational behavior:Nature and scope –Linkages with other social sciences – Individual roles and organizational goals – perspectives of human behavior - Perception– perceptual process – Learning - Learning Process- Theories - Personality and Individual Differences - Determinants of Personality - Values, Attitudes and Beliefs - Creativity and Creative thinking.

Unit–IV

Motivation and Job Performance – Content and process -Theories of Motivation-Leadership
- Styles - Approaches – Challenges of leaders in globalized era – Groups – stages- formation of groups –
Group Dynamics - Collaborative Processes in Work Groups - Johari Window- Transactional Analysis.

Unit–V:

Organizational conflict-causes and consequences - conflict and Negotiation Team Building, Conflict
Resolution in Groups and problem solving Techniques – Organizational change - change process -
resistance to change - Creating an Ethical Organization.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. Essentials of Management by ‘Harold Koontz. Heinz wihrich, 9th Edition (2012), Mc GrawHill Education, New Delhi.
2. William, Tripathy: —**MGMT (including instructor recourses)**||,Cengage Learning, New Delhi, 2016 First Edition.
3. Griffin, Moorhead: —Managing Organisational Behaviour||, Cengage Learning, New Delhi.2016.
4. Principles of Management by PC Tripathi and PN Reddy 6th Edition (2017) MC Grw Hill Education, New Delhi.
5. L.M.Prasad: —**Principles and Practice of Management**||, Sultan Chand & Sons, New Delhi, Ninth Edition 2015 (Reprint 2016,2017,2018) Check & MR Management: A South Asian Perspective with course material .
6. Meenakshi Gupta: —**Principles of Management**||, PHI Private Limited, New Delhi, 2009.
7. Organisation Behaviour & Stephen P.Robbins, Timothy A-Judge and Neharika Vohra, Eighteenth Edition (2018) Person Education, New Delhi.
8. Organizational Behavior: Human Behaviour at work by John W Newstrom and Keith A Davis, 12th edition 2006, McGraw Hill Higher Education, New Delhi.

REFERENCES:

1. Jerald Greenberg and Robert A Baron: —**Behavior in Organizations**||, PH Learning Private Limited, New Delhi, 2009.
2. Mullins, Laurie: —**Management and Organisational Behaviour**||, Pearson Education, New Delhi, 2016
3. Pareek Udai: —**Understanding Organizational Behaviour**||, Oxford University Press, New Delhi,
4. K.Aswathappa: —**Organizational Behaviour-Text, Cases and Games**|| Himalaya Publishing House, New Delhi, 2008

MANAGERIAL ECONOMICS**SUBJECT CODE: 25MBA1002**

L	P	C
4	0	4

OBJECTIVES:

1. To define the concept of managerial economics in the real world problems.
2. To explain the concept of demand theory and supply analysis with its applications in business decisions.
3. To summarize the cost concept and its relationship with outputs.
4. To discover the concept of market and its implementation in managerial decisions.
5. To memorize the macro concept of economics in business decisions.

OUTCOMES:

After completion of this course, the student will be able to

1. Understand the fundamental concepts and principles of managerial economics and their relevance in decision-making.
- 2 Analyze the impact of demand, supply, and elasticity on business decisions using appropriate economic tools.
- 3: Apply marginal analysis to optimize production and cost decisions in various business contexts.
- 4: Evaluate different market structures (perfect competition, monopoly, monopolistic competition, oligopoly) and formulate pricing strategies accordingly.
- 5: Interpret macroeconomic indicators such as inflation, GDP, interest rates, and their implications on managerial decisions

UNIT-I:

Introduction to Managerial Economics: Nature and Scope-Fundamental Concepts: Incremental reasoning, Concept of Time Perspective, Discounting Principle, Opportunity Cost Principle, Equi -Marginal Concept,- Theory of Firm.

UNIT-II:

Demand Analysis and Forecasting: Concepts of Demand, Supply, Determinants of Demand and Supply, Elasticity's of Demand and Supply- Methods of demand forecasting for established and new products.

UNIT-III:

Cost and Production Analysis: Cost: Concept and types, Cost-Output Relationships, Cost Estimation, Reduction and Control- Economies and Diseconomies of Scale- Law of Variable Proportions- Returns to Scale- Isoquants - Cobb- Douglas and CES Production functions.

UNIT-IV:

Theory of Pricing: Price determination under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competitions- Methods of Pricing- Game Theory basics- Dominant Strategy-Nash Equilibrium and Prisoner's Dilemma.

UNIT-V:

Macro Economics and Business: Concept, Nature and Measurement of National Income- Inflation and Deflation: Inflation - Meaning, Types, Causes and measurement of inflation Measures to Control Inflation, Deflation- - Philips curve- Stagflation - Theory of Employment - Business cycles: Policies to counter Business Cycles.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

Textbooks

1. **Mithani, D. M. (2025). *Managerial Economics: Theory and Applications* (10th ed.). Himalaya Publishing House.**
2. **Samuelson, W. F., & Marks, S. G., & Zagorsky, J. L. (2025). *Managerial Economics* (10th ed.). Wiley.**
3. **Dwivedi, D. N. (2024). *Managerial Economics* (10th ed.). Vikas Publishing.**
4. **Thomas, C. R., & Maurice, S. C. (2023). *Managerial Economics: Foundations of Business Analysis and Strategy* (14th ed.). McGraw-Hill**
5. **Baye, M. B., & Prince, J. (2021). *Managerial Economics & Business Strategy* (9th or 10th ed.). McGraw-Hill.**

Reference Books

1. Salvatore, D., & Rastogi, S. K. (2024). *Managerial Economics: Principles and World Applications* (10th ed., Indian adaptation). New Delhi: Oxford University Press India.
2. Dwivedi, D. N. (2023). *Managerial Economics* (9th ed.). New Delhi: McGraw Hill Education India.
3. Ghosh, P., Chowdhury, P. R., & Geetika. (2017). *Managerial Economics* (3rd ed.). New Delhi: McGraw Hill Education.
4. Bhat, M. S., & Rau, A. V. (2008). *Managerial Economics and Financial Analysis*. New Delhi: BSP Publications.

ACCOUNTING FOR MANAGERS**SUBJECT CODE: 25MBA1003**

L	P	C
4	0	4

OBJECTIVES:

1. To provide basic knowledge of Final Accounts of a Company.
2. To know the financial statement analysis of a firm with different techniques
3. To enable student's to understand the Cost Accounting Techniques,
4. To enable student's to understand the Management Accounting Techniques,
5. To provide conceptual knowledge on standard costing and variance analysis.

OUTCOMES:

On successful completion of this module, students will be able to:

1. Summarize the accounting cycle and final accounts preparation.
2. Interpret and observe the organizations financial statements.
3. Make use of cost accounting techniques such as cost sheet, inventory valuation.
4. Define management accounting with the help of budgets and standard costing.
5. Explain the use of standard costing and variance analysis.

Unit– I:

Financial Accounting-concept, Importance and scope, accounting principles, accounting cycle, journal ledger, trial balance, Preparation of final accounts with adjustments.

Unit– II:

Analysis and interpretation of financial statements–meaning, importance and techniques, Comparative, Common size statements, Trend analysis, Ratio analysis and cash flow analysis (AS - 3).

Unit– III:

Cost accounting–meaning, importance, methods, techniques; classification of costs and cost sheet; Inventory valuation methods-LIFO,FIFO, HIFO and weighted average method, an elementary knowledge of activity based costing.

Unit– IV:

Management accounting–concept, need, importance and scope; budgetary control-meaning, need, objectives, essentials of budgeting, different types of budgets and their preparation.

Unit-V:

Standard costing and variance analysis (materials, labour) - Marginal costing and its application in managerial decision making, Break Even Analysis.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. Maheswari S N, Maheswari S K: —Financial Accounting —Vikas Publishing House Private Limited, New Delhi, 2018.
2. Shashi K. Gupta, R.K. Sharma, Neeti Gupta, “Management Accounting”; Kalyani Publishers, Ludhiana, 2021.
3. Jain S.P. and Narang K.L. Simmi Agrawal, Monika Sehgal, “ Cost Accounting”, Kalyani Publishers Ludhiana, 2024.

REFERENCES:

1. Pandey, I.M. Management Accounting, Vikas Publishing House, New Delhi, 2018.
2. Horngen, Sundem, Burgstahler & Schatzberg, Introduction to Management Accounting, Pearson Education, New Delhi, 2014
3. Hansen & Mowen, Cost Management: Accounting and Control, Thomson Learning, 2007
4. Maheswari S.N & Mittal, S.N. Management Accounting and Financial management, Shree Mahavir Book Depot, New Delhi, 2020
5. Khan M.Y. and Jain, P.K. Management Accounting, TMH, N. Delhi.2021

QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS**SUBJECT CODE: 25MBA1004**

L	P	C
4	0	4

Course Objectives:

1. To introduce basic mathematical and statistical techniques relevant to business decision-making, including functions, matrices, and permutations.
2. To understanding of descriptive and inferential statistics, including central tendency, dispersion, and probability distributions.
3. To equip students with tools of decision theory, including decision-making under uncertainty and risk, and use of decision trees.
4. To develop skills in statistical inference, including sampling, estimation, and hypothesis testing for single populations.
5. To enable students to compare populations, test hypotheses for two samples, and perform chi-square tests and analysis of variance.

Course Outcomes:

1. Apply mathematical concepts such as linear functions, permutations, combinations, and matrices to solve business problems.
2. Analyze and interpret data using measures of central tendency, dispersion, correlation, and probability distributions.
3. Apply decision theory models for decision-making under certainty, risk, and uncertainty using decision trees and utility theory.
4. Perform sampling techniques, estimation procedures, and hypothesis testing for a single population parameter.
5. Conduct hypothesis testing for two populations, perform chi-square tests, and analyze variance using ANOVA.

Unit I

Basic Mathematical & Statistical Techniques: Linear, Quadratic, Logarithmic and Exponential Functions - Permutations and Combinations – Matrices - Elementary operations of matrices.

Unit II

Measures of Central Tendency – Measures of Dispersion – Simple Correlation and Regression Analysis
 Concept of Probability - Probability Rules – Joint and Marginal Probability – Baye 's Theorem -
 Probability Distributions - Binomial, Poisson, Normal and Exponential Probability Distributions.

UNIT III

Introduction to Decision Theory: Steps involved in Decision Making, different environments in which decisions are made, Criteria for Decision Making, Decision making under uncertainty, Decision making under conditions of Risk - Utility as a decision criterion, Decision trees, Graphic displays of the decision-making process, Decision making with an active opponent.

Unit-IV

Sampling and Sampling Distributions – Estimation – Point and Interval Estimates of Averages and proportions of small and Large Samples – Concepts of Testing Hypothesis – One Sample Test for Testing Mean and Proportion of Large and Small Samples.

Unit-V

Tests Two Samples – Tests of Difference between Mean and Proportions of Small and Large Samples – Chi - square Test of Independence and Goodness of Fitness- Analysis of Variance.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

- 1.N.D.Vohra:—Quantitative Techniques in Management,Tata-McGraw HillPrivate Limited, New Delhi, 2011.
- 2.Gupta S.P:—Statistical Methods, S.Chand and Sons, New Delhi.
- 3.Anand Sharma: —Quantitative Techniques for Business decision Making, Himalaya Publishers, New Delhi, 2012.
- 4.DP Apte:—Operation Research and Quantitative Techniques, Excel Publication, New Delhi, 2013.
- 5.Hamdy, A.Taha:—Operations Research: An Introduction, Prentice-Hall of India New Delhi 2003.
- 6.Anderson:—Quantitative Methods for Business, Cengage Learning, New Delhi 2013.
- 7.Sancheti, Dc & VK Kapoor,—Business Mathematics, S.Chand and Sons, New Delhi

LEGAL AND BUSINESS ENVIRONMENT

L	P	C
4	0	4

SUBJECT CODE: 25MBA1005**Course Objectives (COs):**

1. **To understand** the concept, significance, and scope of business environment at national and international levels, including the role of NITI Aayog and the impact of technological factors.
2. **To explore** the economic and political frameworks of India, focusing on various economic systems, policies, and planning mechanisms.
3. **To familiarize** students with the fundamental aspects of legal environment including key laws such as the Indian Contract Act and IPRs.
4. **To analyze** important business laws including the Companies Act 2013, Partnership Act, and Information Technology Act for understanding corporate legal procedures.
5. **To examine** the relevance and implications of contemporary acts such as the Consumer Protection Act, FEMA, and Environmental Protection Act on business operations.

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

1. **Interpret and evaluate** the business environment at both national and global levels and assess the role of institutions like NITI Aayog in economic development.
2. **Critically analyze** economic systems, government policies, and planning frameworks and their influence on business decisions and performance.
3. **Apply** core principles of the Indian Contract Act and other legal provisions to resolve basic legal issues in business transactions.
4. **Demonstrate understanding** of key corporate and IT laws including procedures related to formation, governance, and cyber security in business.
5. **Evaluate and comply** with miscellaneous business regulations such as the Sales of Goods Act, Consumer Protection Act, and FEMA, ensuring lawful and ethical operations.

UNIT-I

Introduction: Concept of Business Environment-Definition – Characteristics - Environmental factors, Importance at national and international level – problems and challenges – Environmental Scanning: Importance, Process of scanning - NITIAayog: It's Role in Economic Development of India - Technological Environment: Features, Its impact on Business, Restraints on Technological Growth.

UNIT-II

Economic and Political Environment: Concept - Definition of Economic Environment - Economic Systems - Relative merits and demerits of each systems –Economic Policies – Monetary – Fiscal - Industrial policies since independence and their significance – regulatory and promotional framework . Structure of Indian Economy - Nature and significance. Economic Planning - Objectives, Merits, Limitations - Concept and Meaning of Political Environment..

UNIT-III

Legal Environment: - Business Law: Meaning, scope and need for Business Law- Source of Business Law - Indian Contract Act 1872: Its Essentials, Breach of Contract and remedies. Intellectual Property Rights. Negotiable Instruments Act 1881.

UNIT-IV

Company Act 2013: Memorandum and Articles of Association - Partnership Act 2013: Duties of Partners - Dissolution of Partnership -Information Technology Act 2000: Digital signature - Cyber Frauds.

UNIT-V

Miscellaneous Acts: Sales of Goods Act 2019 –Sale- agreement to Sale – Implied Conditions and Warranties - Consumer Protection Act 2019 – amendments 2023-Competition Act - Environment (Protection) Act 1986 - Foreign Exchange Management Act (FEMA).

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. Francis Cherunillam, Business Environment, Himalaya Publishers.
2. N.D.Kapoor , Mercantile Law, Sultan Chand Publishers.

REFERENCES:

1. K.Aswathappa, Essentials of Business Environment, Himalaya Publishers.
2. P.K.Dhar, Indian Economy Growing Dimensions, Kalyani Publishers.
3. Chaula and Garg, Mercantile Law, Kalyani Publishers.

BUSINESS COMMUNICATION AND SOFT SKILLS

L	P	C
4	0	4

SUBJECT CODE: 25MBA1006**OBJECTIVES:**

1. To help students understand the basic concepts, types, and process of communication along with listening skills and barriers.
2. To introduce formal and informal communication types and improve interpersonal and intrapersonal communication within the organization.
3. To familiarize students with nonverbal communication methods, body language, and professional etiquette across cultures.
4. To develop students' skills in writing business letters, reports, resumes, and emails professionally.
5. To enhance students' skills in giving effective presentations and participating confidently in group discussions and interviews.

OUTCOMES:

1. Understand the purpose and process of communication, including different types and barriers, and demonstrate effective listening and conversational skills in formal and informal settings.
2. Analyze organizational communication by differentiating formal and informal channels, recognizing interpersonal barriers, and applying strategies for effective communication and teamwork.
3. Interpret non-verbal communication cues such as body language and proxemics, and demonstrate appropriate professional behavior and etiquette in interview and cross-cultural contexts.
4. Create clear and professional written communication including reports, business letters, resumes, and emails, adhering to standard formats and audience expectations.
5. Design and deliver effective presentations using assertive communication techniques suitable for group discussions and interviews.

Unit– I

Purpose and process of communication: Objectives of Communication - Process of Communication – Types of communication; noise, listening skills, Types of listening, essentials of good listening and tips.

LAB: LISTENING AND SPEAKING SKILLS - Conversational skills (formal and informal) – group discussion. Listening to lectures, discussions, talk shows, news programmes, dialogues from TV/radio/Ted talk/Podcast – watching videos on interesting events on YouTube.(Presenting before the class).

Unit– II

Managing Organizational Communication: Formal and Informal Communication - Interpersonal and Intrapersonal communication - Role of Emotion in Interpersonal Communication - Barriers to Interpersonal Communication - Exchange Theory - Gateways for Effective Interpersonal Communication.

LAB: Organizational Communication:

Choosing the organization – goal setting - time management — leadership traits – team work – communicating across teams - designing career and life planning.

Unit– III

Non verbal communication and Body Language: Kinesics, Proxemics, Paralanguage, Haptics, handshakes, appropriate body language and mannerisms for interviews: business etiquettes - across different cultures.

LAB: Understanding Body Language Aspects and presenting oneself to an interviewer, Proper handshakes.

Unit– IV

Written communication: mechanics of writing, report writing - business correspondence - business letter format - Meetings and managing meetings - Resume writing - Formats and Skills.

LAB: Writing job applications – cover letter – resume – emails – letters – memos – reports – blogs – writing for publications.

Unit-V

Presentation skills: prerequisites of effective presentation, format of presentation; Assertiveness – strategies of assertive behavior; Communication skills for group discussion and interviews, Interview Techniques.

LAB: Designing presentations and enhancing presentation skills.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

1. Mallika Nawal:—*Business Communication*||, Cengage Learning, New Delhi, 2012.
2. Edwin A. Gerloff, Jerry C. Wofford, Robert Cummins *Organisational Communication The key to managerial effectiveness*.
3. Meenakshi Rama:—*Business Communication*||, Oxford University Press, New Delhi
4. C.S.G. Krishnamacharyulu and Dr. Lalitha Ramakrishnan, *Business Communication*, Himalaya Publishing House, Mumbai
5. Paul Turner:—*Organisational Communication*||, JAICO Publishing House, New Delhi.
6. Sathya Swaroop Debasish, Bhagaban Das|| —*Business Communication*||, PHI Private Limited, New Delhi, 2009.
7. R.K. Madhukar: —*Business Communication*||, Vikas Publishing House, New Delhi, 2012.
8. Kelly M Quintanilla, Shawn T. Wahl:—*Business and Professional Communication*||, SAGE, New Delhi, 2012.
9. Sangita Mehta, Neety Kaushish: —*Business Communication*||, University Science Press, New Delhi, 2010.
10. Anjali Ghanekar: —*Business Communication Skills*||, Everest Publishing House, New Delhi, 2011

CROSS CULTURAL MANAGEMENT (Open Elective- I)

SUBJECT CODE: 25MBA1007

L	P	C
4	0	4

Course Objectives

- 1.To understand the concept of culture in a business context and its relevance to stakeholders in an organization.
- 2.To explore the influence of culture on global business management, communication strategies, and team dynamics.
- 3.To analyze the processes and challenges involved in cross-cultural negotiation and strategic decision-making in international settings.
- 4.To examine the role of global human resource management in staffing, training, motivating, and retaining employees across cultures.
- 5.To evaluate organizational culture and implement strategies for cultural transformation and sustained improvement in global business contexts. Course Outcomes

OUTCOMES:

1. Explain the importance of cultural understanding in managing relationships with various business stakeholders.
2. Demonstrate the ability to develop effective communication and team-building strategies across diverse cultural environments.
3. Analyze cross-cultural negotiation and decision-making processes through real-world international business examples.
4. Design appropriate human resource strategies for global operations, including expatriate management and leadership development.
5. Apply diagnostic tools to assess and lead culture change initiatives in organizations aiming for global competitiveness.

Unit– I

Introduction – Concept of Culture for a Business Context; Brief wrap up of organizational culture & its dimensions; Cultural Background of business stakeholders [managers, employees, shareholders, suppliers, customers and others] – An Analytical framework.

Unit– II

Culture and Global Management – Global Business Scenario and Role of Culture. Framework for Analysis; Elements& Processes of Communication across Cultures; Communication Strategy for/ of an Indian MNC and Foreign MNC & High - Performance Winning Teams and Cultures; Culture Implications for Team Building.

Unit– III

Cross Culture – Negotiation & Decision Making – Process of Negotiation and Needed Skills & Knowledge Base – Overview with two illustrations from multicultural contexts [India – Europe/ India – US settings, for instance]; International and Global Business Operations- Strategy Formulation & Implementation; Aligning Strategy, Structure & Culture in an organizational Context.

Unit–IV

Global Human Resources Management – Staffing and Training for Global Operations – Expatriate – Developing a Global Management Cadre. Motivating and Leading; Developing the values and behaviours necessary to build high - performance organization personnel [individuals and teams included] – Retention strategies.

Unit– V

Corporate Culture – The Nature of Organizational Cultures Diagnosing the As is Condition; Designing the Strategy for a Culture Change Building; Successful Implementation of Culture Change Phase; Measurement of ongoing Improvement.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

1. Cash by Franklin, Revitalize your corporate culture: PHI, Delhi
2. Deresky Helen, International Management :Managing Across Borders and Cultures, PHI, Delhi
3. Esenn Drlarry, Rchildress John,The Secret of a Winning Culture: PHI, Delhi
4. Aswathappa, K., & Dash, S. (2021). *International business* (8th ed.). McGraw-Hill Education.
5. **Bhattacharyya, Dipak Kumar(2010) Cross-Cultural Management : Text And Cases PHI, Learning.**

BUSINESS COMMUNICATION AND SOFT SKILLS LAB**SUBJECT CODE: 25MBA1101**

L	P	C
0	2	1

Course Outcomes: Student can able to

1. Apply the fundamentals of communication, including its purpose, types, process, and effective listening techniques.
2. Analyze organizational communication dynamics by differentiating formal and informal communication and addressing interpersonal barriers.
3. Interpret non-verbal communication cues such as body language and demonstrate appropriate professional etiquette across cultures.
4. Compose clear and professional written documents including reports, business letters, resumes, and emails.
5. Design and deliver impactful presentations using assertive communication strategies suited for group discussions and interviews.

Unit: 1

Listening and speaking skills- Conversational skills (formal and informal) – group discussion. Listening to lectures, discussions, talk shows, news programmes, dialogues from TV/radio/Ted talk/Podcast – watching videos on interesting events on YouTube. (Presenting before the class).

Activities for Unit-1:

- 1) Dos and Don'ts of Group Discussions.
- 2) Tell me about yourself.
- 3) Self SWOT Analysis
- 4) Analysis of Academic Video clip uploaded on the system for the student.
- 5) News Presentation - Current affairs.

Unit– II**Organizational Communication:**

Choosing the organization – goal setting – Time management–leadership traits – Team work – communicating across teams - designing career and life planning.

Activities for Unit-II:

- 1) Individual goal setting – process/SMART goals.
- 2) Designing a team activity to be conducted in the class.
- 3) Preparing a schedule plan for conducting an event(with proper time management).
- 4) Designing a self career plan.
- 5) Prepare a time management chart for your daily schedule. (Prioritization)

Unit–III**Non verbal communication and Body Language:**

Understanding Body Language Aspects and presenting one self to an interviewer, Proper handshakes.

Activities for Unit-III:

- 1) Maintaining the body language for interviews.
- 2) Presenting one self to an interviewer.
- 3) Importance of kinesics in an interview.
- 4) Role plays on cross cultural communication.

Unit– IV

Written communication:

Writing job applications – cover letter – resume – emails – letters – memos – reports – blogs – writing for publications.

Activities for Unit - IV:

- 1) Preparation of effective Resume.
- 2) Write dialogues for the following situation: Mr. A calls a Hotel in Shimla to make a reservation for four people.
- 3) Write dialogues for the following situation: Mr.K gives direction to his friend how to reach the JNTUK University.
- 4) Write a covering letter for job application in TCS.
- 5) Write atleast 5 E-male tiquette.

Unit-V

Presentation skills:

Designing presentations and enhancing presentation skills.

Activities for Unit - V:

- 1) Prepare a Power Point presentation on presentation skills.
- 2) How to make an effective presentation.
- 3) Prepare and present a PPT on any topic given by the examiner.

References:

1. .Mallika Nawal:—Business Communication, Cengage Learning, New Delhi, 2012.
2. Edwin A. Gerloff, Jerry C. Wofford, Robert Cummins Organisational Communication: The key stone to managerial effectiveness.
3. Meenakshi Rama:—Business Communication, Oxford University Press, New Delhi
4. C.S.G. Krishnamacharyulu and Dr. Lalitha Ramakrishnan, Business Communication, Himalaya Publishing House, Mumbai
5. Paul Turner:—Organisational Communication, JAICO Publishing House, New Delhi.
6. Sathya Swaroop Debasish, Bhagaban Das —Business Communication, PHI Private Limited, New Delhi, 2009.
7. R.K. Madhukar:—Business Communication, Vikas Publishing House, New Delhi, 2012.
8. Kelly M Quintanilla, Shawn T. Wahl:—Business and Professional Communication, SAGE, New Delhi, 2012.
9. Sangita Mehta, Neety Kaushish:—Business Communication, University Science Press, New Delhi, 2010.
10. Anjali Ghanekar:—Business Communication Skills, Everest Publishing House, New Delhi, 2011

INFORMATION TECHNOLOGY LAB I**SUBJECT CODE: 25MBA1102**

L	P	C
0	2	1

Course Objectives:

1. To introduce students to spreadsheets as an effective tool for data entry, formatting, analysis, and presentation.
2. To enable learners to apply spreadsheet functions, formulas, and ranges for efficient data management and problem solving.
3. To impart fundamental knowledge of accounting principles, concepts, and practices.
4. To familiarize students with Tally software for company creation, financial data recording, and management.
5. To develop skills in preparing and maintaining inventory records using Tally.

Course Outcomes :

On successful completion of this course, the students will be able to:

1. Create, manage, and present spreadsheets with accurate data formatting and calculations.
2. Apply spreadsheet functions and named ranges to perform conditional analysis and time/date calculations.
3. Demonstrate an understanding of basic accounting principles, double-entry systems, and preparation of financial statements.
4. Operate Tally software to set up company accounts and configure accounting masters.
5. Manage inventory by creating stock groups, categories, items, and godowns using Tally.

List of Experiments:

1. New functions and features of Microsoft Excel
Getting started with excel: Opening a blank or new workbook, general organization.
2. Entering and editing data; Data entry; Selecting cells; Saving time when entering data
3. Percentages; Dates and Times; Currency; Text; Performing calculations; Graphs
4. Ranges and functions: Creating named ranges; Using named ranges; Finding and inserting functions
5. Excel – Functions: what if, Conditional count, sum and average, Multiple criteria with count, sum and if. Time and date calculations.
6. Type of Accounts, Rules of Accounting, Principles of concepts and conventions
7. Double entry system, book keeping Mode of Accounting, Financial Statements, Transaction, Recording Transactions in Excel
8. Getting the functional with Tally, Creation and setting up of company in Tally.
9. Create a New Company in Tally
10. Create Ledger Accounts in Tally
11. Create Stock Categories in Tally
12. Create Stock Items in Tally

References

1. Poatsy, M. A., Grauer, R., & Mulbery, K. (2019). *Exploring Microsoft Excel 2019 comprehensive*. Pearson Education.
2. Winston, W. L. (2019). *Microsoft Excel data analysis and business modeling* (5th ed.). Microsoft Press.
3. Tulsian, P. C. (2016). *Fundamentals of accounting*. Tata McGraw-Hill Education.
4. Grewal, T. S. (2017). *Double entry book keeping*. Sultan Chand & Sons.
5. Nadhani, A. K. (2018). *Tally.ERP 9 training guide*. BPB Publications.
6. Tally Education Pvt. Ltd. (2019). *Comprehensive guide to Tally ERP 9 with GST*. Vikas Publishing House.

Semester-II

FINANCIAL MANAGEMENT**SUBJECT CODE: 25MBA1009**

L	P	C
4	0	4

OBJECTIVES:

1. To develop an understanding of Financial Management.
2. To provide financial planning practices followed in corporate firms.
3. To understand the short term and long term finance needs of the organization.
4. To observe the practices for dividend decisions and debt management.
5. To understand the applications of working capital management.

OUTCOMES:

On successful completion of this module, students will be able to:

1. Outline the overview of Financial Management.
2. Define and describe the process and the practice of financial planning.
3. Develop problem solving and prompt decision making for long term projects.
4. Summarize and describe the process of dividend decisions
5. Plan the effective working capital management practices.

UNIT-I

Financial Management: Concept - Nature and Scope - Evolution of financial Management - The new role in the contemporary scenario – Goals and objectives of financial Management - Firm's mission and objectives - Profit maximization vs Wealth maximization – Maximization vs Satisfying - Major decisions of financial manager.

UNIT-II

Financing Decision: Sources of finance - Concept and financial effects of leverage – EBIT – EPS analysis. Cost of Capital: Weighted Average Cost of Capital– Theories of Capital Structure.

UNIT-III

Investment Decision: Concept and Techniques of Time Value of Money – Nature and Significance of Investment Decision – Estimation of Cash flows – Capital Budgeting Process – Techniques of Investment Appraisal – Discounting and Non Discounting Methods.

UNIT-IV

Dividend Decision: Meaning and Significance – Major forms of dividends–Theories of Dividends – Determinants of Dividend – Dividends Policy and Dividend valuation – Bonus Shares –Stock Splits – Dividend policies of Indian Corporate.

UNIT-V

Liquidity Decision: Meaning - Classification and Significance of Working Capital – Components of Working Capital – Factors determining the Working Capital– Estimating Working Capital requirement – Cash Management Models – Accounts Receivables –Credit Policies – Inventory Management.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. I.M Pandey: “**Financial Management**”, (11th edition), Vikas Publishing, 2015.
2. M.Y Khan, P K Jain: “**Financial Management-Text and Problems**”, (8th edition) Tata McGraw Hill, New Delhi. 2018.
3. G.Sudharsan Reddy: “**Financial Management-Principles and Practice**”, (3rd edition), Himalaya Publication, 2019.

REFERENCES:

1. Srivatsav, RM: “**Financial Management**”, (2nd edition) Himalaya Publishing House, Mumbai, 2015.
2. Prasanna Chandra: “**Financial Management Theory and practice**”, (9th edition) Tata Mc-Graw hill, New Delhi, 2017.
3. S.N. Maheswari: “**Financial Management-principles & Practice**”, (15th edition) Sultan chand & Sons, New Delhi, 2019.
4. CA.C. Rama Gopal: “**Financial Management**”, (1st edition) New Age International Publisher, New Delhi, 2012.
4. Sudhindra Bhat: “**Financial Management Principles and Practice**”, (2 edition) Excel Books, New Delhi, 2012.
5. Pradeep Kumar Sinha: “**Financial Management Tools and Techniques**”, (1st edition) Excel Books, New Delhi, 2009
6. P.V.Kulkarni, B.G.Satya Prasad “**Financial Management**”, Himalaya publishing House, Mumbai (2022).

HUMAN RESOURCE MANAGEMENT**SUBJECT CODE: 25MBA1010**

L	P	C
4	0	4

OBJECTIVES:

1. To understand the evolution, functions, ethical aspects, and changing global perspective of Human Resource Management and how HR aligns with organizational strategy.
2. To impart knowledge on HR planning, recruitment, selection, training, and job analysis as a strategic investment in human capital.
3. To examine the importance of performance appraisal systems and compensation structures in employee development and motivation.
4. To understand wage and salary structures, legal frameworks, and welfare management practices within an organizational context.
5. To provide insights into industrial relations, collective bargaining, dispute resolution, workplace safety, and stress management.

OUTCOMES:**Students Will be able to**

1. Recall and describe the role of Human Resource Management (HRM), its core principles, and identify emerging HR trends and global challenges that impact workforce management.
2. Apply HR planning techniques, recruitment strategies, and training approaches to effectively support organizational growth and development.
3. Assess different performance appraisal methods, and design compensation and reward systems that align with employee performance and organizational objectives.
4. Analyze the factors influencing wage determination, identify statutory and non-statutory welfare measures, and apply incentive payment systems in the context of organizational needs.
5. Analyze industrial relations issues, evaluate strategies to manage employee grievances, and develop initiatives to promote safe, healthy, and stress-free work environments.

UNIT-I

HRM: Significance - Definition and Functions – evolution of HRM- Principles - Ethical Aspects of HRM - HR policies, Strategies to increase firm performance - Role and position of HR department –aligning HR strategy with organizational strategy - HRM – changing , global perspective challenges, environment – cross- cultural problems – emerging trends in HRM.

UNIT-II

Investment perspectives of HRM: HR Planning – Demand and Supply forecasting –Recruitment and Selection- Sources of recruitment - Tests and Interview Techniques - Training and Development – Methods and techniques– Job design , evaluation and Analysis - Management development - HRD concepts.

UNIT-III

Performance Appraisal: Importance – Methods – Traditional and Modern methods – Latest trends in performance appraisal - Career Development and Counseling- Compensation - Concepts and Principles - Influencing Factors - Current Trends in Compensation - Methods of Payments in detail - Incentives rewards compensation mechanisms.

UNIT-IV

Wage and Salary Administration: Concept- Wage Structure- Wage and Salary Policies- Legal Frame Work- Determinants of Payment of Wages- Wage Differentials - Incentive Payment Systems. Welfare management: Nature and concepts – statutory and non- statutory welfare measures.

UNIT-V

Managing Industrial Relations: Trade Unions- Employee Participation Schemes- Collective Bargaining – Grievances and disputes resolution mechanisms – Safety at work – nature and importance– work hazards – safety mechanisms- Managing work place stress.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit. References:

TEXT BOOKS:

1. K Aswathappa: “**Human Resource and Personnel Management**”, Tata McGraw Hill, New Delhi, 2013
2. Predictive HR Analytics- Mastering the HR metric: Martin R Edwards and Kirsten Edwards
3. N.Sambasiva Rao and Dr. Nirmal Kumar: “**Human Resource Management and Industrial Relations**”, Himalaya Publishing House, Mumbai
4. Mathis, Jackson, Tripathy:”**Human Resource Management: A south-Asian Perspective**”, Cengage Learning, New Delhi, 2013
5. Subba Rao P: “**Personnel and Human Resource Management- Text and Cases**”, Himalaya Publications,Mumbai, 2013.
6. Madhurima Lall, Sakina Qasim Zasidi: “**Human Resource Management**”, Excel Books, New Delhi,

REFERENCES:

1. Muller_Camen. Croucher and Leigh: “**Human Resource Management- A Case Study Approach**”, JAICO Publishing, Delhi.
2. S.Seetharaman, B.Venkateswara Prasad: “**Human Resource Management**”, SCITECH Publication (India) Limited, Hyderabad, 2009.
3. Gary Dessler, BijuVrkkey: “**Human Resource Management**” Pearson Education, New Delhi, 2011
4. Uday Kumar Haldar: “**Human Resource Development**”, Oxford University Press, New Delhi, 2012
5. Narendar Singh:”**Human Resource Management**”, Universities Press (India) Private Limited, Hyderabad, 2011.
6. B.B.Mahapatro:”**Human Resource Management**”, New Age International Publishers, New Delhi,
7. R.S.Dwivedi: “**Human Relations and Organizational Behaviour**”, MacMillan Business Books, New Delhi, 2013.

MARKETING MANAGEMENT**SUBJECT CODE: 25MBA1011**

L	P	C
4	0	4

OBJECTIVES:

1. To describe the concepts of marketing in day-to-day activities.
2. To explain the concepts on segmentation, targeting and positioning and to express the ideas on product decisions.
3. To illustrate the basic developments on distribution management and pricing practices in marketing.
4. To sketch out the necessities of marketing information system, market research and Indian market environment in detail.
5. To define the contemporary practices of marketing such as digital marketing, social media marketing and search engine optimization.

OUTCOMES:**After completion of this course, the student will be able to**

1. Understand the basics concepts of Marketing Management.
2. Apply the knowledge of segmentation, targeting and positioning in marketing and extend the ideas on product decisions.
3. Measure the use of marketing information system, market research and Indian market environment.
4. Enable the students to understand Pricing, Promotion, Retail Management.
5. Understand the contemporary practices of marketing such as digital marketing, social media marketing and search engine optimization.

UNIT-I

Introduction to Marketing: Needs - Wants – Demands - Products - Exchange - Transactions - Concept of Market and Marketing and Marketing Mix - Production Concept- Product Concept - Sales and Marketing Concept - Societal Marketing Concept. -Green Marketing concept –Indian Marketing Environment.

UNIT-II

Market Segmentation, Targeting and Positioning: Identification of Market Segments

-Consumer and Institutional/corporate Clientele - Segmenting Consumer Markets - Segmentation Basis – Evaluation and Selection of Target Markets – Positioning significance - Developing and Communicating a Positioning Strategy. Distribution, Marketing Organization and Control: Channels of Distribution- Intensive, Selective and Exclusive Distribution.

UNIT-III

Product and Pricing Aspects: Product – Product Mix - Product Life cycle - Obsolescence- Pricing- Objectives of Pricing –Pricing Policies-Methods of Pricing –Pricing Procedure-Selecting the Final price - Adopting price - Initiating the price cuts -Imitating price increases-Responding to Competitor's price changes. Annual Plan Control - Profitability Control - Efficiency Control - Strategic Control.

UNIT-IV

Marketing Communication: Communication Process – Communication Mix – Integrated Marketing Communication
- Managing Advertising Sales Promotion - Public relations and Direct Marketing – Salesforce–
Determining the Sales Force Size-Salesforce Compensation.- Organizing the Marketing Department - Marketing
Implementation - Control of Marketing Performance -

UNIT-V

Introduction to Digital Marketing-Website Planning-On-Page and Off-Page SEO-Google Ads-PPC Metrics-Social
Media Platforms Overview-Content Creation for Social Media- Influencer Marketing- Mobile Marketing Strategies-
Fundamentals of E-commerce and M-commerce.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. Phillip Kotler & Kevin Lane Keller. Marketing Management. 15th edition, Global edition. Harlow, Essex ; Boston, MA : Pearson Education Ltd. 2016
2. Philip Kotler. Kotler on Marketing: How to Create, Win, and Dominate Markets. Free Press; Reprint edition (19 April 2014)
3. Tapan Kumar Panda. Marketing Management: Text and Cases: Indian Context. 2nd Edition. Excel Books.
4. M. Govindarajan. Modern Marketing Management. 2nd edition. Narosa Publishing House, 2000.
5. Rajan Saxena. Marketing Management. 6th edition. McGraw-Hill Education, 2019
6. Seema Gupta. Digital Marketing. 2nd edition. McGraw Hill Education (India) Private Limited. 2020

REFERENCES:

1. Michael R. Czinkota & Masaaki Kotabe. Marketing Management. 2nd Edition. Thomson Learning. 2002.
2. David L. Kurtz & Louis E. Boone Principles of Contemporary Marketing. 15th Edition. Cengage Learning. 2013.
3. S.H.H. Kazmi. Marketing Management-Text and Cases. 1st Edition. Excel Books. 2008.
4. Adrian Palmer. Introduction to Marketing-Theory & Practice. 3rd Edition. Oxford. 2012
5. Gupta Prachi. Marketing Management: Indian Cases. Pearson Education; First edition (31 July 2017)
6. Stephanie Diamond. Digital Marketing All - In - One for Dummies. First edition. Wiley India Pvt Ltd. 2020.
7. S.B.Nageswara Rao-Marketing Management(Indian context) First edition, walnut Publications, Bhubaneswar 2021.

OPERATIONS MANAGEMENT

L	P	C
4	0	4

SUBJECT CODE: 25MBA1012**OBJECTIVES:**

1. To develop an understanding of production and operations management.
2. To explain mass, process, batch and job order production systems.
3. To make an understanding the aggregate planning and Inventory Management.
4. To learn the concept on work study, work measurement, method study and productivity.
5. To discuss on quality management practices like ISO 9000, six sigma, quality circles and TQM.

OUTCOMES:

1. Define the Overview of Production and Operations Management.
2. Discuss the Production planning and control in different production systems.
3. Explain an understanding the aggregate planning and Inventory Management.
4. Analyze work measurement, method study and productivity.
5. Create an understanding on quality management practices like ISO 9000, six sigma quality circles and TQM.

UNIT-I:

Introduction to Operation Management: Nature & Scope of Operation/ Production Management, Relationship with other functional areas, Difference between Manufacturing & Service, Types of Production Systems, Just in Time (JIT) & lean system, Recent trends in Operation Management.

UNIT-II:

Product selection, Process Selection & Capacity Planning. Facilities location & Layout & Material Handling. Manufacturing Technology- CAD,CAM & CIM. Value Engineering and Analysis.

UNIT-III:

Stages in Production Planning and Control (PPC)- Aggregate Production Planning Process, Production strategies, Material Requirement Planning (MRP), Supply Chain Management, Purchase Management, Inventory Management.

Unit- IV:

Scheduling for Job shop and Mass production. Productivity: Factors Affecting Productivity. Work Study– Methods Study & Work Measurement – Job Design-Engineering and Behavioral Approaches. Maintenance Management- Objectives, Bath Tub Curve, Types of Maintenance systems and Total Productive Maintenance (TPM).

UNIT-V:

Quality Management: Quality- Definition, Cost of Quality, Inspection& Acceptance Sampling- Operating Characteristic Curve (AQL , LTPD, Alpha & Beta risk), Statistical Quality Control: Control Charts for Variable & Attributes. Six Sigma , Quality Circles, Continuous improvement (Kaizen), ISO 9000&14000 Series. Total Quality Management (TQM).

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

TEXT BOOKS:

1. Adam, EE &Ebert RJ production and Operations Management 6th ed. New Delhi, Prentice hall of India 1995.
2. SN Chary: “**Production and Operations Management**”, Tata McGraw Hill, New Delhi, 2008.
3. R. Panneer selvam: “**Production and Operations Management** “, PHI Learning Private Limited, New Delhi, 2009.
4. B.S.Goel:” **Production and Operations Management**”, A Pragati Edition, Meerut, 2009

REFERENCES:

1. Elwood S.Buffa and Rakesh K.Sarin: “**Modern Production/Operations Management**”, India, New Delhi, 2008.
2. Amrine Harold T.etc Manufacturing Organisation and Management, EnglewoodCliffs, New Jersey, Prentice HallInc.199
3. Aswathappa K: “**Production and Operation Management**”, Himalaya Publishing House, Mumbai.
4. Chase, Aquilano, Jacobs: “**Operations Management for Competitive Advantage**”, Tata Mc Graw Hill, New Delhi, 2007

BUSINESS RESEARCH METHODS**SUBJECT CODE: 25MBA1013**

L	P	C
4	0	4

OBJECTIVES:

1. To develop an understanding of Business Research Methods.
2. To have a general understanding of statistics applicable to business
3. To make Students gaining the knowledge in Attitude Measurement, Scales and Questionnaire
4. To understand statistical analysis and data interpretation using testing of hypothesis.
5. To make the students develop the Process of Writing Report.

OUTCOMES:

1. Identify the key concepts and framework of business research methods.
2. Develop literature reviews and formulate relevant research questions.
3. Construct attitude measurement tools, scales, and questionnaires.
4. Evaluate research instruments for hypothesis testing using critical and comparative analysis.
5. Create well-structured business research reports and project proposals.

UNIT-I

Introduction: Nature and Importance of Research, The role of Business Research, Aim of social research, Types of Research- Pure research vs. Applied research, Qualitative research vs. Quantitative research, Exploratory research, Descriptive research and Experimental research, ethical issues in business research - Defining Research Problem, Steps in Research process.

UNIT-II

Data Base: Discussion on primary data and secondary data, tools and techniques of collecting data. Methods of collecting data. Sampling design and sampling procedures. Random vs. Non-random sampling techniques, determination of sample size and an appropriate sampling design. Designing of Questionnaire – Measurement and Scaling – Nominal Scale – Ordinal Scale – Interval Scale – Ratio Scale – Guttman Scale – Likert Scale – Schematic Differential Scale.

UNIT-III

Survey Research and data analysis: Selection of an appropriate survey research design, the nature of field work and Field work management. Media used to communicate with Respondents, Personal Interviews, Telephone interviews, Self- administered Questionnaires- Editing – Coding – Classification of Data – Tables and Graphic Presentation –Preparation and Presentation of Research Report.

UNIT-IV

Statistical Inference: Formulation of Hypothesis –Tests of Hypothesis - Introduction to Null hypothesis vs. alternative hypothesis, parametric vs. non-parametric tests, procedure for testing of hypothesis, tests of significance for small samples, application, t-test, Chi Square test.

UNIT-V

Multivariate Analysis: Nature of multivariate analysis, classifying multivariate techniques, analysis of dependence, analysis of interdependence. Bi-Variate analysis- tests of differences-t test for comparing two means and z-test for comparing two proportions and ANOVA for complex experimental designs.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References

- 1.C.R.Kothari: Research Methodology, methods and Techniques New Age International Publisher.
- 2.NavdeepandGuptha:—StatisticalTechniques&ResearchMethodologyl, Kalyani Publishers
- 3.Willam G.Zikmund,Adhkari: —BusinessResearchMethods,
- 4.Learning,NewDelhi,2013.
- 5.A.N.Sadhu, Amarjit Singh, Research methodology in socialsciences,7thEdition Himalaya Publications.
- 6.ABhujangarao,Research methodology, ExcelBooks,

RURAL INNOVATION PROJECTS**SUBJECT CODE: 25MBA1014**

L	P	C
3	0	3

Course Objectives

1. To provide foundational knowledge about rural resources, their classifications, and their importance in the development of rural India.
2. To examine the structure and functioning of rural governance, including administrative frameworks and constitutional provisions.
3. To develop an understanding of human resource dynamics in rural areas and evaluate service delivery systems such as food security and rural finance.
4. To explore various strategic and participatory approaches to rural development, including national and regional models.
5. To analyze and assess key rural development programs and apply project planning and management principles to evaluate their effectiveness.

Course Outcomes:

1. Demonstrate understanding of different types of rural resources and the governance structures that influence rural development in India.
2. Analyze the classification and conservation of land and soil resources, and assess rural development status in SAARC countries.
3. Evaluate rural human resource challenges and the effectiveness of rural service delivery systems including food security and rural finance.
4. Compare and contrast various rural development approaches and strategies, and explain the significance of models like PURA.
5. Critically review and assess the impact of rural development programs in agriculture and social sectors, and apply basic principles of project planning and management.

Unit-I

Definition and meaning of Resources, Types of Rural Resources, Natural and Man-made, Characteristics of Resources, Importance of different resources in Rural Development. Rural Governance and Administration in India- Pre & Post independence- Elements of Indian constitution Constitutional amendment to Panchayati Raj system- Development Administration in Rural India.

Unit-II

Land Resources development experience: Classification of land based on utility, Soils – Structure and importance, Properties of Soil - Physical and Chemical, Soil Conservation- methods and importance. Status of Rural Development in the SAARC countries.

Unit-III

Human Resources Dimensions of Rural Development-Quantitative aspects of rural human resource (Gender & Age wide classification, Density, Issue in rural human resources- Scarcity, lack of skill, attitude, and social status). Food security and public distribution system-Rural Financial Sector –Sources of Rural Credit: Institutional and Non Institutional - Service Delivery System in Rural areas, Rural Infrastructural Sector and Millennium Development Goals Housing in Rural Areas.

Unit-IV

Approaches of Rural Development in India- institutional, technological, area and target group, participatory, individualistic. Rural Development Policies during different plan periods. Strategies of Rural Development – growth oriented strategy, Welfare strategy, Responsive strategy, Holistic strategy, right-based strategy. PURA Model.

Unit-V

Review of Rural Development Programmes in the area of agricultural sector – crop, non- crop, livestock, fishery, forestry. Review of Rural Development Programmes in area of Social Sectors – Health, Sanitation and Education. Project Planning and Management.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

1. Rural Development: Principles, Policies and Management, Katar Singh, Sage Publications India Pvt. Ltd., 2009.
2. Soil & Water Conservation & Watershed Management Hardcover – 2012, Singh PK
3. S.B.NageswaraRao- Dairy Industry in India Since Independence First edition, walnut Publications, Bhubaneswar 2021.

PROJECT MANAGEMENT
Open Elective- II

SUBJECT CODE: 25MBA1015

L	P	C
4	0	4

- 1.To introduce the fundamentals of project management**, including project types, life cycle, environment, and key elements of project planning and execution.
- 2. To develop an understanding of feasibility analysis**, including market, technical, legal, financial, and operational aspects.
- 3. To equip students with techniques for project appraisal and selection**, including risk assessment and cost estimation.
- 4. To enable students to apply project planning tools**, such as PERT and CPM, for effective project monitoring and control.
- 5. To familiarize students with project implementation and review mechanisms**, including organizational forms, performance evaluation, and abandonment analysis.

Course Outcomes :

1. Understand and explain the project management process, including project proposals, life cycles, and causes of delays.
2. Conduct market feasibility analysis using appropriate survey methods and demand forecasting techniques.
3. Evaluate technical, managerial, and legal feasibility of a project, and apply PERT and CPM techniques for time and cost optimization.
4. Analyze financial and operational feasibility through investment appraisal methods and financial forecasting.
5. Assess project implementation strategies and apply techniques for project review, control, and performance evaluation.

Unit-I:

Basics of Project Management –Concept– project environment – Types of Projects – Project life cycle – Project proposals – Monitoring project progress – Project appraisal and Project selection – Causes of delay in Project commissioning– Remedies to avoid overruns. Identification of Investment opportunities – Sources of new project ideas, preliminary screening of projects – Components for project feasibility studies.

Unit- II:

Market feasibility -Market survey – Categories of Market survey – steps involved in conducting market survey

–Demand forecasting techniques, sales projections.

Unit-III:

Technical and Legal feasibility: Production technology, materials and inputs, plant capacity, site selection, plant layout, Managerial Feasibility Project organization and responsibilities. Legalities – Basic legal provisions. Development of Programme Evaluation & Review Technique –Construction of PERT (Project duration and valuation, slack and critical activities, critical path interpretation) – Critical Path Method (CPM)

Unit- IV:

Financial feasibility – Capital Expenditure – Criteria and Investment strategies – Capital Investment Appraisal Techniques (Non DCF and DCF) – Risk analysis – Cost and financial feasibility – Cost of project and means of financing —Estimation of cash flows – Estimation of Capital costs and operating costs; Revenue estimation – Income – Determinants – Forecasting income – Operational feasibility - Breakeven point – Economics of working.

Unit-V:

Project Implementation and Review: Forms of project organization – project planning – project control – human aspects of project management – prerequisites for successful project implementation – project review – performance evaluation – abandonment analysis.

Relevant cases have to be discussed in each unit and in examination cases

Compulsory from any unit. References:

- 1.Prasanna Chandra,—Projects, Planning, Analysis, Selection, Financing, Implementation and Review, Tata McGraw Hill Company Pvt. Ltd., New Delhi 1998.
- 2.Gido:Effective Project Management,2e,Thomson,2007.
- 3.SinghM.K,—Project Evaluation and Management.
- 4.Vasanth Desai, Project Management,4thedition,Himalaya Publications2018.
- 5.CliffordF.Gray,ErikW.Larson,—ProjectManagement,the Managerial Emphasis, McGraw Hill, 2000.

ESSENTIALS OF BUSINESS ANALYTICS

Open Elective- II

SUBJECT CODE: 25MBA1016

L	P	C
4	0	4

Course Objectives

This course is designed to:

1. Introduce the fundamental concepts and scope of business analytics and data science.
2. Equip students with the ability to manage, preprocess, and visualize business data.
3. Familiarize learners with the life cycle of a data science project and its real-time applications.
4. Explain the principles of data mining, machine learning, and automation in business decision-making.
5. Explore real-world applications of analytics, including cloud-based tools, real-time dashboards, and responsible AI practices.

Course Outcomes

Upon successful completion of this course, students will be able to:

1. Understand the foundational roles and responsibilities within business analytics and data science domains.
2. Apply data collection, organization, governance, and visualization techniques to business scenarios.
3. Demonstrate proficiency in executing various stages of the data science project life cycle.
4. Analyze business problems using data mining, machine learning, and AutoML tools.
5. Leverage analytical applications across sectors like finance, marketing, retail, healthcare, and supply chain using emerging technologies.

Course Content

Unit I – Foundations of Business Analytics and Data Science: Introduction to business analytics: Definition, scope, and evolution, Roles and distinctions: Data Scientist vs. Data Engineer vs. Business Analyst, Career opportunities and trends in business analytics, Applications of data science in modern organizations, Emerging technologies: Generative AI and Business Intelligence

Unit II – Data Management and Governance: Data collection techniques and data sourcing, Big data management and metadata organization, Data quality assurance and handling missing/incomplete data, Introduction to data governance, ethics, and compliance (GDPR, HIPAA), Data visualization and classification techniques, Cloud-based storage and analytics platforms (AWS, GCP, Azure)

Unit III – Data Science Project Life Cycle: Business requirement identification and framing analytical problems, Data acquisition, preprocessing, and integration, Hypothesis formulation and model development, Evaluation, deployment, and operationalization, Optimization, monitoring, and introduction to MLOps and CI/CD pipelines

Unit IV – Data Mining and Machine Learning: Evolution and tasks in data mining: descriptive and predictive analytics, OLAP and multidimensional analysis, Association rule mining, clustering, and classification, Introduction to machine learning: Supervised, Unsupervised, and Reinforcement learning, Tools and frameworks: Scikit-learn, TensorFlow, PyTorch, AutoML platforms and responsible AI practices

Unit V – Applications of Business Analytics: Sectoral applications: Marketing, Retail, Finance, Healthcare, and Supply Chain, Enterprise dashboards: Balanced Scorecard, KPIs, and Performance Monitoring, Real-time analytics and dashboarding tools (Power BI, Tableau), Generative AI applications: Summarization, forecasting, reporting automation, Analytics for ESG and sustainability tracking

Note: Each unit should be supplemented with relevant real-world case studies. One compulsory case-based question will appear in the final examination.

Textbooks

1. Bhima Sankaram Pochiraju & Sridhar Seshadri, *Essentials of Business Analytics: An Introduction to the Methodology and Its Application*, Springer.
2. Andreas C. Müller & Sarah Guido, *Introduction to Machine Learning with Python*, O'Reilly Media.
3. Laura Igual & Santi Seguí, *Introduction to Data Science*, Springer.
4. Valliappa Lakshmanan et al., *Practical Machine Learning on Google Cloud Platform*, O'Reilly Media.

References

1. Pang-Ning Tan, Michael Steinbach & Vipin Kumar, *Introduction to Data Mining*, Pearson Education.
2. Ger Koole, *An Introduction to Business Analytics*, Lulu.com.
3. Eugene Dubossarsky, *Data Science and Analytics Strategy for Business*, Data Science Sydney.
4. Mark Kerzner & Rachel Head, *Responsible AI: Best Practices for Fairness, Explainability, Privacy, and Safety*, Manning Publications.

LEAN MANAGEMENT
Open Elective- II

SUBJECT CODE: 25MBA1017

L	P	C
4	0	4

Course Objectives:

1. To introduce the evolution and fundamentals of lean production systems, including their origin in Toyota and their relevance to modern manufacturing.
2. To familiarize students with core lean tools and techniques such as Just-in-Time (JIT), Kanban, Jidoka, and Poka-Yoke.
3. To develop an understanding of continuous improvement methodologies including Kaizen, Six Sigma, QFD, FMEA, and 5S.
4. To explain the importance of Total Productive Maintenance (TPM) and standardized work in sustaining lean practices.
5. To foster strategic thinking through Hoshin Planning and cultivating a lean culture that supports involvement, quality circles, and employee-driven improvements.

Course Outcomes:

Upon successful completion of this course, students will be able to:

1. **Demonstrate knowledge of lean production origins and principles**, and their application in mass production environments.
2. **Apply JIT and Kanban systems to optimize production flow**, reduce waste, and improve efficiency.
3. **Utilize continuous improvement tools such as Six Sigma, FMEA, and 5S** for quality and process improvement.
4. **Develop standardized work procedures and understand the role of TPM** in maintaining consistent production quality.
5. **Formulate and evaluate Hoshin Planning strategies** and contribute to building a sustainable lean culture within an organization.

Unit-I

Introduction: Mass production system, Craft Production, Origin of Lean production system , Lean production , Lean revolution in Toyota , Systems and systems thinking , Basic image of lean production , Customer focus , Waste Management.

UNIT- II

Just In Time: JIT , Basic Principles of JIT, JIT system, Kanban, Six Kanban rules, Expanded role of conveyance, Production leveling, Three types of Pull systems, Value stream mapping. JIDOKA, Development of Jidoka concept, Jidoka, Poka, Yoke systems, Inspection systems and zone control – Types and use of Poka-Yoke systems, Implementation of Jidoka

UNIT-III

Kaizen: Six – Sigma philosophy and Methodologies ,QFD, FMEA Robust Design concepts; SPC, QC circles standardized work in lean system , Standards in the lean system, 5S system.

UNIT- IV

Total Productive Maintenance: Standardized work, Elements of standardized work, Charts to define standardized work, Kaizen and Standardized work Common layouts.

UNIT-V

Hoshin Planning & Lean Culture: Involvement, Activities supporting involvement, Quality circle activity, Kaizen training, Key factors of PKT success, Hoshin Planning System, Four Phases of Hoshin Planning, Lean culture – How lean culture feels.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

- 1.JeffreyLiker,TheToyotaWay:Fourteen Management Principles from the World's Greatest Manufacturer, McGraw Hill, 2004.
- 2.Debashish Sarkar, Lessons in Lean Management,
- 3.DaleH.,Besterfield,Carol,Bester field, etal, **Total Quality Management(TQM)5e by Pearson 2018.**

DATABASE MANAGEMENT SYSTEM
Open Elective- II

L	P	C
4	0	4

SUBJECT CODE: 25MBA1018

Course Objectives:

1. **To introduce the fundamental concepts of databases** and the evolution and need for database management systems.
2. **To develop knowledge of data models and relational database design**, including ER modeling, normalization, and relational algebra.
3. **To provide practical skills in SQL**, including DDL, DML, advanced SQL features, and security aspects.
4. **To explain transaction processing concepts**, concurrency control, and recovery mechanisms in database systems.
5. **To explore advanced topics** such as indexing, query optimization, data mining, data warehousing, and spatial/temporal databases.

Course Outcomes:

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

1. **Describe the architecture and key components of database systems** and differentiate between various data models.
2. **Design and normalize relational database schemas** using ER modeling and apply relational algebra for querying.
3. **Write and execute SQL queries**, including complex queries, triggers, and views, while understanding data security and integrity.
4. **Analyze transaction management systems** by applying concurrency control and recovery mechanisms to ensure data consistency.
5. **Apply indexing, hashing, and query optimization techniques** and demonstrate an understanding of emerging database technologies like data mining and spatial databases.

UNIT-I

Introduction to Database Systems: Data-Database Applications-Evolution of Database- Need for Database Management – Data models - Database Architecture - Key Issues and Challenges in Database Systems.

UNIT-II

ER and Relational Models: ER Models – ER to Relational Mapping –Object Relational Mapping - Relational Model Constraints - Keys - Dependencies - Relational Algebra - Normalization - First, Second, Third & Fourth Normal Forms - BCNF – Join Dependencies.

UNIT- III

Data Definition and Querying: Basic DDL –Introduction to SQL-Data Constraints- Advanced SQL - Views -Triggers-Data base Security–Embedded &Dynamic SQL.

UNIT-IV

Transactions and Concurrency: Introduction to Transactions - Transaction Systems - ACID Properties - System & Media Recovery - Need for Concurrency - Locking Protocols – SQL for Concurrency – Recovery with SQL-Dead locks & Managing Deadlocks.

UNIT-V

Advanced Topics in Databases: Indexing & Hashing Techniques - Query Processing & Optimization - Sorting & Joins – Database Tuning - Introduction to Special Topics - Spatial & Temporal Databases – Data Mining and Warehousing.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

1. Abraham Silberschatz, Henry F. Korth, S. Sudharshan, —Database System Concepts, Sixth Edition, Tata McGraw Hill, 2010.
2. Ramez Elmasri, Shamkant B. Navathe, —Fundamentals of Database Systems, Sixth Edition, Pearson/Addison - Wesley, 2010.
3. C. J. Date, A. Kannan and S. Swamynathan, —An Introduction to Database

INFORMATION TECHNOLOGY LAB II**SUBJECT CODE: 25MBA1103**

L	P	C
0	2	1

OBJECTIVES:

1. To introduce basic R operations and determine the probabilities of a random variable using Binomial, Poisson's, Normal distribution.
2. To perform z-test, t-test & F-test for sampling distribution using R - programming.
3. To perform χ^2 -test and Analysis of variance (ANOVA) using R - programming.
4. To calculate correlation and regression for given data using R programming.
5. To explain in detail about SPSS and their applications to business management
6. To expose the students to the analysis of statistical data with SPSS.

OUTCOMES:

On completion of this course, students will be able to

1. Obtain probabilities of random variable of a Binomial, Poisson's, Normal distribution using R programming.
2. Perform z-test, t-test & F-test for sampling distributions using R programming.
3. Analyze tests of significance using χ^2 -test and ANOVA using R programming.
4. Determine the coefficient of correlation and regression equations for given data using R programming.
5. Demonstrate proficiency in SPSS and their applications to business management.
6. Explain the applications of statistical data with SPSS.

List of Experiments:

1. Calculate the probability of random variable for Binomial distribution using R.
2. Calculate the probability of random variable for Poisson distribution using R.
3. Calculate the probability of random variable for Normal distribution using R.
4. Perform Z-test for testing single mean and difference of means at α level of significance using R.
5. Perform t-test and F-test for testing for at α level of significance using R.
6. Perform χ^2 -test for testing the goodness of fit and independence of attributes using R.
7. Perform ANOVA of one way and two-way classifications using R.
8. Perform Correlation and regression for given data using R.
9. Draw all type of statistical diagrams and graphs using SPSS
10. Calculate the Correlation and Regression using SPSS
11. Calculate the t-test using SPSS
12. Calculate ANOVA one-way and Two-way calculations using SPSS

TEXT BOOKS:

1. Field A., Discovering Statistics Using SPSS, Fourth Edition, SAGE, 2013
2. IBM 2016, IBM Knowledge Center: SPSS Statistics, IBM, viewed 18 May 2016,
3. Clifford E.Lunneborg (2000). Data analysis by resampling: concepts and applications. Dusbury Thomson learning. Australia.
4. Everitt, B.S and Dunn, G (2001). Applied multivariate data analysis. Arnold London.
5. The Art of R Programming: A Tour of Statistical Software Design By Norman Matloff · 2011

REFERENCES:

- 1) The Art of RProgramming, Norman Matloff, Cengage Learning
- 2) R for Everyone, Lander, Pearson
- 3) R Cookbook, Paul Teetor, Oreilly
- 4) R in Action, Rob Kabacoff, Manning.
- 5) Garrett Grolemond, Hands on Programming with R, Oreilly