**COURSE STRUCTURE FOR EXECUTIVE MBA**

**SECOND SEMESTER**

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| **Sr. No** | **Course Code** | **Course Title** | **L** | **T** | **P** | **Credit** |
| 1 | MB 201 | Management Accounting | 4 | 0 | 0 | 4 |
| 2 | MB 202 | Organizational Behaviour II | 4 | 1 | 0 | 4 |
| 3 | MB 203 | Project Management &Entrepreneurship Development | 4 | 0 | 0 | 4 |
| 4 | MB 204 | Production & Operations Management | 4 | 0 | 0 | 4 |
| 5 | MB 205 | Human Resource Management | 4 | 0 | 0 | 4 |
| 6 | MB 206 | Financial Management | 4 | 0 | 2 | 4 |
| 7 | MB 207 | Marketing Management | 4 | 0 | 0 | 4 |
|  |  | **Total Credits** |  |  |  | **28** |

**COURSE DESCRIPTION**

**Title of Course: MANAGEMENT ACCOUNTING**

**Course Code:** MB-201

**L-T Scheme: 3L+1T Course Credits: 4**

**Course Objectives:**

This course provides a comprehensive knowledge of classification of cost,

Apportionment of overheads, process costing, activity based costing, segmental reporting, preparation of budgets and cost- volume profit analysis for decision making and cost control.

**Learning Outcomes:**

At the end of the course, students are able to

1.Explain the concepts of unit costing activity based costing, apportionment of overheads, process costing, segmental reporting and budgeting.

2. Exhibit skills in Identifying, Measuring and analyzing costing data.

**Course Contents:**

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| **Unit 1: Background** - Nature of Management Accounting |  |

 **Unit 2: Financial Analysis** - Cash Flow Statement (as per AS3), Financial Statements Analysis

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| **Unit 3: Cost Accumulation** - Fundamentals of Job-Order Batch & Process Costing, Variable Costing and Absorption (Full) Costing, Activity Based Costing System |  |

 **Profit Planning** - Cost -Volume-Profit Analysis, Budgeting and Profit Planning, Flexible Budgeting

1. **Unit 4: Cost Control** - Standard Costs and quality Costs, Cost Variance Analysis, Revenue and Profit Variance Analysis,Responsibility Accounting **Relevant Costing –** Introduction – Relevant Costs and Revenues- Cost Concepts – Outsourcing Decision – Decision to accept or reject a special order – Decision to continue or project

**Unit 5: Total Cost Management** – Introduction – TCM and Business competitive edge - TCM Principles and implementation

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**Books:**

Hansen & Mowen: Cost Management, Thomson Learning

Kaplan: Advanced Management accounting, Pearson education

**Course Description**

**Course Name: ORGANIZATIONAL BEHAVIOUR–II**

**Code: MB202**

**Course Credit-4**

**L-T: 3-1**

**Course Objectives:**

In this course we will study about the pattern of organizational behavior and its effect on our decisions. We will be familiarizing with the consequences of organizational behavioral activities and measures to mitigate their harmful effects. We will learn about the different organization related problems and the methods to solve those problems.

**Course Outcomes:**

1. To know the different types of organizations.
2. To familiarize with the managerial perspective on OB.
3. To understand various leadership styles.
4. To introduce organizational change and development.

**Course Contents:**

**Unit–I**

1. **Organization:** Mission, Goals, Characteristics, Types, Structure & Design–Elements, Designs by Function, Product, Location, Matrix; Virtual Organisation, Learning Organisation, Mechanistic and Organic Models; Determinants of an Organization Structure–Strategy, Size, Technology & Environment

2. **Managerial Perspectives on Organizational Behaviour**: Management Functions, Managerial Roles, Skills, Challenges and Effectiveness

 3. **Organizational Culture:** Culture and its Characteristics, Types of Cultures, Western and Oriental Organization Cultures, Indian Organization Culture, Culture Change

4. **Group Behaviour**: Characteristics of Group, Types of Groups, Stages of Development, Group Decision-making, Organizational Politics, Cases on Group Decision-making

**Unit–II**

5. **Communication in Organization :** Purpose, Process, Channels and Networks, Barriers, Making

 Communication Effective, Transactional Analysis (TA),Cases on Communication

6. **Leadership Styles**: Leadership Theories ,Leadership Styles, Skills and Influence Processes, Leadership and Power, Examples of Effective Organizational Leadership in India, Cases on Leadership

7. **Conflict in Organization:** Sources of Conflict, Types of Conflict, Conflict Process, Johari Window, Conflict Resolution, Cases on Conflict Resolution.

8**. Organizational Change and Development:** Meaning, Process, Resistance to Change,

 OD Meaning, Process, Interventions: Sensitivity Training, Survey Feedback, Process Consultation, Team Building, Inter-group Development

**Books:**

1. Blundell J. A & Middle N. M. G.: Career – English for the Business and Commercial World, Oxford University Press. .
2. Kaul , Asha - Effective Business Communication, Prentice Hall.
3. Raman, M & Singh, P - Business Communication, OUP
4. Rizvi, M. Ashraf - Effective Technical Communication, Tata McGraw Hill
5. Taylor, Shirley - Communication for Business, 4th Edn.-Pearson Education.

**Course Description**

**Title of Course: PROJECT MANAGEMENT & ENTREPRENEURSHIP DEVELOPMENT**

**Course Code: MB -203**

**L-T Scheme: 3L+1T Course Credits: 4**

**Course Objectives:**

This course provides a platform to sensitize the hidden entrepreneurial traits of management students; also expose students to the Entrepreneurial and project management concepts and processes used in practice.

**Course Outcomes:**

At the end of this course, the students are able to:

1. Explain the fundamental concepts and process of managing an Entrepreneurial project.

2. Exhibit the skill of managing an Entrepreneurial project

3. Identify & manage an Entrepreneurial project in practice.

**Course contents:**

**Module I**

**Project Planning :** Project Management scenario; Project Asset – issues & problems; Gantt Chart & LOB;

Network Analysis; PERT / CPM, Resource Monitoring & Control. [6L]

 **Project Buying** : Projects Procurement Process, Life – cycle Costing, Project Cost Reduction methods, Project

Stores, Organization & HRD issues, Computerization. [4L]

**Investment Feasibility Studies** : Managing Project Resources Flow; Project Cost – Capital & Operating;Forecasting Income, Estimation of Investment & ROI, Project Evaluation, Financial Sources, Appraisal Process. [8L]

**Issues in Project Management** : Project Audit, Project Monitoring & MIS, Cost Control, Real Time Planning,

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| Intangibles. | [3L] |
| **Project Management :** Case Studies | [3L] |

**Module II**

**Entrepreneurship** : Meaning & concept; psychological & social factors; conditions needed for entrepreneurship;

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| role of government; qualities of a prospective entrepreneur. | [2L] |

**Entrepreneurial Motivation** : McClelland’s N-Ach theory; self – analysis, personal efficacy, culture & values,

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| risk- taking behaviour, technology backup. | [4L] |

**Entrepreneurial Skills** : Creativity , problem solving, decision making, communication, leadership quality. [2L]

Information : Assistance from different organizations in setting up a new venture; technology parks; industrial corporations; directorate of industries / cottage and small scale industries, SISI, Khadi & Village Industries

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| Commission, DGS & DNSIC, DGFT, how to apply for assistance – procedure, forms, procedures for obtaining contractfrom Railways, Defence, P & T etc., SIDBI. | [3L] |
|  | Preparation of Project Report : Product/service selection; feasibility report preparation | [2L] |
|  | Case Studies : Diagnostic case studies of successful / unsuccessful entrepreneurs; key variablesexplaining success/ failures.Books: |
|  | [3L] |

1. Chandra, Prasanna – Projects (6th Edition); TMH
2. Clements and Gido – Effective Project Management; Thomson Learning
3. Clifford F. Gray and Erik W. Larson – Project Management (3rd edition);
4. Donald F. Kuratko and Richard M. Hodgetts – Entrepreneurship (7th edition); Thomson Learning
5. Gopalkrishnan & Ramamoorthy - Text Book of Project Management;
6. McMillanNicholas – Project Management for Business and Technology (2nd edition);
7. Pearson Education Roy, Rajeev – Entrepreneurship; OUP

**Course Description**

**Course Name: Production & Operations Management**

**Course Code: MB204**

**Course Credits: 4**

**L-T Scheme: 3-1**

**Course Objectives:**

1. State the fundamental concepts of operations management
2. Exhibit the skills of forecast, design, develop strategic and control plan for operations of B2B and B2C products
3. Forecast, design, develop strategic and control plan for operations of B2B and B2C products.

**Course Outcomes:**

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| At the end of the course, the student will be able to |
| 1. Analyze contemporary theory and applications of manufacturing or service operations in a global business environment
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| 1. Evaluate the interaction between operations management and other business functions
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| 1. Describe the value chain and the use of current management theories and tools
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| 1. Explain the key performance measures of operations

**Course Contents:** |

 **Unit I**

**Introduction to Production Management:** Production system; Types of production; Replanning and control functions; Relations with other departments; Efficiency of production planning and control.

**Plant Location and Layout:** Choice and selection of plant location; Plant design; Plant layout; Product layout and process layout; Criteria for a good layout.

**Unit II**

**Plant Maintenance and Materials Handling:** Types of maintenance – preventive, predictive and overhaul; Selection of good materials handling equipment; Methods of Materials handling.

**Materials Management:** Need, scope and advantages; Materials Requirement Planning (MRP – I, MRP – II) and Budgeting

**Unit III**

**Inventory Planning and Control:** EOQ Models – without shortage, with shortage, with price breaks; Effect of quantity discount; ABC, FSN and VED classification; Inventory control; Perpetual, Two-bin and Periodic Inventory System; Just In Time (JIT) system; Probabilistic Inventory Models (discrete and continuous cases)

**Scheduling** : Gantt Chart, Johnson's Rule

**Unit IV**

**Network Analysis:** PERT/CPM techniques, Shortest path algorithms and their applications (Dijkstra’s algorithm; Flloyd's algorithm, Kruskal's algorithm, Ford-Fulkerson method) **Inspection and Quality Control:** Types and criteria of inspection; Statistical Quality Control; Control Charts.

**Unit V**

**Total Quality Management (TQM):** Concept, features, need for TQM, Cost of quality, Kaizen, Kyodo, PDCA cycle, 7 QC tools, 5s concept, Quality circle. Total Quality in Service Sector

**Quality Management System:** Quality Audit, Concepts of six sigma **Purchase Management:** Purchase Policy, Systems, Procedures; Vendor Selection; Negotiation; Vendor Development and Evaluation; Make or Buy decision; Legal aspects of purchasing.

**Books:**

1. Bedi – Production and Operations Management (2nd edition); Oxford University Press Buffa, E. S. and Sarin, R. K. – Modern Production /Operations Management;
2. John Wiley Chary, S.N. – Production and Operations Management (3rd edition); TMH Chase, Jacobs, Aquilano and Agarwal – Operations Management for Competitive Advantage (11th edition); TMH Dutta – Materials Management; PHI
3. Evans and Lindsay – The Management and Control of Quality (6th edition); Cenage Learning
4. Gaither and Frazier – Operations Management (9th edition);
5. Thomson Learning Gopalakrishnan and Sundaresan – Materials Management: An Integrated Approach; TMH
6. Hansen and Ghare – Quality Control and Applications; PHI
7. Krajewski, Ritzman and Malhotra – Operations Management (8th edition); Pearson Education
8. Mahadevan – Operations Management; Pearson Education

**Course Description**

**Course Name: Human Resource Management**

**Course Code: MB 205**

**Course Credits: 4**

**L-T Scheme: 3-1**

**Course Objectives**:

The objective of this course is to give students the knowledge, understanding and key skills that are required by today's HR professionals and to enable students to effectively contribute to dynamic organizations. Students will also gain an understanding of key terms, theories/concepts and practices within the field of human resource management. Students shall learn to Identify and analyze the problems in the field of HRM and be able to provide innovative solutions. They shall be able to identify and appreciate the significance of ethical issues in HR practices and the management of people in the workplace.

**Course Outcomes**:

During the study of this course, student would come to know about the theory and application of human resource management, the broad range of influences acting on human resource management, about the human resources planning and policies through its information system, training and development of human capital of the organization. This course emphasis on the knowledge of performance assessment methods, improvements and resultant in terms of employee service condition reviews. Compensation and workers participation in management including the discipline matters and strategic human resources management.

**Course Contents:**

**Unit-I**

**Human Resource Management :** Scope and Coverage, Structure and functions of HR Department, Role of HR Manager.

**Human Resource Planning :** Supply and Demand Forecasting methods, Manpower Inventory, Career Planning, Succession Planning, Personnel Policy, Human Resource Information System (HRIS)

**Unit-II**

**Recruitment and Selection :** Process, Sources, Methods of selection, Interviewing Method, Skills and Errors

**Performance Appraisal Systems** : Purpose, Methods, Appraisal instruments, 3600 Appraisal HR Score Card, Errors in appraisal, Potential Appraisal, Appraisal Interview.

**Unit-III**

**Human Resource Development** : Policy and Programmes, Assessment of HRD Needs, HRD, Methods : Training and Non-Training.

**Compensation Management** : Wages - Concepts, Components; System of Wage Payment, Fringe Benefits, Retirement Benefit.

**Industrial Relations in India :** Parties; Management and Trade Unions, Industrial Disputes : Trends, Collective Bargaining, Settlement Machineries, Role of Government , Labour Policy in India.

**Unit-IV**

**Workers’ Participation in Management** : Concept, Practices and Prospects in India, Quality Circles and other Small Group Activities.

**Discipline Management** : Misconduct, Disciplinary action, Domestic Enquiry, Grievance Handling

**Unit-V**

**Strategic HRM :** Meaning, Strategic HRM vs Traditional HRM, SHRM Process, Nature of e-HRM, e- Recruitment & Selection, e-Performance Management, e-Learning

**Books:**

1. HRM, VSP Rao,
2. Agarwala T. - Strategic Human Resource Management, OUP
3. Aswathappa, K. - Human Resource Management, Tata McGraw Hill
4. Jyothi P. & Venkatesh, D.N. - Human Resource ,Management, OUP
5. Pattanayek, B. - Human Resource Management, PHI
6. Ramaswamy, E.A. - Managing Human Resources, OUP
7. Saiyadain, M.S - Human Resource Management : Tata McGraw Hill
8. Mondal Sabari & Goswami Amal - Human Resource Management: Vrinda Publications

**Course Description**

**Course Name: Financial Management**

**Course Code: MB 206**

**Course Credits: 4**

**L-T Scheme: 3-1**

**Course Objectives:**

To provides the basic concepts of financial management, time value of money, capital structure composition, cost of capital, long term investment decision, estimation of working capital requirements and dividend policy applied in practice.

**Course Outcomes:**

At the end of the course students are able to:

1. To understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

2. To understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.

3. To know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.

**Course Contents:**

**Unit I**

Introduction: Introduction to Financial Management - Goals of the firm - Financial Environments.. Time Value of Money : Simple and Compound Interest Rates, Amortization, Computing more that once a year, Annuity Factor. Valuation of Securities : Bond Valuation, Preferred Stock Valuation , Common Stock Valuation, Concept of Yield and YTM.

**Unit II**

Risk & Return: Defining Risk and Return, Using Probability Distributions to Measure Risk, Attitudes Toward Risk, Risk and Return in a Portfolio Context, Diversification, The Capital Asset Pricing Model (CAPM) Cost of Capital : Concept , Computation of Specific Cost of Capital for Equity - Preference – Debt, Weighted Average Cost of Capital – Factors affecting Cost of Capital

**Unit III**

Working Capital Management : Overview, Working Capital Issues, Financing Current Assets (Short Term and Long Term- Mix), Combining Liability Structures and Current Asset Decisions, Estimation of Working Capital.

Cash Management : Motives for Holding cash, Speeding Up Cash Receipts, Slowing Down Cash Payouts, Electronic Commerce, Outsourcing, Cash Balances to maintain, Factoring.

**Unit IV**

Accounts Receivable Management : Credit & Collection Policies, Analyzing the Credit Applicant, Credit References, Selecting optimum Credit period. Capital Budgeting : The Capital Budgeting Concept & Process - An Overview, Generating Investment Project Proposals, Estimating Project, After Tax Incremental Operating Cash Flows, Capital Budgeting Techniques, Project Evaluation and Selection - Alternative Methods, Operating & Financial Leverage : Operating Leverage, Financial Leverage, Total Leverage, Indifference Analysis in leverage study.

**Unit V**

 Capital Structure Determination : Concept of Capital Structure, Legal Requirements, Factor affecting Capital Structure, Theories of Capital Structure like N.I. Approach, NOI Approach, Traditional Approach, M-M Approach.

Dividend Policy : Passive Versus Active Dividend Policy ; Factors influencing Dividend Policy, Dividend Stability, Stock Dividends and Stock splits, Dividend Theories like Gordon’s Model, Walters Model, M-M Approach and Residual Approach, Legal Consideration of Paying Dividends.

**Books:**

1. Brigham - Financial Mgmt, 10th Ed, Thomson Learning
2. Chandra, Prasanna - Financial Management - Theory & Practice, Tata McGraw Hill. Srivastava, Misra: Financial Management, OUP
3. Van Horne and Wachowicz : Fundamentals of Financial Management, Prentice Hall/ Pearson Education.

**Course Description**

**Course Name: Marketing Management**

**Course Code: MB 207**

**Course Credits: 4**

**L-T Scheme: 3-1**

**Course Objectives:**

This course is designed to improve the student's understanding of the basic concepts of marketing management. Students will understand the function of marketing in a competitive, dynamic business. Students will comprehend the key elements in developing a marketing strategy and planning a marketing program by covering topics such as customer segmentation, positioning, branding, consumer research, pricing, marketing communications, new product development, and channel strategy.

**Course Outcomes:**

At the end of the course student s are be able to:

1. Explain the role and functions of marketing in a range of organizations.

2. Exhibit the Skills of applying the introduced conceptual frameworks, theory and techniques to various marketing contexts.

3. Describe and analyze the marketing behavior of firms and consumers.

**Course Contents:**

**Unit I**

**Introduction**: Fundamentals of Marketing – need, want, demand, value, exchange, transaction, competition; Definitions of marketing; Evolution of marketing concepts(orientations); Marketing Mix – 4Ps and their sub- elements.

**Strategic Marketing Planning**: Corporate level strategies – SWOT Analysis; Product-Market Grid; Marketing Plan – its nature and content

**Unit II**

**Marketing Environment**: Major components of the microenvironment and macro-environment

**Marketing Research**: Role of marketing research in marketing decision making; Sources of market information, Overview of the methods of primary and secondary research

**Unit III**

**Market Segmentation, Targeting and Positioning**: Concepts of market segmentation and targeting; Various bases for segmentation (consumer and industrial); Differentiation and Positioning strategies

**Consumer Behaviour**: A framework of consumer decision making process, overview of major factors influencing consumer behavior

**Product**: Product Classification, Service – characteristics and expanded service mix elements; Product Line, Product Mix; Product Life Cycle and marketing strategies at different stages of PLC; New Product Development

**Unit IV**

**Branding and Packaging**: Purpose of branding; Characteristics of good brand name, brand naming strategies; Brand equity; Branding strategies; Purpose of Packaging; Types of Packaging – primary, secondary, shipping packages

**Pricing**: Procedure for price setting; Pricing objectives; Cost and demand consideration; Pricing methods; Modifying the price; Pricing Strategies and Tactics

**Unit V**

**Marketing Channels**: Importance of Marketing intermediaries; Types of intermediaries and their functions; Levels of marketing channels; Channel flows and functions; Channel design decisions; Network Marketing

**Promotion**: Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses; Concept of Integrated Marketing Concept

**The Selling Process**: Steps of selling process:

**Demand Forecasting**: Basic concepts of market potential, Sales potential and Sales forecast; Purpose and methods of sales forecasting

**Books:**

1. Blois - Textbook of Marketing, OUP
2. Etzel, M.J., Walker, B.W. & W.J. Stanton - Marketing; TMH Grewal, D. & Levy, M. - Marketing ; TMH
3. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management; Pearson
4. Kurtz, David L, Boone , Louis E - Principles of Marketing; Thomson
5. Lamb - Marketing 7th ed; Thomson Learning
6. Palmer - Principles of Marketing; OUP
7. Ramaswamy & Namakumari - Marketing Management; McMillan
8. Saxena, R. - Marketing Management; TMH Zikmund & Amico - Marketing; John Wiley & Sons