



ASSAM SCIENCE AND TECHNOLOGY UNIVERSITY

DETAILED SYLLABUS  
OF  
MBA 2<sup>ND</sup> SEMESTER

**Course Structure of  
Master of Business Administration Programme  
MBA 2<sup>nd</sup> Semester**

(Total Credits – 25)

<b>Semester II</b>			
<b>Paper Code</b>	<b>Name of the Paper</b>	<b>Total Credits</b>	<b>L-T-P</b>
BA132201	Research Tools & Techniques	3 credit	2-0-2
BA132202	Financial Management	3 credit	2-1-0
BA132203	Marketing Management – II	3 credit	3-0-0
BA132204	Human Resource Management	3 credit	3-0-0
BA132205	Production & Operations Management	3 credit	3-0-0
BA132206	Corporate Environment	3 credit	3-0-0
BA132207	Cost & Management Accounting	3 credit	2-1-0
BA132208	Business Data Processing	2 credit	1-0-2
BA132209	Communication & Behavioural Skills	2 credit	2-0-0

Course: Master of Business Administration

Semester: Second

Paper: Research Tools and Techniques

Paper Code: BA132201

Total credit – 3 (Three) (2-0-2)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p>Meaning and Definition and Nature of Research. Objectives and purpose of research, Types of research, Research process, Research Problem identification, literature survey, Research Design, Exploratory Research, Descriptive Research, Causal Research</p> <p><b>Recommended Text Book</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	3
II	<p>Exploratory Research design: Primary and Secondary data, Sources of Secondary Data, Evaluating Secondary data, Precaution for using Secondary data, Focus group, Depth Interview, Projective Technique</p> <p><b>Recommended Text Books</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	5
III	<p>Descriptive and Causal Research Design: Survey and Observation, Experimentation and Causality, Causality conditions, Validity in Experimentation, Classification of Experimental design</p> <p><b>Recommended Text Book</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	5
IV	<p>Census and Sampling: Meaning, Sample design process, Types of Sampling- probability and non-probability sampling, Sample Size determination, Errors in Sampling.</p> <p><b>Recommended Text Book</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra and S Dash, Pearson Publications</p>	3

V	<p>Measurement and Scaling: Primary Scales of measurement, Types of scaling techniques, Questionnaire and Schedule, Questionnaire development process, Data collection and Processing, Reliability and Validity</p> <p><b>Recommended Text Book</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	7
VI	<p>Hypothesis testing: Hypothesis testing procedure, Significance level; parametric and non-parametric test: Z test, t-test, Chi-square, F test ANOVA, Mann Whitney U test, Wilcoxon Matched paired sample test; Multivariate analysis: Multiple regression, Factor analysis, Cluster analysis.</p> <p><b>Recommended Text Book</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	14
VII	<p>Research Reports : Meaning and Importance, Types of Report, Structure of Research Report, Layout of Research Report, Mechanism of writing a research report</p> <p><b>Recommended Text Books</b></p> <p>1. Marketing Research – An Applied Orientation by N K Malhotra &amp; S Dash, Pearson Publications</p>	3

**Reference Books:**

1. Marketing Research – Text and Cases by R Nargunkar, Tata McGraw Hill
2. Marketing Research by G.C. Beri, Tata McGraw hill Publications
3. Marketing Research by G A Churchill, D Iacobuchi & D Israel, Cengage Learning

Course: Master of Business Administration

Semester: Second

Paper: Financial Management

Paper Code: BA132202

Total credit – 3 (Three) (2-1-0)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p><b>Finance and Finance Management</b></p> <ul style="list-style-type: none"> <li>• Finance - nature &amp; scope; function; financial goals; organisation of the financial functions; role of finance manager; Financial Goal: Profit Maximisation Versus wealth maximization; Finance decisions by the firms; interface between Finance and other functions; organisation of the Finance functions.</li> <li>• Basic concepts of Sources of Funds - Long term sources : Equity shares, Rights and Bonus shares, Market value and Book value of Share; Debentures: Non-convertible and Convertible; Preference share; Retained Earnings; Short term sources: Commercial Paper, Factoring</li> <li>• Time Value for Money; Future value and Present Value of money; Present value of Single cash flow, an uneven cash flow and Annuity</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. Financial Management (2nd Edition) by Rajiv Srivastava &amp; Anil Misra, Oxford University Press</li> <li>2. Financial Management (10th Edition) by IM Pandey, Vikas Publishing House Pvt. Ltd.</li> </ol>	5
II	<p><b>Comparative and Historical Analysis</b></p> <ul style="list-style-type: none"> <li>• Components of Balance Sheet and Profit and Loss Account; Analysing Financial Statements – Ratio Analysis; types of ratios, uses, DuPont Analysis; Inter-firm comparison, Emerging tools for Performance Measurement – EVA and MVA</li> <li>• Meaning and significance of Funds Flow and Cash Flow Statements, preparation of FFS and CFS</li> </ul>	7

	<p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. Financial Management (2nd Edition) by Rajiv Srivastava &amp; Anil Misra, Oxford University Press</li> <li>2. Financial Management (10th Edition) by IM Pandey, Vikas Publishing House Pvt. Ltd.</li> </ol>	
III	<p><b>Investment Decisions</b></p> <ul style="list-style-type: none"> <li>• Cost of Capital - Determining components of cost of capital: Debt, Preference capital, Equity capital; the Weighted Average Cost of capital.</li> <li>• Capital Budgeting Decisions - Nature and type of investment decision; Investment Evaluation Criteria – NPV, IRR, Profitability Index, Payback period, ARR</li> <li>• Capital Rationing, Risks in Capital budgeting – Sensitivity Analysis, Scenario Analysis, Simulation Analysis</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. Financial Management (2nd Edition) by Rajiv Srivastava &amp; Anil Misra, Oxford University Press</li> <li>2. Financial Management (10th Edition) by IM Pandey, Vikas Publishing House Pvt. Ltd.</li> </ol>	8
IV	<p><b>Financing and Dividend Decisions</b></p> <ul style="list-style-type: none"> <li>• Theories of Capital Structure – Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani and Miller (MM) Theory – with and without corporate taxes.</li> <li>• Operating and Financial Leverage, EBIT-EPS Analysis, EBIT-EPS Break-even point; ROI-ROE Analysis</li> <li>• Dividend Decision – Relevance of dividend, Walter’s Model, Gordon’s Model; Irrelevance of dividend – MM Theory of Irrelevance; Basic concept of dividend payout methods – cash dividend, bonus shares; stock split and share buyback.</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. Financial Management (2nd Edition) by Rajiv Srivastava &amp; Anil</li> </ol>	8

	<p>Misra, Oxford University Press</p> <p>2. Financial Management (10th Edition) by IM Pandey, Vikas Publishing House Pvt. Ltd.</p>	
V	<p><b>Working Capital Management</b></p> <ul style="list-style-type: none"> <li>• Meaning, scope and need of Working capital, Basic concept of operating cycle; Estimation of Working Capital requirement</li> <li>• Receivables Management – meaning &amp; importance; impact and components of credit policy, Numerical on change in credit period, change in discount rate</li> <li>• Cash Management – motives for holding cash, cash flow process and its relevance, collection and disbursements management; Cash Forecasting, the Miller-Orr Model</li> </ul> <p><b>Recommended Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Financial Management (2nd Edition) by Rajiv Srivastava &amp; Anil Misra, Oxford University Press</li> <li>2. Financial Management (10th Edition) by IM Pandey, Vikas Publishing House Pvt. Ltd.</li> </ol>	12

Course: Master of Business Administration

Semester: Second

Paper: Marketing Management - II

Paper Code: BA132203

Total Credit: 3 (three) (3-0-0)

Total Sessions: 40

UNIT NO.	CONTENTS	NO. OF SESSIONS
I	<p>Concept of IMC, Factors leading to Growth of IMC, Marketing Communication Process, The Promotion mix, Concepts of brand, Brand extensions, Brand equity and Brand Equity models- Brand Asset Valuator, Resonance Model, Development of Brand elements, Co-branding.</p> <p><b>Books Recommended:</b></p> <p>1. Philip Kotler, Kevin Keller, Abraham Koshy, &amp; Mithileshwar Jha – Marketing Management, 14<sup>th</sup> edition, Pearson Education India.</p>	10
II	<p>Principles of Consumer Behaviour, Factors Influencing Consumer Behaviour, Service Marketing &amp; the Service Sector in India, Nature &amp; Principles of Personal Selling, Variety of Sales Responsibilities, Overview of Retailing, Retailing Environment – Legal, Social, Economic &amp; Technological Issues.</p> <p><b>Books Recommended:</b></p> <p>1. Philip Kotler, Kevin Keller, Abraham Koshy, &amp; Mithileshwar Jha – Marketing Management, 14<sup>th</sup> edition, Pearson Education India.</p> <p>2. V.S.Ramaswamy &amp; S. Namakumari – Marketing Management- Indian Context, Global Perspective, 5<sup>th</sup> Edition, McGraw Hill.</p>	11
III	<p>Contents of Marketing Plan, concerns of marketing planning, tasks involved in marketing planning, Process of Marketing Planning. Need, role &amp; scope of Marketing Control, Types of Marketing Control, Designing a Marketing Control System, Tools &amp; Techniques of Marketing Control, Marketing Audit</p>	11

	<p><b>Books Recommended:</b></p> <p>1. V.S.Ramaswamy &amp; S. Namakumari – Marketing Management- Indian Context, Global Perspective, 5<sup>th</sup> Edition, McGraw Hill.</p>	
<b>IV</b>	<p>Importance of Industry and Competition Analysis, Analyzing Industry, Analyzing competition, nature and significance of competitive analysis, sources of competitive analysis, building competitive analysis, the concept of core – competence, Defending &amp; Expanding Market Share.</p> <p><b>Books Recommended:</b></p> <p>1. Philip Kotler, Kevin Keller, Abraham Koshy, &amp; Mithileshwar Jha – Marketing Management, 14<sup>th</sup> edition, Pearson Education India.</p> <p>2. V.S.Ramaswamy &amp; S. Namakumari – Marketing Management- Indian Context, Global Perspective, 5<sup>th</sup> Edition, McGraw Hill.</p>	<b>8</b>

### Reference Books

1. Rajan Saxena - Marketing Management, 3<sup>rd</sup> Edition, McGraw Hill.

Course: Master of Business Administration

Semester: Second

Paper: Human Resource Management

Paper Code: BA132204

Total credit – 3 (Three) (3-0-0)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p><b>Human resources Management- An overview</b></p> <ul style="list-style-type: none"> <li>• Introduction of HRM, Evolution of the concept of HRM, Nature, scope, objectives, importance, Basic HRM Functions, Changing Role of HR functions, HRM practices in INDIA. Difference between Personnel Management and HRM, Role of an HR Manager, Challenges of HR Manager.</li> <li>• HRM in a dynamic environment: Present day scenario, Evolution of HR into Strategic HRM,</li> </ul> <p><b>Recommended Text Book(s)</b></p> <p>1. Human Resource Management Text and Cases. By V. S. P. Rao, Excel Books.</p>	5
II	<p><b>Human Resource Planning</b></p> <ul style="list-style-type: none"> <li>• Nature, Importance, objectives, factors affecting HRP, Process HRP, Requisite for successful HRP, Barriers to HRP.</li> <li>• Career &amp; succession planning: concept, Career planning &amp; development, career management, Individual &amp; organisational perspective of career planning, The Indian Scenario.</li> <li>• Succession planning and succession management.</li> </ul> <p><b>Job Analysis:</b></p> <ul style="list-style-type: none"> <li>• Meaning, purpose, Content of Job analysis, Methods, Job Description: meaning, importance, elements, Job specification: meaning, importance, elements.</li> <li>• Job Design, Work Scheduling, &amp; Motivation: Concept, techniques for job designing, Motivation concept, how to motivate employees</li> </ul> <p><b>Recruitment &amp; Selection:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Sources of recruitment, internal and external, Methods of recruitment, Steps in recruitment process, Environmental factors</li> </ul>	14

	<p>affecting recruitment: Social, Economic, and Legal.</p> <ul style="list-style-type: none"> <li>• Selection: meaning, purpose, process, Need for scientific selection, Distinguishing selection &amp; recruitment, Placement &amp; Induction: objectives, process.</li> <li>• Internal Mobility: Purpose &amp; types. Employee separation: Need &amp; different forms.</li> </ul> <p><b>Recommended Text Book(s)</b></p> <p>1. Human Resource Management Text and Cases. By V. S. P. Rao, Excel Books.</p>	
III	<p><b>Training &amp; development:</b></p> <ul style="list-style-type: none"> <li>• Employee orientation: purpose, importance.</li> <li>• Training: process, importance, aligning training with organisation's strategy, training methods- on the job and off the job, organisational development.</li> <li>• Performance appraisal: importance, steps, tools- graphic rating scale, alternate ranking method, paired comparison, forced distribution, critical incident, BARS, MBO, 360 degree. Problems in performance appraisal- central tendency, halo effect, unclear standards, leniency or strictness, recency effect, biasness.</li> </ul> <p><b>Recommended Book(s)</b></p> <p>1. Human Resource Management by Gary Dessler &amp; Biju Varkkey, 12th Ed. Pearson Education, 2011.</p>	7
IV	<p><b>Job Evaluation, Performance Appraisal &amp; Compensation Administration &amp; Job Design.</b></p> <ul style="list-style-type: none"> <li>• Meaning &amp; definition of job evaluation, Essentials of job evaluation, methods of job evaluation.</li> <li>• Performance appraisal: meaning, need, process, methods, Job evaluation Vs PA, Essential characteristics of an effective appraisal system, potential appraisal.</li> <li>• Nature &amp; objectives of compensation planning, Equity &amp; pay rates, Components of pay structure in India, Wage &amp; salary Administration: concept, objectives, principles, elements, factors influencing compensation levels, methods of wage payments, wage differentials</li> </ul>	10

	<ul style="list-style-type: none"> <li>• Incentives plans: need, Individual, group and organisational incentive plans, Fringe benefits: objectives, needs &amp; types.</li> </ul> <p><b>Recommended Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Human Resource Management Text and Cases. By V. S. P. Rao, Excel Books.</li> <li>2. Human Resource Management, By P. Jyothi, D. N. Venkatesh, OXFORD University Press.</li> </ol>	
V	<p><b>Employee Discipline &amp; Industrial Relations</b></p> <ul style="list-style-type: none"> <li>• Employee discipline: meaning, objectives, types, Causes of indiscipline/misconduct, procedure of disciplinary action, Disciplinary action- Penalties and Punishment, Code of discipline</li> <li>• Industrial Relations- concept, scope, objectives, importance, approaches to IR, Parties to IR, Causes of poor IR, Developing Sound IR, and Model Grievance procedure.</li> </ul> <p><b>Recommended Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Human Resource Management, By S.S Khanka, S. Chand.</li> <li>2. Human Resource Management Text and Cases. By V. S. P. Rao, Excel Books.</li> </ol>	4

**Reference Text Books:**

1. Human Resource Management, Jyothi, Venkatesh, OXFORD University Press.
2. Human Resource Management by Gary Dessler & Biju Varkkey, 12th Ed. Pearson Education, 2011.

Course: Master of Business Administration

Semester: Second

Paper: Production and Operations Management

Paper Code: BA132205

Total credit – 3 (Three) (3-0-0)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p><b>Introduction to Production &amp; Operations Management:</b> Products and Services, Transformation Process, Product Design, Process Design, Product, Service, Operations and Competitive Strategies, Manufacturing Vs. Service Operation, Types of Production processes (Project/Job, Batch, Mass/Line , Continuous ).</p> <p><b>Recommended Text Book(s)</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.</li> <li>2. Production &amp; Operations Management by Kanishka Bedi, Oxford University Press</li> </ol>	7
II	<p>Concept of FMS (Flexible Manufacturing System), Computer Integrated Manufacturing (CIM), Group Technology, Productivity &amp; Factors affecting productivity, Process Flow Diagram, Method Study and Work Measurement.</p> <p><b>Recommended Text Book(s)</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.</li> <li>2. Production &amp; Operations Management by Kanishka Bedi, Oxford University Press</li> </ol>	7
III	<p><b>Facility Location Planning:</b> Factors affecting Facility Location Planning, Factor &amp; Location Ratings, Location Models.</p> <p><b>Facility Capacity and Layout Planning:</b> Capacity Planning, Facility Layout Planning, Assignment Model in Layout Planning, Assembly</p>	10

	<p>Line Balancing, Load Distance Analysis.</p> <p><b>Aggregate Planning:</b> Production Planning Strategies, Aggregate Plan, Disaggregating Aggregate Plan.</p> <p><b>Recommended Text Book(s)</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.</li> <li>2. Production &amp; Operations Management by Kanishka Bedi, Oxford University Press.</li> </ol>	
IV	<p><b>Inventory Management:</b> Introduction, Uses of Inventory, Inventory Management Systems, Classification of Inventory Control- ABC, VED, XYZ Analysis, The Independent Demand Situation, P-system and Q-system, Dependent Demand Situation-Materials Requirement Planning (MRP), Overview of JIT and Waste Management Techniques, Concept of 5S.</p> <p><b>Recommended Text Book(s):</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.</li> <li>2. Production &amp; Operations Management by Kanishka Bedi, Oxford University Press</li> </ol>	8
V	<p><b>Quality Management &amp; Control:</b> Dimensions of Quality, Costs of Quality, Concept of Quality Management, Statistical Quality Control, X Bar, R and P Charts. Acceptance sampling, Elementary concept on TQM (Total Quality Management) and Six Sigma.</p> <p><b>Recommended Text Book(s):</b></p> <ol style="list-style-type: none"> <li>1. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.</li> <li>2. Production &amp; Operations Management by Kanishka Bedi, Oxford University Press</li> </ol>	8

**Reference Book**

1. Production & Operations Management by Everett E. Adam Jr., Ronald J. Ebert, PHI Learning Private Ltd.

Course: Master of Business Administration

Semester: Second

Paper: Corporate Environment

Paper Code: BA132206

Total credit – 3 (Three) (3-0-0)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p><b>Business Environment:</b> Introduction, Environmental Factors, Market Opportunities, Recent Economic &amp; Financial Environment;</p> <p><b>Planning in India:</b> The Planning Commission, The National Development Council, Five Year Plans;</p> <p><b>India's Monetary &amp; Fiscal Policy:</b> Monetary Policy of India, Fiscal Policy of India;</p> <p><b>Recommended Text Book:</b></p> <p>1. Shaikh &amp; Saleem - Business Environment (Pearson)</p>	10
II	<p><b>Economic Trends:</b> Money Market, Capital Market, Call Money Market, Bill Market, Financial System and its structure and functions;</p> <p><b>Stock Exchanges in India:</b> Types of financial markets, SEBI and its functions, Products in the secondary market, Broker &amp; Sub-brokers, FIIs;</p> <p><b>National Income:</b> Meaning, definitions, concepts, Methodology of National Income Estimation, Savings &amp; Investments, Trends and its reasons in National Income;</p> <p><b>Recommended Text Book:</b></p> <p>1. Shaikh &amp; Saleem - Business Environment (Pearson)</p>	10
III	<p><b>Foreign Trade Policy &amp; Balance of Payments:</b> Main features, phases of India's Trade Policy, Major Trade Reforms, Balance of Payments, Current Account Deficit, Capital Account Deficit;</p> <p><b>Poverty in India:</b> Concepts, meaning, definition, poverty and inclusive growth, measures to reduce poverty, Alleviation Programs;</p> <p><b>Problems of Growth:</b> Parallel economy, Regional imbalances, Social injustice;</p>	10

	<p><b>Recommended Text Book:</b></p> <p>1. Shaikh &amp; Saleem - Business Environment (Pearson)</p>	
IV	<p><b>Corporate Governance:</b> Definition, Importance, The Board, Directors, Corporate Governance in India, Regulatory framework of Corporate Governance;</p> <p><b>Privatization &amp; Disinvestment:</b> Concept, meaning, Objectives of Privatization;</p> <p><b>Globalization:</b> Salient aspects of globalization, Concepts &amp; Meaning, features, Ten rules of Global Reforms;</p> <p><b>Foreign Investment:</b> Meaning, Need, Adverse Implications of Foreign Investment;</p> <p><b>Recommended Text Book:</b></p> <p>1. Shaikh &amp; Saleem - Business Environment (Pearson)</p>	10

**Reference Book(s)**

1. Paul Justin - Business Environment Text and Cases (Tata Mc Graw Hill).
2. Francis Cherunilam – Business Environment, Text and Cases (Himalaya Publishing House, 8th Edition).
3. Dr. Swabera Islam & Dr. Evakorlang Kharkongor – Business Environment – Taxman’s Publishers

Course: Master of Business Administration

Semester: Second

Paper: Cost and Management Accounting

Paper Code: BA132207

Total credit – 3 (Three) (2-1-0)

Total Sessions: 40

Unit No.	Contents	No. of Lectures
I	<p><b>Cost and Cost Accounting</b></p> <ul style="list-style-type: none"> <li>• Definition of cost, costing and Cost Accounting; Objectives/functions of Cost Accounting; Relationship of Cost Accounting with Financial Accounting; differences between Financial and Cost Accounting; Relationship of Cost Accounting with Management Accounting.</li> <li>• Concept of Cost Centre and Cost unit</li> <li>• Different cost concepts</li> <li>• Preparation of Cost Statements for cost analysis purpose</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. A Textbook of Cost and Management Accounting by M.N. Arora; 10<sup>th</sup> Edition Vikas Publishing House.</li> <li>2. Cost Accounting by Dr. P.C. Tulsian; S Chand</li> </ol>	4
II	<p><b>Accounting for Elements of Cost</b></p> <ul style="list-style-type: none"> <li>• <b>Materials</b> – objectives, advantages and scope of material control; purchase of materials – centralised Vs. decentralised purchasing; purchase procedure; Storing of materials; Store records – Bin card, Stores ledger; Material control – ABC Analysis, JIT, Economic Order Quantity with numerical; Pricing of Material Issued – LIFO, FIFO and Weighted Average Method with numerical.</li> <li>• <b>Labour</b> – Control over labour cost; Time keeping and methods of time keeping; Labour Turnover – causes and measurement (separation method, replacement and flux method) (with numerical); Methods of Labour Remuneration – time rate and piece rate system, Incentives Schemes (Halsey and Rowan plans), Differential piece rate system (Taylor’s and Merrick’s), Emerson’s efficiency plan</li> <li>• <b>Overheads</b> – Definition, allocations, apportionment, basis of apportionment of overheads, methods of re-apportionment; Different</li> </ul>	18

	<p>bases used for Overhead absorption rate finding</p> <ul style="list-style-type: none"> <li>• Reconciliation of Cost and Financial Accounts</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. A Textbook of Cost and Management Accounting by M.N. Arora; 10<sup>th</sup> Edition, Vikas Publishing House.</li> <li>2. Cost Accounting by Dr. P.C. Tulsian; S Chand</li> </ol>	
III	<p><b>Methods and Techniques of Costing</b></p> <ul style="list-style-type: none"> <li>• <i>Job costing</i> – features, advantages of job costing; Job cost sheet</li> <li>• <i>Batch Costing</i> – elements of cost related to batch costing, Economic Batch Quantity</li> <li>• <i>Contract Costing</i> – characteristics; types of contract –fixed price contract and cost plus contract; Ascertainment of profit/loss of a short-term contract and profit of a long-term contract; important terms - cash received, work certified, work-in-progress, retention money, and escalation clause.</li> <li>• <i>Process Costing</i> – features, costing procedure under process costing; normal process loss; abnormal loss and abnormal gain.</li> </ul> <p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. A Textbook of Cost and Management Accounting by M.N. Arora; 10<sup>th</sup> Edition, Vikas Publishing House.</li> <li>2. Cost Accounting by Dr. P.C. Tulsian; S Chand</li> </ol>	9
IV	<p><b>Marginal Costing, Standard Costing and Variance Analysis</b></p> <ul style="list-style-type: none"> <li>• <i>Marginal Costing</i> – characteristics, advantages and limitations of marginal costing; Marginal Cost equation; Cost-Volume-Profit analysis: Break-even analysis and break-even point; Break-even charts; P/V ratio; Margin of Safety; Application of Marginal costing in pricing and ‘make or buy’ decisions, level of activity planning.</li> <li>• <i>Standard Costing and Variance Analysis</i> – meaning of standard costing, its application; advantages and limitations of Standard Costing; Analysis of Variances – Material, Labour Variance analysis; Overhead &amp; Sales variances.</li> <li>• Budget and budgetary control, Cash Budget and Flexible Budget.</li> </ul>	8

	<p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. A Textbook of Cost and Management Accounting by M.N. Arora; 10<sup>th</sup> Edition, Vikas Publishing House.</li> <li>2. Management Accounting by RSN Pillai &amp; Bagavathi; S Chand</li> </ol>	
V	<p><b>Total Cost Management</b></p> <ul style="list-style-type: none"> <li>• Activity Based Costing</li> <li>• Target Costing</li> <li>• Balanced Scorecard</li> </ul> <p><b>Recommended Text Book</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting for Business Managers by Asish Bhattacharya, Elsevier</li> </ol>	1

Course: Master of Business Administration

Semester: Second

Paper: Business Data Processing

Paper Code: BA132208

Total credit – 2(Two) (1-0-2)

Total Sessions: 24

Unit No.	Contents	No. of Lectures
I	<p><b>Introduction</b></p> <p>Meaning and Purpose of data processing -Data versus information, stages of data processing, concepts of information systems - Business information, Levels of information, categories of information, Quality of Information</p>	6
II	<p><b>Managing Data Resource</b></p> <p>Introduction to database – Data Models, Basic concepts of relational database management system, Normalization, Modifications on a Database – Introduction to SQL – DML,DDL and QUERY for manipulating tables</p> <p>Data processing techniques – Centralized data processing, decentralized data processing and distributed data processing technique.</p>	6
III	<p><b>Data mining and Data ware housing</b></p> <p>Introduction to Data Mining – Functionalities – Classification of data mining systems – Major issues in data mining. Data warehouse and OLAP technology for data mining.</p> <p>Definition of a data warehouse – A Multi dimensional model – Data Warehouse Architecture – Data Warehouse Implementation – Future development of Data cube technology.</p>	6
IV	<p><b>Data processing using Mysql</b></p> <p>Introduction, creating and deleting databases, information retrieval from databases. Introduction to HTML – Structure of HTML document, Images, Lists, Tables, Frames, Frameset, Forms.</p> <p>Introduction to PHP scripting language - working with HTML forms.</p>	6

**Practicals:**

1. Working with Mysql - Creating database, deleting database, creating table, inserting/retrieving data into/ from tables, selecting rows and columns from tables, deleting/updating rows and columns.
2. Working with HTML: Commands to create webpage.  
Working with PHP: Scripting language variables and conditional logic. Working with HTML forms.

**Recommended Text Books:**

1. Management Information Systems: Managing the Digital Firm 12 Edition, Laudon and Laudon, Pearson Education Asia.
2. Fundamentals of Database Systems 5th Edition, Navathe, Elmasri, Pearson Education
3. Data Warehousing, Data Mining and OLAP: Alex Berson, Stephen J Smith, Tata McGraw Hill Education
4. PHP and MySQL Web Development 4th Edition, Luke Welling, Laura Thomson, Pearson Education

**Reference Books:**

1. Management Information Systems, Girdhar Joshi, Oxford University Press
2. PHP and Mysql in Easy steps , Mike Mcgrath, Tata Mc-graw Hill education
3. World wide web design with HTML, C. Xavier, Tata McGraw-Hill Education

Course: Master of Business Administration

Semester: Second

**Paper: Communication & Behavioural Skills****Paper Code: BA132209****Total credit – 2(Two) (2-0-0)****Total Sessions: 30**

<b>Unit No.</b>	<b>Contents</b>	<b>No. of Lectures</b>
I	<b>Corporate Communication</b> Introduction, Focus areas of corporate communication, Ethical & Legal issues in communication: impact of organizational, Environmental & Individual factor on communication, Communication Breakdown: Seven cardinal mistakes managers make, communication strategy model. Writing practice of different types of letters	6
II	<b>Theories Interpersonal &amp; organisational communication.</b> Attribution, Argumentation, Cognitive dissonance, Classical Rhetoric, contagion, Elaboration likelihood model, Enactment, Language expectancy, Network theory & uncertainty reduction theory.	8
III	<b>Interpersonal Communication</b> Relational Development: The Role of Interpersonal Semantics - Johari window and its managerial implications, Tuckman's model of team development, Styles of Interpersonal Communication.	7
IV	<b>Practical Implications of Communication</b> Transactional analysis: parent, child & adult state and its implications on behaviour, The Language of Persuasion: attitudes, beliefs, values & behaviour, The process of persuasion.	4
V	<b>Managing Communication</b> Communicating in a Diverse Work Environment: Introduction, culture and its composition, Crisis Communication: Dealing with crisis, Theoretical model & Role of Internal communication on crisis, Managing Relationships at work: peer-peer, peer-superior & peer-subordinate Relationships.	5

**Recommended Text Book:**

1. Hory Shankar Mukherjee – Business Communication (Oxford University Press)

**Reference Book:**

1. Payal Mehra - Business Communication for Managers (Pearson Education).

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