

FACULTY OF COMMERCE & BUSINESS STUDIES



Teaching and Evaluation Scheme

For

MBA Programme

(Dual Specialization)

AS PER AICTE GUIDELINES

(Effective from the Academic Session: 2026-27)

Motherhood University

Roorkee-Dehradun Road, Vill. Karoundi,

Roorkee-247667, Dist.-Haridwar (Uttarakhand) India

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SUMMARY

Programme		MBA	
Duration		Two-year full time (Four Semesters)	
Medium		English	
Semester	Total Credits	Total Marks	Minimum Qualifying Marks
I	30	900	360 (40%)
II	36	1000	400 (40%)
III	26	700	280 (40%)
IV	26	800	320 (40%)
Total	118	3400	1360 (40%)

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DEPARTMENT OF COMMERCE & BUSINESS STUDIES

Vision

To be a Centre of academic excellence in management education by developing innovative, ethical and globally competent leaders who contribute to sustainable business and societal development.

Mission

- **M1:** to impart high quality management education through rigorous teaching, research and industry engagement.
- **M2:** To develop managerial competencies, analytical thinking and problem-solving abilities to meet global business challenges.
- **M3:** To promote ethical values, social responsibility and environmental sustainability in all managerial practices.
- **M4:** To foster entrepreneurial spirit and innovation for creating values in both urban and rural economies.

MBA Program

Masters of Business Administration (MBA) is a post graduate program that, regardless of the specialization, will provide you with conceptual, theoretical and practical training in various aspects of business-like economics, operations marketing, basic accounting, corporate finance etc. It is a multidisciplinary course that trains graduates to establish their name in the field of management. However, if the student has a bent towards one specific area of management, a specialized MBA can be pursued in that specific facet. The pros and cons of a specialized MBA are elaborately discussed later in this article

Duration:

MBA is a postgraduate level program offered by the Department of Commerce & Business Studies. This is a 2-years program, consisting of four semesters with two semesters per year.

Eligibility:

Passed graduation in any discipline with 50% or equivalent CGPA/OGPA for general/OBC category and 45% for SC/ST category.

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PEDAGOGY:

Teaching- Learning Methods

A blend of traditional and contemporary teaching methods will be employed to ensure effective learning:

- Interactive Lectures to build strong conceptual foundations.
- Case Study Method (Indian & global) to enhance analytical and decision- making skills.
- Problem-Based learning to encourage critical thinking and solution-oriented approaches.
- Experiential Learning through simulations, role play, management games and business labs.
- Project- Based learning including live projects, fieldwork and consultancy assignments with MSMEs and corporates.

Industrial Integration:

To bridge the gap between theory and practice, the pedagogy emphasizes strong industry linkage:

- Guest lectures by industry professionals, entrepreneurs and policy experts.
- Industrial visits and internships for real-world exposure.
- Live case studies and capstone projects addressing contemporary business challenges.
- Workshops and certification- oriented modules aligned with current industry requirement.

Skill Development Focus:

The revised pedagogy aims at developing both managerial and employability skills:

- Communication, leadership, team work, and negotiation skills.
- Data analysis, digital literacy and technology enabled decision making.
- Ethical reasoning, sustainability orientation

PROGRAM EDUCATIONAL OBJECTIVES (PEOs):

PEO1	Professional Competence To develop graduates with strong managerial, analytical and decision-making skills capable of excelling in diverse business environments across industry, corporate and service sectors.
PEO2	Leadership and Team Management To prepare graduates to assume leadership roles by fostering effective communication, teamwork, problem-solving abilities and ethical managerial conduct.
PEO3	Innovation and Entrepreneurship To cultivate an entrepreneurial mindset that encourages graduates to identify business opportunities, create innovative solutions and establish sustainable ventures contributing to economic and societal development.
PEO4	Ethical and Responsible management To instill a commitment to ethical practices, social responsibilities and environmental sustainability in business decision -making and organizational management.
PEO5	Lifelong Learning and Global Adaptability To encourage continuous learning adaptability and awareness of global business trends, enabling graduates to remain competitive and responsive to emerging challenges in a dynamic world. It aims to prepare management graduates with research & higher education interest capable of pursuing advanced studies & research, teaching-learning or consultancy assignments.

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PROGRAM OUTCOME (POs)

PO1	Management Knowledge Apply knowledge of management theories and practices to solve business problems.
PO2	Problem Solving Develop innovative business strategies and solutions that meet organizational needs.
PO3	Critical Thinking/ Decision Making Identify, analyze and interpret complex business issues using qualitative and quantitative tools.
PO4	Business Research and Analytics Use research methodologies, data analytics, and modern tools for informed managerial decision- making.
PO5	Modern Tool Usage Apply contemporary digital tools, ICT and management software to enhance business efficiency.
PO6	Global Perspective Ability to apply management knowledge in a global and cross- cultural context.
PO7	Team Work Ability to function effectively in teams and contribute to group decision-making.
PO8	Ethical Conduct and Professionalism Apply ethical principles and demonstrate integrity, professionalism and accountability.
PO9	Communication Skills Communicate effectively through professional reports, presentations and interpersonal interactions.
PO10	Entrepreneurship & Sustainability Develop entrepreneurial abilities to create, manage and grow business ventures.
PO11	Leadership Skills Demonstrate leadership, teamwork, and negotiation and conflict resolution skills in organizational settings.
PO12	Lifelong Learning Engage in independent learning and continuously upgrade skills to meet industry demands.

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PROGRAM SPECIFIC OBJECTIVES (PSOs):

PSO1	Strategic and Functional Expertise Graduates will be able to apply advanced knowledge of functional areas (Finance, Marketing, Human Resource, Operations, Analytics) to develop effective business strategies.
PSO2	Industry- Ready professional Skills Graduates will demonstrate industry- oriented competencies including analytical reasoning, leadership, negotiation, conflict management and decision- making.

PEO-PO Mapping Table

PEO\POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
PEO1	3	2	2	1	3	-	-	-	1	-	-	-
PEO2	2	3	2	2	1	-	-	-	2	-	-	-
PEO3	2	2	3	2	2	1	-	-	2	1	-	-
PEO4	1	2	2	3	2	2	1	-	3	2	1	-
PEO5	1	1	2	2	3	2	2	1	3	3	2	1

Legend:

3- High

2- Medium

1- Low

Mission – PEO Alignment Matrix

PEO\ Mission Statements	MI	M2	M3	M4
PEO1: Professional Competence	3	3	2	3
PEO2 Leadership & Teamwork	2	2	2	1
PEO3: Entrepreneurship & Innovation	2	1	3	2
PEO4: Ethical & Sustainable Management	1	1	1	1
PEO5: Lifelong Learning & Global Adaptability	1	2	1	2

Legend:

3- High

2- Medium

1- Low

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GRADUATE ATTRIBUTES (GAs)

MBA graduates of the institution will demonstrate the following attributes:

GA1 - Disciplinary Knowledge

Strong understanding of management principles, theories and functional areas.

GA2 - Critical Thinking & Problem Solving

Ability to analyze complex business problems using logical -, data- driven reasoning.

GA3 - Leadership & Teamwork

Competence in leading teams, coordinating tasks and managing conflicts.

GA4 - Communication Skills

Clarity in verbal, written and interpersonal communication.

GA5 - Professional Ethics

Commitment to ethical practice, integrity and responsible decision- making.

GA6 - Innovation & Entrepreneurial Mindset

Ability to identify opportunities and develop innovative business solutions.

GA7 - Global & Multicultural Competence

Understanding global business environments and cultural diversity.

GA8 - Lifelong Learning

Continuous upgradation of knowledge and skills.

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M.B.A. I Year- Semester I

S. No	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-101T	Financial Accounting & Financial Management	4	0	0	4	30	70	100
2	MBA26-102T	Business Environment	4	0	0	4	30	70	100
3	MBA26-103T	Business Statistics	4	0	0	4	30	70	100
4	MBA26-104T	Managerial Economics	4	0	0	4	30	70	100
5	MBA26-105T	Management Information System	3	0	2	4	30	70	100
6	MBA26-106T	Business Communication	4	0	0	4	30	70	100
7	MBA26-151P	Business Communication -Practical				2	30	70	100
8	MBA26-152P	Management Information System - Practical				2	30	70	100
9	MBA26-153P	Viva-voce on Contemporary issues - Practical				2	30	70	100
Total			23	0	2	30	270	630	900

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M.B.A. I Year- Semester II

S. No.	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-201T	Human Resource Management	4	0	0	4	30	70	100
2	MBA26-202T	Business Legislation and Compliance	4	0	0	4	30	70	100
3	MBA26-203T	Management and Cost Accounting	4	0	0	4	30	70	100
4	MBA26-204T	Business Research Methods	4	0	0	4	30	70	100
5	MBA26-205T	Quantitative Techniques	4	0	0	4	30	70	100
6	MBA26-206T	Organizational Behavior	4	0	0	4	30	70	100
7	MBA26-207T	Marketing Management	4	0	0	4	30	70	100
8	MBA26-208T	Production & Operation Management	4	0	0	4	30	70	100
9	MBA26-251P	Management and Cost Accounting- Practical				2	30	70	100
10.	MBA26-252P	Business Research Methods- Practical				2	30	70	100
Total			28	0	0	36	300	700	1000

(Summer Training for 6 to 8 weeks in corporate world in Designated Organization shall be compulsory for all students immediately after Second Semester Examinations)

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M.B.A. II Year- Semester III

S. No.	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-301T	Indian Ethos and Business Ethics	4	0	0	4	30	70	100
2	MBA26-302T	Strategic Management	4	0	0	4	30	70	100
3	MBA26-303	Two paper each from the two Specializations	3	0	0	3	30	70	100
			3	0	0	3	30	70	100
			3	0	0	3	30	70	100
			3	0	0	3	30	70	100
4	MBA26-351P	Summer Internship Report & Viva-voce- Practical				6	30	70	100
	Total		20	0	0	26	210	490	700

Note: A student has to select four electives from any two groups of specializations (Two electives from each specialization). Specialization groups would be same for III and IV Semester.

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LIST OF DISCIPLINE SPECIFIC ELECTIVES (DSE) III SEMESTER

Specialization	Subject Code	Subject Name
Marketing	MBA26-303M1	Consumer Behavior and Marketing Communication
	MBA26-303M2	Marketing Analytics
	MBA26-303M3	Sales and Retail Management
Finance	MBA26-303F1	Security Analysis and Portfolio Management
	MBA26-303F2	Financial Planning and Tax Management
	MBA26-303F3	Financial Market and Services
Human Resources Management	MBA26-303H1	Talent Management
	MBA26-303H2	Employee Relation and Labour Law
	MBA26-303H3	Performance and Reward Management
International Business	MBA26-303I1	International Business Management
	MBA26-303I2	Export Import Documentation
	MBA26-303I3	International Financial System and Markets
Operations Management	MBA26-303O1	Supply Chain and Logistics Management
	MBA26-303O2	Operations Planning and Control
	MBA26-303O3	Managing Technology and Innovation
Information Technology	MBA26-303IT1	Data Analytics for Business Decisions
	MBA26-303IT2	AI and ML for Business
	MBA26-303IT3	Cyber Security
Digital Marketing	MBA26-303D1	Digital Marketing Fundamentals
	MBA26-303D2	Search and Performance Marketing
	MBA26-303D3	Social Media & Content Marketing
Retail Management	MBA26-303R1	Retail Brand Management
	MBA26-303R2	Logistics and Supply Chain Aspects in Retail Management
	MBA26-303R3	Retail Buying & Merchandise Management
Hospital and Health Care Management	MBA26-303HH1	Hospital & Patient Relation Management
	MBA26-303HH2	Health Care Laws & Ethics
	MBA26-303HH3	Management of Super Specialty System
Hospitality & Tourism Management	MBA26-303HT1	Hospitality Marketing Management and Laws
	MBA26-303HT2	Tourism Management
	MBA26-303HT3	Facility Management

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M.B.A. II Year- Semester IV

S. No.	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-401T	International Business Management	4	0	0	4	30	70	100
2	MBA26-402T	Entrepreneurship Development	4	0	0	4	30	70	100
3	MBA26-403	Two paper each from the two Specializations	3	0	0	3	30	70	100
			3	0	0	3	30	70	100
			3	0	0	3	30	70	100
			3	0	0	3	30	70	100
4	MBA26-451P	Major Research Project- Practical				6	100	100	200
Total			20	0	0	26	280	420	800

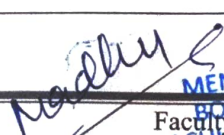
Note: A student has to select four electives from any two groups of specializations (Two electives from each specialization). Specialization groups would be same for III and IV Semester.

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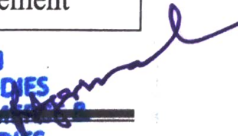
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LIST OF DISCIPLINE SPECIFIC ELECTIVES (DSE) IV SEMESTER

Specialization	Subject Code	Subject Name
Marketing	MBA26-403M1	B2B and Services Marketing
	MBA26-403M2	Social media and Web Analytics
	MBA26-403M3	International Marketing
Finance	MBA26-403F1	Financial Derivatives
	MBA26-403F2	International Financial Management
	MBA26-403F3	Corporate Finance and Financial Statement Analysis
Human Resources Management	MBA26-403H1	International Human Resource Management
	MBA26-403H2	HR Analytics
	MBA26-403H3	Corporate Leadership
International Business	MBA26-403I1	International Logistics
	MBA26-403I2	International Trade Laws
	MBA26-403I3	Cross Cultural Management
Operations Management	MBA26-403O1	Management of Manufacturing System
	MBA26-403O2	Project and Sourcing Management
	MBA26-403O3	Total Quality Management
Information Technology	MBA26-403IT1	Data Base Management System
	MBA26-403IT2	Cloud Computing for Business
	MBA26-403IT3	Business Data Warehousing and Data Mining
Digital Marketing	MBA26-403D1	Digital Data Analytics
	MBA26-403D2	Digital Data Technology
	MBA26-403D3	E- Commerce & Mobile Marketing
Retail Management	MBA26-403R1	Retail Consumer Behavior
	MBA26-403R2	E- Retailing
	MBA26-403R3	Retail Store Operations Management
Hospital and Health Care Management	MBA26-403HH1	Medical Record Management
	MBA26-403HH2	Patient Care Planning & Management
	MBA26-403HH3	Managing Quality in Health Care
Hospitality & Tourism Management	MBA26-403HT1	International Tourism Management
	MBA26-403HT2	Food and Beverages Control
	MBA26-403HT3	Travel Agency and Tour Operations Management


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S. No	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-101T	Financial Accounting & Financial Management	4	0	0	4	30	70	100
2	MBA26-102T	Business Environment	4	0	0	4	30	70	100
3	MBA26-103T	Business Statistics	4	0	0	4	30	70	100
4	MBA26-104T	Managerial Economics	4	0	0	4	30	70	100
5	MBA26-105T	Management Information System	3	0	2	4	30	70	100
6	MBA26-106T	Business Communication	4	0	0	4	30	70	100
7	MBA26-151P	Business Communication -Practical				2	30	70	100
8	MBA26-152P	Management Information System - Practical				2	30	70	100
9	MBA26-153P	Viva-voce on Contemporary issues - Practical				2	30	70	100
Total			23	0	2	30	270	630	900

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Code: MBA26-101T	FINANCIAL ACCOUNTING & FINANCIAL MANAGEMENT	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To develop understanding of accounting principles and financial systems.
- To enable preparation, analysis and interpretation of financial statements.
- To introduce financial decision- making concepts.
- To apply time value of money and investment techniques
- To integrate accounting data with financial management- decisions.

Course Outcomes: At the end of the course, the students will be able to

CO1	Explain accounting concepts, principles and financial management concepts
CO2	Prepare and interpret financial statements and analyze financial data
CO3	Apply financial tools such as ratios and time value of money
CO4	Analyze investment decisions using capital budgeting techniques
CO5	Evaluate financial performance for managerial decision- making

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	-	-	-	√	-	-	-	-	-	√
CO2	√	√	√	-	√	-	-	-	-	-	-	√
CO3	√	√	√	√	√	-	-	-	-	-	-	√
CO4	√	√	√	√	√	-	-	-	-	-	-	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	-	-	-	-	-
CO2	√	√	-	-	-	-
CO3	√	√	√	-	-	-
CO4	-	√	√	√	-	-
CO5	√	√	√	√	√	-

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MBA26-101T: FINANCIAL ACCOUNTING & FINANCIAL MANAGEMENT

UNIT 1: Introduction to Accounting and Finance

- Meaning, scope, objectives of accounting & finance
- Accounting principles (GAAP), concepts and conventions.
- Accounting Standards (Ind. AS- overview).
- Role of financial management
- Profit vs. wealth maximization

UNIT 2: Accounting Process & Final Accounts

- Journal, ledger, trial balance
- Preparation of final accounts (Trading Account, P & L Account, Balance Sheet)
- Adjustments in final accounts (outstanding, prepaid, accrued, unearned & provisions).
- Depreciation Methods (Straight Line Method, Written Down Value Method), overview of Annuity Method, Sinking Fund Method and Machine Hour Rate Method

UNIT 3: Financial Statement Analysis

- Objectives, importance and limitations of financial statement analysis
- Comparative Statements
- Common- Size Statements
- Ratio Analysis: Liquidity, Profitability, Solvency and Activity (Efficiency) ratios

UNIT 4: Time Value of Money

- Present value and future value
 - Annuities
 - Discounting techniques – PV (single sum, annuity and Perpetuity), DCF, NPV and PI
 - Compounding techniques- FV (single sum, annuity), with multiple periods, Continuous
- Compounding (conceptual)- Advanced finance concept

UNIT 5: Investment Decisions & Working Capital

- Capital Budgeting techniques (NPV, IRR, Payback & Post back)
- Risk and return basics
- Working Capital Management (Introduction, Types, Determinants, Approaches, Cash management, Inventory management, Receivables management, Payable management)
- Working Capital Financing (short- term sources of finance, conceptual understanding of financial mix)
- Basic dividend decisions

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Key References/Sources

- Grewal, T.S (2019), Introduction to Accounting (5th ed.). Sultan Chand & Sons.
- Pandey, I.M. (2020), Financial Management (12th ed.), Vikas Publishing House.
- Khan, M.Y., & Jain, P.K. (2018), Financial Management: Text problems and cases (8th ed.), McGraw-Hill Education
- Maheshwari, S.N., Maheshwari, S.K. (2018). Financial and management accounting. Sultan Chand & Sons
- Shah, P. (2017). Financial accounting for management. Oxford University Press.
- Narayanaswamy, R. (2017). Financial Accounting: A managerial perspective (6th ed.) PHI Learning
- Anthony, R.N., Hawkins, D.F., & Merchant, K.A. (2014). Accounting: Text and Cases (13th ed.) McGraw-Hill Education.

Learning Outcomes

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

- Explain fundamental accounting concepts, principles, and frameworks of financial accounting and financial management including GAAP and financial decision-making objectives
- Prepare financial statements such as Trading Account, Profit and Loss Account, and Balance Sheet with necessary adjustments and depreciation methods.
- Analyze financial statements using ratio analysis, comparative
- Apply financial management tools such as time value of money, capital budgeting techniques and working capital management concepts
- Evaluate financing performance and make informed managerial decisions related to investment, financing and working capital management

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Code: MBA26-102T	BUSINESS ENVIRONMENT	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Understand the concept, nature and dimensions of the business environment.
- Analyze the impact of economic, political, legal, socio- cultural, technological, and global environments on business organizations.
- Examine government policies, regulatory frameworks, and their implications for business decision- making.
- Develop analytical skills to evaluate environmental opportunities, risks, and strategic responses.
- Apply business environment concepts to contemporary business issues and sustainable development.

Course Outcomes: After completion of the course, students will be able to:

- Explain the concepts, scope and significance of the business environment.
- Analyze the impact of economic, political, legal, and socio- cultural factors on business organizations.
- Evaluate the influence of technological change, digital transformation, and globalization on business competitiveness.
- Assess government policies, regulatory institutions, and ethical practices for sustainable business growth.
- Apply business environment analysis tools in strategic business decision- making.
- Explain the concepts, scope and significance of the business environment.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	-
CO2	-	-	-	√	-	-
CO3	-	-	-	-	√	-
CO4	-	-	-	-	√	-
CO5	-	-	√	-	-	-

MBA26-102T: BUSINESS ENVIRONMENT

UNIT 1: Introduction to Business Environment

- Meaning, Nature, Scope and Importance
- Components of Business Environment
- Internal and External Environment
- Micro and Macro Environment
- Environmental Analysis Techniques- SWOT, PESTLE framework
- Business Ethics and Corporate Governance

UNIT 2: Economic Environment

- Indian Economic System
- Economic Planning and NITI Aayog
- Fiscal Policy
- Monetary Policy
- Inflation, Deflation and Unemployment
- Industrial policy
- Public, Private and Global Enterprises
- MSMEs and Startup Ecosystem
- Agricultural Economy- Role in GDP and employment, Sectoral understanding

UNIT 3: Political, Legal and Socio- Cultural Environment

- **Political:** Political Environment and Business, Constitutional Framework
- **Legal:** Regulatory Environment's basic knowledge of Competition Law, Consumer Protection, Intellectual Property Right, Labor Laws, Environmental Laws
- **Socio- Cultural:** Socio- cultural Factors, Demographic Environment
- Corporate Social Responsibility

UNIT 4: Technological and Global Business Environment:

- **Technological:** Technology and Innovation, Digital Transformation, Artificial Intelligence in Business, E- Commerce, Industry 4.0 (managerial implications of how digital technologies are transforming business models, manufacturing, services, and management)
- **Global Business Environment:** Globalization, Nature, Scope and Functions of WTO, IMF, World Bank, and FDI

UNIT 5: Emerging Trends in Business Environment

- Sustainable Environment
- ESG (Environmental, Social and Governance)
- Green Business
- Circular Economy
- Business Risk Analysis
- Scenario Planning/ Contingency Planning
- Business Environment and Strategic Management
- Case Studies on Contemporary Business Issues


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Learning Outcomes

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

- Explain the concept and components of business environment and their interrelationship.
- Analyze the influence of macro and micro environmental factors on business.
- Interpret governmental policies and legal regulations affecting business operations.
- Evaluate the impact of globalization, digital transformation, and technological advancements.
- Recommend strategic business decisions considering environmental changes and sustainability.

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Code: MBA26-103T	BUSINESS STATISTICS	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop an understanding of statistical concepts and descriptive analysis.
- Equip students with knowledge of probability and probability distributions.
- Enable application of correlation, regression and time series techniques.
- Provide insights into sampling methods and estimation techniques.
- Build competency in hypothesis testing and inferential statistics.
- Enhance decision- making ability using quantitative tools in business contexts.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Define and explain basic statistical concepts and measures.
CO2	Interpret and summarize data using descriptive statistical tools.
CO3	Apply probability distributions and statistical techniques in business problems.
CO4	Analyze relationships using correlation, regression and sampling techniques.
CO5	Evaluate trends and make decisions using time series and hypothesis testing.
CO6	Design and develop data- driven solutions for business decision- making.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	-	-	√	√	-	√
CO2	√	√	√	√	√	√	-	-	√	√	-	√
CO3	√	√	√	√	√	√	√	-	√	√	√	√
CO4	√	√	√	√	√	√	√	-	√	√	√	√
CO5	√	√	√	√	√	√	-	-	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level						
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	-	-	-	-	-
CO2	-	√	-	-	-	-
CO3	-	-	√	-	-	-
CO4	-	-	-	√	-	-
CO5	-	-	-	-	√	-
CO6	-	-	-	-	-	√

MBA26-103T: BUSINESS STATISTICS

UNIT 1: Introduction and Descriptive Statistics:

- **Role of Statistics in Business:** Meaning, scope, and limitations. Statistical thinking in management.
- **Data Collection & Measurement:** Types of data (Primary vs. Secondary); Scales of measurement (Nominal, Ordinal, Interval, Ratio)
- **Data Visualization:** Tabulation, Histograms, Ogives, and Pie Charts.
- **Summary Measures:** Mean, Median, Mode; Standard Deviation, Coefficient of Variation; Skewness and Kurtosis

Tool Used: MS Excel/ SPSS

UNIT 2: Probability and Probability Distributions

- **Basic Concepts:** Sample space, events, and rules of probability.
- **Theorems:** Addition and Multiplicative theorems; Bayes' Theorem for conditional probability.
- **Discrete Distributions:** Binomial and Poisson distributions (characteristics and business use-cases).
- **Continuous Distributions:** Normal Distribution – properties and application in predicting market trends.

Tool Used: MS Excel/ SPSS

UNIT 3: Correlation, Regression and Time Series

- **Correlation Analysis:** Karl Pearson's Coefficient and Spearman's Rank Correlation.
- **Regression Analysis:** Simple Linear Regression; understanding the "Least Squares" method and forecasting.
- **Time Series Analysis:** Components (Trend, Seasonal, Cyclical, Irregular).
- **Forecasting Methods:** Moving Averages and Exponential Smoothing for business cycles.

UNIT 4: Sampling and Estimation

- **Concepts:** Census vs. sampling, Sampling distributions and standard error computation
- **Sampling Techniques:** Probability vs. non-probability sampling; Central Limit Theorem.
- **Estimation Theory:** Point vs. Interval Estimation; Confidence Intervals for means and proportions.
- **Sample Size Determination:** Factors influencing sample size in market research.

Tool Used: MS Excel/ SPSS

UNIT 5: Hypothesis Testing & Inferential Statistics

- **Fundamentals:** Null vs. Alternative Hypothesis; Type I and Type II errors; Level of Significance.
- **Parametric Tests:** Z-test and T-test (for means and proportions); ANOVA (One-way and Two-way) for comparing multiple groups.
- **Non-Parametric Tests:** Chi-Square test (goodness of fit and independence)
- Interpretation of output for managerial decisions

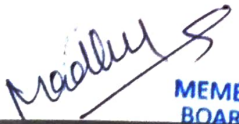
Tool Used: MS Excel/ SPSS

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Learning Outcomes

- Understand the interpret data using statistical tools.
- Apply probability and distribution concepts in decision making.
- Analyze relationships among variables using correlation and regression techniques.
- Forecast business trends using time series methods.
- Use sampling and estimation techniques in business research effectively.
- Conduct hypothesis testing for business research.
- Interpret statistical results using appropriate software tools.


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Code: MBA26-104T	MANAGERIAL ECONOMICS	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop a conceptual understanding of microeconomic principles in business decision-making
- Enable students to analyze demand, supply and market dynamics.
- Apply production and cost theories for optimal resource allocation.
- Evaluate pricing strategies under different market structures.
- Develop analytical skills for decision- making under risk and uncertainty.
- Integrate economic reasoning into managerial strategy formulation.

Course Outcomes: After completion of the course, students will be able to:

- Understand fundamental economic concepts and managerial applications.
- Analyze demand, elasticity and forecasting techniques.
- Apply production and cost analysis for business decisions.
- Evaluate pricing strategies across different market structures.
- Analyze decision- making under risk and uncertainty.
- Develop managerial strategies using economic tools.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	-	-	√	-	√	-	√	-	√
CO2	√	√	√	√	-	√	-	√	√	√	-	√
CO3	√	√	√	√	√	√	-	√	√	√	√	√
CO4	√	√	√	√	√	√	-	√	√	√	√	√
CO5	√	√	√	-	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY
Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	√	-	-
CO3	√	√	√	-	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

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Code: MBA26-104T	MANAGERIAL ECONOMICS	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop a conceptual understanding of microeconomic principles in business decision-making
- Enable students to analyze demand, supply and market dynamics.
- Apply production and cost theories for optimal resource allocation.
- Evaluate pricing strategies under different market structures.
- Develop analytical skills for decision-making under risk and uncertainty.
- Integrate economic reasoning into managerial strategy formulation.

Course Outcomes: After completion of the course, students will be able to:

- Understand fundamental economic concepts and managerial applications.
- Analyze demand, elasticity and forecasting techniques.
- Apply production and cost analysis for business decisions.
- Evaluate pricing strategies across different market structures.
- Analyze decision-making under risk and uncertainty.
- Develop managerial strategies using economic tools.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	-	-	√	-	√	-	√	-	√
CO2	√	√	√	√	-	√	-	√	√	√	√	√
CO3	√	√	√	√	√	√	-	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	-	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

	Bloom's Level					
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	√	-	-
CO3	√	√	√	-	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

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MBA26-104T: MANAGERIAL ECONOMICS

UNIT 1: Introduction to Managerial Economics

- Meaning, nature, scope and importance of managerial economics
- Relationship with micro economics and macro economics
- Fundamental concepts: opportunity cost, marginal analysis, Incremental and equi-marginal principles
- Theory of the firm: objectives (profit maximization, sales maximization, growth models)
- Role of managerial economist in decision- making

UNIT 2: Demand Analysis and Forecasting

- Demand functions and determinants
- Law of demand and exceptions
- Elasticity of demand (price, income and cross elasticity)
- Demand estimation and measurement
- Demand forecasting methods (qualitative - Delphi, surveys) & quantitative - trend analysis, regression)
- Consumer behavior theory

UNIT 3: Production and Cost Analysis

- Production function (short-run & long- run)
- Law of variable proportions and returns to scale
- Isoquants and iso- cost analysis
- Cost concepts: fixed, variable, marginal & average
- Short- run and long- run cost curves
- Break-even analysis
- Economies and diseconomies of scale

UNIT 4: Market Structure and Pricing Strategies

- Perfect competition, monopoly, monopolistic competition and oligopoly market
- Price determination under different markets
- Pricing strategies: skimming, penetration, discrimination
- Game theory basics and strategic behavior
- Marginal theories of firm (Baumol, Marris, Williamson)

UNIT 5: Risk, Uncertainty and Advanced Applications

- Risk vs. uncertainty
- Decision- making under risk
- Utility theory and risk preference
- Linear programming (basic optimization models)
- Inflation and business cycles
- Behavioral economics
- Applications in business strategy

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- Keat, P. G., Young, P.K.Y., & Erfle, S.E. (2018), Managerial economics: Economic tools for today's decision makers (8th ed.), Pearson Education India.

Learning Outcomes

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

- Explain and interpret core economic concepts such as scarcity, opportunity cost, marginal analysis and equilibrium in managerial contexts.
- Critically analyze demand patterns, elasticity and forecasting techniques to support data-driven managerial decisions.
- Apply production and cost theories to evaluate efficiency, productivity and economies of scale in real-world business scenarios.
- Evaluate market structures and pricing strategies comparing their implications for competition, profitability and sustainability.
- Assess decision-making under risk and uncertainty, using economic models and probability-based reasoning.
- Design strategic business solutions using economic tools such as optimization models, forecasting and game theory.

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Code: MBA26-105T	MANAGEMENT INFORMATION SYSTEMS	L-3, T-0, P-1	4 Credit
		Total Lecture	48

Course Objectives:

- To understand the foundational concepts of computers, their evolution, types, characteristics, and the role of the internet in supporting organizational information needs.
- To develop proficiency in office productivity tools including word processing, spreadsheets, and presentation software for professional business documentation.
- To define Management Information Systems and examine its components, objectives, and role in organizational decision-making at strategic, tactical, and operational levels.
- To analyze the competitive advantage of information systems and examine the managerial challenges associated with adopting and managing information technology.
- To study database management systems, their design principles, and their application in storing, retrieving, and managing organizational data effectively.
- To evaluate enterprise-level business applications such as ERP, CRM, SCM, e-commerce platforms, data warehousing, and expert systems in modern organizations.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Recall and explain the evolution of computers, generations, types, characteristics, and the scope of the internet in organizational contexts.
CO2	Demonstrate the use of word processing, spreadsheet, and presentation tools for effective documentation and business data analysis.
CO3	Explain the concept, elements, objectives, and decision-making role of Management Information Systems in global business environments.
CO4	Analyze the competitive advantage of information systems, database management, and managerial challenges of information technology.
CO5	Evaluate enterprise-level business applications including ERP, CRM, SCM, e-commerce, data warehousing, and expert systems.

Mapping of Course Outcomes with the Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	√	√	√	√	√	-	-	-	√	-	-	√
CO2	√	√	√	√	√	-	√	-	√	-	-	√
CO3	√	√	√	√	√	√	-	√	√	√	-	√
CO4	√	√	√	√	√	√	-	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

Mapping of COs with Bloom's Taxonomy

CO / Bloom's Level	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	-
CO2	-	√	√	√	-	-
CO3	-	√	√	√	-	-
CO4	-	-	√	√	√	-
CO5	-	-	-	√	√	√

MBA26-105T: MANAGEMENT INFORMATION SYSTEMS

UNIT I: Introduction to Computers, Types, and Internet

- **Introduction to Computers:** Meaning and definition of computers; brief history of computing from mechanical devices to modern systems; characteristics of computers – speed, accuracy, diligence, versatility, storage capacity, generations of computers
- **Types of Computers:** Analog, Digital, and Hybrid computers; General Purpose vs. Special Purpose computers; classification by size: Microcomputers, Minicomputers, Mainframe computers, and Supercomputers.
- **Functions and Main Areas:** Core functions: data input, processing, storage, and output; major application areas: business management, education, healthcare, banking, scientific research, defense, and entertainment.
- **Introduction to Internet:** Concept of the Internet and World Wide Web (WWW); Internet Service Providers (ISPs); types of internet connections; popular web browsers (Chrome, Firefox, Edge); internet protocols (HTTP, FTP, SMTP); scope and business applications of the internet including cloud computing, social media, and digital communication.

UNIT II: Office Productivity Tools & Business Applications

- **Introduction to MS Word:** Creating and managing word documents; editing text, find and replace; text formatting (font, paragraph, styles); spell check, AutoCorrect, AutoText; bullets and numbering; tabs and indentation; page formatting; headers and footers.
- **Advanced Word Features:** Inserting, filling, and formatting tables in documents; inserting pictures and video objects; Mail Merge – concept, data source creation, merging for letters and labels; generating personalized business correspondence.
- **MS PowerPoint Basics:** Creating presentation slides; working with fonts and drawing tools; inserting tables, images, text boxes, symbols, and media; design themes and slide layouts; transition effects; animation techniques; slideshow settings and delivery.
- **MS Excel & Business Applications:** Introduction to spreadsheets and their business relevance; managing worksheets; data entry, editing, and formatting; printing worksheets; working with formulas and operators (arithmetic, relational, logical); functions (SUM, AVERAGE, IF, VLOOKUP); projects involving multiple spreadsheets; creating and organizing charts and graphs for data visualization.

UNIT III: Introduction to Management Information Systems

- **Introduction to MIS:** Definition and scope of Management Information Systems; distinction between data, information, and knowledge; properties of good information; components of MIS – people, processes, hardware, software, data, and networks.
- **Meaning, Objectives & Elements:** Objectives of MIS: providing timely and accurate information for planning, control, and decision-making; elements: data collection, processing, storage, and retrieval; role of feedback in MIS; MIS vs. traditional information processing.
- **Decision Making and MIS:** Concept and process of decision making; types of decisions: structured, semi-structured, and unstructured; decision-making levels: strategic, tactical, and operational; need for information at each managerial level; Simon's model of decision making: intelligence, design, choice, and implementation phases.
- **MIS in Global Business Today:** Role of information systems in modern organizations; information systems and business strategy; impact of globalization on MIS; digital transformation and its influence on business processes; MIS trends: cloud computing, big data, mobile MIS.

UNIT IV: Information Systems, DBMS & IT Management

- **Information Systems & Competitive Advantage:** Porter's competitive forces model and role of IS; value chain analysis and IS integration; types of information systems: TPS, MIS, DSS, EIS, and ES; business and technology trends; role of managers in leveraging IT.

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- **Managerial Challenges of IT:** Managing IT infrastructure; information security and cyber threats; data privacy and compliance; change management in IT adoption; aligning IT strategy with business goals; digital ethics and governance.
- **Database Management Systems:** Concept and need for DBMS; advantages of the database approach over file-based systems; database models: hierarchical, network, relational, and object-oriented; components of DBMS (DBMS engine, data dictionary, query processor).

UNIT V: Business Applications of MIS & Emerging Technologies

- **E-Commerce & Electronic Payments:** Concept and types of e-commerce: B2B, B2C, C2C, G2B; electronic commerce business models; electronic payment systems: credit/debit cards, digital wallets, UPI, net banking; security in electronic transactions; e-commerce infrastructure and legal framework.
- **Enterprise Resource Planning (ERP):** Concept and evolution of ERP; advantages of ERP: integration of business functions, real-time data, improved efficiency.
- **CRM & Supply Chain Management:** Customer Relationship Management (CRM) – concept, components (operational, analytical, collaborative), benefits, and implementation; Supply Chain Management (SCM) – concept, key processes (procurement, production, distribution), SCM software and integration with ERP.
- **Data Warehousing & Data Mining:** Data Warehousing – meaning, architecture (operational data store, data marts); Data Mining – concept, techniques (classification, clustering, association, regression), tools and applications in CRM and marketing analytics.
- **Business Expert Systems:** Concept and components of expert systems: knowledge base, inference engine, user interface; role of expert systems in complex decision making; business applications in diagnosis, financial analysis, and risk assessment; introduction to Artificial Intelligence and its integration with MIS.

Suggested References

- Jawadekar, W. S. (2025). Management Information Systems: A Global Digital Enterprise Perspective (6th ed.). McGraw Hill Education.
- Rajaraman, V. (2025). Fundamentals of Computers (6th ed.). PHI Learning.
- Laudon, K. C., & Laudon, J. P. (2020). Management Information Systems: Managing the Digital Firm (16th ed.). Pearson.
- Goel, R., & Kakkar, D. N. (2003). Computer Applications in Management. New Age International.
- Soni, V. (2010). Computer Applications for Management. HPH.
- Barman, H. (2017). Foundations of IT and Computers. Mahaveer Publication.
- Chakrabarty, U. K. (2010). Management Information System for Industrial Safety Health & Environment. Macmillan Publisher.
- O'Brien, J. A., & Marakas, G. M. (2011). Management Information Systems (10th ed.). McGraw-Hill.

Learning Outcomes: Students will develop the ability to:

- Understand the foundational concepts of computers, their evolution, and the role of the internet in modern business environments.
- Effectively use office productivity tools – word processing, spreadsheets, and presentations – for professional business documentation and data analysis.
- Comprehend the structure, components, and decision-making function of Management Information Systems within organizations.
- Apply database management concepts and leverage information systems as a strategic tool for competitive advantage in business.
- Integrate and evaluate enterprise technologies such as ERP, CRM, SCM, e-commerce platforms, and data analytics tools for informed managerial decision-making.

Code: MBA26-106T	BUSINESS COMMUNICATION	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To develop professional verbal, non- verbal, written and digital communication skills for managerial effectiveness.
- To enhance interpersonal, presentation, leadership and team communication competence.
- To build confidence in public speaking, negotiations, meetings and interviews.
- To improve business writing competencies for organizational communication.
- To familiarize students with emerging communication technologies and global communication practices.

Course Outcomes: After completion of the course, students will be able to:

- Demonstrate effective verbal, non- verbal and written communication skills in business contexts.
- Draft professional business documents, reports, proposals, emails and corporate correspondence effectively.
- Apply interpersonal and group communication skills for teamwork, leadership and conflict management.
- Deliver effective and impactful presentations, conduct meetings, negotiations and participate effectively in professional discussions.
- Analyze communication barriers and develop strategies for effective organizational communication.
- Utilize digital communication tools and cross- cultural communication practices in global business environments.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	-
CO2	√	√	√	-	-	√
CO3	√	√	√	-	-	-
CO4	√	√	√	-	-	-
CO5	√	√	√	√	-	-
CO6	√	√	√	√	√	-

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MBA26-106T: BUSINESS COMMUNICATION

UNIT 1: Foundation of Business Communication

- Meaning, nature, scope, importance and process of communication
- Communication models and types of communication (Formal & Informal, Upward-Downward-Horizontal)
- Communication Networks
- Barriers to communication
- Overcoming communication Barriers
- Ethics in communication

UNIT 2: Interpersonal and Non- Verbal Communication

- Interpersonal Communication
- Emotional Intelligence and Communication
- Listening Skills
- Active Listening Techniques
- Non- Verbal Communication- Body language, Gestures, posture, Facial expressions
- Assertive Communication
- Communication Styles

UNIT 3: Business writing and Corporate Correspondence

- Principles of effective business writing
- Business Letters, Emails, memos, notices and circulars
- Agenda and Minutes of Meetings
- Business reports and proposals
- Resume writing and cover letters
- Technical and analytical writing
- Executive summary

UNIT 4: Presentation and Public speaking and Negotiation

- Business presentation planning and delivery
- Use of visual aids and storytelling
- Public Speaking skills
- Group Discussions
- Conflict management communication
- Negotiation and persuasion skills
- Leadership communication
- Workplace etiquette
- Corporate communication strategies
- Crisis communication
- Media and stakeholder communication

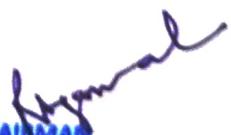

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UNIT 5: Digital and Cross- Cultural Communication

- Digital communication Platforms
- Virtual meetings and collaborations Tools
- Social media Communication and professional branding
- Communication in hybrid workplaces
- Cross- cultural & global communication
- Diversity and Inclusion in Communication
- AI tools in communication (Chatbots, AI writing assistants)
- Ethical issues in digital communication
- Communication analytics and data-driven messaging.
- Emerging trends in Business Communication

Key References/Sources

- Bovee, C.L., & Thill, J.V. (2022). Business communication today (15th ed). Pearson Education.
- Guffey, M.E., & Loewy, D. (2021). Essentials of business communication. Cengage Learning.
- Adler, R.B., Elmhorst, J.M. & Lucas, K. (2020). Communicating at work. McGraw-Hill.
- Raman, M., & Singh, P. (2020). Business communication. Oxford University Press
- Meenakshi, R. (2019). Business communication. PHI Learning
- Lesikar, R.V., Flatley, M.E., & Rentz, K. (2018). Business communication: Making connections in a digital world. McGraw-Hill Education

Learning Outcomes

- Demonstrate effective verbal, non- verbal, written and interpersonal communication skills in professional and organizational settings.
- Draft clear, concise and professional business documents including letters, reports, proposals, emails, notices, agendas and meeting minutes.
- Apply active listening, emotional intelligence, presentation, negotiation and public speaking skills to enhance managerial effectiveness and workplace relationships.
- Analyze communication barriers and employ appropriate strategies to improve organizational, team and cross- functional communication.
- Utilize digital communication platforms, virtual collaboration tools and emerging communication technologies effectively in business environments.
- Communicate confidently and ethically in multicultural and global business contexts while demonstrating leadership, teamwork and professional competence.
- Create professional communication strategies addressing future challenges such as AI-enabled and technology-driven workplaces.

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Code: MBA26-151P	BUSINESS COMMUNICATION - PRACTICAL	2 Credits
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Course Objectives:

- Develop professional written communication skills required in business and corporate environments.
- Familiarize students with business correspondence, reports, proposals and official documentation.
- Strengthen employability skills through presentations, group discussions and interviews.
- Enhance oral communication, interpersonal communication and workplace interaction skills.
- Enable students to communicate effectively in organizational and professional settings.
- Develop confidence in handling workplace communication using ethical and professional standards.

Course Outcomes: After completion of the course, students will be able to:

CO1	Prepare professional resumes, CVs, cover letters, business emails and business letters following standard business communication practices.
CO2	Draft organizational communication documents such as memorandum, circulars, notices, agendas and minutes of meetings.
CO3	Develop analytical reports and business proposals for professional and managerial communication.
CO4	Demonstrate effective listening, interpersonal communication and workplace communication skills through role plays and professional interactions.
CO5	Deliver effective presentation and participate confidently in group discussions and personal interviews.
CO6	Apply digital communication tools and professional communication etiquette in business environments.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	-	√	-	√	-	-	√	√	-	-	√
CO2	√	√	√	-	√	-	-	√	√	-	-	√
CO3	√	√	√	√	√	√	-	√	√	√	√	√
CO4	√	√	√	-	-	√	√	√	√	-	√	√
CO5	√	√	√	-	√	√	√	√	√	√	√	√
CO6	√	√	√	-	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	-	-	-	-	-	√
CO2	-	-	-	-	-	√
CO3	-	-	-	√	-	√
CO4	-	-	√	-	-	-
CO5	-	-	√	-	-	-
CO6	-	-	√	-	-	-

MBA26-151P: PRACTICAL OF BUSINESS COMMUNICATION

Part A: Written Practical Examination- 70 Marks

- Employment Communication- Resume Writing, Curriculum Vitae (CV) Writing, Cover Letter Writing, Statement of Purpose (SOP)
- Business Correspondence- Business Email writing, Inquiry Letters, Complaint Letters, Adjustment Letters, Appreciation Letters, Formal Business Correspondence
- Internal Business Communication- Memorandum (Memo), Circular, Official Order, Notice, Official Communication Formats
- Meeting Management Documentation- Drafting Notice, Agenda Preparation, recording Minutes of Meeting (MoM), Follow-up Communication
- Report and Proposal Writing- Analytical Report Writing, Business Proposal Writing, Executive Summary Preparation

Part B: Oral Viva- Voce Examination- 30 Marks

- Listening and Interpersonal Communication- Active Listening Exercises, Listening and Feedback Sessions, Workplace Interaction Activities
- Workplace Communication Role Plays- Employee- supervisor Communication, Conflict Resolution, Team Communication, Customer Handling Scenarios
- Group Discussion- Business and Current Affairs Topic, Case- Based Group Discussions, Leadership Assessment Activities
- Personal Interview- HR Interview, Technical Interview, Behavioral Interview, Mock Placement Interview
- Presentation Skills- Individual Presentation, Business- Pitch Presentation, PowerPoint- Based Presentation, Extempore Speaking

Key References/Sources

- Bovee, C.L., & Thill, J.V. (2023). Business communication today (15th ed). Pearson Education.
- Guffey, M.E., & Loewy, D. (2021). Essentials of business communication. Cengage Learning.
- Adler, R.B., Elmhorst, J.M. & Lucas, K. (2020). Communicating at work. McGraw-Hill.
- Raman, M., & Singh, P. (2020). Business communication. Oxford University Press
- Meenakshi, R. (2019). Business communication. PHI Learning
- Lesikar, R.V., Flatley, M.E., & Rentz, K. (2018). Business communication: Making connections in a digital world. McGraw-Hill Education

Learning Outcomes: After completion of the course, students will be able to:

- Prepare professional employment documents, draft professional correspondence
- Prepare internal organizational communication documents
- Apply formal communication protocols.
- Maintain records of organizational communication.
- Develop professional reports and proposals for managerial use.
- Respond appropriately in professional interaction.
- Handle workplace communication professionally.
- Participate effectively in team discussions.
- Respond confidently during interviews
- Deliver effective business presentations.
- Use verbal and non- verbal communication confidently.

Code: MBA26-152P	MANAGEMENT INFORMATION SYSTEMS - PRACTICAL										1 Credit	
Course Objectives: • To provide a foundational understanding of computer hardware, software, and operating systems applied in management. • To develop proficiency in MS Office tools (Word, Excel, and PowerPoint) for business communication and data analysis. • To impart hands-on skills in Tally Prime for accounting and financial record maintenance. • To build practical SQL/DBMS skills, database design, and data-driven decision-making relevant to business applications.												
Course Outcomes: <i>After successful completion of the course, students will be able to:</i>												
CO1	Understand the fundamentals of computer systems, input/output devices, memory, and operating systems.											
CO2	Utilize MS Word effectively for professional document creation, formatting, and mail merge & design professional presentations using MS PowerPoint with advanced multimedia features.											
CO3	Apply MS Excel for data analysis, charting, dashboards, and business decision support.											
CO4	Perform basic accounting operations and maintain financial records using Tally Prime.											
CO5	Demonstrate live ERP workflows on Motherhood University's system across Admission, Accounts, Department, and Examination Cells; write and execute SQL queries for database creation, manipulation, and retrieval using DBMS concepts.											
Mapping of Course Outcomes with the Programme Outcomes												
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	√	√	-	-	√	-	-	-	√	-	-	√
CO2	√	-	-	-	√	-	-	-	√	-	-	√
CO3	√	√	√	√	√	-	-	-	√	-	-	√
CO4	√	√	-	-	√	-	-	√	√	√	-	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
MAPPING OF COs WITH BLOOM'S TAXONOMY												
CO	Remember	Understand	Apply	Analyze	Evaluate	Create						
CO1	√	√	-	-	-	-						
CO2	√	√	√	-	-	-						
CO3	√	√	√	√	-	-						
CO4	√	√	√	√	-	-						
CO5	√	√	√	√	√	√						

MBA26-152P: MANAGEMENT INFORMATION SYSTEMS - PRACTICAL

- **Unit I – Introduction to Computers-** Computer Fundamentals: History & Generations, Components, Input/Output Devices, Memory, Block Diagram, Operating System
- **Unit II – MS Word & MS PowerPoint-** MS Word Basic Formatting (Paragraphs, Headers/Footers, Watermarks, Pictures), MS Word Advanced (Mail Merge, Track Changes, Password Protection), MS PowerPoint Professional Presentation (Themes, Animations, Transitions), MS PowerPoint Multimedia (Audio, Video, Hyperlinks, Export to Video)
- **Unit III – MS Excel-** Data Entry, Formulae & Functions (SUM, IF, VLOOKUP), Charts, PivotTable, Dashboard & File Protection
- **Unit IV – Tally Prime (Basics)-** Company Creation, Groups & Ledgers, Voucher Entry, Day Book & Financial Statements
- **Unit V – ERP, DBMS/SQL & Business Analytics-** ERP Live Work: Admission Cell, Accounts Cell, Department Cell, Examination Cell (Motherhood University); DBMS/SQL: DDL & DML, SELECT Queries, Joins, Aggregate Functions, Sub-Queries, Relational Schema Design, Views & Transactions

Reference Books

- Jawadekar, W. S. (2025). *Management information systems: A global digital enterprise perspective* (6th ed.). McGraw Hill Education.
- Rajaraman, V. (2025). *Fundamentals of computers* (6th ed.). PHI Learning.
- Nadhani, A. K., & Nadhani, K. K. (2023). *Implementing TallyPrime* (2nd ed.). BPB Publications.
- Elmasri, R., & Navathe, S. B. (2021). *Fundamentals of database systems* (8th ed.). Pearson.
- Laudon, K. C., & Laudon, J. P. (2020). *Management information systems: Managing the digital firm* (16th ed.). Pearson.
- Ferrari, A., & Russo, M. (2019). *The definitive guide to DAX: Business intelligence for Microsoft Power BI, SQL Server Analysis Services, and Excel* (2nd ed.). Microsoft Press.
- Barman, H. (2017). *Foundations of IT and computers*. Mahaveer Publication.

Learning Outcomes: After completion of the course, students will be able to:

- Operate computer systems competently and understand the role of hardware components, input/output devices, memory, and operating systems in supporting business and managerial functions.
- Create, format, and manage professional business documents and presentations using MS Word and MS PowerPoint, and analyse, visualize and protect business data using MS Excel.
- Maintain basic financial and accounting records of a business enterprise using Tally Prime, including voucher entry, ledgers, and financial statement generation.
- Demonstrate practical familiarity with real institutional ERP systems and apply SQL/DBMS concepts to design, query, and manage relational databases relevant to business decision-making.

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Code: MBA26-153P	VIVA-VOCE ON CONTEMPORARY ISSUES	2 Credit
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Course Objectives:

- Develop awareness of contemporary national and global business issues.
- Apply management concepts and theoretical knowledge to analyze contemporary business challenges.
- Demonstrate critical thinking, ethical reasoning, and evidence- based decision- making.
- Enhance professional communication, presentation, and interpersonal skills during academic discussions.
- Build confidence in defining viewpoints through structured oral responses supported by facts and logical arguments.

Course Outcomes: After successful completion of the course, students will be able to:

CO1 Explain contemporary developments affecting business organizations and society.

CO2 Analyze current issues using management theories and practical perspectives.

CO3 Evaluate business problems and recommend suitable managerial solutions.

CO4 Demonstrate professional communication and presentation skills during viva voce.

CO5 Defend opinions logically with ethical and evidence- based reasoning.

Mapping of Course Outcomes with the program Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	-	-	-	√	-	√
CO3	-	-	-	-	√	-
CO4	-	-	√	-	-	-
CO5	-	-	√	-	√	√

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MBA26-153P: VIVA-VOCE ON CONTEMPORARY ISSUES

Part A: Suggested Areas for Viva Voce

Students may be assessed on topics such as:

- India and Global Economy
- Digital Transformation and Artificial Intelligence
- Industry 4.0 and Business Analytics.
- FinTech and Digital Banking.
- ESG and Sustainable development
- Corporate Governance
- Entrepreneurship and Start- ups
- Financial markets and Economic Policies
- Human Resource Trends
- Marketing in the Digital Era
- Cyber Security and Data Privacy
- Business Ethics and Corporate Social Responsibility.
- Climate Change and Green Business
- Supply Chain Resilience
- Emerging Technologies in Business
- National Education Policy (NEP 2020)
- Budget and Economic Survey
- RBI and SEBI policy updates
- International Trade and Geopolitical Issues
- Recent Business Case Studies.

Key References/Sources

- Bovee, C.L., & Thill, J.V. (2023). Business communication today (15th ed). Pearson Education.
- Mishkin, F.S., & Easing, S.G. (2024). Financial markets and institutions (10th ed.) Pearson.
- Reserve Bank of India. (2025). Report on trend and Progress of Banking in India. RBI.
- Security and Exchange Board of India. (2025). Annual Report 2024-25. SEBI.
- Government of India. (2025). Economic Survey 2024-25. Ministry of Finance.

Learning Outcomes: After completing the course, students will be able to:

- Interpret contemporary business developments.
- Integrate multidisciplinary management knowledge.
- Think critically while evaluating real- life business issues.
- Present ideas confidently during professional discussions.
- Strengthen decision- making and ethical reasoning.
- Improve analytical, communication, and leadership competencies.
- Develop readiness for interviews, group discussions, and managerial roles.

MOTHERHOOD UNIVERSITY, ROORKEE
MASTER OF BUSINESS ADMINISTRATION

M.B.A. I Year- Semester II

S. No.	Subject Code	Subject Name	L	T	P	Credit	IA	EA	TM
1	MBA26-201T	Human Resource Management	4	0	0	4	30	70	100
2	MBA26-202T	Business Legislation and Compliance	4	0	0	4	30	70	100
3	MBA26-203T	Management and Cost Accounting	4	0	0	4	30	70	100
4	MBA26-204T	Business Research Methods	4	0	0	4	30	70	100
5	MBA26-205T	Quantitative Techniques	4	0	0	4	30	70	100
6	MBA26-206T	Organizational Behavior	4	0	0	4	30	70	100
7	MBA26-207T	Marketing Management	4	0	0	4	30	70	100
8	MBA26-208T	Production & Operation Management	4	0	0	4	30	70	100
9	MBA26-251P	Management and Cost Accounting- Practical				2	30	70	100
10.	MBA26-252P	Business Research Methods- Practical				2	30	70	100
Total			28	0	0	36	300	700	1000

(Summer Training for 6 to 8 weeks in corporate world in Designated Organization shall be compulsory for all students immediately after Second Semester Examinations)

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Code: MBA26-201T	HUMAN RESOURCE MANAGEMENT	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To develop conceptual understanding, Principles and functions of Human Resource Management.
- To examine the processes involved in human resource planning, recruitment, selection, training and development.
- To analyze performance management systems, compensation practices and employee engagement strategies.
- To understand industrial relations, labor laws, workplace ethics and welfare mechanisms.
- To evaluate strategic and contemporary HR issues including talent management, HR analytics, digital HRM and sustainability.

Course Outcomes: After completion of the course, students will be able to:

- Explain fundamental concepts, functions and strategic significance of HRM in organizations.
- Analyze HR planning, recruitment and selection, training and development techniques to organizational contexts.
- Analyze performance management compensation and employee motivation systems.
- Evaluate employee relations, labor legislation and workplace ethical issues.
- Assess contemporary HR practices including talent management, HR analytics, digital HRM and sustainability initiatives.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	-	-	-	-	-	-	√	-	-	√
CO2	√	√	√	-	√	-	√	-	√	-	-	√
CO3	√	√	√	√	√	-	√	-	√	-	√	√
CO4	√	√	√	-	√	-	√	√	√	-	-	√
CO5	√	√	√	-	-	-	√	√	√	-	-	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	-	√	-	-
CO3	√	√	√	-	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	-	-
CO6	√	√	√	√	√	√

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Teaching & Evaluation Scheme – MBA (Academic Session 2026-27)

Code: MBA26-201T	HUMAN RESOURCE MANAGEMENT	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To develop conceptual understanding, Principles and functions of Human Resource Management.
- To examine the processes involved in human resource planning, recruitment, selection, training and development.
- To analyze performance management systems, compensation practices and employee engagement strategies.
- To understand industrial relations, labor laws, workplace ethics and welfare mechanisms.
- To evaluate strategic and contemporary HR issues including talent management, HR analytics, digital HRM and sustainability.

Course Outcomes: After completion of the course, students will be able to:

- Explain fundamental concepts, functions and strategic significance of HRM in organizations.
- Analyze HR planning, recruitment and selection, training and development techniques to organizational contexts.
- Analyze performance management compensation and employee motivation systems.
- Evaluate employee relations, labor legislation and workplace ethical issues.
- Assess contemporary HR practices including talent management, HR analytics, digital HRM and sustainability initiatives.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	√	√	-	-	-	-	-	-	√	-	-	√
CO2	√	√	√	-	√	-	√	-	√	-	-	√
CO3	√	√	√	√	√	-	√	-	√	-	√	√
CO4	√	√	√	-	√	-	√	√	√	-	-	√
CO5	√	√	√	-	-	-	√	√	√	-	-	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level						
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	-	√	-	-
CO3	√	√	√	-	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	-	-
CO6	√	√	√	√	√	√

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MBA26-201T: HUMAN RESOURCE MANAGEMENT

UNIT I: Introduction to Human Resource Management

- Meaning, concept, nature, scope and importance of HRM
- Evolution of HRM
- HRM functions, objectives and Environment
- HRM versus Personnel Management
- Role of HR manager in Modern Organizations
- Strategic Human Resource Management (SHRM)
- HR challenges in global business environment
- Ethics and Social Responsibility in HRM

UNIT 2: Human Resource Planning and Procurement

- Human resource planning and process
- Job analysis and job design (Job Description and Job Specification)
- Workforce Forecasting
- Recruitment sources and methods including E- Recruitment
- Selection process and procedures
- Placement and induction
- HR analytics basics

UNIT 3: Training, Development and Performance Management

- Training and development concepts
- Training need assessment
- Training methods and evaluation
- Career Planning and development, succession planning
- Performance appraisal methods- 360- Degree Feedback, Competency Mapping, Employee Coaching and Mentoring
- Performance management system

UNIT 4: Compensation Management and Employee Relations

- Wage and salary administration
- Incentives and fringe benefits
- Job evaluation
- Employee motivation theories
- Employee engagement and retention strategies.
- Industrial Relations, Trade Unions, Collective Bargaining
- Grievance Handling, Discipline Management, Labor welfare and social security
- Overview of major labor legislations in India

UNIT 5: Contemporary Issues in Human Resource Management

- Talent Acquisition and Talent Management
- Diversity, Equity and Inclusion (DEI)
- Human resource Information System (HRIS)
- HR Analytics, Digital HRM
- AI in HR, Green HRM
- Employee Well- being and Work- Life Balance
- Sustainable HR Practices
- Future of Work and Gig Economy

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Key References/Sources

- Khandelwal, T.N. (2021). Human resource management. McGraw- Hill Education.
- Robbins, S.p., & Judge, T.A. (2021). Organizational behavior (18th ed.), Pearson Education India.
- Noe, R.A., Hollenbeck, J.R., Gerhart, B., & Wright, P.M. (2021). Fundamentals of human resource management. McGraw- Hill
- Dessler, G. (2020). Human resource management (16th ed.). Pearson Education India.
- Armstrong, M., & Taylor, S. (2020). Armstrong handbook of human resource management practices (15th ed.). Kogan page
- Government of India. (Latest Edition). labor laws manual. Ministry of labor and employment

Learning Outcomes

- Demonstrate a comprehensive understanding of Human Resource Management concepts, principles, functions and their strategic role in achieving organizational objectives.
- Apply human resource planning, recruitment, selection, training and development techniques to effectively manage organizational talent.
- Analyze employee performance, motivation, compensation and engagement practices to enhance individual and organizational effectiveness.
- Evaluate employee relations, labor laws, workplace ethics and conflict management strategies in diverse organizational settings.
- Utilize contemporary HR tools, HR analytics, HRIS and digital technologies to support evidence- based human resource decision- making.
- Develop strategic and sustainable HR solutions by integrating leadership, talent management, diversity, employee well- being and emerging workplace trends.

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Code: MBA26-202T	BUSINESS LEGISLATION AND COMPLIANCE	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop understanding of the legal framework governing business activities in India.
- Familiarize students with contract, corporate and commercial laws.
- Enable identification and management of legal and compliance requirements.
- Provide knowledge of consumer, labor and environmental laws.
- Build awareness of corporate governance and ethical practices.
- Enhance the ability to apply legal knowledge in managerial decision- making.

Course Outcomes: After completion of the course, students will be able to:

- Explain the fundamental concepts of business legislation and legal framework.
- Apply provisions of contract and commercial laws in business situations.
- Analyze corporate laws and governance practices in organizations.
- Assess legal and regulatory compliance requirements in business operations.
- Evaluate the impact of labor, consumer and environmental laws on business decisions.
- Develop ethical and legally compliant business strategies.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	-	-	-	-	-	-	√	-	-	√
CO2	√	√	√	√	-	-	-	√	√	-	-	√
CO3	√	√	√	√	-	√	-	√	√	√	√	√
CO4	√	√	√	√	√	√	-	√	√	√	√	√
CO5	√	√	√	√	-	√	-	√	√	√	-	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	-	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

MBA26-202T: BUSINESS LEGISLATION AND COMPLIANCE

UNIT 1: Introduction to Business Law and Contract Law

- Nature, scope and sources of business law
- Indian legal system and judiciary structure
- Indian Contract Act: essentials of valid contract
- Offer, acceptance, consideration, capacity, free consent
- Breach of contract and remedies

UNIT 2: Company Law and Corporate Governance

- Companies Act: incorporation and types of companies
- Memorandum of Association (MOA) and Article of Association (AOA)
- Directors: appointment, duties and liabilities
- Corporate governance principles
- SEBI regulations and compliance

UNIT 3: Commercial and Consumer Laws

- Sale of Goods Act: conditions and warranties
- Negotiable Instrument Act: cheques, dishonor, liabilities
- Consumer Protection Act: rights and Redressal mechanisms
- E-commerce and digital transaction regulations

UNIT 4: Labor and Environmental Laws

- Industrial Disputes Act and labor relations
- Factories Act and employee welfare
- Labor compliance and workplace regulations
- Environmental Protection Act
- Corporate sustainability and legal obligations

UNIT 5: Business Compliance and Regulatory Framework

- Compliance management system
- Legal audit and risk assessment
- Competition law and anti- competitive practices
- Intellectual Property Right (IPR): patents, trademarks, copyrights
- Ethics, corporate responsibility and compliance culture

Key References/Sources

- Singh, A. (2022). Company law. (17th ed). Eastern Book Company.
- Sharma, J.P. (2022). Corporate governance and business ethics (2nd ed.). Pearson.
- Tulsian, P.C. (2022). Business law (3rd ed.). McGraw-Hill Education.
- Kapoor, N.D. (2021). Business law (25th ed.). Sultan Chand & Sons.
- Kuchal, M.C. (2020). Business law (8th ed.). Vikas Publishing House.
- Government of India. (2013). The Companies Act, 2013.
- Government of India. (2019). The Consumer Protection Act, 2019.

Learning Outcomes

- Understand the legal environment of business.
- Apply contract and corporate law principles.
- Analyze compliance requirements and legal risks.
- Evaluate consumer, labor and environmental laws.
- Develop ethical and compliant business practices.

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Code: MBA26-203T	MANAGEMENT AND COST ACCOUNTING	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop understanding of cost concepts and costing systems.
- To apply marginal costing and budgeting techniques.
- To analyze variances for performance control.
- To use cost data for managerial decisions.
- To apply software tools (Excel/ Tally) in cost analysis and reporting.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Explain concepts of cost and management accounting.
CO2	Prepare cost sheets and apply costing methods.
CO3	Analyze cost-volume-profit relationships and marginal costing decisions.
CO4	Prepare budgets and evaluate performance using variance analysis.
CO5	Recommend managerial decisions using relevant costing techniques.
CO6	Apply Excel/Tally for budgeting, costing and MIS reporting.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	-	√	-	√	-	√	-	√	-	√
CO2	√	√	-	-	-	√	√	-	√	√	-	√
CO3	√	√	-	-	-	√	√	-	-	√	-	√
CO4	√	√	√	-	√	√	√	-	√	√	-	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
CO6	√	√	-	-	-	√	√	-	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	-	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	√
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

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MBA26-203T: MANAGEMENT AND COST ACCOUNTING

UNIT 1: Introduction to Cost and Management Accounting

- Meaning, nature, scope and objectives
- Financial vs Cost vs Management Accounting
- Cost concepts and classifications
- Cost behavior and cost estimation
- Role in managerial decision-making

UNIT 2: Costing Methods

- Cost Sheet
- Job & Batch Costing
- Process Costing
- Activity Based Costing
- Service Costing

UNIT 3: Marginal Costing and Cost-Volume- Profit

- Marginal costing vs Absorption costing
- Contribution & P/V ratio
- Break-even analysis
- Multi-product Break-even-point
- Decision-making problems

UNIT 4: Budgeting and Budgetary Control

- Functional Budgets
- Cash Budget
- Flexible Budget
- Zero-based Budgeting
- Performance Budgeting

UNIT 5: Standard Costing and Variance Analysis

- Standard Costing System
- Material Variances
- Labour Variances
- Overhead Variances
- Control ratios

UNIT 6: Strategic Cost Management

- Responsibility accounting
- Transfer pricing
- Relevant Costing
- Make or Buy decisions
- Balanced Scorecard

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Suggested Textbooks (Core)

- Arora,M.N.(2019), Cost Accounting: Principles and practice (13th ed.), Vikas Publishing House.
- Khan,M.Y., & Jain,P.K.(2018). Management accounting:Text,Problems & cases (6th ed.), McGraw-Hill Education.
- Maheshwari,S.N.,& Maheshwari,S.K. (2017). Cost and management accounting (6th ed.), Sultan Chand & Sons
- Drury,C.(2018),Management and Cost accounting(10th ed.). Cengage Learning

Reference Books

- Chartered Institute of Management Accountants.(2017). Cost and management accounting: UK syllabus (study Text).CIMA Publishing
- Horngren,C.T., Datar, S.M.& Rajan,M.V.(2020).Cost accounting: A managerial emphasis (16th ed.). Pearson
- Bhattacharvya,A.K. (2019). Cost accounting for business managers (2nd ed.). Prentice Hall India.
- Gupta,S.,& Sharma, K. (2016). Case studies in management accounting. Himalaya Publishing
- Shapiro,A.C.(2015). Multinational financial management (10th ed.). Wiley.

Learning Outcomes After successful completion of the course, students will be able to

- Develop conceptual Understanding of cost and management accounting in business decision-making.
- Costing Application- prepares cost sheets and apply various costing methods.
- Analytical Skills- Analyze cost-volume-profit relationships and use managerial costing techniques for managerial decisions.
- Budgeting and Control
- Strategic Decision -Making.
- Digital and Technical Competence.
- Develop analytical and problem-solving abilities.
- Enhance data interpretation and reporting skills.
- Demonstrate digital proficiency in accounting tools.
- Integrate accounting knowledge with strategic management decisions.

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Code: MBA26-204T	BUSINESS RESEARCH METHODS	L-4, T-0, P-0	4 Credit
		Total Lecture	48

Course Objectives:

- Understand the nature, scope, and importance of business research in managerial decision-making.
- Develop appropriate research designs and formulate research problems, objectives, hypothesis, and sampling plans.
- Apply quantitative and qualitative research methods, statistical tools, and software for business research.
- Analyze and interpret research data using descriptive and inferential statistical techniques.
- Prepare professional research reports while adhering to ethical standards and academic integrity.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Explain the research process and identify business research problems.
CO2	Design appropriate research methodology including sampling and data collection techniques.
CO3	Apply statistical methods and research software for business data analysis.
CO4	Interpret research findings for managerial decision- making.
CO5	Develop research reports demonstrating ethical practices and academic writing skills.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	-	-	√	√	-	-	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	-	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	√

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MBA26-204T: BUSINESS RESEARCH METHODS

UNIT 1: Introduction to Business Research

- Nature, and Importance of Business Research
- Research Process
- Types of Research: Exploratory, Descriptive, Causal
- Problem Identification and Formulation
- Review of Literature, Research Gap, Research Objectives, Variables and Measurement.
- Hypothesis Formulation
- Ethics in Research (Plagiarism, Data integrity, AICTE norms)

UNIT 2: Research Design and Sampling

- Research Design: Concepts and Types
- Measurement and Scaling Techniques
- Sampling: Probability and Non- Probability Sampling
- Sample Size Determination
- Pilot Study
- Validity and Reliability (Cronbach's Alpha)

UNIT 3: Data Collection and Data Preparation

- Data Collection Methods
- Primary and Secondary Data
- Questionnaire Design
- Scaling Techniques
- Editing, Coding and Tabulation
- Measurement Errors
- Ethical Issues in Data Collection Introduction to Statistical Software

UNIT 4: Data Analysis and Statistical Techniques (SPSS/ Excel Applications)

- Descriptive Statistics: Mean, Median, Mode, Standard Deviation, Correlation and Regression
- Inferential Statistics: T- test, Chi-square test, ANOVA, Non- parametric Tests
- Multivariate Techniques (Introductory Level): Factor Analysis, Multiple Regression
- Interpretation of Results

UNIT 5: Research Report Writing and Presentation

- Structure of Research Report
- Citation and Referencing Styles (APA 7th Edition)
- Presentation of Findings
- Executive Summary Writing, Dissertation writing
- Use of Tables, Charts, Graphs
- Research Proposal Presentation
- Plagiarism Checking Tools
- Research Ethics

Suggested References

- Field, A. (2024). Discovering statistics using IBM SPSS Statistics (6th ed.). Sage Publications.
- Cooper, D.R., & Schindler, P.S. (2023). Business Research Methods (14th ed.). McGraw-Hill Education.
- Creswell, J.W., & Creswell, J.D. (2023). Research design: Qualitative, quantitative and mixed methods approach (6th ed.). Sage Publications.
- Hair, J.F., Black, W.C., Babin, B.J., & Anderson, R.E. (2022), Multivariate data analysis (9th ed.). Cengage Learning
- Agarwal, P.K., Bindal, S., Gupta, V.P., & Choudhary, H. (2022), Research methodology: Concepts & Application (1st ed.). A Pragati edition
- Malhotra, N.K., (2019). Marketing Research: An applied orientation (7th ed.). Pearson.
- Kothari, C.R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International.

Learning Outcomes: Students will develop the ability to:

- Identify and formulate business research problems
- Design scientifically valid research methodologies.
- Collect, analyze, and interpret business data.
- Use statistical software for research analysis.
- Prepare research reports following ethical and academic standards.
- Apply research findings to managerial decision-making
- Critically evaluate published research studies.
- Demonstrate professional communication through research presentations.

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Code: MBA26-205T	QUANTITATIVE TECHNIQUES for MANAGERIAL DECISION MAKING	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Formulate managerial decision problems into mathematical models.
- Apply optimization techniques for effective resource allocation.
- Analyze decision- making situations under certainty, risk and uncertainty.
- Evaluate competitive strategies using game theory models.
- Apply simulation and Markov models for strategic forecasting and business analysis.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Formulate managerial decision problems into mathematical models for optimal resource allocation.
CO2	Solve linear programming, transportation and assignment problems using appropriate optimization techniques.
CO3	Analyze decision- making situations under certainty, risk and uncertainty using decision theory models.
CO4	Evaluate competitive business strategies using game theory models.
CO5	Apply simulation and Markov analysis to support long- term strategic business decisions.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level						
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	-
CO2	√	√	√	√	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	-	-	-
CO5	√	√	√	√	√	-

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MBA26-205T: QUANTITATIVE TECHNIQUES FOR MANAGERIAL DECISION MAKING

UNIT 1: Linear- Programming Models

- Formulation of LPP
- Graphical Method
- Simplex Method
- Sensitivity Analysis
- Managerial Applications

UNIT 2: Transportation and Assignment Models

- Transportation Model
- Vogel's Approximation Method
- MODI Method
- Assignment Model
- Hungarian Method

UNIT 3: Decision Theory

- Decision Making under certainty
- Decision Making under risk
- EMV, EOL, EVPI
- Decision Tree Analysis
- Bayesian Decision Rule

UNIT 4: Game Theory

- Two-Person Zero-Sum Games
- Saddle Point
- Pure and Mixed Strategies
- Dominance Principle

UNIT 5: Simulation Techniques and Markov Analysis

- Monte Carlo Simulation
- Random Number Generation
- Markov Chains
- Transition Probability Matrix
- Steady State Probabilities
- Business Application of Simulation and Brand Switching, Market Share Analysis

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Key References/Sources

- Hillier, F.S. & Lieberman, G.J. (2021). Introduction to operations research (11th ed.). McGraw-Hill Education
- Kanti, S., Gupta, P.K. & Mohan, M. (2019). Operations research. Sultan Chand & Sons.
- Anderson, D.R., Sweeney, D.J., Williams, T.A. & Camm, J.D. (2020). Quantitative methods for business. (13th ed.). Cengage learning
- Taha, H.A. (2017). Operations research: An introduction (10th ed.). Pearson Education
- Sharma, J.K. (2022). Operations research: Theory and applications. Macmillan education
- Vohra, N.D. (2017). Quantitative techniques in management (5th ed.). McGraw-Hill Education

Learning Outcomes

- Construct mathematical models for business decision-problems.
- Solve optimization problems using systematic techniques.
- Compare decision alternatives using risk-based criteria.
- Develop competitive strategy models using game theory.
- Apply simulation and Markov models for long-term forecasting.

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Code: MBA26-206T	ORGANIZATIONAL BEHAVIOR	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To understand the fundamental concepts and theories of individual and group behavior in organization.
- To develop the ability to analyze motivation, perception, personality and attitudes influencing employee behavior.
- To examine group dynamics, leadership styles and team effectiveness in organization.
- To understand organizational culture, power, politics and conflict management.
- To prepare students to manage emerging workplace challenges such as remote work, workforce diversity, emotional well-being and digital transformation.

Course Outcomes: After completion of the course, students will be able to:

- Understand the foundations and theories of organizational behavior.
- Analyze individual behavior such as personality, perception, attitudes and motivation.
- Evaluate group behavior, teamwork and leadership effectiveness.
- Apply OB concepts to manage conflict, power and organizational politics
- Assess organizational cultural, change management and employee engagement.
- Develop strategies to address future workplace, challenges such as diversity, digital workplaces and employee well- being.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	-	-	-	-	√	-	√	√	-	-
CO2	√	√	-	-	-	-	√	-	√	√	-	-
CO3	√	√	√	-	-	-	√	-	√	√	-	-
CO4	√	√	√	-	-	-	√	-	√	√	-	-
CO5	√	√	√	√	-	-	√	-	√	√	√	-
CO6	√	√	√	√	-	-	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	-	√	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

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MBA26-206T: ORGANIZATIONAL BEHAVIOR

UNIT 1: Introduction to Organizational Behavior

- Meaning, Nature, scope and importance of Organizational Behavior
- Evolution of Organizational Behavior
- Contributing Disciplines to Organizational Behavior (Psychology, Sociology, Anthropology, Political Science)
- Organizational Behavior Models (Autocratic, Custodial, Supportive, Collegial, System) approaches
- Contemporary Challenges and opportunities in Organizational Behavior
- Emotional Intelligence and Workplace Effectiveness

UNIT 2: Individual Behavior in Organizations

- **Personality and Individual Differences-** Determinants of Personality, Big Five Personality Traits, MBTI Framework, Emotional Intelligence, Values and Attitudes
- **Perception-** Meaning and process, factors Influencing Perception, Attribution Theory, Perceptual errors and Biases
- **Learning and behavior Modification-** Classical Conditioning, Operant Conditioning, Social Learning Theory
- **Motivation-** Nature and Importance, Theories (Maslow, Herzberg, McClelland, Vroom's McGregor's, Equity)

UNIT 3: Group Dynamics and Leadership

- **Group Behavior-** Nature and Types of Groups, Stages of Group Development, Group Structure and Norms, Group Cohesiveness, Team Building and Team Effectiveness
- **Communication-** Communication Process, Barriers to Communication, Organizational Communication Networks
- **Leadership theories and styles-** Theories (Trait, Behavioral, Contingency, Fiedler, Path-Goal), Transformational and transactional leadership, Servant leadership

UNIT 4: Organizational Processes

- **Power and Politics-** Sources of Power, Organizational Politics, Political Behavior
- **Conflict Management-** Meaning and Types of Conflict, Sources of Conflicts, Conflict Resolution Techniques, Negotiation and Bargaining
- **Organizational Culture-** Meaning and Characteristics, Creating and Sustaining Culture, Strong vs Weak Culture, Cultural Diversity and Inclusion

UNIT 5: Organizational Change and Contemporary Issues

- **Organizational Change-** Forces for Change, Resistance to Change, Managing Planned Change, Organizational Development
- **Stress Management-** Causes of Workplace Stress, Consequences of Stress, Stress Management Techniques, Work- Life Balance
- **Contemporary Issues in OB-** Employee Engagement, Workplace Diversity, Psychological Well- being, Remote and Hybrid Work Culture, Artificial Intelligence and Future of Work, Sustainable and Ethical Organizations.

Key References/Sources

- Robbins, S.P., & Judge, T.A. (2022). Organizational behavior (13th ed). Pearson Education.
- McShanne, S.L., & Von Glinow, M.A. (2021). Organizational behavior: Emerging knowledge and practice. McGraw-Hill Education.
- Luthans, F. (2019). Organizational behavior: Emerging (13th ed). McGraw-Hill Education.
- Singh, K. (2018). Organizational behavior: Text and cases. Pearson India
- Newstrom, J.W. (2018). Organizational behavior at work. McGraw-Hill Education

Learning Outcomes

- Understand the basics concepts, theories and importance of Understand the foundations and theories of organizational behavior in managing people at work.
- Analyze individual behavior such as personality, perception, attitudes and motivation in organizations.
- Apply principles of group dynamics, teamwork and communication for effective organizational performance.
- Evaluate different leadership styles, power relations and conflict management strategies in organizations.
- Assess the role of organizational culture, change management and employee engagement in organizational success.
- Develop strategies to address emerging workplace challenges such as workforce diversity, remote work, emotional well-being and digital transformation.
- These learning outcomes help students develop behavioral, managerial and leadership competencies required in modern organizations.

Code: MBA26-207T	MARKETING MANAGEMENT	L-4, T-0, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- Develop a strong conceptual foundation in marketing principles and practices.
- Enable students to analyze market environments and consumer behavior
- Equip learners with skills to design marketing strategies and plans.
- Understand product, pricing, promotion and distribution decisions.
- Enhance decision- making ability using contemporary marketing tools.
- Prepare students to address real- world marketing challenges ethically and strategically.

Course Outcomes: After completion of the course, students will be able to:

- Understand fundamental marketing concepts and philosophies.
- Analyze consumer behavior and market segmentation strategies.
- Develop marketing strategies using STP (Segmentation, Targeting and Positioning).
- Evaluate product and pricing strategies in competitive markets.
- Design integrated marketing communication and distribution strategies.
- Apply marketing concepts to real- world business problems and case analysis

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	-	-	√	-	√	-	√	-	√
CO2	√	√	√	√	-	√	-	√	√	√	-	√
CO3	√	√	√	√	√	√	-	√	√	√	√	√
CO4	√	√	√	√	√	√	-	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	-	-	-	-	-
CO2	√	√	-	-	-	-
CO3	√	√	√	-	-	-
CO4	√	√	√	√	-	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	-

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MBA26-207T: MARKETING MANAGEMENT

UNIT I: Introduction to Marketing Management

- Meaning, Nature and Scope of Marketing, Marketing vs Selling
- Evolution of Marketing Concepts (Production, Product, Selling, Marketing, Societal)
- Marketing Mix (4Ps & extended mix)
- Marketing Environment (Micro & Macro)
- Ethical and social responsibilities in marketing

UNIT 2: Consumer Behavior

- Consumer Behavior: Meaning & Importance
- Factors Influencing Consumer Behavior (Psychological, Social, Cultural and Personal)
- Consumer Buying decision Process
- Organizational Buying Behavior (B2B basics)
- Customer Value, Satisfaction & Loyalty
- Marketing analytics and CRM

UNIT 3: Segmentation, Targeting & Positioning (STP)

- Market Segmentation: Concepts, Bases and Strategies
- Targeting: Evaluation & Selection of Target Markets
- Positioning: Concepts, Strategies, Perceptual Mapping
- Branding: Brand equity, Brand Strategies
- Contemporary issues: Sustainable and green marketing, E- marketing and digital transformation, Retailing and rural marketing, Services marketing and relationship marketing

UNIT 4: Product and Pricing Decisions

- Product: Levels, Classification and Product Mix
- Product Life Cycle (PLC) & Strategies
- New Product Development Process
- Branding, Packaging & labeling
- Pricing: Objectives, Methods, Strategies (skimming, penetration, competitive pricing)

UNIT 5: Distribution, Promotion and Marketing Control

- Distribution channels: Types, functions, Design and Management
- Physical Distribution & Supply Chain Basics
- Promotion Mix: Advertising, sales promotion, public relations, personal selling, direct marketing
- Digital Promotion Overview (social media. SEO basics)
- Marketing Control: Types (Annual, Profitability, Efficiency)
- Marketing Audit, Case studies and practical applications

Key References/Sources

- Kotler, P., Keller, K.L. (2024). Marketing Management (16th ed). Pearson Education.
- Armstrong, G., & Kotler, P. (2021). Principles of marketing. (18th ed.). Pearson Education.
- Malhotra, N.K. (2020). marketing research: An applied orientation (7th ed.). Pearson
- Saxena, R. (2020). Marketing management (6th ed.). McGraw-Hill Education.
- Solomon, M.R. (2020). Consumer behavior: Buying, having and being (13th ed.). Pearson Education
- Chaffey, D., & Ellis- Chadwick, F. (2019). Digital marketing (7th ed.). Pearson Education
- Malhotra, N.K., & Dash, S. (2019). Marketing research: An applied orientation (7th ed.). Pearson Education
- AICTE. (2023). Model curriculum for MBA/ PGDM programs. <https://www.aicte-india.org>

Learning Outcomes:

After successful completion of this course, students will be able to:

- Explain fundamental concepts, philosophies and the role of marketing in modern business environments.
- Analyze consumer behavior and identify key factors influencing buying decision across different market segments.
- Apply segmentation, targeting and positioning (STP) strategies to real- world marketing scenarios.
- Evaluate product and pricing strategies based on market conditions and organizational objectives
- Design integrated marketing communication and distribution strategies using both traditional and digital platforms.
- Develop practical solutions to marketing problems through case analysis, research insights and strategic decision- making.

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- Armstrong, G., & Kotler, P. (2021). Principles of marketing. (18th ed.). Pearson Education.
- Malhotra, N.K. (2020). marketing research: An applied orientation (7th ed.). Pearson
- Saxena, R. (2020). Marketing management (6th ed.). McGraw-Hill Education.
- Solomon, M.R. (2020). Consumer behavior: Buying, having and being (13th ed.). Pearson Education
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Learning Outcomes:

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Code: MBA26-208T	PRODUCTION & OPERATION MANAGEMENT	L-3, T-1, P-0	4 Credits
		Total Lecture	48

Course Objectives:

- To develop conceptual understanding of operations as a strategic business function.
- To equip students with analytical tools for process, capacity and layout decisions.
- To provide practical exposure to forecasting and inventory techniques.
- To develop competence in quality, lean systems and productivity improvement tools.
- To understand supply chain and project management integration.
- To expose students to digital operations, sustainability and industry 4.0.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Explain operations strategy and emerging trends.
CO2	Design efficient processes and facility layouts using lean principles.
CO3	Apply forecasting and inventory models for managerial decisions.
CO4	Evaluate quality management and productivity improvement systems.
CO5	Integrate supply chain and project management techniques.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level

	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	-	-	-	-
CO2	√	√	√	√	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-

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MBA26-208T: PRODUCTION & OPERATION MANAGEMENT

UNIT 1: Operations Strategy & Emerging Trends

- Meaning, Nature & scope of Operations Management
- Manufacturing vs Service Operations
- Operations Strategy & Competitive Priorities
- Productivity Management
- Industry 4.0 and Digital Operations
- Sustainable Operations

Software Component: Excel- based productivity analysis

UNIT 2: Process Design, Facility Planning & Lean Systems

- Process Selection & Flow Analysis
- Product- Process Matrix
- Facility Location
- Types of Layouts
- Capacity Planning & Line Balancing
- Lean Production System
- JIT, Kaizen, 5S

Software Component: Excel for break- even & capacity analysis

UNIT 3: Forecasting, Inventory & Agile Operations

- Forecasting Methods (Qualitative & Quantitative)
- Moving Average & exponential Smoothing
- Inventory Concepts & Costs
- EOQ & Safety Stock
- ABC Analysis
- Agile Manufacturing

Software Component: Excel for forecasting models/ Minitab (basic exposure)

UNIT 4: Quality & Productivity Management

- TQM Concepts
- Deming, Juran, Crosby
- Statistical Quality Control
- Six Sigma (DMAIC Overview)
- ISO Standards
- Productivity Improvement

Software Component: Minitab for basic control chart demonstration

UNIT 5: Supply Chain & Project Management

- Supply Chain Concepts
- Bullwhip Effect
- Logistics & Distribution
- Our sourcing
- PERT & CPM
- Critical Path

Software Component: MS Excel/ Project (basic scheduling exposure)

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Key References/Sources

- Stevenson, W.J. (2021). Operations management (14th ed.). McGraw-Hill Education
- Krajewski, L.J., Malhotra, M.K. & Ritzman, L.P. (2021). Operations management- Processes and supply chains (12th ed.). Pearson Education.
- Slack, N., Brandon-Jones, A. & Johnston, R. (2020). Operations management (9th ed.). Pearson Education
- Heizer, J., Render, B., & Munson C. (2020). Operations management: Sustainability and supply chain management (13th ed.). Pearson Education
- Chary, S.N. (2018). Production and operations management (5th ed.). McGraw-Hill Education

Learning Outcomes

- Students understand strategic and technological importance of operations.
- Students design efficient systems integrating lean principles.
- Students apply forecasting & inventory techniques for decision-making.
- Students evaluate quality systems & continuous improvement methods.
- Students integrate SCM & project management tools.


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Code MBA26-251P	MANAGEMENT AND COST ACCOUNTING - PRACTICAL	2 Credit
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Course Objectives:

- Develop practical understanding of management and cost accounting concepts.
- Enable students to apply costing techniques in managerial decision- making.
- Develop competency in preparing and analyzing cost statements and budget.
- Strengthen analytical and problem- solving skills through practical business cases.
- Enhance professional reporting and presentation skills.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Explain concepts of cost and management accounting.
CO2	Analyze cost- volume- profit relationships and managerial decisions.
CO3	Prepare and analyze cost sheets and cost statements and prepare budgets and apply budgeting techniques for planning and control.
CO4	Evaluate business performance using variance analysis.
CO5	Recommend managerial decisions using relevant costing techniques.
CO6	Develop and present cost- based business reports and case solutions.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	-	-	√	√	-	-	√
CO2	√	√	√	√	√	-	√	√	√	√	-	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	-	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√
CO6	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level						
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	-
CO2	√	√	√	-	-	-
CO3	√	√	√	√	-	-
CO4	√	√	√	√	√	-
CO5	√	√	√	√	√	-
CO6	√	√	√	√	√	√

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MBA26-251P: MANAGEMENT AND COST ACCOUNTING - PRACTICAL

Theme 1: Preparation of Cost Sheet and Cost Statements

- Elements of Cost
- Prime Cost
- Factory Cost
- Cost of Production

Theme 2: Inventory and Material Cost Analysis

- EOQ Calculation
- Inventory Valuation
- Material Cost Control

Theme 3: Labor Cost Computation

- Wage Calculations
- Incentive Schemes
- Labor Cost Analysis

Theme 4: Overhead Analysis and Allocation

- Allocation and Apportionment
- Overhead Absorption

Theme 5: Job Costing and Batch Costing

Theme 6: Process Costing Applications

Theme 7: Budget Preparation

- Sales Budget
- Production Budget
- Cash Budget

Theme 8: Flexible Budget and Budgetary Control

Theme 9: Cost- Volume- Profit Analysis

- Break- Even Analysis
- Margin of Safety
- Target Profit Analysis

Theme 10: Marginal Costing for Managerial Decisions

- Make-or- Buy decisions
- Product Mix Decisions
- Shutdown Decisions

Theme 11: Standard Costing and variance Analysis

- Material Variances
- Labor Variances
- Overhead Variances


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Practical Examination: Mini Project and Case Study Presentation
Mini Project (Mandatory- Skill Based)

Students will:

Prepare a master budget of a small manufacturing unit using Excel

OR

Analyze cost structure of an MSME and generate MIS report

Submission includes:

- Excel file
- Analytical report (1500 words)

Presentation: Students shall prepare a report (as per above themes) on a selected organization/ business case and present power point presentation with recommendations.

Software & Practical Application references

- Shelly, G.B., & vermaat, M.E. (2018). Microsoft Excel 2019: Comprehensive (1st ed.). Cengage Learning
- Leitch, R.A., & Eaton, J. (2020). Tally.ERP 9 with GST: complete course (Updated ed.) BPB Publications.

Learning Outcomes: After successful completion of the course, students will be able to

- Apply management and cost accounting tools in business situations.
- Prepare professional cost statements and reports.
- Analyze business costs for planning and control.
- Evaluate managerial alternatives using costing techniques.
- Present business recommendations effectively.
- Develop practical decision-making skills required by managers.

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MBA26-252P	BUSINESS RESEARCH METHODS- PRACTICAL	CREDIT- 2
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Course Objectives:

- Develop practical skills in conducting business research.
- Design research instruments and collect primary data.
- Analyze business data using statistical software.
- Interpret research findings for managerial decision- making.
- Prepare and present a professional research report.

Course Outcomes: After successful completion of the course, students will be able to

CO1	Formulate a business research problem and prepare a research proposal.
CO2	Design questionnaire using appropriate measurement scales.
CO3	Collect, code, and organize research data.
CO4	Analysis data using MS Excel/ SPSS and interpret statistical outputs.
CO5	Prepare and present a comprehensive business research report following academic standards.

Mapping of Course Outcomes with the program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	P11	P12
CO1	√	√	√	√	√	-	-	√	√	-	-	√
CO2	√	√	√	√	√	-	√	√	√	√	-	√
CO3	√	√	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	-	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√	√	√

MAPPING OF COs WITH BLOOM'S TAXONOMY

Bloom's Level						
	Remember	Understand	Apply	Analyze	Evaluate	Create
CO1	√	√	√	-	-	√
CO2	√	√	√	-	-	√
CO3	√	√	√	-	-	-
CO4	√	√	√	√	-	-
CO5	√	√	√	√	√	√

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MBA26-252P: BUSINESS RESEARCH METHODS - PRACTICAL

Practical Exercises

Practical 1: Research Problem Formulation

- Identification of a business problem
- Preparation of research objectives
- Development of hypotheses
- Preparation of research proposal

Practical 2: Questionnaire Design

- Drafted structured questionnaire
- Measurement scales (Likert, Semantic Differential, Ranking)
- Pilot testing and questionnaire refinement

Practical 3: Sampling and Data Collection

- Selection of sampling technique
- Sample size determination
- Collection of primary data (minimum 50 respondents)
- Data coding and data entry

Practical 4: Data Analysis using MS Excel/ SPSS

Student should perform:

- Descriptive Statistics
- Frequency Distribution
- Cross- tabulation
- Charts and Graphs
- Correlation Analysis
- Simple Regression Analysis
- Independent Sample t-test
- One- way ANOVA
- Reliability Analysis (Cronbach's Alpha)

Practical 5: Research Report Preparation

The report should include: Title, Abstract, Introduction, Literature Review, Research Methodology, Data Analysis and Interpretation, Findings, Suggestions, Conclusion, Limitations, References (APA 7th Edition)

Practical 6: Viva-Voce and Presentation

- Presentation of research findings (10-15 minutes)
- Demonstrate of software outputs
- Viva-voce based on the project work

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MBA26-252P: BUSINESS RESEARCH METHODS - PRACTICAL

Practical Exercises

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- Identification of a business problem
- Preparation of research objectives
- Development of hypotheses
- Preparation of research proposal

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- One- way ANOVA
- Reliability Analysis (Cronbach's Alpha)

Practical 5: Research Report Preparation

The report should include: Title, Abstract, Introduction, Literature Review, Research Methodology, Data Analysis and Interpretation, Findings, Suggestions, Conclusion, Limitations, References (APA 7th Edition)

Practical 6: Viva-Voce and Presentation

- Presentation of research findings (10-15 minutes)
- Demonstrate of software outputs
- Viva-voce based on the project work

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References

- Bryman,A.,& Bell,E.(2024). Business research methods (6th Ed.).Oxford University Press
- Cooper,D.R., Schindler,P.S.,Gumte,K.,& Maheshwari,P.(2026).Business research methods(14th ed.).Mcgraw Hill education (India).
- Kothari,C.R.,& Garg,G.(2023).Research methodology: methods and techniques (5th ed.).New Age International Publishers.
- Sharma,J.K.(2023). Business statistics (5th Ed.) Pearson Education

Learning Outcomes:

After successful completion of this practical course, students will be able to:

- Identify and formulate business research problem-based o organizational and societal needs.
- Design structured research instruments and select appropriate sampling techniques for data collection.
- Collect, code, classify, and organize research data using suitable digital tools.
- Apply MS Excel and SPSS to perform descriptive and inferential statistical analyses.
- Interpret statistical results and derive meaningful managerial implications.
- Prepare a professional business research report and communicate findings effectively while adhering to ethical research practices.

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