Course Structure of II$^{nd}$ Semester
of
Master of Business Administration
Batch 2018-19

IIMT UNIVERSITY, Meerut
(Website: www.iimtu.com)
# MBA Evaluation Scheme

**MBA Semester – II (2018-19 Batch)**

<table>
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<tr>
<th>Sl. No.</th>
<th>Subject Code</th>
<th>Subject Title</th>
<th>Periods</th>
<th>Evaluation Scheme</th>
<th>Credits</th>
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**Note:** Students have to opt two specializations with each specialization consists of two papers.

- ESE- End Semester Examination CA - Class Test
- TA - Teacher Assessment
Course Objectives:

- In this course the students will learn the basic concepts and frameworks of Human Resource Management (HRM).
- Students will understand the role that HRM has to play in effective business administration.
- It will provide an insight as to how to use Human Resource as a tool to formulate and implement strategies in business organization.

UNIT –I (10 sessions)


UNIT –II (8 sessions)


UNIT –III (8 sessions)

Job Analysis and Job Design. The systematic approach to recruitment: recruitment policy, recruitment procedures, recruitment methods and evaluation. The systematic approach to selection: the selection procedure, the design of application form, selection methods, the offer of employment, and evaluation of process. Training and Development: Purpose, Process, On the job and Off the job Methods of training and designing a training program.

UNIT –IV (6 sessions)


UNIT –V (8 sessions)


Skill Development:

(These activities are only indicative, the faculty member can innovate)

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Course Outcomes:

- CO1. Imbibe the importance of role of human resources management as it supports the success of the organization including the effective development of human capital as an agent for organizational change.
- CO2. Create the ability to formulate the HR strategies.
- CO3. Understand the role of employee benefits and compensation as a critical component of employee performance, productivity and organizational effectiveness.
- CO4. Developing understanding of challenges and complexities of the practice of collective bargaining.
- CO5. Giving exposure to new emerging trends in HRM.

Suggested Readings:

3. Decenzo- Human Resource Management (Wiley Dreamtech)
Course Objectives:
- Understand the concept / fundamentals of research and their types.
- Understand the practical application of various research techniques.
- Understand the importance of scaling & measurement techniques and sampling techniques.
- Understand the importance of coding, editing, tabulation and analysis in doing research.
- Understanding and applying the concept of statistical analysis which includes various parametric test and non parametric test and ANOVA technique and understand technique of report writing.

UNIT I (10 Sessions)
Concept of Research and Its Application in Various Functions of Management, Types of Research. Process of Research, Formulation and definition of research problem, formulation of research hypothesis, research design classification: exploratory research design, descriptive research design (survey and observation) and causal research design (experimentation).

UNIT II (8 Sessions)

UNIT III (8 Sessions)
Analysis of Data: Coding and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis: Bar and Pie Diagrams and their Significance, Measurement of Central Tendency, Measure of Dispersion and their uses, SPSS in Data Analysis.

Unit IV (8 sessions)
Hypothesis: Qualities of a good Hypothesis, Framing Null Hypothesis & Alternative Hypothesis. Concept of Hypothesis Testing Logic & Importance. Test of Significance: Small sample tests: t (Mean, proportion) and F tests, Z test, Application Of Analysis of Variance (ANOVA).

UNIT V (6 Sessions)

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Course Outcomes:
- CO1: Knowledge of concept / fundamentals for different types of research. Knowledge.
- CO2: Applying relevant research techniques.
- CO3: Understanding relevant scaling & measurement techniques and should use appropriate sampling techniques.
- CO4: Synthesizing different techniques of coding, editing, tabulation and analysis in doing research.
- CO5: Evaluating statistical analysis which includes various parametric test and non parametric test and ANOVA technique and prepare report.

Suggested Readings:
MBA-203
BUSINESS ENVIRONMENT

Course Credit: 4
Total Lectures: 40

Course Objectives:
- The basic objective of the course is to develop understanding of business environment.
- To make students to realize the impact of environmental factors on Business.
- To inculcate knowledge about the Indian and international business environment.

UNIT I (08 Sessions)
Overview of Business Environment: Meaning and Significance, Factors affecting Business Environment; Environmental Analysis and Forecasting; Overview of Economic, Political, Financial, Technological, Demographic Environment in India; Planning in India - Planning Commission, Critical Evaluation of Five Year Plans; Industrial Policy in India upto 1991, Industrial Policy after 1991

UNIT II (10 Sessions)
Indian Financial System: Monetary and Fiscal Policy; Overview of Indian Financial System; Primary and Secondary Financial Markets; Need & Functions of Regulatory Institutions – RBI, SEBI, IRDA; Macroeconomic Indicators: GDP, GNP, National Income, Per Capita Income, Inflation.

UNIT III (08 Sessions)
Overview of Public, Private, Joint and Co-operative Sectors; MSME, Village and Cottage Industry; Privatization & Disinvestment; Price and Distribution Controls; Food Security; Competition Policy and Law; Liberalization, Privatization and Disinvestments; Globalization, MNCs.

UNIT IV (06 Sessions)
Societal Environment; Social Responsibility of Business; Business Ethics; Labour Welfare and Social Security; Consumer Rights & Consumer Protection; Corporate Governance.

UNIT-V (08 Sessions)
Development and Regulation of Foreign Trade, GATT/WTO, FEMA Act, FDI, FII, etc, Foreign Trade, Balance of Payments; Role of Industry in Economic Development; Poverty in India, Unemployment in India, Human Development, Rural Development, Problems of Growth.

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Course Outcomes:
- CO1: Exposing students to micro and macro environmental factors.
- CO2: Evaluate the economic & political environmental dynamics to cope with the changing regulations affecting business and its profitability.
- CO3: Analyse the competitive forces in environment and accordingly devise business policies and strategies to meet the competition.
- CO4: To familiarize students with technological advancement in the current scenario and encourage them to adopt new technologies while managing micro, small and medium enterprises.
- CO5: Exploring international factors influencing domestic businesses and measures to be taken for successful global business operations.

Suggested Readings:
- Mittal., *Business Environment*, Excel Books
- Fernando., *Business Environment*, Prentice Hall
MBA-204  
FINANCIAL MANAGEMENT

Course Credit: 4  
Total Lectures: 40

Course Objectives:
- To develop understanding of financial concepts
- To develop skills of financial tools and techniques
- To make familiar with implications in financial management

UNIT I (10 Sessions)
Concept, Meaning & Importance of Finance, Finance functions- Approaches and Scope, Objective of financial management, Relationship of finance with other business functions, Profit maximization vs. Wealth maximization, Functions of Finance Manager in Modern Age, Financial decision areas, Time Value of Money-Concept & Techniques, Risk and Return Trade off.

UNIT II (8 Sessions)
Sources of Finance: Classification of sources of finance; Sources of short term & long term loans; potentiality of equity shares, preference shares, debentures and bonds as sources of long-term finance; Cost of Capital: Meaning, Concept & Significance; Cost of equity, preference shares, debentures and retained earnings, weighted average cost of capital and implications.

UNIT III (8 Sessions)
Concept and Approaches of capital structure decision: NI, NOI, Traditional and Modigliani Miller Approach; Factors determining capital structure; Change in capitalization; Leverage Analysis – financial, operating and combined leverage along with implications; Working Capital Leverage; Trading on equity; EBIT-EPS Analysis & Indifference Points.

Unit IV (8 sessions)
Appraisal of project; Concept, Process & Techniques of Capital Budgeting and its applications; Capital Budgeting Process; Evaluation of Investment proposals; Risk and Uncertainty in Capital Budgeting; Factors influencing Capital Expenditure Decisions; Concept of retained earnings and plough back of profits, Relevance and Irrelevance Theories of dividend decision: Walter’s Model, Gordon’s Model and Modigliani Miller Model; Factors affecting dividend decision; Dividend policy in Practice.

UNIT V (6 Sessions)

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Course Outcomes:
- CO1: Understand the different basic concept of finance
- CO2: Understand the practical application of time value of money and evaluating long term investment decisions
- CO3: Developing analytical skills to select the best source of capital and its structure on the basis of cost of capital
- CO4: Understand the use and application of different models for firm's optimum dividend payout.
- CO5: Develop understanding of working capital management

Suggested Readings:
MBA-205  
COST & MANAGEMENT ACCOUNTING  
Course Credit: 4  
Total Lectures: 40

Course Objective:
- The objective of this course is to expose the students to the applied aspect of accounting
- To make them familiar with the techniques of using accounting information for decision making.
- To create ability to understand accounting language, the students should be in a position to make effective use of accounting information in resolving the problems
- To develop skills to ascertain the cost.

UNIT I (10 Sessions)

UNIT II (8 Sessions)
Marginal Costing and Break Even Analysis: Introduction, Concept of Marginal Costing, Application & Limitation of marginal costing, Marginal Costing versus Absorption Costing, Cost-Volume-Profit Analysis and P/V Ratio Analysis and their implications, Concept and uses of Contribution & Break Even Point and their analysis for various types of decision-making like single product pricing, multi product pricing, replacement, sales etc.

UNIT III (8 Sessions)
Budgeting: Concept of Budget, Budgeting and Budgetary Control, Objectives & Functions budgeting, Elements of a successful budgeting plan, Advantages and Limitations of Budgetary Control, Types of Budget, Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget.
Differential Costing and Incremental Costing: Concept, uses and applications, Methods of calculation of these costs and their role in management decision making like sales, replacement, buying etc.

UNIT IV (8 sessions)
Responsibility Accounting & Transfer Pricing: Concept and various approaches to Responsibility Accounting, Responsibility performance reporting, concept of investment center, cost center, profit center and responsibility center and its managerial implications, Transfer Pricing: concept, types & importance, Methods of transfer pricing.

UNIT V (6 Sessions)

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Course Outcomes:
- Enhancing skills of cost and management accounting
- Developing understanding of break even analysis and marginal costing and create the ability to use technical knowledge of these concepts towards business problems
- Inculcate the knowledge of various aspects of budgeting
- Familiarize students with variances and make them able to take managerial decision.
- Developing the skills of application of management control system towards decision making process.

Suggested Readings:
1. Pandey I M - Management Accounting (Vikas, 2004, 3rd Ed.)
2. Bhattacharyya S K and Dearden I - Accounting for Management (Vikas, 1987, 8th Ed.)
5. Ravi M. Kishor – Cost & Management Accounting (Taxmann, 1st Ed.)
PRODUCTION AND OPERATIONS MANAGEMENT

Course Objectives:
- To understand the role of Operations in overall Business Strategy of the firm.
- To understand the application of operations management policies and techniques to the service sector as well as manufacturing firms.
- To identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.
- To understand the trends and challenges of Operations Management in the current business environment.
- To familiarize the students with the techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

UNIT I (10 Sessions)
Production Management: Integrated Production Management, System Productivity, Capital Productivity, Labour Productivity, Personnel Productivity, Training

UNIT II (8 Sessions)
Forecasting: Introduction, The Strategic Importance of Forecasting, Benefits, Cost implications and Decision making using forecasting, Classification of Forecasting Process, Methods of Forecasting, Forecasting and Product Life Cycle, Selection of the Forecasting Method, Qualitative Methods of Forecasting, Quantitative Methods, Associative Models of Forecasting, Accuracy of Forecasting

UNIT III (8 Sessions)
Total Quality Management: Introduction, Meaning and Dimensions of Quality, Quality Control Techniques, Quality Based Strategy, Total Quality Management (TQM), Towards TQM – ISO 9000 as a Platform – Working with Intranet, Total Productive Maintenance (TPM)

UNIT IV (8 sessions)
Operations Scheduling: Introduction, Purpose of Operations Scheduling, Factors Considered while Scheduling, Scheduling Activity under PPC, Scheduling Strategies, Scheduling Guidelines, Approaches to Scheduling, Scheduling Methodology [Quantitative], Scheduling in Services

UNIT V (6 Sessions)
Value Engineering: Introduction, Value Engineering/Value Analysis, Relevance of VE in Modern Manufacturing, Process of Value Analysis, VE – Approaches and Aim, Providing Value to the Customers, Benefits
Just-In-Time : Introduction, Characteristics of JIT, Key Processes to Eliminate Waste, Implementation of JIT, Pre-requisites for implementation, JIT Inventory and Supply Chains

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Course Outcomes:
- CO1: Understand the role of Operations in overall Business Strategy of the firm - the application of OM policies and techniques to the service sector as well as manufacturing firms.
- CO2: Understand and apply the concepts of Material Management, Supply Chain Management and TQM perspectives.
- CO3: Identify and evaluate the key factors and their interdependence of these factors in the design of effective operating systems.
- CO4: Analyze / understand the trends and challenges of Operations Management in the current business environment.
- CO5: Apply techniques for effective utilization of operational resources and managing the processes to produce good quality products and services at competitive prices.

Suggested Readings:
1. MAHADEVAN: Operation management: Theory and Practice (PEARSON) (with MLSA)
3. Bisen& Singh-Operation & Logistics Management (Excel Books)
5. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management (Macmillan, 1st Ed.)
6. Krishnan Dr. Gopal - Material Management, (Pearson,New Delhi, 5th Ed.)
MBA-207 Operation Research

Course Credit: 4
Total Lectures: 40

Course Objectives:
- To develop a deeper understanding of the quantitative techniques
- To create ability to solve the business problems by applying techniques of operation research
- To familiarize students with linear programming and developing skills to apply to decision making process

UNIT I (8 Sessions)

UNIT II (10 Sessions)
Game Theory: Introduction, Competitive Situations, Characteristics of Competitive Games, Maxmin – Minimax Principle, Dominance Project Scheduling and PERT-CPM: Introduction, Basic Difference between PERT and CPM, PERT/CPM Network Components and Precedence Relationship

UNIT III (8 Sessions)

UNIT IV (6 Sessions)
Assignment Problem: Introduction, Mathematical Formulation of the Problem, Hungarian Method Algorithm, Routing Problem, Travelling Salesman Problem.

UNIT V (8 Sessions)
Transportation Problem: Introduction, Formulation of Transportation Problem (TP), Methods of finding initial Solution of Transportation Problem (north west corner rule, Matrix Minima, Row & column Minima, Vogels Approximation, Transportation Algorithm (MODI Method), the Initial Basic Feasible Solution, Moving Towards Optimality

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Course Outcomes:
- Develop the understanding of operation research models
- Create the ability of using CPM/PERT techniques towards decision making process.
- Familiarize the students with LPP concepts and developing skills to use linear programming in a best possible way.
- Developing the understanding of assignment problems from business perspective.
Exposure to transportation problems and sharpening the skills to solve the transportation problems.

Suggested Readings:
Course Objectives:
- To provide basic understanding of law of contract, Law of agency, Bailment & Pledge
- To get students familiar with the provisions of Negotiable Instruments Act, Law of Insurance and Law of Partnership to avoid the legal complexities while transacting business.
- To impart knowledge of basic provisions of Companies Act to handle the business situations.
- To create an awareness about important legislations namely Sale of Goods Act, Consumer Protection Act, Factories Act having impact on business.

UNIT I (6 Sessions)
Introduction to Indian Legal System: Introduction to Law, Legal Terminology, Different Legal systems of the world (Brief overview), Sources of law, Salient Features of Constitution of India, Judiciary, Hierarchy of courts.

UNIT II (8 Sessions)
Indian Contract Act 1872: Definition, concept of contract, valid contract and its essential elements, Types of contract, Quasi Contract, Discharge of Contract; Breach of contract and its remedies,

UNIT III 10 Sessions

UNIT IV (10 sessions)
Companies Act, 1956: Introduction, Definition and Characteristics, Classification of Companies, Incorporation of a Company, Share Capital, Company management, Meetings, Resolution,
Partnership Act, 1932: Introduction, Nature of the Partnership, Features of Partnership, Qualities of a Partnership, Advantages, Limitations, Kinds of Partners, Partnership Deed, Registration of a Partnership, Effects of registration, Effects of non – registration, Rights and Duties of Partners, Dissolution of Partnership

UNIT V (6 Sessions)
Information Technology Act, 2000: Background, Salient Features, Digital Signature, Electronic Governance, Regulation of Certifying Authorities, Cyber Laws, Penalties for Offences
Intellectual Property Rights: Meaning and Scope of Patent Act and Amendments of WTO Agreements, Rights of Patentee, Infringement, Remedies, Trademarks, Copyright
Competition Act, 2002: Meaning & Scope of Competition Act, Salient Features of Competition Act, Offences and Penalties under the Act.

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Course Outcomes:
- CO1: Acquire a sound understanding of the legal aspects of the laws affecting businesses
- CO2: Apply basic legal knowledge to business transactions
- CO3: Communicate effectively using standard business and legal terminology
- CO4: Analyse a given business context using basic understanding of the applicable Acts and develop a suitable operational framework.
- CO5: Describe current law, rules, and regulations related to settling business disputes

Suggested Readings:
4. N.D Kapoor & Rajni Abbi-General Laws & Procedures (Sultan Chand & Sons)
5. Durga Das Basu- Constitution of India (Prentice Hall of India)