# **FATIMA COLLEGE (AUTONOMOUS)**



Re-Accredited with "A++" Grade by NAAC (Cycle - IV)
Mary Land, Madurai- 625 018, Tamil Nadu, India

NAME OF THE DEPARTMENT: MANAGEMENT STUDIES

NAME OF THE PROGRAMME: MBA

PROGRAMME CODE : MBA

ACADEMIC YEAR : 2022-2023

# FATIMA COLLEGE (AUTONOMOUS), MADURAI - 6250/8 MINUTES OF THE BOARD OF STUDIES

Name of the Department:
To be Implemented from:

Management Studies CMBN Academic Year from 2022 - 2023

Venue: MBA Department
Convened On: 22.03.2022 at 11.00am

MEMBERS PRESENT:

A Sugarya

1. Dr. Sr. G. Celine Sahaya Mary Principal
Principal
Pattma College

2. Dr. S. Raju

Director

Director

Department of Management studies

Falima College

3. Dr. P. Shyamala

Associate Professor, HOD

Department of Management Studies

Fatima College.

4. Dr. J. Vijayadurai

Projessor

Department of Management Studies

Madurai Kamaraj University

Madurai - 21

5.	Dr. K. Raja @ Poanmalai	Subject Export
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	Department of Rural Inclustives &	
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9	Mr. Nagasundar	Industrialist
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	Madurai.	
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In	Design Addition
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13	Dr. B. Jayanthi
	Assistant Pologessor
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14.	Dr. R. Suganya
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3.	Dr. P. Shyamala	Bul
4.	Dr. J. Vijayadurai	De megmus
5.	Dr. k. Raja @ Pranmalai	K. of com 52/3/2022.
6.	Dr. R. Ganapathi	Reference 20/3/20
7.	Mr. Nagasundar	Rim adloshe
8.	Mrs. Niveditha Prabaharan	P. Nivedithe 22/3/22

9. Ms. A. Mable Jasmine Shobha  10. Dr. N. Atha  11. Dr. L. Meena  12. Dr. M. Nagavenitha  13. Dr. B. Jayanthi harring harring he faith and he faith and harring he faith and he fa		
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# VISION OF THE DEPARTMENT

Empowering Women to become Academic, Corporate, Entrepreneurial and Social Leaders.

# MISSION OF THE DEPARTMENT

- ❖ To empower Women with Quality and value based Global Standard Curriculum.
- ❖ To equip the students with immense Knowledge, Professional skills and expertise to bridge the gap between the Academic and Corporate.
- ❖ To inculcate entrepreneurial skills in the minds of the students to become successful Entrepreneurs.
- \* To educate the students to be socially responsible future leaders.

# PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

A graduate of MBAProgramme after five years will be

PEO 1	Our graduates will be academic, digital and information literates, creative, inquisitive, innovative and committed researchers who would be desirous for the "more" in all aspects
PEO 2	They will be efficient individual and team performers who would deliver excellent professional service exhibiting progress, flexibility, transparency, accountability and in taking up initiatives in their professional work
PEO 3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills
PEO 4	They will engage locally and globally evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment.

# **GRADUATE ATTRIBUTES (GA)**

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

	I. SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy	
GA 2	Hone creativity, passion for innovation and aspire excellence	
GA 3	Enthusiasm towards emancipation and empowerment of humanity	
GA 4	Potentials of being independent	
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research	
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms	
GA 7	Communicative competence with civic, professional and cyber dignity and decorum	
GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions	
GA 9	All – inclusive skill sets to interpret, analyse and solve social and environmental issues in diverse environments	

GA 10	Self awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building on their strengths and improving their weaknesses
GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
	II. PROFESSIONAL COMPETENCE
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreuners and become employees of trans-national societies
GA 20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management
GA 22	Efficiency in taking up Initiatives
GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials

	III. ETHICAL COMPETENCE
GA 25	Integrity and be disciplined in bringing stability leading a systematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds
GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

# PROGRAMME OUTCOMES (PO)

On completion (after two years) of MBA Programme, the students are able to

PO 1	Assess and synchronise the information on business environment and enhance the skills for grabbing the business opportunities
PO 2	Demonstrate the awareness on the current scenario of business and enrich the ability to connect their impacts on Global business trends
PO 3	Develop the creative and innovative techniques in management of Men, Materials, Money and Man power in an organisation along with cross cultural and diversified commonalities
PO 4	Summarize the theories and thoughts of leadership, communication, strategic decision making and motivation

	to make a platform in formulation of crisis management skills
PO 5	Synthesize and articulate the team development and group decision making skills along with employee empowerment through strong industrial relations

# PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion (after two years) of MBA Programme, the students are able to

PSO 1	Impart the students with practical knowledge about all the concepts with the objective of developing them as managers of business entities
PSO 2	Assist the students in developing their knowledge to acquire sound decision making skills, leadership traits, crisis management capability and resources utilisation optimality
PSO 3	Provide a strong foundation for analytical thinking and application of technologies in business and in its various functional areas
PSO 4	Appraise the skills of the students through internship programmes, projects and in-plant training to develop their professionalism in their career
PSO 5	Sketch out the students with expectancy in foundation courses and functional courses in their first year and with areas of specialisation by streamlining their interest towards various aspects of business in the second year

# FATIMA COLLEGE (AUTONOMOUS), MADURAI-18 DEPARTMENT OF MBA

For those who joined in June 2019 onwards

# MAJOR CORE - 115 CREDITS

# PROGRAMME CODE: MBA

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	EXE Mks	TOT. MKs
	SEMESTER	R – I				
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	MBA107 Executive Communication		2	25	25	50
19MBA108	Comprehensive Viva	-	1	-	50	50
Total		26	27			700

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	EXE Mks	TOT. MKs
	SEMESTER	– II				
19MBA201	Production & Operations Management  4 4					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 O5 System		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
Total		26	27			700

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs			
SEMESTER – III									
19MBA301	Strategic Management 4 4					100			
19MBA302	Entrepreneurship	4	4	50	50	100			
Electives (any 3*5 =15	Three of the following fun	ctional	area cour	ses)					
Marketing Are	a:								
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			
System Area:	l.								
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			
Finance Area:	<u>IL</u>	<u> </u>	<u> </u>						
19MBA305A	BA305A Project Financing		5	50	50	100			
19MBA305B	Strategic Financial Management	5	5	50	50	100			
19MBA305C	Fundamentals of	5	5	50	50	100			

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
	Insurance Management					
19MBA305D	Banking and Financial Institutions	5	5	50	50	100
19MBA305E	Derivatives & Markets	Derivatives & Markets 5 5		50	50	100
HR Area:						
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
Production an	d Operations Area:					
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
Hospital Mana	gement:	•				
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
International	Business Management:	-				
19MBA309A	International Financial Management	5	5	50	50	100

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
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
Total		28	34			800

SEMESTER - IV									
19MBA401	International Business Management	4	4	50	50	100			
Electives (any 2*5 =10	Electives (any Two of the following functional area courses) 2*5 =10								
Marketing Are	a:								
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			
System Area:			l.						
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			
Finance Area:				ı					
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			
HR Area:	J.		II.	II.					
19MBA405A	Industrial Psychology & Counselling		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
Production an	d Operations Area:		<del>'</del>	<u>'</u>		
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
Hospital Mana	gement:					
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
International 1	Business Management:			.,		
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
			<del>'</del>	'		
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
Total		21	27			700

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:

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



# I MBA SEMESTER -I OLD SYLLABUS

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
МВА	19MBA102	Management Accounting	Major Core	4	4

## 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

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. <a href="https://www.freebookcentre.net/business-books-download/Management-Accounting.html">https://www.freebookcentre.net/business-books-download/Management-Accounting.html</a>
- 2. <a href="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</a>
- 3. <a href="https://www.researchgate.net/publication/344155211\_Introduction\_to\_Management\_Accounting">https://www.researchgate.net/publication/344155211\_Introduction\_to\_Management\_Accounting</a>

# COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lecture s	Teaching Pedagogy	Teaching Aids					
UNIT -1	UNIT -1 INTRODUCTION								
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	Discussio n	Google classroom					
1.6	Methods of depreciation- Calculation of Straight Line and Written Down Value methods of Depreciation	2	Discussio n	Black Board					
UNIT -2	FUNDAMENTAL OF CO	ST ACCO	UNTING						
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	Discussio n	Black Board
	UNIT -3 MARGINAL	COSTING	+	
3.1	Marginal costing – Assumptions- Managerial Applications of Marginal Costing	1	Discussio n	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
UNIT -4	INTEGRATION			
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	1	Flipped	Online/ E-

	business		Learning	Content/ Text Books /Materials
4.4	Preparation of balance sheet from Ratios.	2	Chalk & Talk	Black Board
UNIT -5	BUDGETARY CONTRO	L		
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	Discussio n	Google classroom

# COURSE CONTENTS & LECTURE SCHEDULE:

Levels	<b>C</b> 1	C2	С3	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	-	-	-	-		-	-
K2	-	5	5	2.5	12.5		12.5	25%
кз	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
K5	-	5	5	1	10		10	20%
Non Scholast ic	-	1	-	1	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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**

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

# CIA Components

		Nos					
C1	-	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		
C5	_	Attendance	1	_	5 Mks		

<sup>\*</sup>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

со з	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
соз	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** 

♦ WeaklyCorrelated **-1** 

◆ ModeratelyCorrelated – **2** 

# I MBA

# SEMESTER -I

### **BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
мва	19MBA102	Management Accounting	Major Core	4	4

### 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 - 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:**

Basic cost concepts, Zero-Base budgeting

### **TEXT BOOK:**

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

### **REFERENCE BOOKS:**

- 10. Maheswari, S N., Financial Accounting for Managers., New Delhi: Vikas Publishing House Pvt Ltd, 1998.
- 11. Maheswari, S N., Principles of Management Accounting., New Delhi: Sultan Chand & Sons, 2001.
- 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. <a href="https://www.freebookcentre.net/business-books-download/Management-Accounting.html">https://www.freebookcentre.net/business-books-download/Management-Accounting.html</a>
- 5. <a href="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</a>
- 6. <a href="https://www.researchgate.net/publication/344155211\_Introduction\_to\_Management\_Accounting">https://www.researchgate.net/publication/344155211\_Introduction\_to\_Management\_Accounting</a>
- 7. <a href="http://www.valuecreationgroup.com/predictive\_accounting\_article.ht">http://www.valuecreationgroup.com/predictive\_accounting\_article.ht</a> ml

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

# COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lecture s	Teaching Pedagogy	Teaching Aids	
UNIT -1	NIT -1 INTRODUCTION				
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	Discussio n	Google classroom	
1.6	Methods of depreciation- Calculation of Straight Line and Written Down Value methods of Depreciation	2	Discussio n	Black Board	
UNIT -2 FUNDAMENTAL OF COST ACCOUNTING					
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	Discussio n	Black Board
2.7	Concepts of Predictive Accounting and Behavioural Cost Management	1	Chalk and Talk	Black Board
	UNIT -3 MARGINAL	COSTING	•	
3.1	Marginal costing – Assumptions- Managerial Applications of Marginal Costing	1	Discussio n	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
UNIT -4				
4.1	Meaning and Concept of Ratio Analysis - Significance of Ratio	3	Chalk &	LCD

	Analysis		Talk	
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
UNIT -5	BUDGETARY CONTRO	L		
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	Discussio n	Google classroom

Levels	C1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent

K1	-	-	-	-	-		-	-
K2	-	5	5	2.5	12.5		12.5	25%
кз	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
К5	-	5	5	-	10		10	20%
Non Scholast ic	1	•	1	-	1	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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	СЗ	C4	C5	CIA	ESE	Total

10         15         10         10         5         50         50         100
---

## • CIA Components

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

<sup>\*</sup>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
соз	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	P04	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

Note: ♦ Strongly Correlated – 3

♦ WeaklyCorrelated -1

♦ ModeratelyCorrelated – 2

COURSE DESIGNER:

1. Staff Name: Dr.N.Asha

Forwarded By

(Dr.P.Shyamala) HOD'S Signature

& Name

## I MBA SEMESTER -I OLD SYLLABUS

OLD

PROGRAM	COURSE	COURSE	CATEGORY	HRS/	CREDIT
ME CODE	CODE	TITLE		WEEK	S
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 elasticities Demand forecasting Methods of forecasting – Indifference curve analysis. Economies of scale- meaning – Internal Economies & External Economies of Scale

### UNIT III: PRICING DECISION

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. <a href="http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/">http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/</a> f/Principles\_of\_Managerial\_Economics\_15497.pdf
- 2. <a href="https://www.tutorialspoint.com/managerial\_economics/managerial\_economics\_tutorial.pdf">https://www.tutorialspoint.com/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics/managerial\_economics\_tutorial.pdf</a>
- 3. <a href="https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-">https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-</a> ManagerialEconomics-1stYear.pdf

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids				
UNIT -1	NATURE AND SCOPE OF M	IANAGERI	AL ECONOM	iics				
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/				
UNIT -2	UNIT -2 DEMAND ANALYSIS & COST ANALYSIS							

				Green			
2.1	Demand analysis & Law of	1	Lecture	Board			
_,-,-	Demand			Charts			
	Determinants of Demand &	2	Chalk &	Green			
2.2	Types of Demand	2	Talk	Board			
2.3	Elasticity of demand & its types like Price , Income and cross elasticities.	2	Flipped Learning	E- Content			
0.4	Demand forecasting Methods	2	Blended	Online/			
2.4	of forecasting	2	Learning	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			
UNIT -3PRICING DECISION							
UNIT -3	PRICING DECISION						
<b>UNIT -3</b> 3.1	Introduction to Pricing - Pricing Methods	1	Lecture	Green Board Charts			
3.1	Introduction to Pricing - Pricing Methods		Lecture Chalk &	Board			
	Introduction to Pricing -	1		Board Charts			
3.1	Introduction to Pricing - Pricing Methods		Chalk &	Board Charts Green			
3.1	Introduction to Pricing - Pricing Methods  Market structure & its types  Perfect competition – Meaning, Characteristic Feature & Price	1	Chalk & Talk Flipped	Board Charts Green Board			

Theories of Profit- Hawley's Risk theory, Knight's Uncertainty bearing theory, Joynamic theory of profit  3.7 Schumpeter's Innovation theory & Marginal productivity theory of profit.  3.8 Schumpeter's Innovation theory & Marginal productivity theory of profit.  4.1 National Income  4.1 National Income- Introduction  4.2 The Circular flow of National Income  4.3 Concepts of National Income  4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income  5.1 Business Cycle-Characteristics of Business Cycle  Cycle  5.2 Phases of Business Cycle  5.3 Inflation & Deflation- features & Talk  Effects of Inflation & Deflation  5.4 Effects of Inflation & Deflation  3 Lecture  Black Board  Chalk & Green Talk  Green Talk  Chalk & Green Talk  Board  Chalts & Green Talk  Chalts & Gre		T .	ı	ı	
Schumpeter's Innovation theory & Marginal productivity theory of profit.  3.7 Schumpeter's Innovation theory & Marginal productivity theory of profit.  3 Lecture Black Board  4.1 National Income- Introduction 3 Blended Learning Field visit  4.2 The Circular flow of National Income 3 Lecture White board  4.3 Concepts of National Income 3 Lecture Board  4.4 Measurement of National Income 3 Lecture Board  4.5 Difficulties in the measurement of National Income 2 Chalk & Black Board  4.6 Factors determining National 2 Discussion Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle Talk & Green Board Charts  5.2 Phases of Business Cycle 3 Chalk & Green Board Charts  5.3 Inflation & Deflation - features & Talk Blended Conline/  5.4 Effects of Inflation & Deflation 3 Blended Conline/	3.6	Risk theory , Knight's	2	Lecture	Black board
3.7 theory & Marginal productivity theory of profit.  UNIT -4NATIONAL INCOME  4.1 National Income- Introduction 3 Blended Learning Field visit  4.2 The Circular flow of National Income 3 Lecture White board  4.3 Concepts of National Income 3 Lecture Board  4.4 Measurement of National Income 3 Lecture Board  4.5 Difficulties in the measurement of National Income 2 Chalk & Board  4.6 Factors determining National Income 2 Discussion Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Talk Green Board  5.2 Phases of Business Cycle 3 Chalk & Green Board  5.3 Inflation & Deflation features & Talk Board  5.4 Effects of Inflation & Deflation 3 Blended Online/  Effects of Inflation & Deflation 5 Deflation 3 Blended Online/  Effects of Inflation & Deflation 5 Deflation 3 Blended Online/  Effects of Inflation & Deflation 5 Deflation 3 Blended Online/					Board
UNIT -4NATIONAL INCOME  4.1 National Income- Introduction 3 Blended Learning Field visit  4.2 The Circular flow of National Income 3 Lecture White board  4.3 Concepts of National Income 3 Lecture Board  4.4 Measurement of National Income 3 Lecture Board  4.5 Difficulties in the measurement of National Income 2 Chalk & Board  4.6 Factors determining National Income.  DIMIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle Talk Board  5.2 Phases of Business Cycle Characteristics of Business Cycle Talk Board  5.3 Inflation & Deflation- features & Talk Belended Conline/  Effects of Inflation & Deflation 3 Blended Conline/  Effects of Inflation & Deflation Belation Conline/  Effects of Inflation & Deflation Conline/  Effects of Inflation Conline/		Schumpeter's Innovation			Black
UNIT -4NATIONAL INCOME  4.1 National Income- Introduction 3 Blended Learning Field visit  4.2 The Circular flow of National Income 3 Lecture White board  4.3 Concepts of National Income 3 Lecture Board  4.4 Measurement of National Income 3 Lecture Board  4.5 Difficulties in the measurement of National Income 2 Chalk & Board  4.6 Factors determining National 2 Discussion Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle Talk Board  5.2 Phases of Business Cycle 3 Chalk & Green Board Charts  5.3 Inflation & Deflation- features & Talk Board  5.4 Effects of Inflation & Deflation 5 Deflation 3 Blended Online/	3.7		3	Lecture	Board
4.1 National Income- Introduction 3 Blended Learning Field visit  4.2 The Circular flow of National Income 3 Lecture White board  4.3 Concepts of National Income 3 Lecture Board  4.4 Measurement of National Income 3 Lecture Board  4.5 Difficulties in the measurement of National Income 2 Chalk & Board  4.6 Factors determining National 2 Discussion Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle 3 Chalk & Green Board Charts  5.2 Phases of Business Cycle 3 Flipped Learning E- Content  5.3 Inflation & Deflation- features & Tipped Learning E- Content  5.4 Effects of Inflation & Deflation 3 Blended Online/		productivity theory of profit.			
4.1 National Income- Introduction  4.2 The Circular flow of National Income  The Circular flow of National Income  3 Lecture  White board  4.3 Concepts of National Income  3 Lecture  Board  4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income.  Discussion  Black Board  Chalk & Black Board  Discussion  Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS   Business Cycle-Characteristics of Business Cycle  Charts  Chalk & Green Board Charts  5.2 Phases of Business Cycle  Talk Board  T	UNIT -4	NATIONAL INCOME			
The Circular flow of National Income  4.2 The Circular flow of National Income  3 Lecture  White board  4.3 Concepts of National Income  3 Lecture  Black Board  4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income  4.6 Factors determining National Income  Discussion  Black Board  Chalk & Black Board  Discussion  Black Board  Chalk & Green Board  Charts  Chalk & Green Board  Charts  Talk  Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle  Talk  Board  Talk  Talk  Board  Talk  Talk  Board  Talk  Tal	4 1	National Income Introduction	3	Blended	Online/
4.2 The Circular flow of National Income  4.3 Concepts of National Income  3 Lecture  Smart Board  4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income.  2 Chalk & Black Board  4.6 Factors determining National Income.  2 Discussion  Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle  5.2 Phases of Business Cycle  1 Inflation & Deflation features	4.1	National income-introduction	J	Learning	Field visit
4.2 Income  In					PPT &
4.3 Concepts of National Income  3 Lecture  Board  4.4 Measurement of National Income  3 Lecture  Black Board  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income.  Discussion  Black Board  Discussion  Black Board  Chalk & Black Board  Discussion  Black Board  Lecture  Chalk & Board  Chalk & Board  Chalk & Board  Characteristics of Business  Cycle  Characteristics of Business  Cycle  Characteristics of Business  Cycle  Jecture  Green Board Charts  Chalk & Green Board Charts  Jecture  Black Board  Charts  Talk Board  Talk Board  Talk Board  Talk Board  Talk Board  Talk Board  Flipped Learning  E-Content  E-Content  E-Content	4.2		3	Lecture	White
4.3 Concepts of National Income  3 Lecture  Board  4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income  2 Discussion  Black Board  Chalk & Black Board  Discussion  Black Board  Chalk & Green  Board  Characteristics of Business  Cycle  Characteristics of Business  Cycle  1 Discussion  Characteristics of Business  Cycle  Characteristics of Business  Cycle  Characteristics of Business  Chalk & Green  Board  Charts  Chalk & Green  Board  Charts  Talk  Board  Charts  Flipped  Learning  E- Content  E- Content  E- Content  Blended  Conline/		meome			board
4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income.  2 Discussion  Black Board  4.6 Factors determining National Income.  2 Discussion  Black Board  Discussion  Black Board  Chalk & Black Board  Charles  Board  Chalk & Green  Board  Charts  Chalk & Green  Board  Charts  Chalk & Green  Talk  Board  Charts  Talk  Board  Charts  Talk  Board  Charts  Talk  Board  Charts  Business Cycle-  Characteristics of Business  Cycle  Talk  Talk  Board  Charts  Talk  Board  Charts  Board  Charts  Black Board  Creen  Board  Charts  Black Board  Charts  Thipped  Learning  E- Content  Black  Black  Black  Black  Black  Black  Black  Board  Charts  Black  Board  Charts  Talk  Board  Charts  Black  Black  Black  Black  Black  Black  Black  Black  Board  Charts  Black  Black  Board  Charts  Black  Board  Charts  Black  Black  Board  Charts  Black		Concepts of National Income	2	Lecture	Smart
4.4 Measurement of National Income  4.5 Difficulties in the measurement of National Income  4.6 Factors determining National Income.  2 Discussion  Black Board  Discussion  Black Board  Discussion  Black Board  Chalk & Green  Board  Charts  Characteristics of Business  Cycle  Characteristics of Business  Cycle  Talk  Green  Board  Charts  Chalk & Green  Board  Charts  Talk  Board  Charts  Flipped  Learning  E- Content  E- Content  E- Content  Summary  Black Board  Charts  Charts  Charts  Board  Charts  Board  Chalk & Green  Board  Charts  Board  Chalk & Green  Board  Charts  Blended  Charts  Blended  Charts	4.3		3		Board
4.4 Income  Board  Difficulties in the measurement of National Income  4.6 Factors determining National Income.  Discussion  Black Board  Discussion  Black Board  Discussion  Black Board  Discussion  Black Board  Lecture  Green  Board  Charts  Characteristics of Business  Cycle  Talk  Green  Board  Charts  Talk  Board  Charts  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Board  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Board  Talk  Talk  Board  Talk  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Talk  Talk  Board  Talk  Talk  Talk  Talk  Board  Talk  Tal		Measurement of National	2	Lootumo	Black
4.5 measurement of National Income  4.6 Factors determining National Income.  2 Discussion  Black Board  Discussion  Black Board  Discussion  Black Board  Discussion  Black Board  Charles  Board  Green  Board  Charles  Charles  Green  Board  Charles  Green  Board  Charles  Talk  Green  Board  Charles  Talk  Board  Charles  Talk  Board  Charles  Flipped  Learning  E- Content  Talk  Board  Discussion  Black Board  Board  Charles  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Talk  Board  Talk  Board  Talk  Talk  Talk  Board  Talk  Ta	4.4		3	Lecture	Board
Income  4.6 Factors determining National Income.  Discussion  Black Board  UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle Cycle  5.2 Phases of Business Cycle Phases of Business Cycle  Talk  Green Board Charts  Chalk & Green Talk Board  Talk Board  Flipped Learning  E- Content  S 4 Effects of Inflation & Deflation  Blended Online/	4.5		2	Chalk &	Black
UNIT -5 MACRO ECONOMIC CONCEPTS  5.1 Business Cycle-Characteristics of Business Cycle Characteristics of Business Cycle  5.2 Phases of Business Cycle Talk Green Board Charts  Chalk & Green Board Charts  Talk Board  5.3 Inflation & Deflation- features & Talk Types  E- Content Learning Blended Online/	4.3		2	Talk	Board
UNIT -5 MACRO ECONOMIC CONCEPTS  S.1 Business Cycle-Characteristics of Business Cycle Cycle  Phases of Business Cycle  Talk  Green  Board Charts  Chalk & Green  Talk Board  Talk Board  Talk  Flipped Learning  E-Content  Effects of Inflation & Deflation  Blended  Online/	4.6		2	Discussion	
Business Cycle- Characteristics of Business Cycle  5.1 Lecture Board Charts  5.2 Phases of Business Cycle  5.3 Inflation & Deflation- features & Types  5.4 Effects of Inflation & Deflation Substituting Substitutin					Doard
Business Cycle-Characteristics of Business Cycle  5.1 Effects of Inflation & Deflation & Blended Online/	UNIT -5	MACRO ECONOMIC CON	CEPTS		
5.1 Characteristics of Business Cycle  5.2 Phases of Business Cycle  5.3 Inflation & Deflation- features & Types  5.4 Effects of Inflation & Deflation  5.5 Lecture Board Charts  6 Talk Green Board  7 Talk Board  6 Flipped Learning E- Content Learning  7 Blended Online		Business Cycle-			
5.2 Phases of Business Cycle  3 Chalk & Green Talk Board  5.3 Inflation & Deflation- features & Tipped Learning  5.4 Effects of Inflation & Deflation  5.4 Effects of Inflation & Deflation  3 Blended Online/	5.1	Characteristics of Business	2	Lecture	Board
5.2 Phases of Business Cycle  5.2 Talk  Board  5.3 Inflation & Deflation- features & Tipped Learning  E- Content Learning  Blended  Online/		Cycle			Charts
5.2 Inflation & Deflation- features & Talk Board  5.3 Inflation & Deflation- features & Flipped Learning E- Content  5.4 Effects of Inflation & Deflation & Blended Online/	F 0	Dhagas of Dusings Con-1	3	Chalk &	Green
5.3 Inflation & Deflation - Teatures 2 Learning E- Content Learning 5.4 Effects of Inflation & Deflation 3 Blended Online/	5.2	rhases of Business Cycle		Talk	Board
5.3 & Types Learning Blended Online/	F 0	Inflation & Deflation- features	2	Flipped	E- Content
5.4 Effects of Inflation & Deflation 3	5.3		4	<u> </u>	
	5.4	Effects of Inflation & Deflation	3	Blended	,
	J. <del>1</del>	Ettects of Inflation & Deflation	_	Learning	Field visit

				PPT &
5.5	Anti Inflationary Measures	2	Lecture	White
				board

Levels	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	-			-		-	-
K2		5	5	2.5	12.5		12.5	25%
кз	5	-	•	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
К5	-	5	5	-	10		10	20%
Non Scholast ic	•	-	1	-	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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 :

## **EVALUATION PATTERN**

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

## CIA Components

		Nos						
C1	-	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			
C5	-	Attendance	1	_	5 Mks			

<sup>\*</sup>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
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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** 

♦ WeaklyCorrelated -1

♦ ModeratelyCorrelated – 2

## I MBA NEW SEMESTER -I

### **BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
мва	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]

5%

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

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. <a href="http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/">http://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/</a> <a href="f/f/files/export/15/15497/pdf">f/Principles\_of\_Managerial\_Economics\_15497.pdf</a>
- 5. <a href="https://www.tutorialspoint.com/managerial-economics/managerial-economics/managerial-economics-tutorial.pdf">https://www.tutorialspoint.com/managerial-economics/manag
- 6. <a href="https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-ManagerialEconomics-1stYear.pdf">https://www.sxccal.edu/wp-content/uploads/2020/01/MBA-ManagerialEconomics-1stYear.pdf</a>
- 7. <a href="https://www.economicsdiscussion.net/elasticity-of-demand/3515">https://www.economicsdiscussion.net/elasticity-of-demand/3515</a> demand/practical-applications-of-price-elasticity-of-demand/3515

Module No.	Topic	No. of Lectures		Teaching Pedagog	<b>-</b>		
UNIT -1	AL ECONO	MICS					
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/		
UNIT -2	UNIT -2 DEMAND ANALYSIS & COST ANALYSIS						
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
UNIT -3	PRICING DECISION			
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,	2	Lecture	Black board Board

	Dynamic theory of profit			
3.7	Schumpeter's Innovation theory & Marginal productivity theory of profit.	3	Lecture	Black Board
UNIT -4	NATIONAL INCOME			
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
UNIT -5	MACRO ECONOMIC CO	NCEPTS		
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 5+5=10	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm ent
	Mks	Mks	Mks.	Mks	45 MKs.	5 MKs.	Mks.	
K1	-	_	-	-	-		-	-
K2	1	5	5	2.5	12.5		12.5	25%
КЗ	5	-	-	5	10		10	20%
К4	5	5	-	2.5	12.5		12.5	25%
К5	-	5	5	1	10		10	20%
Non Scholast ic	-	-	-	1	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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	СЗ	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

## • CIA Components

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

<sup>\*</sup>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
соз	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	P04	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

Note: ♦ Strongly Correlated – 3

♦ WeaklyCorrelated -1

ModeratelyCorrelated - 2

COURSE DESIGNER:

1. Staff Name: Dr. B.Jayanthi

Forwarded By

(Dr.P.Shyamala)

**HOD'S Signature** 

& Name

# I MBA SEMESTER -I OLD SYLLABUS

PROGRA MME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDIT S
МВА	19MBA105	Organizational Behaviour	Major Core	4	4

### 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. <a href="https://www.tutorialspoint.com/organizational\_behavior/organizational\_behavior\_tutorial.pdf">https://www.tutorialspoint.com/organizational\_behavior\_organizational\_behavior\_organizational
- 2. <a href="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</a>
- 3. <a href="https://www.geektonight.com/organisational-behaviour-notes-pdf/">https://www.geektonight.com/organisational-behaviour-notes-pdf/</a>

Module No.	Торіс	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -I	INTRODUCTION TO ORGANIZAT	CIONAL BE	HAVIOR	
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

				Google				
1.6	Projection – Stereotyping – Grouping – Figure and ground	1	Discussion	classroom				
1.7	Attribution errors, closure,	0	Lootuumo	Black				
1.7	proximity	2	Lecture	Board				
UNIT -2	UNIT -2 PERSONALITY							
	Personality determinants –			Green				
2.1	Heredity, Environment,	1	Lecture	Board				
	situation			Charts				
		2	Chalk &	Green				
2.2	Psychoanalytic Theory	4	Talk	Board				
				E-				
2.3	Type theories- Trait theory.,	2	Flipped	Content				
			Learning					
	Major personality attributes that influences Organizational Behaviour – Locus of control, Achievement orientation	2	Blended	Online/				
2.4			Learning	Field visit				
			Dearming	Ticia visit				
	Authoritarianism –			PPT &				
2.5	Machiavellianism – self esteem	2	Lecture	White				
	– self – monitoring			board				
	Risk taking - Different	_	<b>.</b>	Smart				
2.6	psychological types – Introvert - extrovert.	1	Lecture	Board				
UNIT -3								
01111 -0	EDAKKING WATIITODE							
3.1	Concept – Meaning – Classical	3	Lecture	Green Board				
3.1	conditioning – Operant conditioning	ر ا	Lecture	Charts				
	Learning theories Secial							
3.2	Learning theories - Social learning theories -	3	Chalk &	Green				
	Reinforcement		Talk	Board				
	ATTITUDE – functions of			PPT &				
3.3	attitude – barriers to change in attitude	3	Lecture	White board				
	attitude			Doard				

3.4	Cognitive dissonance – Attitudinal change.	3	Lecture	Smart Board
UNIT -4	GROUP DYNAMICS			
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
UNIT -5	CONFLICT MANAGEMEN	r		
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	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks		10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	-	•	-	-		-	-
K2	-	5	5	2.5	12.5		12.5	25%
КЗ	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
K5	-	5	5		10		10	20%
Non Scholast ic	1	1	1	<del>-</del>	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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	С3	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

## CIA Components

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

<sup>\*</sup>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	K2,K3	PSO2

	personality and discuss the different types leadership theories.		
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
соз	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
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

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

♦ WeaklyCorrelated **-1** 

## I MBA SEMESTER -I

### NEW

### **BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
МВА	19MBA105	Organizational Behaviour	Major Core	4	4

### 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]

5%

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

### 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. <a href="https://www.tutorialspoint.com/organizational\_behavior/organizational\_behavior\_tutorial.pdf">https://www.tutorialspoint.com/organizational\_behavior\_organizational\_behavior\_organizational
- 5. <a href="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</a>
- 6. <a href="https://www.geektonight.com/organisational-behaviour-notes-pdf/">https://www.geektonight.com/organisational-behaviour-notes-pdf/</a>
- 7. <a href="https://www.marketing91.com/organizational-dynamics/">https://www.marketing91.com/organizational-dynamics/</a>

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -I	INTRODUCTION TO ORGANIZAT	HAVIOR		
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

1.77	Attribution errors, closure,		<b>.</b>	Black
1.7	proximity	2	Lecture	Board
UNIT -2	PERSONALITY			
	Personality determinants –			Green
2.1	Heredity, Environment,	1	Lecture	Board
	situation			Charts
0.0	Danish and all the Whater	2	Chalk &	Green
2.2	Psychoanalytic Theory	2	Talk	Board
				E-
2.3	Type theories- Trait theory.,	2	Flipped	Content
			Learning	
	Major personality attributes		Blended	Online/
2.4	that influences Organizational Behaviour – Locus of control,	2	Learning	Field visit
	Achievement orientation			
	Authoritarianism –			PPT &
2.5	Machiavellianism – self esteem	2	Lecture	White
	– self – monitoring			board
	Risk taking - Different	1	T a atauma	Smart
2.6	psychological types – Introvert - extrovert.	1	Lecture	Board
UNIT -3	LEARNING & ATTITUDE			
OMII -C	DEARNING WATTITODE			_
3.1	Concept – Meaning – Classical conditioning – Operant	3	Lecture	Green Board
3.1	conditioning – Operant	3	Lecture	Charts
	Lagrania a diservica — Casial			
3.2	Learning theories - Social learning theories -	3	Chalk &	Green
	Reinforcement		Talk	Board
	ATTITUDE – functions of			PPT &
3.3	attitude – barriers to change in attitude	3	Lecture	White board
3.4				
0.1	Cognitive dissonance – Attitudinal change.	3	Lecture	Smart Board
				20010

UNIT -4	GROUP DYNAMICS						
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			
UNIT -5 CONFLICT MANAGEMENT							
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	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	-			-		-	-
K2		5	5	2.5	12.5		12.5	25%
К3	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
K5	-	5	5	-	10		10	20%
Non Scholast ic	-	-	-	-	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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

## • CIA Components

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

<sup>\*</sup>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
соз	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
соз	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**

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
мва	19MBA201	Production & Operations Management	Major Core	4	4

#### 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

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 blications 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
- 2. <a href="https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf">https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf</a>
- 3. <a href="http://www.missouricareereducation.org/doc/entrepreneur/ProdOp">http://www.missouricareereducation.org/doc/entrepreneur/ProdOp</a>
  <a href="mailto:Mngmt.pdf">Mngmt InstrActivity2 IntroProdMngmnt.pdf</a>

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids					
UNIT -1 PRODUCTION AND OPERATIONS MANAGEMENT									
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 Material handling, Meaning	2	Discussion  Discussion	Google classroom Black
UNIT -2	and Types of Equipments.  INVENTORY SCHEDUI	ING & COI	NTROI.	Board
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
UNIT -3	PRODUCTION SCHED	ULING & C	ONTROL	
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
UNIT -4	WORK STUDY			
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
UNIT -5	QUALITY CONTROL		-	
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,	2	Chalk & Talk	Green Board

	Applications			
5.3	ISO 9000-TPM, Definition,	3	Chalk &	Green Board
3.3	benefits		Talk	
E 4	5S, Meaning, Advantages,	2	Lecture	PPT
5.4	Six sigma, Meaning,Benefits		Bootaro	
	Failure mode effect analysis,	3	Discussion	Google
5.5	Meaning.		Discussion	classroom

Levels	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	•	1	-	1	-		-	-
K2	ı	5	5	2.5	12.5		12.5	25%
кз	5	1	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
K5	1	5	5	1	10		10	20%
Non Scholast ic	1	•	-	1	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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	СЗ	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

# • CIA Components

C1	-	Test (CIA 1)	2*	-	10 Mks
C2	-	Test (CIA 2)	1	-	15 Mks
C3	-	Assignment/Open Book Test	2	-	10 Mks
C4	-	Seminar	1	-	10 Mks
C5	-	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 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 asses 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

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	РО3	PO4	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

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

♦ WeaklyCorrelated **-1** 

♦ ModeratelyCorrelated – 2

## I MBA

## SEMESTER -I

### NEW

# 5%

#### **BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
мва	19MBA201	Production & Operations Management	Major Core	4	4

## **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 blications 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
- 5. <a href="https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf">https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Production-Operation-Management.pdf</a>
- 6. <a href="http://www.missouricareereducation.org/doc/entrepreneur/ProdOp">http://www.missouricareereducation.org/doc/entrepreneur/ProdOp</a>
  <a href="mailto:Mngmt.pdf">Mngmt InstrActivity2 IntroProdMngmnt.pdf</a>
- 7. <a href="https://www.massgroup.com/types-manufacturing-systems/">https://www.massgroup.com/types-manufacturing-systems/</a>

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	PRODUCTION AND OPE	RATIONS M	IANAGEMEN'	r
1.1	Meaning and Definition, Functions of Production Management	1	Lecture	PPT & White board Online/ E-
1.2	Scope of Production  Management	1	Flipped Learning	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	2	Chalk &	Black	
1.5	influencing location	2	Talk	Board	
	Layout ,Definition, Types of			Google	
1.6	Layout, Features of Good	2	Discussion	classroom	
	Layout , Layout techniques				
1.7	Material handling, Meaning	2	Discussion	Black	
1.7	and Types of Equipments.			Board	
UNIT -2	INVENTORY SCHEDUI	LING & CO	NTROL		
				Green	
2.1	Economic order Quantity	1	Lecture	Board	
				Charts	
	Assumptions and Cost		Blended	Online/ E-	
2.2	associated with EOQ	1	Learning	Content/	
			Dearming	Text Books	
	Inventory classification ,	1		Google	
2.3	ABC Analysis , Salient		Discussion	classroom	
	features			01030100111	
	Advantages and	3		PPT &	
2.4	disadvantages, VED		Lecture	White	
	3 /			board	
0.5	FSN, Objectives &	3	Lecture	Smart	
2.5	Procedure		Bootaro	Board	
2.6	Just in time , concept ,	3	Discussion	Black	
2.0	Elements & Implications		Discussion	Board	
UNIT -3	PRODUCTION SCHED	ULING & C	ONTROL		
	Routing , Definition ,			Green	
2.1	Procedure of Routing ,	3	Lecture	Board	
3.1	Scheduling, Meaning and		Decidio	Charts	
	objectives				
	Types of Schedules ,	3	Chalk &	Green Board	
3.2	Factors affecting	J	Talk	Green Board	
	1 actors ancetting		Taik		

	Scheduling, Johnson's			
	Algorithm			
	Gantt chart ,Critical Path			PPT &
3.3	method	3	Lecture	White
				board
	Program evaluation review			
2.4	technique	3	Lecture	Smart
3.4	,Concept,Procedure		Decture	Board
	Advantages and limitation			
UNIT -4	WORK STUDY			1
	Meaning and Definition of	3	Lecture	Green
4.1	Work Measurement			Board
	Objectives, Applications			Charts
	Different techniques of Work		Chalk &	
4.2	Measurement , Time study ,	3	Talk	Green Board
	Meaning , Objectives		Taik	
	Predetermined motion			
	study, Steps, Advantages			PPT &
4.3	and limitations, Analytical	3	Lecture	White
	Estimating,Meaning,			board
	Characteristics			
	Work sampling concept,			Smart
4.4	Procedure and Implication.	3	Lecture	Board
				Board
UNIT -5	QUALITY CONTROL			<u>!</u>
	Statistical Quality control,			
	Control charts, Mean, Range			Green
5.1	Fraction Defective, Number	2	Lecture	Board
0.1	of Defectives ,Concept &			Charts
	Procedure.			
5.2	Emerging Trends in	2	Chalk &	Green Board

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

Levels	C1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	1	-	1	-		-	-
K2		5	5	2.5	12.5		12.5	25%
кз	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
K5	-	5	5	-	10		10	20%
Non Scholast ic	-	-	-	-	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

CIA	
Scholastic	45
Non Scholastic	5

- ✓ 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	СЗ	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

## • CIA Components

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

<sup>\*</sup>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 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 asses 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

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
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

Note: ♦ Strongly Correlated – 3

♦ WeaklyCorrelated -1

♦ ModeratelyCorrelated – 2

COURSE DESIGNER:

Alcera

1. Staff Name: Dr. L. Meena

Forwarded By

(Dr.P.Shyamala)

**HOD'S Signature** 

& Name

# I MBA SEMESTER -II

## **OLD SYLLABUS**

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDIT S
МВА	19MBA204	Financial Management	Major Core	4	4

#### 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. <a href="https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf">https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf</a>
- 2. <a href="https://gurukpo.com/Content/MBA/Financial\_Management.pdf">https://gurukpo.com/Content/MBA/Financial\_Management.pdf</a>
- 3. http://docshare02.docshare.tips/files/13755/137553531.pdf

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION			
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	ctors influencing financial 2 Lecture		PPT & White board
1.4	Sources of financing - Short term & Long term. Financial 1 Lecture Analysis: Fund flow analysis		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
UNIT -2	SHORT TERM FINANC	ING DECIS	SIONS	
2.1	Working Capital Management: Introduction	1	Lecture	Green Board

				Charts				
2.2	Classification of working capital	2	Chalk &	Green				
2.2	classification of worming capital		Talk	Board				
	Importance of granting conital	2	Flinnad	E-				
2.3	Importance of working capital	4	Flipped Learning	Content				
	Factors requiring consideration		Blended	Online/				
2.4	while estimating WC	2	Learning	Field visit				
	while estimating we		Bearining	PPT &				
0.5	Working capital cycle	2	Lecture	White				
2.5	working capital cycle	2	Dectare	board				
		_	_	Smart				
2.6	Cash Management techniques	1	Lecture	Board				
	Dimensions of Receivables	1	Lecture	Black				
2.7	management	1		Board				
UNIT -3	UNIT -3 LONG TERM FINANCING AND INVESTMENTS DECISIONS							
0.1	Importance and Forms of	1	Lecture	Green				
3.1	capital structure	1	Dectare	Board				
	Theories of capital structure,							
	Net Income approach, Net		Chalk &	Green				
3.2	operating Income approach, the	1	Talk	Board				
	Traditional approach & MM							
	approach							
	Factors determining capital							
3.3	structure. Capital Gearing,	2	Flipped	E-				
0.0	Changes in Capitalization,		Learning	Content				
	Meaning and Types of Leverages							
	Significance of financial &							
3.4	Operating leverage, Principles of	1	Blended	Online/				
J. 7	capital investment ,Importance		Learning	Field visit				
	of capital budgeting,							

	Administrative frame work			
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		<u>"</u>	
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
UNIT -5	FINANCIAL CONCEPTS	- TAXATI	ON	

	Taxation , types, meaning and	0	Tootismo	Green
5.1	procedure for calculation	2	Lecture	Board
	Direct tax	3	Chalk &	Green
5.2		3	Talk	Board
<b>5</b> 0	Indirect tax	2	Flipped	E-
5.3	muncet tax	4	Learning	Content
	Central excise, customs		Blended	Online/
5.4	corporate tax, VAT, service tax,	3		<b>'</b>
	income tax, and CGT		Learning	Field visit
	CST theory only and problems			PPT &
5.5	GST, theory only and problems	2	Lecture	White
	are not included.			board

Levels	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	-	-	-	-	-		-	-
K2	1	5	5	2.5	12.5		12.5	25%
кз	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
К5	-	5	5	-	10		10	20%
Non Scholast ic	-	-	-	-	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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**

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

# • CIA Components

	Nos

C1 - Test (CIA 1) 2\* - 10 Mks
C2 - Test (CIA 2) 1 - 15 Mks
C3 - Assignment/Open Book Test 2 - 10 Mks

C4	- Seminar	1 -	10 Mks

C5 - 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	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
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

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

♦ ModeratelyCorrelated – 2

♦ WeaklyCorrelated **-1** 

# I MBA SEMESTER -I

### **NEW**

#### **BOS REVISED SYLLABUS 2022**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
мва	19MBA204	Financial Management	Major Core	4	4

#### 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

5%

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.

#### **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. <a href="https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf">https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf</a>
- 5. https://gurukpo.com/Content/MBA/Financial\_Management.pdf
- 6. http://docshare02.docshare.tips/files/13755/137553531.pdf
- 7. <a href="http://14.139.206.50:8080/jspui/bitstream/1/4332/1/Strategic%20financial%20man">http://14.139.206.50:8080/jspui/bitstream/1/4332/1/Strategic%20financial%20man</a> agement.pdf

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION			
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
UNIT -2	SHORT TERM FINANCE	ING DECIS	IONS	
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
UNIT -3	LONG TERM FINANCING A	AND INVES	TMENTS D	ECISIONS
3.1	Importance and Forms of capital structure	1	Lecture	Green Board
3.2	Theories of capital structure, Net Income approach, Net	1	Chalk & Talk	Green Board

	operating Income approach, the			
	Traditional approach & MM			
	approach			
	Factors determining capital			
	structure. Capital Gearing,	0	Flipped	E-
3.3	Changes in Capitalization,	2	Learning	Content
	Meaning and Types of Leverages			
	Significance of financial &			
	Operating leverage, Principles of		Blended	Online /
3.4	capital investment ,Importance	1		Online/
	of capital budgeting,		Learning	Field visit
	Administrative frame work			
	Methods of evaluation,			
	Traditional Methods and			PPT &
3.5	Discounted Cash flow	2	Lecture	White
	Methods,Payback period			board
	method, Rate of return method			
	Net Present Value (NPV),			Black
0.6	Internal Rate of Return (IRR) &	2	Lecture	board
3.6	Profitability Index (PI) Method ,	4	Lecture	Board
	NPV Vs IRR Meaning and			Doard
	Significance of Cost of Capital,			
	Determination of Cost of			
	Capital, Computation of cost of			Black
3.7	Capital: Cost of debt,	3	Lecture	Board
	preference capital, equity share			Doard
	capital, retained earnings &			
	weighted Average cost of capital.			
UNIT -4	DIVIDEND DECISIONS			
	Dividend Theories , Theory of		Blended	Online/
4.1	irrelevance, Residual approach	3	Learning	Field visit
	and Modigliani & Miller		Domining	i icia visit

	Approach (MM model)			
4.2	Theory of Relevance: Walter's approach and Gordon's	3	Lecture	PPT & White
	approach.			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
UNIT -5	FINANCIAL CONCEPTS	- TAXATI	ON	
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	<b>C</b> 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholast ic Marks C5	CIA Total	% of Assessm
	10 Mks	15 Mks	5+5=10 Mks.	10 Mks	45 Mks.	5 Mks.	50 Mks.	ent
K1	1		-	1	-		-	-
K2	-	5	5	2.5	12.5		12.5	25%
КЗ	5	-	-	5	10		10	20%
K4	5	5	-	2.5	12.5		12.5	25%
К5	-	5	5	-	10		10	20%
Non Scholast ic	-	-	-	-	-	5	5	10 %
Total	10	15	10	10	45	5	50	100 %

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	СЗ	C4	C5	CIA	ESE	Total
10	15	10	10	5	50	50	100

# • CIA Components

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

<sup>\*</sup>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	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
соз	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	P04	PO5
CO1	3	3	2	2	3
CO2	2	3	2	2	2
соз	3	2	3	3	2
CO4	2	3	2	3	3
CO5	2	2	3	2	3

♦ WeaklyCorrelated -1

COURSE DESIGNER:

R. Luganya

1. Staff Name: Dr. R.SUGANYA

Forwarded By

(Dr.P.Shyamala)

**HOD'S Signature** 

& Name