

# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: **Management Accounting**  
Year: **2<sup>nd</sup> Year**

Subject Code: **MB301**  
Semester: **III**

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
1	<b>Background</b> - Nature of Management Accounting <b>Financial Analysis</b> - Cash Flow Statement (as per AS3), Financial Statements Analysis	<b>7</b>
2	<b>Cost Accumulation</b> - Fundamentals of Job-Order Batch & Process Costing, Variable Costing and Absorption (Full) Costing, Activity Based Costing System	<b>9</b>
3	<b>Profit Planning</b> - Cost -Volume-Profit Analysis, Budgeting and Profit Planning, Flexible Budgeting	<b>8</b>
4	<b>Cost Control</b> - Standard Costs and quality Costs, Cost Variance Analysis, Revenue and Profit Variance Analysis, Responsibility Accounting <b>Relevant Costing</b> – Introduction – Relevant Costs and Revenues- Cost Concepts – Outsourcing Decision – Decision to accept or reject a special order – Decision to continue or abandon a project	<b>9</b>
5	<b>Total Cost Management</b> – Introduction – TCM and Business competitive edge - TCM Principles and implementation	<b>8</b>
<b>Total Number Of Hours = 41 L</b>		

**Prof DR Preeti Sharma**

**Prof DR Preeti Sharma**

Faculty In-Charge

HOD, Management Dept

# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## Lecture-wise Plan

Subject Name: **Operations Research**  
Year: **2<sup>nd</sup> Year**

Subject Code: **MBAMB302**  
Semester: **III**

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
1	<b>LINEAR PROGRAMMING</b> a) Formulation of LP Models b) Graphical LP Solution c) Simplex Method d) Artificial Variables – Big M - Method and Two-phase Method e) Duality, Sensitivity Analysis, Shadow Price and their economic interpretation Software package to be used in (b), (c), (d) and (e) above.	7
2	<b>TRANSPORTATION, TRANSHIPMENT AND ASSIGNMENT MODELS</b> a) Construction of Transportation, Transshipment and Assignment Models b) The Transportation Algorithm c) The Hungarian Method for the Assignment Problem d) The Transshipment problem Software package to be used for implementing the algorithms.	9
3	<b>GOAL PROGRAMMING</b> a) Construction of Goal Programming Models b) Goal Programming Algorithms <b>INTEGER LINEAR PROGRAMMING</b> a) ILP Algorithms - Branch and Bound, Cutting Plane Algorithm	8
4	<b>DECISION ANALYSIS</b> a) Decision Making under Certainty – Analytic Hierarchy Process b) Decision Making under Risk and Uncertainty <b>MARKOV PROCESSES AND MARKOV CHAINS</b> a) State transition diagrams b) Calculation of the state of the system at any time period c) Calculation of the long-run system state (both for systems with and without absorbing states): Fundamental Matrix and associated	9

	calculations. Application models to be discussed in detail	
5	<p>QUEUEING MODELS</p> <p>a) M/M/1 Queues and applications b) M/M/c and M/M/c/k Queues and their applications</p> <p>SIMULATION MODELS (Use of package)</p> <p>a) Construction of Simulation Models b) Generation of Random numbers from discrete distributions</p> <p>Application models to be discussed in detail</p>	<b>8</b>
<b>Total Number Of Hours = 41 L</b>		

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# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: Employment and Compensation Administration      Subject Code: HR 301

Year: II

Semester:III

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
<b>I</b> 20 Hours	<b>Chapter 1. Employment</b>	<b>6L</b>
	Policy and Programmes, Reservation Rules,	2L
	Employment of Women and Dependents	2L
	Employment of Land Oustees	2L
	<b>Chapter 2. New Employment Practices</b>	<b>4L</b>
	– Outsourcing,	1L
	–Contingent Workers, Employee Leasing	3L
	<b>Chapter 3. Employment of Contract Labourers</b>	<b>4L</b>
	– Provisions and Practices	1L
	– Provisions and Practices under the relevant Act	3L
	<b>Chapter 4. Case Studies on Contract Labourers</b>	<b>6L</b>
	<b>Case Study on contract labour in organised sector</b>	3L
	<b>Case Study on contract labour in unorganised sector</b>	3L
<b>II</b> 20 hrs	<b>Chapter 5. Concept of Wage</b>	<b>4L</b>
	– Minimum Wage,	1L
	– Fair Wage	1L
	– Living Wage	1L
	– Wage Policy	1L
	<b>Chapter 6. Compensation</b>	<b>4L</b>
	– Wage/Salary, Real Wage, Components of Wages:	1L
	– Basic, Dearness Allowances, House Rent Allowances, City Compensatory Allowance, Other Allowances, Wage Fixation, Pay for different types of employees, Managerial Compensation.	3L
	<b>Chapter 7. Dearness Allowance</b>	<b>2L</b>
	– Methods of DA payment,	1L
	– Consumer Price Index, Neutralization.	1L
	<b>Chapter 8. Productivity and Wages</b>	<b>4L</b>
	– Productivity Bargaining, Incentive Payments, Productivity Linked Bonus,	2L
	– Incentives – Individual & Group, Case Studies on Productivity Bargaining.	2L
	<b>Chapter 9. Employee Benefits</b>	<b>6L</b>
	– Statutory & Voluntary Benefits, Retirement Benefits	2L
– Provident Fund, Gratuity, Pension, Medical Insurance; Reward Management	2L	
– Medical Insurance; Reward Management	2L	
<b>Total Number Of Hours = 40L</b>		

**Assignments:**

**Module I & II :** Power point Presentation on all the chapters.

# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: Human Resource Planning  
Year: II

Subject Code: MBA302  
Semester: III

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
Module-I 20 L	<b>Chapter 1: Basics in HR Planning</b> – Macro Level Scenario of HRP, Concepts and Process of HRP, Considerations – Technology, Finance, Product Demand	<b>4L</b>
	<b>Chapter 2: Methods and Techniques</b>	<b>10L</b>
	: Demand Forecasting : Managerial Estimates,	2L
	: Demand Forecasting : Trend Analysis, Utilization Analysis	2L
	: Demand Forecasting : Work Study, Job Analysis, Supply Forecasting	2L
	: Demand Forecasting : Inventory Analysis, Wastage Analysis, Markov Analysis,	2L
	: Demand Forecasting : Markov Analysis, Balancing Supply & Demand, Issues of Shortage and Surplus	2L
	<b>Chapter 3 :Human Resource Information System (HRIS)</b>	<b>4L</b>
	- Concept and Procedures continue.....	2L
	- Concept and Procedures	2L
	<b>Chapter 4: Strategic HRP – Planning, Tools and Evaluation</b>	<b>2L</b>
Module-II 20L	<b>Chapter 5: Job Analysis &amp; Job Evaluation</b>	<b>6L</b>
	: Job Analysis - Concepts, Process, Job Description,	2L
	: Job Analysis - Job Specification, Uses, Limitations;	2L
	: Job Analysis - Job Evaluations – Concepts, Methods, Limitations	2L
	<b>Chapter 6 : Measurements of HR Planning</b> – HR Audit, HR Accounting	<b>4L</b>
	<b>Chapter 7: HR Plan – Implementation Strategies</b>	<b>6L</b>
	: Recruitment, Redeployment,	2L
	: Redundancy, Retention, Productivity Plan, Training Plan,	2L
: Career Plan, Succession Plan, Compensation Plan	2L	

	<b>Chapter 8 : Case Studies on HR Planning</b>	<b>4L</b>
	:Case Study on Recruitment and Redeployment	2L
	:Case Study on compensation planning for executive level	2L
<b>Total Number Of Hours = 40L</b>		

Assignments:

Module I & II : Power point Presentation upon the topics covered

# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: Labour Law  
Year: II

Subject Code: MBA303  
Semester: III

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
Module-I 20 L	<b>Chapter 1: Legal Framework</b>	<b>2L</b>
	: Evolution of Labour Laws in India	1L
	: Phase wise evolution of Labour Laws	1L
	<b>Chapter 2: Laws regulating Establishment</b>	<b>6L</b>
	: Factories Act, 1948; Mines Act, 1952;	2L
	: Plantations Labour Act, 1951;	2L
	: Shops & Establishment Act	2L
	<b>Chapter 3: Laws relating to Remuneration</b>	<b>6L</b>
	: Payment of Wages Act, 1936;	2L
	: Minimum Wages Act, 1948	2L
	: Payment of Bonus Act, 1965; Equal Remuneration Act, 1976	2L
	<b>Chapter 4: Case Laws on Remuneration</b>	<b>6L</b>
Module-II 20L	<b>Chapter 5 : Laws relating to Industrial Relations</b>	<b>8L</b>
	:Industrial Disputes Act, 1947;	4L
	:Industrial Employment (Standing Orders) Act, 1946;	2L
	:Trade Unions Act, 1926	2L
	<b>Chapter 6: Laws relating to Social Security</b>	<b>8L</b>
	: Workmen's Compensation Act, 1923;	2L
	: Employees' State Insurance Act, 1948;	2L
	: Employees' Provident Funds & Misc. Provisions Act, 1952;	2L
	: Maternity Benefit Act, 1961; Payment of Gratuity Act,1972	2L
	<b>Case Laws on Industrial Disputes</b>	<b>4L</b>
	1. Judgements of labour tribunals cases	2L
2. Judgements of supreme court on ID Act	2L	
<b>Total Number Of Hours = 40L</b>		

**Assignments:**

**Module-I &II : Power point Presentation upon the topic covered.**

# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: **Sales and Distribution Management**  
Year: **2<sup>nd</sup> Year**

Subject Code: **MBAM303**  
Semester: **III**

<b>Module Number</b>	<b>Topics</b>	<b>Number of Lectures</b>
1	Introduction to Sales Management: Concept, Nature, Role of Sales Management in Marketing, Salesmanship, Specific Characteristics of a successful salesman, The Evolving Face of Personal Selling. Application of AIDA Model in Personal Selling	7
2	Process of Personal Selling, Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling the objections, Closing the Sales, Post - Sale Activities, Qualities of a Successful Sales person with reference to B-2-B, B-2-C Marketing, tools for personal selling, Sales Aids – Use of technology in sales effective selling techniques, Tele Marketing	9
3	Concept of Forecasting, Sales Forecasting methods, Quantitative and Qualitative methods, Sales Budget, Sales Quotas, Sales Territories, Sales Controlling and Sales Cost Analysis	8
4	Managing the Sales Force, Procedures and criteria extensively used as selection tools for recruiting and testing sales ability, Sales Force Job Analysis and Description, Training and Development, Compensation and Innovation, Motivating the Sales Team: Motivation Programs - Sales Meetings, Sales Contests, Sales Compensating (Monetary compensation, incentive programs as motivators, Non-Monetary compensation – fine tuning of compensation package, Performance Appraisal of Sales Personnel.	9
5	Distribution concept and definition, steps in distribution, Changing role of Distribution in current context, Distribution function, distribution audit, related functions Physical distribution system, logistics, management, distribution as link between Sourcing and Marketing, Distribution as Service function its needs and levels, standard costs and control of key activities, designing a Distribution system Warehousing – Why? Types and functions, Distribution Requirement Planning (DRP), Concept of Inventory Management Distribution Management. Distribution Resource Planning.	8
<b>Total Number Of Hours = 41 L</b>		

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# UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR

## Lecture-wise Plan

Subject Name: ADVERTISING & SALES PROMOTION

Subject Code: MM302

Year: 2<sup>nd</sup> Year

Semester: III

UNITS	TOPICS	HRS
1	<p><b>Introduction to Advertising:</b> History of advertising, Definition, features and role of advertising, Relationship of advertising with other promotional mixes and marketing mix elements, Integrated marketing communication approach, <i>Various forms of Advertising: (national, retail, cooperative, trade, industrial financial, corporate, public services, political)</i></p> <p><b>Advertising Industry:</b> Advertisers, Advertising agencies and support organizations, Types of agencies, Structure, role and functions of ad agencies, Agency compensation and evaluation</p>	<b>4L</b>
2	<p><b>Foundations and Determinant of Advertising Strategies:</b> <i>Segmentation, Targeting, Positioning:</i> Identifying segments, Prioritizing target segments, Formulating positioning strategies</p> <p><i>Consumer Behaviour and Advertising:</i> Consumer as decision maker, Consumer as social being</p> <p><b>Advertising and Brand Building:</b> Definition of brand, Life-cycle of a brand, Brand positioning, Brand personality, Brand image, Brand equity, Brand essence, Brand value proposition and promoting desired image, Corporate brands</p> <p><b>Advertising Planning:</b> Planning process, steps, situation analysis, objective setting, budgeting, developing promotional strategies, implementation and control</p> <p><b>Advertising Objectives:</b> Sales approach versus communication approach, DAGMAR approach</p>	<b>8L</b>
3	<p><b>Advertising Budget:</b> Budgeting approaches – different methods, allocation of budget</p> <p><b>Designing an Advertisement:</b> Different dimensions, Importance of creativity to advertising, Creative process, Developing a creative brief</p> <p><b>Message Strategies:</b> <i>Creative strategy:</i> Message structure, Message appeals-rational, emotional, scarce, Message source-credibility, attractiveness, power, execution frameworks, <i>Creative tactics:</i> for print and electronic media - copywriting, body copy, headlines, layout, visuals, slogans, logos, signatures, storyboards</p>	<b>5L</b>
4	<p><b>Media Strategies:</b> Media planning process, Media mix, Coverage, Reach, Frequency, Impact, Scheduling, Different types of media – television, radio, print, outdoor, internet - characteristic features, advantages and limitations, Factors influencing choice of media flows and functions, Channel design decisions, Network Marketing</p>	<b>5L</b>
5	<p><b>Advertising and Society:</b> Social – social and cultural, Ethical – deceptive, offensive, economical- effect on consumer choice, competition, cost and prices, and Regulatory aspects of advertising – ASCI</p>	

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# **UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

## **Lecture-wise Plan**

Subject Name: **Marketing Research**  
Year: **2<sup>nd</sup> Year**

Subject Code: **MM303**  
Semester: **III**

<b>UNITS</b>	<b>TOPICS</b>	<b>HRS</b>
1	<b>Marketing Research:</b> Introduction, Application of research in managerial decision making, Aims, roles, functions and sources of research, Client-user interface – role conflict and resolution <b>Research Process:</b> Steps in planning – research purpose and objectives, Converting a manager’s problem to a researcher’s problem, Problem formulation, research design, data collection, analysis, report presentation, <i>Preparation of the research proposal</i>	<b>6L</b>
2	<b>Research Design:</b> Types of research - exploratory studies, descriptive studies, causal studies, Types of information needed - behavioural and non-behavioural correlates <b>Sources of Data:</b> Primary and secondary source (govt., non-govt. and syndicated research), Errors in data collection <b>Primary Source – Methods of Data Collection:</b> Focus groups, Observations, Case histories; Surveys – survey methods - structured and unstructured, direct and indirect methods, in-depth interviews, panels, interview media: personal, telephone, internet & mail, questionnaire construction & pre-testing, qualitative research - projective techniques (word association, sentence completion, thematic apperception test, third person technique), Experimentation - types of causation, inferring causal relationships, natural & controlled experiments, experimental designs	<b>11L</b>
3	<b>Measurement &amp; Scaling:</b> Types of scales ( <i>data/levels of measurements</i> ), nominal, ordinal, interval, ratio scales, Attitude measurement methods - variability methods (paired comparison, ranking, rating, ordered category sorting), Quantitative judgement methods - <i>verbal</i> , numerical, graphical scales, factorization, constant sum method scales, Multi-item scales - Semantic differential scale, Likert scale, Thurstone scale (equal-appearing, case V), Stapel, considerations in developing scales, reliability and validity of scales	<b>6L</b>

4	<p><b>Sampling:</b> Census vs. sample, Steps in sampling process, Definition of population, frame, unit, and element, Types of sampling: Probability sampling techniques - simple random sampling, systematic random sampling, stratified sampling, cluster sampling, area sampling, Non- probability sampling techniques - convenience sampling, quota sampling, judgment sampling, snowball sampling, Determination of sample size</p>	<b>4L</b>
5	<p><b>Analysis of Data:</b> Compilation, tabulation &amp; classification of data, Analytical techniques – univariate analysis, hypothesis testing- parametric and non-parametric tests, bivariate analysis. Overview of some multivariate analysis techniques like multiple regression, discriminant analysis, factor analysis, cluster analysis, multi - dimensional scaling</p>	<b>10L</b>

**UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

**Lecture-wise Plan**

Subject Name: Corporate Taxation and Tax Planning  
Year: 2nd Year

Subject Code: FM301  
Semester: III

Lesson Plan of MBA 3rd SEM-

<b>Module Number</b>	<b>Topics</b>	<b>No. of Lectures</b>
1	<p><b><i>General Term of taxation (concepts only)</i></b></p> <p>a) Rate of Tax and Surcharge. b) Tax Rebate. c) Tax Management – Submission of Return and Procedure of Assessment, Pan, Tan, Preliminary ideas of Deduction and Collection of Tax at Source, Advance Payment of Tax, and Refund of Tax. d) Minimum Alternate Tax. e) Residential Status &amp; Tax Incidence</p>	14L
2	<p><b><i>Indirect Tax</i></b></p> <p>GST (Basic concept)</p> <p>(Include-: Definition: Dealer, Sale, Turnover, Sale Price, Sale or Purchase in course of interstate Trade or Commerce, Sale or Purchase outside a state, Sale or Purchase in the course of Import or Export. Services)</p>	13L
3.	<p><b><i>Tax Planning</i></b></p> <p>Scheme of Tax Planning</p> <p>(Include- Tax Planning for Salaries, Profits and gains of Business or Profession, Capital Gains , for Employee’s Remuneration. Tax Factor in Dividend Policy)</p>	13L
	<b>Total Number Of Hours =</b>	40L

**UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR**

**Lecture-wise Plan**

Subject Name: Corporate Finance  
Year: 2nd Year

Subject Code: FM302  
Semester: III

Lesson Plan of MBA 3rd SEM-

Module Number	Topics	Number of Lectures
1	<p><b>Introduction to Corporate Finance</b> : Corporation- The Role of Financial Manager – Agency Problem.</p> <p><b>NPV as Investment Decision Criteria</b>: Comparing NPV with other methods of investment Decisions: The problems of Multiple rates of Return, Mutually Exclusive Projects, Capital Rationing</p> <p><b>The Investment Decision</b> : The Cash Flow, Equivalent annual Costs, Project Interactions</p> <p><b>Capital Budgeting and Risk</b>: Company and Project Costs of Capital, Measuring the Cost of Equity, Capital Structure and the Company Cost of Capital, Risk Adjusted Discount Rate , Sensitivity Analysis, Monte Carlo Simulation, Real Options and Decision Trees.</p>	12L
2	<p>Alignment of Managers and Owners Goal: Practical aspects of Capital Investment Process, Information and Capital Investment, Incentives and their role in agency Problem, Measuring and Rewarding Performance: EVA, Pros and Cons of EVA</p> <p>Market efficiency and Corporate Financing : Basics of EMH, The Anomalies, The lessons for the Corporate Manager</p>	6L
3	<p>The Financing Decision: The Financing Process, The financing Mix: Tradeoffs and Theory, The Optimal Financing Mix, The Financing Mix and Choices</p> <p>The Dividend Decision: Dividend Policy, analyzing Cash Returned to Stockholders, Buybacks, Spinoffs, and Divestures</p> <p>Valuation: Principles and Practice of Valuation, Value Enhancement: Tools and Techniques, Acquisitions and Takeovers</p>	22L
	<b>Total Number Of Hours =</b>	40L

# UNIVERSITY OF ENGINEERING AND MANAGEMENT, JAIPUR

## Lecture-wise Plan

Subject Name: Security analysis and portfolio management  
Year: 2nd Year

Subject Code: FM303  
Semester: III

### Lesson Plan of MBA 3rd SEM-

Module Number	Topics	No. of Lectures
1	<b>Introduction:</b> The Investment Environment, Financial Instruments, The Securities Trading – Market & Mechanism.	2L
2	<b>Security Analysis:</b> Macroeconomic and Industry analysis, equity Valuation Models, Company analysis, Brief Overview of Technical Analysis (Charts, Line Charts, Line & Volume, Charts, Point & Figure Charts, Bar Chart, Candlestick Chart, Various Patterns, Dow Theory & Elliot wave Theory)	8L
3	<b>Portfolio Theory :</b> Concepts of Risk & Return, Diversification of Risk, Optimum Portfolio Selection Problem - Markowitz Portfolio Theory - Mean Variance Criteria (MVC) - MVC and Portfolio Selection - Portfolio Selection.	10L
4	<b>Equilibrium in Capital Markets :</b> The Capital Asset Pricing Model, Index Models, Arbitrage Pricing Theory and Multifactor Models of Risk and Return, Market Efficiency and Behavioral Finance, Empirical Evidence on Security Returns	10L
5	<b>Bond Portfolio Management :</b> Bond Prices and Yields, the Term structure of Interest Rates, Managing Bond <b>Portfolios Active Portfolio Management:</b> Portfolio Performance Evaluation, International Diversification, The Process of Portfolio Management, The Theory of Active Portfolio Management	10L
	<b>Total Number Of Hours =</b>	40L