

**FATIMA COLLEGE (AUTONOMOUS), MADURAI-18****DEPARTMENT OF MBA***For those who joined in June 2019 onwards***MAJOR CORE – 115 CREDITS****PROGRAMME CODE: MBA**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS / WK</b>	<b>CREDIT</b>	<b>CIA Mks</b>	<b>EXE Mks</b>	<b>TOT . MKs</b>
<b>SEMESTER – I</b>						
19MBA101	Management Principles and Practice	4	4	50	50	100
19MBA102	Management Accounting	4	4	50	50	100
19MBA103	Digital Management	4	4	50	50	100
19MBA104	Managerial Economics	4	4	50	50	100
19MBA105	Organizational Behaviour	4	4	50	50	100
19MBA106	Quantitative Techniques	4	4	50	50	100
19MBA107	Executive Communication	2	2	25	25	50
19MBA108	Comprehensive Viva	-	1	-	50	50
<b>Total</b>		<b>26</b>	<b>27</b>			<b>700</b>

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS / WK</b>	<b>CREDIT</b>	<b>CIA Mks</b>	<b>EX E Mks</b>	<b>TOT . MKs</b>
<b>SEMESTER - II</b>						
19MBA201	Production & Operations Management	4	4	50	50	100
19MBA202	Human Resource Management	4	4	50	50	100
19MBA203	Marketing Management	4	4	50	50	100
19MBA204	Financial Management	4	4	50	50	100
19MBA205	Management Information System	4	4	50	50	100
19MBA206	Business Research	4	4	50	50	100
19MBA207	Managerial Skills	2	2	25	25	50
19MBA208	Comprehensive Viva		1	-	50	50
<b>Total</b>		<b>26</b>	<b>27</b>			<b>700</b>

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<b>SEMESTER – III</b>						
19MBA301	Strategic Management	4	4	50	50	100
19MBA302	Entrepreneurship	4	4	50	50	100
<b>Electives (any Three of the following functional area courses) 3*5 =15</b>						
<b>Marketing Area:</b>						
19MBA303A	Marketing Research	5	5	50	50	100
19MBA303B	Advertising Management	5	5	50	50	100
19MBA303C	Sales and Distribution Management	5	5	50	50	100
19MBA303D	Customer Relationship Management	5	5	50	50	100
19MBA303E	Brand Management	5	5	50	50	100
19MBA303F	Digital Marketing	5	5	50	50	100
<b>System Area:</b>						
19MBA304A	E-Commerce	5	5	50	50	100
19MBA304B	Introduction to GUI & Visual Basic	5	5	50	50	100
19MBA304C	Enterprise Resource Planning	5	5	50	50	100
19MBA304D	Knowledge Management	5	5	50	50	100
<b>Finance Area:</b>						
19MBA305A	Project Financing	5	5	50	50	100
19MBA305B	Strategic Financial Management	5	5	50	50	100

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19MBA305C	Fundamentals of Insurance Management	5	5	50	50	100
19MBA305D	Banking and Financial Institutions	5	5	50	50	100
19MBA305E	Derivatives & Markets	5	5	50	50	100
<b>HR Area:</b>						
19MBA306A	Total Quality in Human Resource	5	5	50	50	100
19MBA306B	Advanced Industrial Relations	5	5	50	50	100
19MBA306C	Training & Development	5	5	50	50	100
19MBA306D	Labour Legislation	5	5	50	50	100
19MBA306E	Strategic Human Resource Management	5	5	50	50	100
19MBA306F	Career Management	5	5	50	50	100
<b>Production and Operations Area:</b>						
19MBA307A	Total Quality Management	5	5	50	50	100
19MBA307B	Materials Management	5	5	50	50	100
19MBA307C	Advanced Manufacturing System	5	5	50	50	100
<b>Hospital Management:</b>						
19MBA308A	Hospital Administration	5	5	50	50	100
19MBA308B	Health Insurance	5	5	50	50	100
19MBA308C	Hospital Accounting and Finance	5	5	50	50	100
<b>International Business Management:</b>						

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS / WK</b>	<b>CREDIT</b>	<b>CIA Mk s</b>	<b>ES E Mk s</b>	<b>TOT . MKs</b>
19MBA309A	International Financial Management	5	5	50	50	100
19MBA309B	Logistics and Supply Chain Management	5	5	50	50	100
19MBA309C	Import Procedures and Documentation	5	5	50	50	100
19MBA310	Live Project	3	4	50	50	100
19MBA311	Business Ethics	2	2	25	25	50
19MBA312	Summer Training / Project	-	4	50	50	100
19MBA313	Comprehensive Viva	-	1	-	50	50
<b>Total</b>		<b>28</b>	<b>34</b>	<b>800</b>		

<b>SEMESTER – IV</b>						
19MBA401	International Business Management	4	4	50	50	100
<b>Electives (any Two of the following functional area courses) 2*5 =10</b>						
<b>Marketing Area:</b>						
19MBA402A	Rural Marketing	5	5	50	50	100
19MBA402B	Services Marketing	5	5	50	50	100
19MBA402C	Consumer Behaviour	5	5	50	50	100
19MBA402D	Retail Management	5	5	50	50	100
<b>System Area:</b>						
19MBA403A	Relational Database Management System & Oracle	5	5	50	50	100
19MBA403B	Internet & Java Programming	5	5	50	50	100
19MBA403C	Computer Networks	5	5	50	50	100
<b>Finance Area:</b>						
19MBA404A	Security Analysis and Portfolio Management	5	5	50	50	100
19MBA404B	Management of Financial Services	5	5	50	50	100
19MBA404C	Mergers & Acquisitions	5	5	50	50	100
<b>HR Area:</b>						
19MBA405A	Industrial Psychology & Counselling	5	5	50	50	100

19MBA405B	Human Resource Accounting and Audit	5	5	50	50	100
19MBA405C	Management Consultancy	5	5	50	50	100
19MBA405D	Disaster Management	5	5	50	50	100
19MBA405E	Human Resource Information System	5	5	50	50	100
<b>Production and Operations Area:</b>						
19MBA406A	Value Engineering & Waste Control	5	5	50	50	100
19MBA406B	Production Planning & Control	5	5	50	50	100
19MBA406C	Project Management	5	5	50	50	100
<b>Hospital Management:</b>						
19MBA407A	Hospital Services Management	5	5	50	50	100
19MBA407B	Quality Management in Hospital	5	5	50	50	100
19MBA407C	Marketing of Hospital Services	5	5	50	50	100
<b>International Business Management:</b>						
19MBA408A	International Marketing	5	5	50	50	100
19MBA408B	Export Finance & Documentation	5	5	50	50	100
19MBA408C	International Human Resource Management	5	5	50	50	100
19MBA409	Dissertation	5	5	50	50	100
19MBA410	Managerial Environment	2	2	25	25	50
19MBA411	Project Report & Viva Voce	-	5	100	100	200
19MBA412	Comprehensive Viva	-	1	-	50	50

<b>Total</b>		<b>21</b>	<b>27</b>	<b>700</b>		

S.NO	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
1	21MBAVA01	Interpersonal Skills	Purely Skill – Embedded Certificate Course	2	1
2	21MBA1ID	Career Management	Interdisciplinary	5	5
3	21MBA2ID	Human Resource Information System	Interdisciplinary	5	5

- **Summer Internship:**

- Duration-1 month (2<sup>nd</sup> Week of May to 2<sup>nd</sup> week of June-before college reopens)

- **Project:**

- Off class
- Evaluation components-Report writing + Viva Voce (Internal marks-100) + External marks 100

**I MBA  
SEMESTER –I  
OLD SYLLABUS**

**OLD**

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDIT S</b>
<b>MBA</b>	<b>19MBA102</b>	<b>Management Accounting</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

Students in this course will develop the essential ability of all managers to use complex accounting information as a platform for decision making. Students will build a certain sophisticated level of understanding of the language of accounting and its concepts.

**COURSE OBJECTIVES**

The purpose of this course is to provide knowledge of financial, cost and management accounting to enable the students to understand the financial statement and reports

**UNITS**

**UNIT I: INTRODUCTION**

**[12 HRS]**

Meaning and definitions Management Accounting-Functions and Qualities of a Management Accountant- Financial Statements : Financial accounting Principles – Concepts and Conventions – Accounts classifications – Preparation of Journal Entry, Ledger and Trial Balance — Preparation of Trading and Profit & Loss Account, Balance Sheet, Depreciation:Definition of Depreciation –Characteristics of Depreciation-Causes of Depreciation -Methods of depreciation-Calculation of Straight Line and Written Down Value methods of Depreciation

**UNIT II: FUNDAMENTAL OF COST ACCOUNTING**

**[12 HRS]**

Introduction to Cost Accounting – Basic cost concepts – Elements of cost – Classification of costs – Methods and Techniques of Costing Cost volume profit Analysis: Profit/Volume ratio – Break-Even Analysis - Graphic method of BEA - Margin of Safety

**UNIT III: MARGINAL COSTING**

**[12 HRS]**

Marginal costing – Assumptions- Managerial Applications of Marginal Costing as follows: Make/Buy/Subcontract, Sell/process further, Adding/Dropping of product, product lines, Closing Down of divisions and choosing product mix, Determination of economic price of raw materials, Capital investment decisions.

**UNIT IV: RATIO ANALYSIS:**

**[12 HRS]**

Meaning and Concept of Ratio Analysis - Significance of Ratio Analysis - Classification of Ratios: Liquidity, Leverage, Turnover and Profitability ratios – application of Ratio analysis in business – preparation of balance sheet from Ratios.

**UNIT V: BUDGETARY CONTROL**

**[12 HRS]**

Budgeting – a systematic approach to Profit Planning - Meaning and Objectives of Budgetary Control – Requisites for a successful Budgetary Control System - Essentials of Budgetary Control – Determination of Key factor – Budgeting vs. forecasting – Classification of Budgets – Preparation of Various Budgets – Cash budget, flexible budget, sales budget, production budget and master budget. Zero-Base budgeting

**SELF STUDY:**

Basic cost concepts, Zero-Base budgeting

**TEXT BOOK:**

1. Gupta, Shashi.K, Sharma R.K, Financial Management – Theory And Practice, New Delhi, Kalyani Publishers, 2010.

**REFERENCE BOOKS:**

1. Maheswari, S N., Financial Accounting for Managers., New Delhi: Vikas Publishing House Pvt Ltd, 1998.
2. Maheswari, S N., Principles of Management Accounting., New Delhi: Sultan Chand & Sons, 2001.
3. Colin Drury., Management and Cost Accounting. - 6th ed., Australia: Thomson, 2004.
4. Anthony, Robert, N. and James S Reece, Accounting Principles., Delhi: All Indian Traveller Book, 2004.
5. Reddy, T S. and Hari Prasad Reddy.Y, Financial and Management Accounting, Chennai: Margham Publications, 2001.
6. Nigam, B M Lall. And Sharma, G L, Theory and Techniques of Cost Accounting. --6th ed., Bombay: Himalaya Publishing House, 2000.
7. Jain, S. P. and Narang.K.L., Cost Accounting., Ludhiana: Kalyani Publishers, 2002.,
8. Khan M, Y. and Jain P.K., Management Accounting --4th ed., New Delhi: Tata Mc-Graw Hill Education Pvt Ltd., 2007.
9. Maheswari, S N., Principles of Cost Accounting., New Delhi: Sultan Chand & Sons, 2003.

#### **DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>
2. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
3. [https://www.researchgate.net/publication/344155211\\_Introduction\\_to\\_Management\\_Accounting](https://www.researchgate.net/publication/344155211_Introduction_to_Management_Accounting)

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Meaning and definitions Management Accounting-Functions and Qualities of a Management Accountant	3	Chalk & Talk	Black Board
1.2	Financial accounting Principles – Concepts and Conventions , Accounts classifications	3	Chalk & Talk	LCD
1.3	Preparation of Journal Entry, Ledger and Trial Balance	3	Lecture	PPT & White board
1.4	Preparation of Trading and Profit & Loss Account, Balance Sheet	3	Lecture	Smart Board
1.5	Definition of Depreciation –Characteristics of Depreciation-Causes of Depreciation	2	Discussion	Google classroom
1.6	Methods of depreciation-Calculation of Straight Line and Written Down Value methods of Depreciation	2	Discussion	Black Board
<b>UNIT -2 FUNDAMENTAL OF COST ACCOUNTING</b>				
2.1	Introduction to Cost Accounting	2	Lecture	Green Board Charts
2.2	Basic cost concepts	2	Chalk & Talk	Green Board

2.3	Elements of cost	3	Flipped Learning	Online/ E-Content/ Text Books /Materials / Field Visit/
2.4	Classification of costs – Methods and Techniques of Costing	2	Chalk & Talk	LCD
2.5	Cost volume profit Analysis: Profit/Volume ratio	3	PPT	LCD
2.6	Break-Even Analysis - Graphic method of BEA - Margin of Safety	3	Discussion	Black Board
<b>UNIT -3 MARGINAL COSTING</b>				
3.1	Marginal costing – Assumptions- Managerial Applications of Marginal Costing	1	Discussion	Google classroom
3.2	Make/Buy/Subcontract, Sell/process further, Adding/Dropping of product	3	Chalk & Talk	Black Board
3.3	Product lines, Closing Down of divisions and choosing product mix	2	Chalk & Talk	LCD
3.4	Determination of economic price of raw materials, Capital investment decisions.	3	Lecture	Smart Board
<b>UNIT -4 INTEGRATION</b>				
4.1	Meaning and Concept of Ratio Analysis - Significance of Ratio Analysis	3	Chalk & Talk	LCD
4.2	Classification of Ratios: Liquidity, Leverage, Turnover and Profitability ratios	3	PPT	LCD

4.3	Application of Ratio analysis in business	1	Flipped Learning	Online/ E-Content/ Text Books /Materials
4.4	Preparation of balance sheet from Ratios.	2	Chalk & Talk	Black Board
<b>UNIT -5 BUDGETARY CONTROL</b>				
5.1	Budgeting – a systematic approach to Profit Planning	2	Chalk & Talk	Black Board
5.2	Meaning and Objectives of Budgetary Control – Requisites for a successful Budgetary Control System	2	PPT	LCD
5.3	Essentials of Budgetary Control – Determination of Key factor	2	Chalk & Talk	Black Board
5.4	Budgeting vs. forecasting – Classification of Budgets	2	PPT	LCD
5.5	Preparation of Various Budgets – Cash budget, flexible budget, sales budget, production budget and master budget. Zero-Base budgeting.	2	Discussion	Google classroom

### COURSE CONTENTS & LECTURE SCHEDULE:

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	45
Non Scholastic	5
	50

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :

**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	-	Test (CIA 1)	2*	- 10 Mks
<b>C2</b>	-	Test (CIA 2)	1	- 15 Mks
<b>C3</b>	-	Assignment/Open Book Test	2	- 10 Mks
<b>C4</b>	-	Seminar	1	- 10 Mks
<b>C5</b>	-	Attendance	1	- 5 Mks

***\*The Average of two will be taken into account***

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the overview of management accounting and understand the different types of depreciation.	K2	PSO1

CO 2	Demonstrate the elements of cost and compute break-even print.	K2, K3	PSO2
CO 3	Analyse the managerial application of marginal costing.	K2, K4	PSO3
CO 4	Discuss the significance of ration analysis and compute difference type's ratio.	K2, K3, K4	PSO4
CO 5	Assess the requisites for a successful budgetary control system and compute different types of budget.	K2, K5	PSO5

### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated – 1

**I MBA**  
**SEMESTER –I**  
**BOS REVISED SYLLABUS 2022**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA102</b>	<b>Management Accounting</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

### **COURSE DESCRIPTION**

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### **UNITS**

#### **UNIT I: INTRODUCTION**

**[12 HRS]**

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**UNIT II: FUNDAMENTAL OF COST ACCOUNTING [12 HRS]**

Introduction to Cost Accounting – Basic cost concepts – Elements of cost – Classification of costs – Methods and Techniques of Costing Cost volume profit Analysis: Profit/Volume ratio – Break-Even Analysis - Graphic method of BEA - Margin of Safety - Concepts of Predictive Accounting and Behavioural Cost Management

**UNIT III: MARGINAL COSTING [12 HRS]**

Marginal costing – Assumptions- Managerial Applications of Marginal Costing as follows: Make/Buy/Subcontract, Sell/process further, Adding/Dropping of product, product lines, Closing Down of divisions and choosing product mix, Determination of economic price of raw materials, Capital investment decisions.

**UNIT IV: RATIO ANALYSIS: [12 HRS]**

Meaning and Concept of Ratio Analysis - Significance of Ratio Analysis - Classification of Ratios: Liquidity, Leverage, Turnover and Profitability ratios – application of Ratio analysis in business – preparation of balance sheet from Ratios.

**UNIT V: BUDGETARY CONTROL [12 HRS]**

Budgeting – a systematic approach to Profit Planning - Meaning and Objectives of Budgetary Control – Requisites for a successful Budgetary Control System - Essentials of Budgetary Control – Determination of Key factor – Budgeting vs. forecasting – Classification of Budgets – Preparation of Various Budgets – Cash budget, flexible budget, sales budget, production budget and master budget. Zero-Base budgeting

**SELF STUDY:**

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**TEXT BOOK:**

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12. Colin Drury., Management and Cost Accounting. - 6th ed., Australia: Thomson, 2004.
13. Anthony, Robert, N. and James S Reece, Accounting Principles., Delhi: All Indian Traveller Book, 2004.
14. Reddy, T S. and Hari Prasad Reddy.Y, Financial and Management Accounting, Chennai: Margham Publications, 2001.
15. Nigam, B M Lall. And Sharma, G L, Theory and Techniques of Cost Accounting. --6th ed., Bombay: Himalaya Publishing House, 2000.
16. Jain, S. P. and Narang.K.L., Cost Accounting., Ludhiana: Kalyani Publishers, 2002.,
17. Khan M, Y. and Jain P.K., Management Accounting --4th ed., New Delhi: Tata Mc-Graw Hill Education Pvt Ltd., 2007.
18. Maheswari, S N., Principles of Cost Accounting., New Delhi: Sultan Chand & Sons, 2003.

### **DIGITAL OPEN EDUCATIONAL RESOURCES:**

4. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>
5. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
6. [https://www.researchgate.net/publication/344155211\\_Introduction\\_to\\_Management\\_Accounting](https://www.researchgate.net/publication/344155211_Introduction_to_Management_Accounting)
7. [http://www.valuecreationgroup.com/predictive\\_accounting\\_article.html](http://www.valuecreationgroup.com/predictive_accounting_article.html)

8. <https://www.industryweek.com/finance/article/22007251/top-7-trends-in-enterprise-performance-management>

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Meaning and definitions Management Accounting-Functions and Qualities of a Management Accountant	3	Chalk & Talk	Black Board
1.2	Financial accounting Principles – Concepts and Conventions , Accounts classifications	3	Chalk & Talk	LCD
1.3	Preparation of Journal Entry, Ledger and Trial Balance	3	Lecture	PPT & White board
1.4	Preparation of Trading and Profit & Loss Account, Balance Sheet	3	Lecture	Smart Board
1.5	Definition of Depreciation –Characteristics of Depreciation-Causes of Depreciation	2	Discussion	Google classroom
1.6	Methods of depreciation-Calculation of Straight Line and Written Down Value methods of Depreciation	2	Discussion	Black Board
<b>UNIT -2 FUNDAMENTAL OF COST ACCOUNTING</b>				
2.1	Introduction to Cost Accounting	2	Lecture	Green Board

				Charts
2.2	Basic cost concepts	2	Chalk & Talk	Green Board
2.3	Elements of cost	3	Flipped Learning	Online/ E-Content/ Text Books /Materials / Field Visit/
2.4	Classification of costs – Methods and Techniques of Costing	2	Chalk & Talk	LCD
2.5	Cost volume profit Analysis: Profit/Volume ratio	3	PPT	LCD
2.6	Break-Even Analysis - Graphic method of BEA - Margin of Safety	2	Discussion	Black Board
2.7	Concepts of Predictive Accounting and Behavioural Cost Management	1	Chalk and Talk	Black Board
<b>UNIT -3 MARGINAL COSTING</b>				
3.1	Marginal costing – Assumptions- Managerial Applications of Marginal Costing	1	Discussion	Google classroom
3.2	Make/Buy/Subcontract, Sell/process further, Adding/Dropping of product	3	Chalk & Talk	Black Board
3.3	Product lines, Closing Down of divisions and choosing product mix	2	Chalk & Talk	LCD
3.4	Determination of economic price of raw materials, Capital investment decisions.	3	Lecture	Smart Board
<b>UNIT -4 INTEGRATION</b>				

4.1	Meaning and Concept of Ratio Analysis - Significance of Ratio Analysis	3	Chalk & Talk	LCD
4.2	Classification of Ratios: Liquidity, Leverage, Turnover and Profitability ratios	3	PPT	LCD
4.3	Application of Ratio analysis in business	1	Flipped Learning	Online/ E-Content/ Text Books /Materials
4.4	Preparation of balance sheet from Ratios.	2	Chalk & Talk	Black Board
<b>UNIT -5 BUDGETARY CONTROL</b>				
5.1	Budgeting – a systematic approach to Profit Planning	2	Chalk & Talk	Black Board
5.2	Meaning and Objectives of Budgetary Control – Requisites for a successful Budgetary Control System	2	PPT	LCD
5.3	Essentials of Budgetary Control – Determination of Key factor	2	Chalk & Talk	Black Board
5.4	Budgeting vs. forecasting – Classification of Budgets	2	PPT	LCD
5.5	Preparation of Various Budgets – Cash budget, flexible budget, sales budget, production budget and master budget. Zero-Base budgeting.	2	Discussion	Google classroom

**COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	

<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	<b>45</b>
Non Scholastic	<b>5</b>
	<b>50</b>

- ✓ **All the course outcomes are to be assessed in the various CIA components.**
- ✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :**  
**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total

10	15	10	10	5	50	50	100
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- **CIA Components**

		<b>Nos</b>		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

***\*The Average of two will be taken into account***

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the overview of management accounting and understand the different types of depreciation.	K2	PSO1
CO 2	Demonstrate the elements of cost and compute break-even print.	K2, K3	PSO2
CO 3	Analyse the managerial application of marginal costing.	K2, K4	PSO3

CO 4	Discuss the significance of ration analysis and compute difference type's ratio.	K2, K3, K4	PSO4
CO 5	Assess the requisites for a successful budgetary control system and compute different types of budget.	K2, K5	PSO5

**Mapping of COs with PSOs**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

**Mapping of COs with POs**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3

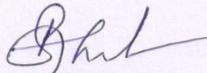
♦ Moderately Correlated – 2

♦ Weakly Correlated – 1

**COURSE DESIGNER:**

1. Staff Name: Dr.N.Asha

Forwarded By

  
(Dr.P.Shyamala)

HOD'S Signature

& Name

**I MBA**  
**SEMESTER –I**  
**OLD SYLLABUS**

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDIT S</b>
<b>MBA</b>	<b>19MBA104</b>	<b>Managerial Economics</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course combines micro and macro economics and its application in businesses. It also exposes students to the fundamental economic concepts. This course also aims at providing an overview of the circular flow of National income and its concepts.

**COURSE OBJECTIVES**

This Course enables to impart the basic macro and macroeconomic concepts.

**UNITS**

**UNIT I : NATURE AND SCOPE OF MANAGERIAL ECONOMICS [12 HRS]**

Nature and scope of Managerial Economics – Relationship with other subjects – Role of Managerial Economist Fundamental Concepts – Incremental concept – Time Perspective – Discounting principle – Opportunity cost – Equi Marginal Principle.

**UNIT II : DEMAND ANALYSIS & COST ANALYSIS [12 HRS]**

Demand analysis – Meaning- Definition for Demand- Law of Demand– Determinants of Demand– Types of Demand – Elasticity of demand – Price – Income and cross elasticities Demand forecasting Methods of forecasting – Indifference curve analysis. Economies of scale- meaning – Internal Economies & External Economies of Scale

**UNIT III: PRICING DECISION****[12 HRS]**

Introduction to Pricing - Pricing Methods - Market structure – Perfect competition – Meaning- Characteristic Feature, Pure Monopoly- Meaning- Characteristic Feature & Monopolistic competition- Meaning- Characteristic Feature

Price determination in perfect competition- Price determination in Monopoly- Price determination in Monopolistic Competition Theories of Profit – Hawley's Risk theory – Knight's Uncertainty bearing theory- Dynamic theory of profit- Schumpeter's Innovation theory – Marginal productivity theory of profit.

**UNIT IV: NATIONAL INCOME****[12 HRS]**

Meaning & Definition of National Income, The Circular flow of National Income - Concepts of National Income, Measurement of National Income – Difficulties in the measurement of National Income- Factors determining National Income

**UNIT V: MACRO ECONOMIC CONCEPTS****[12 HRS]**

Business Cycle- Characteristics of Business Cycle- Phases of Business Cycle –Inflation & Deflation- Characteristics of Inflation & Deflation- Types of Inflation – Effects of Inflation & Deflation- Anti Inflationary Measures.

**SELF STUDY**

Opportunity cost, Difficulties in the measurement of National Income- Factors determining National Income.

**TEXT BOOK**

Sankaran, S. Managerial Economics. Chennai: Margham Publications, 2008

**REFERENCE BOOKS**

Varshney, R L. and Maheswari, K L, Managerial Economics. --1st ed. New Delhi: Sultan Chand & Sons, 2006.

Subramanian, M S. Managerial Economics. --5th ed. New Delhi: Galgotia Publications Ltd, 2000.

Dwivedi, DN. Managerial Economics. --5th ed. New Delhi: Vikas Publications House Pvt Ltd, 2000.

Gupta, G S. Managerial Economics. New Delhi: Tata Mc-Graw Hill Education Pvt Ltd., 2006.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. [http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles of Manual Economics 15497.pdf](http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Manual_Economics_15497.pdf)
2. [https://www.tutorialspoint.com/managerial\\_economics/managerial\\_economics\\_tutorial.pdf](https://www.tutorialspoint.com/managerial_economics/managerial_economics_tutorial.pdf)
3. <https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-ManagerialEconomics-1stYear.pdf>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 NATURE AND SCOPE OF MANAGERIAL ECONOMICS</b>				
1.1	Nature and scope of Managerial Economics	1	Chalk & Talk	Black Board
1.2	Relationship with other subjects	1	Chalk & Talk	LCD
1.3	Role of Managerial Economist	2	Lecture	PPT & White board
1.4	Fundamental Concepts – Incremental concept	1	Lecture	Smart Board
1.5	Time Perspective and Discounting principle	4	Lecture	Black Board
1.6	Equi Marginal Principle.	3	Lecture	Black Board
1.7	Opportunity cost	-	Flipped Learning	Online/ E-Content/ Text Books /Materials /
<b>UNIT -2 DEMAND ANALYSIS &amp; COST ANALYSIS</b>				

2.1	Demand analysis & Law of Demand	1	Lecture	Green Board Charts
2.2	Determinants of Demand & Types of Demand	2	Chalk & Talk	Green Board
2.3	Elasticity of demand & its types like Price , Income and cross elasticities.	2	Flipped Learning	E- Content
2.4	Demand forecasting Methods of forecasting	2	Blended Learning	Online/ Field visit
2.5	Indifference curve analysis.	2	Lecture	PPT & White board
2.6	Economies of scale- meaning – Internal Economies & External Economies of Scale.	1	Lecture	Smart Board
<b>UNIT -3PRICING DECISION</b>				
3.1	Introduction to Pricing - Pricing Methods	1	Lecture	Green Board Charts
3.2	Market structure & its types	1	Chalk & Talk	Green Board
3.3	Perfect competition – Meaning, Characteristic Feature & Price determination	2	Flipped Learning	E- Content
3.4	Pure Monopoly- – Meaning, Characteristic Feature & Price determination	1	Blended Learning	Online/ Field visit
3.5	Monopolistic competition- – Meaning, Characteristic Feature & Price determination	2	Lecture	PPT & White board

3.6	Theories of Profit- Hawley's Risk theory , Knight's Uncertainty bearing theory ,Dynamic theory of profit	2	Lecture	Black board Board
3.7	Schumpeter's Innovation theory & Marginal productivity theory of profit.	3	Lecture	Black Board
<b>UNIT -4 NATIONAL INCOME</b>				
4.1	National Income- Introduction	3	Blended Learning	Online/ Field visit
4.2	The Circular flow of National Income	3	Lecture	PPT & White board
4.3	Concepts of National Income	3	Lecture	Smart Board
4.4	Measurement of National Income	3	Lecture	Black Board
4.5	Difficulties in the measurement of National Income	2	Chalk & Talk	Black Board
4.6	Factors determining National Income.	2	Discussion	Black Board
<b>UNIT -5 MACRO ECONOMIC CONCEPTS</b>				
5.1	Business Cycle- Characteristics of Business Cycle	2	Lecture	Green Board Charts
5.2	Phases of Business Cycle	3	Chalk & Talk	Green Board
5.3	Inflation & Deflation- features & Types	2	Flipped Learning	E- Content
5.4	Effects of Inflation & Deflation	3	Blended Learning	Online/ Field visit

5.5	Anti Inflationary Measures	2	Lecture	PPT & White board
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**COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	10	15	10	10	45	5	50	100 %

CIA	
Scholastic	<b>45</b>
Non Scholastic	<b>5</b>
	<b>50</b>

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :

**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

- CIA Components**

		Nos		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

***\*The Average of two will be taken into account***

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED

CO 1	Sketch the fundamental economic concepts.	K2	PSO1
CO 2	Analyse demand and its determinants and to know the economics of scale.	K2, K3	PSO2
CO 3	Assess the pricing methods in various Market structure and to get an idea over the theories of profits.	K2, K4	PSO3
CO 4	Demonstrate the circular flow of National Income and its concept.	K2, K3, K4	PSO4
CO 5	Discuss the phase of Business cycle and analyse the effects of inflation and deflation	K2, K5	PSO5

### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated – 1

**I MBA  
SEMESTER –I**

**BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
MBA	19MBA104	Managerial Economics	Major Core	4	4

**COURSE DESCRIPTION**

This course combines micro and macro economics and its application in businesses. It also exposes students to the fundamental economic concepts. This course also aims at providing an overview of the circular flow of National income and its concepts.

**COURSE OBJECTIVES**

This Course enables to impart the basic macro and macroeconomic concepts.

**UNITS**

**UNIT I : NATURE AND SCOPE OF MANAGERIAL ECONOMICS [12 HRS]**

Nature and scope of Managerial Economics – Relationship with other subjects – Role of Managerial Economist Fundamental Concepts – Incremental concept – Time Perspective – Discounting principle – Opportunity cost – Equi Marginal Principle.

**UNIT II : DEMAND ANALYSIS & COST ANALYSIS [12 HRS]**

Demand analysis – Meaning- Definition for Demand- Law of Demand– Determinants of Demand– Types of Demand – Elasticity of demand – Price – Income and cross elasticity's. **Applications of Price Elasticity and Income Elasticity in Business.** Demand forecasting Methods of forecasting –

Indifference curve analysis. Economies of scale- meaning – Internal Economies & External Economies of Scale

**UNIT III: PRICING DECISION** **[12 HRS]**

Introduction to Pricing - Pricing Methods - Market structure – Perfect competition – Meaning- Characteristic Feature, Pure Monopoly- Meaning- Characteristic Feature & Monopolistic competition- Meaning- Characteristic Feature Price determination in perfect competition- Price determination in Monopoly- Price determination in Monopolistic Competition Theories of Profit – Hawley’s Risk theory – Knight’s Uncertainty bearing theory- Dynamic theory of profit- Schumpeter’s Innovation theory – Marginal productivity theory of profit.

**UNIT IV: NATIONAL INCOME** **[12 HRS]**

Meaning & Definition of National Income, The Circular flow of National Income - Concepts of National Income, Measurement of National Income – Difficulties in the measurement of National Income- Factors determining National Income

**UNIT V: MACRO ECONOMIC CONCEPTS** **[12 HRS]**

Business Cycle- Characteristics of Business Cycle- Phases of Business Cycle –Inflation & Deflation- Characteristics of Inflation & Deflation- Types of Inflation – Effects of Inflation & Deflation- Anti Inflationary Measures.

**SELF STUDY**

Opportunity cost, Difficulties in the measurement of National Income- Factors determining National Income.

**TEXT BOOK**

Sankaran, S. Managerial Economics. Chennai: Margham Publications, 2008

**REFERENCE BOOKS**

1. Varshney, R L. and Maheswari, K L, Managerial Economics. --1st ed. New Delhi: Sultan Chand & Sons, 2006.
2. Subramanian, M S. Managerial Economics. --5th ed. New Delhi: Galgotia Publications Ltd, 2000.
3. Dwivedi, DN. Managerial Economics. --5th ed. New Delhi: Vikas Publications House Pvt Ltd, 2000.

4. Gupta, G S. Managerial Economics. New Delhi: Tata Mc-Graw Hill Education Pvt Ltd., 2006.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

4. [http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles of Manual Economics 15497.pdf](http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Manual_Economics_15497.pdf)
5. [https://www.tutorialspoint.com/managerial\\_economics/managerial\\_economics\\_tutorial.pdf](https://www.tutorialspoint.com/managerial_economics/managerial_economics_tutorial.pdf)
6. <https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-ManagerialEconomics-1stYear.pdf>
7. <https://www.economicdiscussion.net/elasticity-of-demand/practical-applications-of-price-elasticity-of-demand/3515>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 NATURE AND SCOPE OF MANAGERIAL ECONOMICS</b>				
1.1	Nature and scope of Managerial Economics	1	Chalk & Talk	Black Board
1.2	Relationship with other subjects	1	Chalk & Talk	LCD
1.3	Role of Managerial Economist	2	Lecture	PPT & White board
1.4	Fundamental Concepts – Incremental concept	1	Lecture	Smart Board
1.5	Time Perspective and Discounting principle	4	Lecture	Black Board
1.6	Equi Marginal Principle.	3	Lecture	Black Board
1.7	Opportunity cost	-	Flipped Learning	Online/ E-Content/ Text Books /Materials/
<b>UNIT -2 DEMAND ANALYSIS &amp; COST ANALYSIS</b>				

2.1	Demand analysis & Law of Demand	2	Lecture	Green Board Charts
2.2	Determinants of Demand & Types of Demand	2	Chalk & Talk	Green Board
2.3	Elasticity of demand & its types like Price , Income and cross elasticities.	2	Flipped Learning	E- Content
2.4	Applications of Price Elasticity and Income Elasticity in Business	1	Lecture	PPT & White board
2.6	Demand forecasting Methods of forecasting	2	Blended Learning	Online/ Field visit
2.7	Indifference curve analysis.	1	Lecture	PPT & White board
2.8	Economies of scale- meaning – Internal Economies & External Economies of Scale.	2	Lecture	Smart Board
<b>UNIT -3 PRICING DECISION</b>				
3.1	Introduction to Pricing - Pricing Methods	1	Lecture	Green Board Charts
3.2	Market structure & its types	1	Chalk & Talk	Green Board
3.3	Perfect competition – Meaning, Characteristic Feature & Price determination	2	Flipped Learning	E- Content
3.4	Pure Monopoly- – Meaning, Characteristic Feature & Price determination	1	Blended Learning	Online/ Field visit
3.5	Monopolistic competition- – Meaning, Characteristic Feature & Price determination	2	Lecture	PPT & White board
3.6	Theories of Profit- Hawley's Risk theory , Knight's	2	Lecture	Black board Board

	Uncertainty bearing theory , Dynamic theory of profit			
3.7	Schumpeter's Innovation theory & Marginal productivity theory of profit.	3	Lecture	Black Board
<b>UNIT -4 NATIONAL INCOME</b>				
4.1	National Income- Introduction	3	Blended Learning	Online/ Field visit
4.2	The Circular flow of National Income	3	Lecture	PPT & White board
4.3	Concepts of National Income	3	Lecture	Smart Board
4.4	Measurement of National Income	3	Lecture	Black Board
4.5	Difficulties in the measurement of National Income	2	Chalk & Talk	Black Board
4.6	Factors determining National Income.	2	Discussion	Black Board
<b>UNIT -5 MACRO ECONOMIC CONCEPTS</b>				
5.1	Business Cycle- Characteristics of Business Cycle	2	Lecture	Green Board Charts
5.2	Phases of Business Cycle	3	Chalk & Talk	Green Board
5.3	Inflation & Deflation- features & Types	2	Flipped Learning	E- Content
5.4	Effects of Inflation & Deflation	3	Blended Learning	Online/ Field visit
5.5	Anti Inflationary Measures	2	Lecture	PPT & White board

### COURSE CONTENTS & LECTURE SCHEDULE:

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	<b>45</b>
Non Scholastic	<b>5</b>
	<b>50</b>

- ✓ **All the course outcomes are to be assessed in the various CIA components.**
- ✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :**  
**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

*\*The Average of two will be taken into account*

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Sketch the fundamental economic concepts.	K2	PSO1
CO 2	Analyse demand and its determinants and to know the economics of scale.	K2, K3	PSO2
CO 3	Assess the pricing methods in various Market structure and to get	K2, K4	PSO3

	an idea over the theories of profits.		
CO 4	Demonstrate the circular flow of National Income and its concept.	K2, K3, K4	PSO4
CO 5	Discuss the phase of Business cycle and analyse the effects of inflation and deflation	K2, K5	PSO5

**Mapping of COs with PSOs**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

**Mapping of COs with POs**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3  
♦ Weakly Correlated – 1

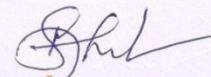
♦ Moderately Correlated – 2

**COURSE DESIGNER:**



1. Staff Name: Dr. B. Jayanthi

Forwarded By



(Dr. P. Shyamala)

HOD'S Signature

& Name

**I MBA**  
**SEMESTER –I**  
**OLD SYLLABUS**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA105</b>	<b>Organizational Behaviour</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course is designed to provide students with fundamental understanding of the history and development of organisational behaviour, theories and concepts.

**COURSE OBJECTIVES**

This course is to provide an understanding about individual and group behavioural process in the organisational context and apply such knowledge in dealing with issues of individual interpersonal or group behaviour in organisation

**UNITS**

**UNIT I : INTRODUCTION TO ORGANIZATIONAL BEHAVIOR [12 HRS]**

OB Definition and meaning – fundamental concepts – scope – contributing disciplines –various approaches to organizational behavior - Perception –Perceptual process – Factors influencing perception - perceptual errors- Selective perception, Halo effect, Contrast effect – Projection – Stereotyping – Grouping – Figure and ground – attribution errors, closure, proximity.

**UNIT II : PERSONALITY [12 HRS]**

Personality determinants – Heredity, Environment, situation –Psychoanalytic Theory – Type theories- Trait theory., Major personality attributes that influences Organizational Behaviour – Locus of control,

Achievement orientation – Authoritarianism – Machiavellianism – self esteem – self – monitoring – Risk taking - Different psychological types – Introvert - extrovert.

### **UNIT III: LEARNING & ATTITUDE**

**[12 HRS]**

Concept – Meaning – Classical conditioning – Operant conditioning – Learning theories - Social learning theories – Reinforcement., ATTITUDE – functions of attitude – barriers to change in attitude – cognitive dissonance – Attitudinal change.

### **UNIT IV : GROUP DYNAMICS**

**[12 HRS]**

Nature of groups- types – theories of group formation- reasons for formation of groups -group cohesiveness – factors influencing group cohesiveness– Motivation –theories - Hierarchy of needs theory – ERG theory- McClelland's theory- Two factor theory – equity theory –Vroom's valence expectancy-Porter and Lawler theory-theory X and Y.

### **UNIT V: CONFLICT MANAGEMENT**

**[12 HRS]**

Conflicts – functional – dysfunctional – Stages of conflicts – Intra individual conflict, Inter personal or Inter individual conflict – Inter group conflicts – Resolving conflicts – Stress – Causes – coping strategies for stress- yoga, meditation, physical exercises and relaxation techniques.

### **SELF STUDY:**

Factors influencing perception, Coping strategies for stress- yoga, meditation, physical exercises and relaxation techniques.

### **TEXT BOOK:**

1. Organizational Behavior -Fred Luthans, Tata Mc-Graw Hill Education Pvt Ltd., New Delhi, 9th edition.

### **REFERENCE BOOKS:**

1. Organizational Behavior. Stephen Robbins, Prentice Hall of India Pvt Ltd, New Delhi, 1st edition.

2. Organisational Behaviour: Text and Cases, Uma Sekaran, Tata Mc-Graw Hill Education Pvt Ltd., New Delhi.
3. Organisatioal Behaviour, L .M Prasad, Sultan Chand & Sons, New Delhi.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. [https://www.tutorialspoint.com/organizational\\_behavior/organizational\\_behavior\\_tutorial.pdf](https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_tutorial.pdf)
2. [http://www.tmv.edu.in/pdf/Distance\\_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf](http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf)
3. <https://www.geektonight.com/organisational-behaviour-notes-pdf/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT –I INTRODUCTION TO ORGANIZATIONAL BEHAVIOR</b>				
1.1	OB Definition and meaning – fundamental concepts	1	Chalk & Talk	Black Board
1.2	Scope – contributing disciplines –various approaches to organizational behaviour	1	Chalk & Talk	LCD
1.3	Perception –Perceptual process	2	Lecture	PPT & White board
1.4	Factors influencing perception	1	Lecture	Smart Board
1.5	Perceptual errors, Selective perception, Halo effect, Contrast effect	1	Lecture	Black Board

1.6	Projection – Stereotyping – Grouping – Figure and ground	1	Discussion	Google classroom
1.7	Attribution errors, closure, proximity	2	Lecture	Black Board
<b>UNIT -2 PERSONALITY</b>				
2.1	Personality determinants – Heredity, Environment, situation	1	Lecture	Green Board Charts
2.2	Psychoanalytic Theory	2	Chalk & Talk	Green Board
2.3	Type theories- Trait theory.,	2	Flipped Learning	E-Content
2.4	Major personality attributes that influences Organizational Behaviour – Locus of control, Achievement orientation	2	Blended Learning	Online/ Field visit
2.5	Authoritarianism – Machiavellianism – self esteem – self – monitoring	2	Lecture	PPT & White board
2.6	Risk taking - Different psychological types – Introvert - extrovert.	1	Lecture	Smart Board
<b>UNIT -3 LEARNING &amp; ATTITUDE</b>				
3.1	Concept – Meaning – Classical conditioning – Operant conditioning	3	Lecture	Green Board Charts
3.2	Learning theories - Social learning theories – Reinforcement	3	Chalk & Talk	Green Board
3.3	ATTITUDE – functions of attitude – barriers to change in attitude	3	Lecture	PPT & White board

3.4	Cognitive dissonance – Attitudinal change.	3	Lecture	Smart Board
<b>UNIT -4 GROUP DYNAMICS</b>				
4.1	Nature of groups- types – theories of group formation- reasons for formation of groups	3	Blended Learning	Online/ Field visit
4.2	Group cohesiveness – factors influencing group cohesiveness– Motivation –theories	2	Lecture	PPT &White board
4.3	Hierarchy of needs theory – ERG theory- McClelland’s theory- Two factor theory	2	Lecture	Smart Board
4.4	Equity theory –Vroom’s valence expectancy-Porter and Lawler theory-theory X and Y.	2	Lecture	Black Board
<b>UNIT -5 CONFLICT MANAGEMENT</b>				
5.1	Conflicts – functional – dysfunctional	2	Lecture	Green Board Charts
5.2	Stages of conflicts – Intra individual conflict, Inter personal or Inter individual conflict	3	Chalk & Talk	Green Board
5.3	Inter group conflicts – Resolving conflicts	2	Flipped Learning	E- Content
5.4	Stress – Causes – coping strategies for stress	3	Blended Learning	Online/ Field visit
5.5	Yoga, meditation, physical exercises and relaxation techniques	2	Lecture	PPT & White board

### COURSE CONTENTS & LECTURE SCHEDULE:

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	45
Non Scholastic	5
	50

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :
  - K2**-Understand, **K3**-Apply, **K4**-Analyse, **K5**-Evaluate

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

*\*The Average of two will be taken into account*

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the overview of organisational behaviour and understand the different types of perception.	K2	PSO1

CO 2	Demonstrate the concept of personality and discuss the different types leadership theories.	K2,K3	PSO2
CO 3	Discuss the different type of assess the functions of attitude.	K2,K4	PSO3
CO 4	Analyze the group dynamics and discuss the different type of motivation theories.	K2,K3	PSO4
CO 5	Assess the different stages of conflicts and stress management mechanism in the organisation.	K2,K5	PSO5

### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated – 1

**I MBA  
SEMESTER –I**

**NEW**

**BOS REVISED SYLLABUS 2022**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA105</b>	<b>Organizational Behaviour</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course is designed to provide students with fundamental understanding of the history and development of organisational behaviour, theories and concepts.

**COURSE OBJECTIVES**

This course is to provide an understanding about individual and group behavioural process in the organisational context and apply such knowledge in dealing with issues of individual interpersonal or group behaviour in organisation

**UNITS**

**UNIT I : INTRODUCTION TO ORGANIZATIONAL BEHAVIOR [12 HRS]**

OB Definition and meaning – fundamental concepts – scope – contributing disciplines –various approaches to organizational behavior - Perception –Perceptual process – Factors influencing perception - perceptual errors- Selective perception, Halo effect, Contrast effect – Projection – Stereotyping – Grouping – Figure and ground – attribution errors, closure, proximity.

**UNIT II : PERSONALITY [12 HRS]**

Personality determinants – Heredity, Environment, situation –Psychoanalytic Theory – Type theories- Trait theory., Major personality attributes that influences Organizational Behaviour – Locus of control,

Achievement orientation – Authoritarianism – Machiavellianism – self esteem – self – monitoring – Risk taking - Different psychological types – Introvert - extrovert.

### **UNIT III: LEARNING & ATTITUDE**

**[12 HRS]**

Concept – Meaning – Classical conditioning – Operant conditioning – Learning theories - Social learning theories – Reinforcement., ATTITUDE – functions of attitude – barriers to change in attitude – cognitive dissonance – Attitudinal change.

### **UNIT IV : GROUP DYNAMICS**

**[12 HRS]**

Nature of groups- types – theories of group formation- reasons for formation of groups -group cohesiveness – factors influencing group cohesiveness– Motivation –theories - Hierarchy of needs theory – ERG theory- McClelland’s theory- Two factor theory – equity theory –Vroom’s valence expectancy-Porter and Lawler theory-theory X and Y.

### **UNIT V: CONFLICT MANAGEMENT**

**[12 HRS]**

Conflicts – functional – dysfunctional – Stages of conflicts – Intra individual conflict, Inter personal or Inter individual conflict – Inter group conflicts – Resolving conflicts – Stress – Causes – coping strategies for stress- yoga, meditation, physical exercises and relaxation techniques - **Organisational Dynamics**

5%

### **SELF STUDY:**

Factors influencing perception, coping strategies for stress- yoga, meditation, physical exercises and relaxation techniques

### **TEXT BOOK:**

2. Organizational Behavior -Fred Luthans, Tata Mc-Graw Hill Education Pvt Ltd., New Delhi, 9th edition.

### **REFERENCE BOOKS:**

4. Organizational Behavior. Stephen Robbins, Prentice Hall of India Pvt Ltd, New Delhi, 1st edition.

5. Organisational Behaviour: Text and Cases, Uma Sekaran, Tata Mc-Graw Hill Education Pvt Ltd., New Delhi.
6. Organisatioal Behaviour, L .M Prasad, Chand & Sons, New Delhi.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

4. [https://www.tutorialspoint.com/organizational\\_behavior/organizational\\_behavior\\_tutorial.pdf](https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_tutorial.pdf)
5. [http://www.tmv.edu.in/pdf/Distance\\_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf](http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20VI%20SEM/BCA-629%20OB.pdf)
6. <https://www.geektonight.com/organisational-behaviour-notes-pdf/>
7. <https://www.marketing91.com/organizational-dynamics/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT –I INTRODUCTION TO ORGANIZATIONAL BEHAVIOR</b>				
1.1	OB Definition and meaning – fundamental concepts	1	Chalk & Talk	Black Board
1.2	Scope – contributing disciplines –various approaches to organizational behaviour	1	Chalk & Talk	LCD
1.3	Perception –Perceptual process	2	Lecture	PPT & White board
1.4	Factors influencing perception	1	Lecture	Smart Board
1.5	Perceptual errors, Selective perception, Halo effect, Contrast effect	1	Lecture	Black Board
1.6	Projection – Stereotyping – Grouping – Figure and ground	1	Discussion	Google classroom

1.7	Attribution errors, closure, proximity	2	Lecture	Black Board
<b>UNIT -2 PERSONALITY</b>				
2.1	Personality determinants – Heredity, Environment, situation	1	Lecture	Green Board Charts
2.2	Psychoanalytic Theory	2	Chalk & Talk	Green Board
2.3	Type theories- Trait theory.,	2	Flipped Learning	E-Content
2.4	Major personality attributes that influences Organizational Behaviour – Locus of control, Achievement orientation	2	Blended Learning	Online/ Field visit
2.5	Authoritarianism – Machiavellianism – self esteem – self – monitoring	2	Lecture	PPT & White board
2.6	Risk taking - Different psychological types – Introvert - extrovert.	1	Lecture	Smart Board
<b>UNIT -3 LEARNING &amp; ATTITUDE</b>				
3.1	Concept – Meaning – Classical conditioning – Operant conditioning	3	Lecture	Green Board Charts
3.2	Learning theories - Social learning theories – Reinforcement	3	Chalk & Talk	Green Board
3.3	ATTITUDE – functions of attitude – barriers to change in attitude	3	Lecture	PPT & White board
3.4	Cognitive dissonance – Attitudinal change.	3	Lecture	Smart Board
<b>UNIT -4 GROUP DYNAMICS</b>				

4.1	Nature of groups- types – theories of group formation- reasons for formation of groups	3	Blended Learning	Online/ Field visit
4.2	Group cohesiveness – factors influencing group cohesiveness– Motivation –theories	2	Lecture	PPT &White board
4.3	Hierarchy of needs theory – ERG theory- McClelland’s theory- Two factor theory	2	Lecture	Smart Board
4.4	Equity theory –Vroom’s valence expectancy-Porter and Lawler theory-theory X and Y.	2	Lecture	Black Board
<b>UNIT -5 CONFLICT MANAGEMENT</b>				
5.1	Conflicts – functional – dysfunctional	2	Lecture	Green Board Charts
5.2	Stages of conflicts – Intra individual conflict, Inter personal or Inter individual conflict	2	Chalk & Talk	Green Board
5.3	Inter group conflicts – Resolving conflicts	2	Flipped Learning	E-Content
5.4	Stress – Causes – coping strategies for stress	3	Blended Learning	Online/ Field visit
5.5	Yoga, meditation, physical exercises and relaxation techniques	2	Lecture	PPT & White board
5.6	Organisational Dynamics	1	Lecture	PPT

**COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	45
Non Scholastic	5
	50

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :  
**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

- **CIA Components**

		Nos		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

***\*The Average of two will be taken into account***

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the overview of organisational behaviour and understand the different types of perception.	K2	PSO1
CO 2	Demonstrate the concept of personality and discuss the different types leadership theories.	K2,K3	PSO2

CO 3	Discuss the different type of assess the functions of attitude.	K2,K4	PSO3
CO 4	Analyze the group dynamics and discuss the different type of motivation theories.	K2,K3	PSO4
CO 5	Assess the different stages of conflicts and stress management mechanism in the organisation.	K2,K5	PSO5

#### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

#### Mapping of COs with POs

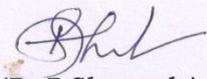
CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3                      ♦ Moderately Correlated – 2  
 ♦ Weakly Correlated – 1

#### COURSE DESIGNER:

1. Staff Name: Dr. S. Raju

Forwarded By

  
 (Dr.P.Shyamala)  
 HOD'S Signature  
 & Name

**I MBA**  
**SEMESTER –II**  
**OLD SYLLABUS**

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA201</b>	<b>Production &amp; Operations Management</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course examines the functional areas of production and operations management in the manufacturing industry.

**COURSE OBJECTIVES**

This course is aimed to provide an understanding of operation management concepts and its application in practice

**UNITS**

**UNIT I: INTRODUCTION**

**[12 HRS]**

Meaning and Definition –Functions and Scope of Production Management–Production System - Types of production system, Continuous – characteristics – Advantages and Disadvantages, Intermittent – Characteristics – Advantages and Disadvantages- Location- Meaning , Factors influencing location - Layout –Definition, Types of Layout , Features of Good Layout , Layout techniques - Material handling – Meaning and Types of Equipments.

**UNIT II: INVENTORY SCHEDULING & CONTROL**

**[12 HRS]**

Economic order Quantity –Assumptions and Cost associated with EOQ- Inventory classification – ABC Analysis – Salient features – Advantages and disadvantages- VED – FSN – Objectives & Procedure - Just in time – concept , Elements & Implications

**UNIT III: PRODUCTION SCHEDULING & CONTROL****[12 HRS]**

Routing – Definition , Procedure of Routing - Scheduling – Meaning , Objectives , Types of Schedules , Factors affecting Scheduling- Johnson’s Algorithm – Gantt chart –Critical Path method – Program evaluation review technique –Concept – Procedure – Advantages and limitation

**UNIT IV: WORK STUDY****[12 HRS]**

Meaning and Definition of Work Measurement – Objectives – Applications –Different techniques of Work Measurement – Time study – Meaning , Objectives - Predetermined motion study – Steps, Advantages and limitations - Analytical Estimating – Meaning , Characteristics- Work sampling concept – Procedure and Implication.

**UNIT V: QUALITY CONTROL****[12 HRS]**

Statistical Quality control – Control charts – Mean – Range – Fraction Defective – Number of Defectives – Concept & Procedure. Emerging Trends in Production Management: TQM – Meaning, Process, Applications, ISO 9000-TPM – Definition, benefits – 5S – Meaning, Advantages - Six sigma – Meaning, Benefits - Failure mode effect analysis – Meaning.

**SELF STUDY:**

Scope of Production Management, ISO 9000.

**TEXT BOOK:**

1. Goel, B S., Production and Operations Management: for Management and Engineering Students of Various Universities and Institutes. --1st ed., Meerut: Pragathi Prakashan, 2000.

**REFERENCE BOOKS:**

1. Chary, SN., Production and Operations Management. --2nd. New Delhi: Galgotia Publications Ltd, 2000.

2. Buffa, Elwood, S., Modern Production/operations Management/Elwood, S Buffa and Rakesh K Sarin.--8th, New York: John Wiley and Sons, 2005.

3. Shridhara Bhat, Total Quality Management: Text and Cases., Bombay: Himalaya Publishing House, 2010.

4. Mohanty, R P., Tqm in the Service Sector / R P Mohanty and R R Lakh, Bombay: Jaico Books, 2002.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. [https://www.vssut.ac.in/lecture\\_notes/lecture1429900757.pdf](https://www.vssut.ac.in/lecture_notes/lecture1429900757.pdf)
2. <https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf>
3. [http://www.missouricareereducation.org/doc/entrepreneur/ProdOpMngnt\\_InstrActivity2\\_IntroProdMngmnt.pdf](http://www.missouricareereducation.org/doc/entrepreneur/ProdOpMngnt_InstrActivity2_IntroProdMngmnt.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 PRODUCTION AND OPERATIONS MANAGEMENT</b>				
1.1	Meaning and Definition, Functions of Production Management	1	Lecture	PPT & White board
1.2	Scope of Production Management	1	Flipped Learning	Online/ E-Content/ Text Books
1.3	Production System , Types of production system, Continuous, Characteristics Advantages and Disadvantages	1	Lecture	Smart Board
1.4	Intermittent, Characteristics, Advantages and Disadvantages	3	Chalk & Talk	Black Board

1.5	Location, Meaning , Factors influencing location	2	Chalk & Talk	Black Board
1.6	Layout ,Definition, Types of Layout , Features of Good Layout , Layout techniques	2	Discussion	Google classroom
1.7	Material handling, Meaning and Types of Equipments.	2	Discussion	Black Board
<b>UNIT -2 INVENTORY SCHEDULING &amp; CONTROL</b>				
2.1	Economic order Quantity	1	Lecture	Green Board Charts
2.2	Assumptions and Cost associated with EOQ	1	Blended Learning	Online/ E-Content/ Text Books
2.3	Inventory classification , ABC Analysis , Salient features	1	Discussion	Google classroom
2.4	Advantages and disadvantages, VED	3	Lecture	PPT & White board
2.5	FSN , Objectives & Procedure	3	Lecture	Smart Board
2.6	Just in time , concept , Elements & Implications	3	Discussion	Black Board
<b>UNIT -3 PRODUCTION SCHEDULING &amp; CONTROL</b>				
3.1	Routing , Definition , Procedure of Routing , Scheduling , Meaning and objectives	3	Lecture	Green Board Charts

3.2	Types of Schedules , Factors affecting Scheduling, Johnson's Algorithm	3	Chalk & Talk	Green Board
3.3	Gantt chart ,Critical Path method	3	Lecture	PPT & White board
3.4	Program evaluation review technique ,Concept,Procedure Advantages and limitation	3	Lecture	Smart Board
<b>UNIT -4                      WORK STUDY</b>				
4.1	Meaning and Definition of Work                      Measurement Objectives, Applications	3	Lecture	Green Board Charts
4.2	Different techniques of Work Measurement , Time study , Meaning , Objectives	3	Chalk & Talk	Green Board
4.3	Predetermined                      motion study, Steps, Advantages and limitations, Analytical Estimating,Meaning, Characteristics	3	Lecture	PPT & White board
4.4	Work sampling concept, Procedure and Implication.	3	Lecture	Smart Board
<b>UNIT -5                      QUALITY CONTROL</b>				
5.1	Statistical Quality control, Control charts, Mean, Range Fraction Defective, Number of Defectives ,Concept & Procedure.	2	Lecture	Green Board Charts

5.2	Emerging Trends in Production Management: TQM Meaning, Process, Applications	2	Chalk & Talk	Green Board
5.3	ISO 9000-TPM, Definition, benefits	3	Chalk & Talk	Green Board
5.4	5S, Meaning, Advantages, Six sigma, Meaning, Benefits	2	Lecture	PPT
5.5	Failure mode effect analysis, Meaning.	3	Discussion	Google classroom

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	<b>45</b>
Non Scholastic	<b>5</b>
	<b>50</b>

✓ **All the course outcomes are to be assessed in the various CIA components.**

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :**

**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	-	Test (CIA 1)	2*	- 10 Mks
<b>C2</b>	-	Test (CIA 2)	1	- 15 Mks
<b>C3</b>	-	Assignment/Open Book Test	2	- 10 Mks

<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

***\*The Average of two will be taken into account***

## **COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Outline the concept of production management and discuss the different types of layout techniques.	K2	PSO1
CO 2	Compute EOQ and assess the inventory classification	K2, K3	PSO2
CO 3	Evaluate the production scheduling and control mechanism in the organisation	K2, K4	PSO3
CO 4	Discuss the techniques of work measurements and assess the work sampling procedures.	K2, K3, K4	PSO4
CO 5	Identify the quality control techniques and emerging trends in production management.	K2, K5	PSO5

### **Mapping of COs with PSOs**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	2	3	2	2	2

<b>CO3</b>	2	2	3	2	2
<b>CO4</b>	2	2	2	3	2
<b>CO5</b>	2	2	2	2	3

### Mapping of COs with POs

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	2	3
<b>CO2</b>	2	3	2	2	2
<b>CO3</b>	3	2	3	3	2
<b>CO4</b>	2	3	2	3	3
<b>CO5</b>	2	2	3	2	3

**Note:** ♦ Strongly Correlated – **3**  
 ♦ Weakly Correlated – **1**

♦ Moderately Correlated – **2**

**NEW**

**I MBA  
SEMESTER –I**

5%

**BOS REVISED SYLLABUS 2022**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA201</b>	<b>Production &amp; Operations Management</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course examines the functional areas of production and operations management in the manufacturing industry.

**COURSE OBJECTIVES**

This course is aimed to provide an understanding of operation management concepts and its application in practice

**UNITS**

**UNIT I: INTRODUCTION**

**[12 HRS]**

5%

Meaning and Definition –Functions and Scope of Production Management–Production System - Types of production system – Continuous Manufacturing system – characteristics – Advantages and Disadvantages, Intermittent Manufacturing system – Characteristics – Advantages and Disadvantages, **Custom & Flexible Manufacturing system**- Location-Meaning , Factors influencing location - Layout –Definition, Types of Layout , Features of Good Layout , Layout techniques - Material handling – Meaning and Types of Equipments.

**UNIT II: INVENTORY SCHEDULING & CONTROL**

**[12 HRS]**

Economic order Quantity –Assumptions and Cost associated with EOQ- Inventory classification – ABC Analysis – Salient features – Advantages and

disadvantages- VED – FSN – Objectives & Procedure - Just in time – concept , Elements & Implications

**UNIT III: PRODUCTION SCHEDULING & CONTROL [12 HRS]**

Routing – Definition , Procedure of Routing - Scheduling – Meaning , Objectives , Types of Schedules , Factors affecting Scheduling- Johnson’s Algorithm – Gantt chart –Critical Path method – Program evaluation review technique –Concept – Procedure – Advantages and limitation

**UNIT IV: WORK STUDY [12 HRS]**

Meaning and Definition of Work Measurement – Objectives – Applications –Different techniques of Work Measurement – Time study – Meaning , Objectives - Predetermined motion study – Steps, Advantages and limitations - Analytical Estimating – Meaning , Characteristics- Work sampling concept – Procedure and Implication.

**UNIT V: QUALITY CONTROL [12 HRS]**

Statistical Quality control – Control charts – Mean – Range – Fraction Defective – Number of Defectives – Concept & Procedure. Emerging Trends in Production Management: TQM – Meaning, Process, Applications, ISO 9000-TPM – Definition, benefits – 5S – Meaning, Advantages - Six sigma – Meaning, Benefits - Failure mode effect analysis – Meaning.

**SELF STUDY:**

Scope of Production Management, ISO 9000.

**TEXT BOOK:**

1. Goel, B S., Production and Operations Management: for Management and Engineering Students of Various Universities and Institutes. --1st ed., Meerut: Pragathi Prakashan, 2000.

**REFERENCE BOOKS:**

1.Chary, SN., Production and Operations Management. --2nd. New Delhi: Galgotia Publications Ltd, 2000.

2.Buffa, Elwood, S., Modern Production/operations Management/Elwood, S Buffa and Rakesh K Sarin.--8th, New York: John Wiley and Sons, 2005.

3. Shridhara Bhat, Total Quality Management: Text and Cases., Bombay: Himalaya Publishing House, 2010.

4. Mohanty, R P., Tqm in the Service Sector / R P Mohanty and R R Lakh, Bombay: Jaico Books, 2002.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

4. [https://www.vssut.ac.in/lecture\\_notes/lecture1429900757.pdf](https://www.vssut.ac.in/lecture_notes/lecture1429900757.pdf)
5. <https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf>
6. [http://www.missouricareereducation.org/doc/entrepreneur/ProdOpMngnt\\_InstrActivity2\\_IntroProdMngmnt.pdf](http://www.missouricareereducation.org/doc/entrepreneur/ProdOpMngnt_InstrActivity2_IntroProdMngmnt.pdf)
7. <https://www.massgroup.com/types-manufacturing-systems/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 PRODUCTION AND OPERATIONS MANAGEMENT</b>				
1.1	Meaning and Definition, Functions of Production Management	1	Lecture	PPT & White board
1.2	Scope of Production Management	1	Flipped Learning	Online/ E-Content/ Text Books
1.3	Production System , Types of production system, Continuous, Characteristics Advantages and Disadvantages	1	Lecture	Smart Board
1.4	Intermittent, Characteristics, Advantages and Disadvantages, Custom & Flexible manufacturing system	3	Chalk & Talk	Black Board

1.5	Location, Meaning , Factors influencing location	2	Chalk & Talk	Black Board
1.6	Layout ,Definition, Types of Layout , Features of Good Layout , Layout techniques	2	Discussion	Google classroom
1.7	Material handling, Meaning and Types of Equipments.	2	Discussion	Black Board
<b>UNIT -2 INVENTORY SCHEDULING &amp; CONTROL</b>				
2.1	Economic order Quantity	1	Lecture	Green Board Charts
2.2	Assumptions and Cost associated with EOQ	1	Blended Learning	Online/ E-Content/ Text Books
2.3	Inventory classification , ABC Analysis , Salient features	1	Discussion	Google classroom
2.4	Advantages and disadvantages, VED	3	Lecture	PPT & White board
2.5	FSN , Objectives & Procedure	3	Lecture	Smart Board
2.6	Just in time , concept , Elements & Implications	3	Discussion	Black Board
<b>UNIT -3 PRODUCTION SCHEDULING &amp; CONTROL</b>				
3.1	Routing , Definition , Procedure of Routing , Scheduling , Meaning and objectives	3	Lecture	Green Board Charts

3.2	Types of Schedules , Factors affecting Scheduling, Johnson's Algorithm	3	Chalk & Talk	Green Board
3.3	Gantt chart ,Critical Path method	3	Lecture	PPT & White board
3.4	Program evaluation review technique ,Concept,Procedure Advantages and limitation	3	Lecture	Smart Board
<b>UNIT -4 WORK STUDY</b>				
4.1	Meaning and Definition of Work Measurement Objectives, Applications	3	Lecture	Green Board Charts
4.2	Different techniques of Work Measurement , Time study , Meaning , Objectives	3	Chalk & Talk	Green Board
4.3	Predetermined motion study, Steps, Advantages and limitations, Analytical Estimating,Meaning, Characteristics	3	Lecture	PPT & White board
4.4	Work sampling concept, Procedure and Implication.	3	Lecture	Smart Board
<b>UNIT -5 QUALITY CONTROL</b>				
5.1	Statistical Quality control, Control charts, Mean, Range Fraction Defective, Number of Defectives ,Concept & Procedure.	2	Lecture	Green Board Charts

5.2	Emerging Trends in Production Management: TQM Meaning, Process, Applications	2	Chalk & Talk	Green Board
5.3	ISO 9000-TPM, Definition, benefits	3	Chalk & Talk	Green Board
5.4	5S, Meaning, Advantages, Six sigma, Meaning, Benefits	2	Lecture	PPT
5.5	Failure mode effect analysis, Meaning.	3	Discussion	Google classroom

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	45
Non Scholastic	5
	50

✓ All the course outcomes are to be assessed in the various CIA components.

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :

**K2**-Understand, **K3**-Apply, **K4**-Analyse, **K5**-Evaluate

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	-	Test (CIA 1)	2*	- 10 Mks
<b>C2</b>	-	Test (CIA 2)	1	- 15 Mks
<b>C3</b>	-	Assignment/Open Book Test	2	- 10 Mks
<b>C4</b>	-	Seminar	1	- 10 Mks
<b>C5</b>	-	Attendance	1	- 5 Mks

***\*The Average of two will be taken into account***

## **COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Outline the concept of production management and discuss the different types of layout techniques.	K2	PSO1
CO 2	Compute EOQ and assess the inventory classification	K2, K3	PSO2
CO 3	Evaluate the production scheduling and control mechanism in the organisation	K2, K4	PSO3
CO 4	Discuss the techniques of work measurements and assess the work sampling procedures.	K2, K3, K4	PSO4
CO 5	Identify the quality control techniques and emerging trends in production management.	K2, K5	PSO5

### **Mapping of COs with PSOs**

<b>CO/PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	2	2	2	2
<b>CO2</b>	2	3	2	2	2
<b>CO3</b>	2	2	3	2	2
<b>CO4</b>	2	2	2	3	2
<b>CO5</b>	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

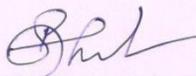
**Note:** ♦ Strongly Correlated – 3  
♦ Weakly Correlated – 1

♦ Moderately Correlated – 2

#### COURSE DESIGNER:

*L Meena*  
1. Staff Name: Dr. L. Meena

Forwarded By

  
(Dr.P.Shyamala)  
HOD'S Signature  
& Name

**I MBA**  
**SEMESTER –II**  
**OLD SYLLABUS**

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEE K</b>	<b>CREDIT S</b>
<b>MBA</b>	<b>19MBA204</b>	<b>Financial Management</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course emphasis on the functions of finance, sources of finance and the importance of finance department in an enterprise. This course also illustrates the financial decisions, investment decisions and dividend decisions and their impact in the business environment.

**COURSE OBJECTIVES**

To enhance the students with management of financial resources in an organisation and to sketch out the various techniques used to analyse financial soundness of the organisation

**UNITS**

**UNIT I:INTRODUCTION**

**[12 HRS]**

Introduction to Financial Management – Meaning – Definition, Objectives & Scope of financial management –Importance – financial decisions – Factors influencing financial decisions –Sources of financing – Short term & Long term. Financial Analysis: Fund flow analysis – Cash flow analysis - Meaning, use and significance of Cash flow and Fund flow statements – Preparation of cash flow and fund flow statements.

**UNIT II:SHORT TERM FINANCING DECISION**

**[12 HRS]**

Working Capital Management: Introduction –Classification of working capital – Importance of working capital –Factors requiring consideration while estimating WC –Working capital cycle - Cash Management techniques –Dimensions of Receivables management.

### **UNIT III:LONG TERM FINANCING & INVESTMENTS DECISIONS[12 HRS]**

Advertising Media Planning – Concept, Factors determining frequency levels, Media Selection considerations, Media weight theories, computers & models, Media selection - Classification – Introduction, Classification of Media.

### **UNIT IV:DIVIDEND DECISIONS [12 HRS]**

Dividend Theories – Theory of irrelevance – Residual approach and Modigliani & Miller Approach (MM model) Theory of Relevance: Walter’s approach and Gordon’s approach. Determinants of dividend decisions – Types of dividend policy: Regular, Stable and irregular dividend policy

### **UNIT V:FINANCIAL CONCEPTS – TAXATION [12 HRS]**

Taxation – types – direct tax – indirect tax – central excise, customs, GST, corporate tax, VAT, service tax, income tax, and CGT – meaning and procedure for calculation – theory only and problems are not included.

#### **SELF STUDY:**

Importance of working capital, Factors influencing financial decisions

#### **TEXT BOOK:**

1. Gupta, Shashi K., Financial Management: Theory and Practice. --4th ed. Kolkata: Kalyani Publishers, 2000

#### **REFERENCE BOOKS:**

1. Pandey, I M., Financial Management. --9th ed. , New Delhi: Vikas Publishing House Pvt Ltd, 1978.
2. Prasanna Chandra, Financial Management: Theory and Practice. --7th ed. New Delhi: Tata Mcgraw Hill Publishing Company, 2008.
3. Khan, M Y, Financial Management. --2nd ed. New Delhi: Tata Mc-Graw Hill Education Pvt. Ltd., 2000.

4. Van Horne, James, C., Financial Management and Policy. --12th ed. Australia: Pearson Education, 2002.

#### **DIGITAL OPEN EDUCATIONAL RESOURCES:**

1. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf>
2. [https://gurukpo.com/Content/MBA/Financial\\_Management.pdf](https://gurukpo.com/Content/MBA/Financial_Management.pdf)
3. <http://docshare02.docshare.tips/files/13755/137553531.pdf>

#### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction to Financial Management – Meaning – Definition	1	Chalk & Talk	Black Board
1.2	Objectives & Scope of financial management	1	Chalk & Talk	LCD
1.3	Importance, financial decisions Factors influencing financial decisions	2	Lecture	PPT & White board
1.4	Sources of financing - Short term & Long term. Financial Analysis: Fund flow analysis	1	Lecture	Smart Board
1.5	Cash flow analysis, Meaning, use and significance of Cash flow and Fund flow statements	4	Lecture	Black Board
1.6	Preparation of cash flow and fund flow statements.	3	Lecture	Black Board

<b>UNIT -2 SHORT TERM FINANCING DECISIONS</b>				
2.1	Working Capital Management: Introduction	1	Lecture	Green Board Charts
2.2	Classification of working capital	2	Chalk & Talk	Green Board
2.3	Importance of working capital	2	Flipped Learning	E-Content
2.4	Factors requiring consideration while estimating WC	2	Blended Learning	Online/ Field visit
2.5	Working capital cycle	2	Lecture	PPT & White board
2.6	Cash Management techniques	1	Lecture	Smart Board
2.7	Dimensions of Receivables management	1	Lecture	Black Board
<b>UNIT -3 LONG TERM FINANCING AND INVESTMENTS DECISIONS</b>				
3.1	Importance and Forms of capital structure	1	Lecture	Green Board
3.2	Theories of capital structure, Net Income approach, Net operating Income approach, the Traditional approach & MM approach	1	Chalk & Talk	Green Board
3.3	Factors determining capital structure. Capital Gearing, Changes in Capitalization, Meaning and Types of Leverages	2	Flipped Learning	E-Content

3.4	Significance of financial & Operating leverage, Principles of capital investment ,Importance of capital budgeting, Administrative frame work	1	Blended Learning	Online/ Field visit
3.5	Methods of evaluation, Traditional Methods and Discounted Cash flow Methods,Payback period method, Rate of return method	2	Lecture	PPT & White board
3.6	Net Present Value (NPV), Internal Rate of Return (IRR) & Profitability Index (PI) Method , NPV Vs IRR Meaning and	2	Lecture	Black board Board
3.7	Significance of Cost of Capital, Determination of Cost of Capital, Computation of cost of Capital: Cost of debt, preference capital, equity share capital, retained earnings & weighted Average cost of capital.	3	Lecture	Black Board

**UNIT -4                      DIVIDEND DECISIONS**

4.1	Dividend Theories , Theory of irrelevance, Residual approach and Modigliani & Miller Approach (MM model)	3	Blended Learning	Online/ Field visit
4.2	Theory of Relevance: Walter's approach and Gordon's approach.	3	Lecture	PPT & White board
4.3	Determinants of dividend decisions	3	Lecture	Smart Board

4.4	Types of dividend policy: Regular, Stable and irregular dividend policy	3	Lecture	Black Board
<b>UNIT -5 FINANCIAL CONCEPTS - TAXATION</b>				
5.1	Taxation , types, meaning and procedure for calculation	2	Lecture	Green Board
5.2	Direct tax	3	Chalk & Talk	Green Board
5.3	Indirect tax	2	Flipped Learning	E-Content
5.4	Central excise, customs corporate tax, VAT, service tax, income tax, and CGT	3	Blended Learning	Online/ Field visit
5.5	GST,theory only and problems are not included.	2	Lecture	PPT & White board

#### **COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %

<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>
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<b>CIA</b>	
Scholastic	<b>45</b>
Non Scholastic	<b>5</b>
	<b>50</b>

✓ **All the course outcomes are to be assessed in the various CIA components.**

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :**

**K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate**

## **EVALUATION PATTERN**

<b>SCHOLASTIC</b>				<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>50</b>	<b>50</b>	<b>100</b>

- **CIA Components**

**Nos**

<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

***\*The Average of two will be taken into account***

## **COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Introduce financial management and preparation of fund flow and cash flow statements.	K2	PSO1
CO 2	Outline the short term financing decisions in an organisation.	K2, K3	PSO2
CO 3	Emphasize on long term investment and financial decisions in an organisation.	K2, K4	PSO3
CO 4	Enhance the students with determination of dividend decisions and policies in declaration of dividends in an organisation	K2, K3, K4	PSO4
CO 5	Sketch out the concept of taxation and its types.	K2, K5	PSO5

### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3  
♦ Weakly Correlated – 1

♦ Moderately Correlated – 2

**I MBA  
SEMESTER –I**

**NEW**

**BOS REVISED SYLLABUS 2022**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>MBA</b>	<b>19MBA204</b>	<b>Financial Management</b>	<b>Major Core</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course emphasis on the functions of finance, sources of finance and the importance of finance department in an enterprise. This course also illustrates the financial decisions, investment decisions and dividend decisions and their impact in the business environment.

**COURSE OBJECTIVES**

To enhance the students with management of financial resources in an organisation and to sketch out the various techniques used to analyse financial soundness of the organisation

**UNITS**

**UNIT I: INTRODUCTION**

**[12 HRS]**

Introduction to Financial Management – Meaning – Definition, Objectives & Scope of financial management –Importance – financial decisions – Factors influencing financial decisions –Sources of financing – Short term & Long term. Financial Analysis: Fund flow analysis – Cash flow analysis - Meaning, use and significance of Cash flow and Fund flow statements – Preparation of cash flow and fund flow statements.

**UNIT II: SHORT TERM FINANCING DECISION**

**[12 HRS]**

Working Capital Management: Introduction –Classification of working capital – Importance of working capital –Factors requiring consideration while estimating WC –Working capital cycle - Cash Management techniques –Dimensions of Receivables management.

### **UNIT III: LONG TERM FINANCING & INVESTMENTS DECISIONS [12 HRS]**

Importance and Forms of capital structure – Theories of capital structure – Net Income approach, Net operating Income approach, the Traditional approach & MM approach – factors determining capital structure. Capital Gearing – Changes in Capitalization – Meaning and Types of Leverages – Significance of financial & Operating leverage Principles of capital investment – Importance of capital budgeting – Administrative frame work – Methods of evaluation – Traditional Methods and Discounted Cash flow Methods – Payback period method, Rate of return method – Net Present Value (NPV), Internal Rate of Return (IRR) & Profitability Index (PI) Method – NPV Vs IRR Meaning and Significance of Cost of Capital – Determination of Cost of Capital – Computation of cost of Capital: Cost of debt, preference capital, equity share capital, retained earnings & weighted Average cost of capital.

5%

### **UNIT IV:DIVIDEND DECISIONS [12 HRS]**

Dividend Theories – Theory of irrelevance – Residual approach and Modigliani & Miller Approach (MM model) Theory of Relevance: Walter's approach and Gordon's approach. Determinants of dividend decisions – Types of dividend policy: Regular, Stable and irregular dividend policy – **The concept of Strategic Financial Management, its meaning, objectives and features.**

### **UNIT V:FINANCIAL CONCEPTS – TAXATION [12 HRS]**

Taxation – types – direct tax – indirect tax – central excise, customs, GST, corporate tax, VAT, service tax, income tax, and CGT – meaning and procedure for calculation – theory only and problems are not included.

**SELF STUDY:**

Importance of working capital, Factors influencing financial decisions

**TEXT BOOK:**

2. Gupta, Shashi K., Financial Management: Theory and Practice. -4th ed. Kolkata: Kalyani Publishers, 2000

**REFERENCE BOOKS:**

5. Pandey, I M., Financial Management. --9th ed. , New Delhi: Vikas Publishing House Pvt Ltd, 1978.
6. Prasanna Chandra, Financial Management: Theory and Practice. --7th ed. New Delhi: Tata Mcgraw Hill Publishing Company, 2008.
7. Khan, M Y, Financial Management. --2nd ed. New Delhi: Tata Mc-Graw Hill Education Pvt. Ltd., 2000.
8. Van Horne, James, C., Financial Management and Policy. --12th ed. Australia: Pearson Education, 2002.

**DIGITAL OPEN EDUCATIONAL RESOURCES:**

4. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf>
5. [https://gurukpo.com/Content/MBA/Financial\\_Management.pdf](https://gurukpo.com/Content/MBA/Financial_Management.pdf)
6. <http://docshare02.docshare.tips/files/13755/137553531.pdf>
7. <http://14.139.206.50:8080/jspui/bitstream/1/4332/1/Strategic%20financial%20management.pdf>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction to Financial Management – Meaning – Definition	1	Chalk & Talk	Black Board

1.2	Objectives & Scope of financial management	1	Chalk & Talk	LCD
1.3	Importance, financial decisions Factors influencing financial decisions	2	Lecture	PPT & White board
1.4	Sources of financing - Short term & Long term. Financial Analysis: Fund flow analysis	1	Lecture	Smart Board
1.5	Cash flow analysis, Meaning, use and significance of Cash flow and Fund flow statements	4	Lecture	Black Board
1.6	Preparation of cash flow and fund flow statements.	3	Lecture	Black Board
<b>UNIT -2 SHORT TERM FINANCING DECISIONS</b>				
2.1	Working Capital Management: Introduction	1	Lecture	Green Board Charts
2.2	Classification of working capital	2	Chalk & Talk	Green Board
2.3	Importance of working capital	2	Flipped Learning	E-Content
2.4	Factors requiring consideration while estimating WC	2	Blended Learning	Online/ Field visit
2.5	Working capital cycle	2	Lecture	PPT & White board
2.6	Cash Management techniques	1	Lecture	Smart Board
2.7	Dimensions of Receivables management	1	Lecture	Black Board
<b>UNIT -3 LONG TERM FINANCING AND INVESTMENTS DECISIONS</b>				

3.1	Importance and Forms of capital structure	1	Lecture	Green Board
3.2	Theories of capital structure, Net Income approach, Net operating Income approach, the Traditional approach & MM approach	1	Chalk & Talk	Green Board
3.3	Factors determining capital structure. Capital Gearing, Changes in Capitalization, Meaning and Types of Leverages	2	Flipped Learning	E-Content
3.4	Significance of financial & Operating leverage, Principles of capital investment ,Importance of capital budgeting, Administrative frame work	1	Blended Learning	Online/ Field visit
3.5	Methods of evaluation, Traditional Methods and Discounted Cash flow Methods, Payback period method, Rate of return method	2	Lecture	PPT & White board
3.6	Net Present Value (NPV), Internal Rate of Return (IRR) & Profitability Index (PI) Method , NPV Vs IRR Meaning and	2	Lecture	Black board Board

3.7	Significance of Cost of Capital, Determination of Cost of Capital, Computation of cost of Capital: Cost of debt, preference capital, equity share capital, retained earnings & weighted Average cost of capital.	3	Lecture	Black Board
<b>UNIT -4 DIVIDEND DECISIONS</b>				
4.1	Dividend Theories , Theory of irrelevance, Residual approach and Modigliani & Miller Approach (MM model)	3	Blended Learning	Online/ Field visit
4.2	Theory of Relevance: Walter's approach and Gordon's approach.	3	Lecture	PPT & White board
4.3	Determinants of dividend decisions	3	Lecture	Smart Board
4.4	Types of dividend policy: Regular, Stable and irregular dividend policy	2	Lecture	Black Board
4.5	The concept of Strategic Financial Management, its meaning, objectives and features.	1	Lecture	Smart Board
<b>UNIT -5 FINANCIAL CONCEPTS - TAXATION</b>				
5.1	Taxation , types, meaning and procedure for calculation	2	Lecture	Green Board
5.2	Direct tax	3	Chalk & Talk	Green Board

5.3	Indirect tax	2	Flipped Learning	E-Content
5.4	Central excise, customs corporate tax, VAT, service tax, income tax, and CGT	3	Blended Learning	Online/Field visit
5.5	GST,theory only and problems are not included.	2	Lecture	PPT & White board

#### **COURSE CONTENTS & LECTURE SCHEDULE:**

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	
<b>K1</b>	-	-	-	-	-		-	-
<b>K2</b>	-	5	5	2.5	12.5		12.5	25%
<b>K3</b>	5	-	-	5	10		10	20%
<b>K4</b>	5	5	-	2.5	12.5		12.5	25%
<b>K5</b>	-	5	5	-	10		10	20%
<b>Non Scholastic</b>	-	-	-	-	-	5	5	10 %
<b>Total</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>45</b>	<b>5</b>	<b>50</b>	<b>100 %</b>

CIA	
Scholastic	45
Non Scholastic	5
	50

✓ All the course outcomes are to be assessed in the various CIA components.

✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for MBA are :

**K2**-Understand, **K3**-Apply, **K4**-Analyse, **K5**-Evaluate

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

### • CIA Components

		Nos		
<b>C1</b>	- Test (CIA 1)	2*	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	15 Mks
<b>C3</b>	- Assignment/Open Book Test	2	-	10 Mks
<b>C4</b>	- Seminar	1	-	10 Mks
<b>C5</b>	- Attendance	1	-	5 Mks

*\*The Average of two will be taken into account*

## **COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Introduce financial management and preparation of fund flow and cash flow statements.	K2	PSO1
CO 2	Outline the short term financing decisions in an organisation.	K2, K3	PSO2
CO 3	Emphasize on long term investment and financial decisions in an organisation.	K2, K4	PSO3

CO 4	Enhance the students with determination of dividend decisions and policies in declaration of dividends in an organisation	K2, K3, K4	PSO4
CO 5	Sketch out the concept of taxation and its types.	K2, K5	PSO5

### Mapping of COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping of COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
CO3	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2  
 ♦ Weakly Correlated – 1

### COURSE DESIGNER:

*R. Suganya*

1. Staff Name: Dr. R.SUGANYA

Forwarded By

*(Signature)*

(Dr.P.Shyamala)

HOD'S Signature

& Name