

**COST AND MANAGEMENT ACCOUNTING**  
**SUBJECT CODE: 06500151**

**Course Objectives:**

- (a) To understand the basic concepts and processes used to determine product costs,
- (b) To be able to interpret cost accounting statements,
- (c) To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making, and
- (d) To be able to solve simple cases.

**Contents:**

Unit No	Unit Content	External Evaluation
1	<p><b>Introduction to Cost Accounting</b> - Objectives and scope of Cost Accounting, Cost centers and Cost units, Elements of Cost, Cost behaviour pattern, Separating the components of semi-variable costs, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management. – (T-1 )</p> <p><b>Cost Ascertainment – (Material Cost)</b> Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, Stock verification. Inventory control – ABC Analysis, Maximum Level, Minimum Level and Reorder Level. (T -1)</p>	<b>35 Marks</b>
2	<p><b>Cost Ascertainment – (Labour Cost)</b> Labour Cost, Classification of Labour cost. Remuneration system, Methods of remuneration –Time Rate system, Piece rate system, Incentive wages plans &amp; Halsey Plan. (T – 1)</p> <p><b>Direct Expenses and Overheads</b> Direct and Indirect Expenses. Overheads – Classification of overheads. Allocation &amp; Apportionment of Overheads. Absorption of Overheads. (T-1)</p>	
3	<p><b>Costing System</b> – Unit costing, Job Costing, Batch Costing, Process Costing and Operating Costing System. (T-1)</p> <p><b>Marginal costing</b> compared with absorption costing, Contribution, Breakeven analysis and profit volume graph. (T-1)</p>	<b>35 Marks</b>
4	<p><b>Budget and Budgetary Control – (T -2)</b> Master Budget and Responsibility Accounting. Flexible Budgets, Direct cost variance and Management Control Flexible Budgets, Overhead cost variance and Management control.</p>	

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Text Book</b>	<b>Publisher Edition</b>
<b>1</b>	M. N. Arora	A Textbook on Cost and Management Accounting	Vikas Publication. 10 <sup>th</sup> Edition
<b>2</b>	Charles T. Horngren	Cost Accounting- A Managerial Emphasis	Pearson – 14 <sup>th</sup> Edition

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Reference Book</b>	<b>Publisher Edition</b>
<b>1</b>	Ravi Kishore	Cost Management Accounting	Taxman – Latest Edition
<b>2</b>	Hilton & Maher	Cost Management : Strategies for Business	TMH – Latest Edition

## HUMAN RESOURCE MANAGEMENT

**SUBJECT CODE: 06500152**

### **COURSE OBJECTIVES:**

- Introduction to Human Resource Management- Its concept, Nature and Meaning
- Developing familiarity and understanding for different functions of HRM within an organization: Human Resource Planning, Training and Development, Employee Engagement, Career Management, HR- Audit and Evaluation, Performance Appraisal and its process; Employee Benefits Schemes
- Importance of Labour Laws and their application under Indian Labour Legislation within India; Impact of Global HRM on Domestic HRM;

### **CONTENTS:**

<b>Unit No</b>	<b>Unit Content</b>	<b>External Evaluation</b>
1	Understand Human Resource Management- Its Nature and Scope; Models of HRM; Functions of HRM; Integrating HR strategy with Business Strategy; Human Resource Planning – Nature & Importance, Factors; Process; Requisites and Barriers; Analysis of Job; Job Design and Job Evaluation; Process, Methods, Importance; Approaches; Challenges; Recruitment and Selection of Right Talent ; Nature; Purpose; Process; Assessment Centers; Barriers; Evaluation; Case discussion	<b>35 Marks</b>
2	Training & Development; Talent Management; Importance of Orientation Program; Requisites of programs, Nature of T&D; Appraising and Managing Performance- Nature, Process, Challenges and Case study; Compensation Management- Components; Theories; Importance; Factors Influencing; Devising Compensation and Case;	
3	Incentives and Managing Employee Services- Types of Incentives; Incentive Schemes in India; Types of Employee Benefits; Its significance; Case discussion ; Industrial Relations- Definition; importance; Approaches and Parties to IR; Labour Laws- Nature, Needs ;	

	Different Labour Laws in India; Trade union- Definition; Trends in TU; Problems with TU in India; Resolving Disputes- Nature, Causes, Settlement of Disputes; Worker's Participation in Management	<b>35 Marks</b>
4	HR- Audit and Evaluation; Contemporary challenges of HRM; Global HRM ; Case study	

***TEXT BOOKS:***

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Text Book</b>	<b>Publisher Edition</b>
1	K Ashwathapa	Human Resource Management , Text and Cases	Tata McGraw Hill (7 <sup>th</sup> Edition)
2	Garry Dessler & Biju Varkkey	Human Resource Management	Pearson ( 11 <sup>th</sup> Edition)

***REFERENCE BOOKS:***

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Reference Book</b>	<b>Publisher Edition</b>
1	P. Subba Rao	Personnel and Human Resource Management , Text and Cases	Himalaya Publishing House
2	Dynamics of Industrial Relations	Mamoria,, Mamoria & Gankar	Himalaya Publishing House

**QUANTITATIVE TECHNIQUES II (QT II)**  
**SUBJECT CODE: 06500153**

**Course Objectives:**

- (a) To develop students in **Operations Research** areas which will enable them to understand business problems and apply techniques and skills to solve them
- (b) To orient and train students in structuring, analyzing and understanding techniques for solving operations research problems
- (c) Students will learn various Operations Research Software Packages to solve various problems

**Contents:**

Unit No.	Unit Content	External Evaluation
	Basic concepts of Quantitative Techniques-II or Operations Research (OR), OR tools for decision making, Steps for developing an OR Model, Software Packages for Solving OR Problems, Basics of Linear Programming, Formulation of Linear Programming Problems (LPP or LP), Solution of LPP by Graphical Method, Four special cases in LPP,	<b>35 Marks</b>
II	Duality, its implications and formulating DUAL from given LPP problem, Sensitivity Analysis of an LPP problem by using Graphical Method only, Introduction to Integer Programming, basics and different cases, Introduction to Goal Programming and formulation of Goal Programming Problem,	
III	Introduction to Transportation Problems, Initial Basic Feasible solution: Northwest Corner (NWC), Least or Minimum Cost (LCM) and Vogel's approximation Method (VAM), Degeneracy in transportation problems, Optimal solution by stepping stone and MODI method, Introduction to Assignment Models, Hungarian Assignment Method (HAM) for solving Assignment Problems, Travelling salesman problem using modified HAM, Network Models: Minimum Spanning Tree Problems, Shortest Route and Maximal Flow Technique	<b>35 Marks</b>
IV	Introduction to Queuing Theory, Single channel Queuing Model with Poisson arrivals and Exponential service times (M/M/1) with infinite population, Introduction to Simulation, Monte Carlo Simulation applied to demand, inventory, queuing problems, Introduction to Markov Chains, Application of Markov chains to Market share analysis, Application of Markov chains to Credit and loan collection application: Case of absorbing states, LINGO / AMPL/QM or other software	

## Recommended Text:

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Text Book</b>	<b>Publisher Edition</b>
1	N.D. Vohra	Quantitative Techniques in Management	TMH -3 <sup>rd</sup> Edition
2	J.K.Sharma	Operations Research - Theory and Applications	MacMillan- 4 <sup>th</sup> Edition
3	Barry Render, Ralph M. Stair	Quantitative Analysis for Management	Pearson – 11 <sup>th</sup> Edition

## Reference Book:

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Reference Book</b>	<b>Publisher Edition</b>
1	Hamdy Taha	Operations Research	Pearson – 8 <sup>th</sup> Edition
2	Hiller and Liebermann	Introduction to Operations Research	TMH – Latest Edition

**FINANCIAL MANAGEMENT**  
**SUBJECT CODE: 06500154**

**Course Objectives:**

- (a) To understand the concepts and theories underlying financial management
- (b) To be able to evaluate the financial decisions and its implications for the shareholders and the company
- (c) To be competent to analyze and evaluate information for financial planning, control and decision making

**Contents:**

Unit No	Unit Content	External Evaluation
1	<p>Nature of Financial Management -Introduction , Finance Function, Financial Manager's Role, Financial Goal : Profit Maximization vs. Wealth Maximization, Agency Problem</p> <p>Concepts of Value and Return - Introduction and Time preference for money, Future value of a Single cash flow / Annuity, Present value of a Single cash flow / Annuity / Perpetuity / Uneven cash flow / Constantly growing Annuity, Value of Annuity due</p> <p>Valuation of Bonds and Shares- Introduction and Features of a Bond, Yield to Maturity and Present value of a Bond, Valuation of Pure discount bonds and Perpetual bonds, Valuation of Preference Share and Equity Share</p>	<b>35 Marks</b>
2	<p>Capital Budgeting Decisions- Introduction, Types of Investment Decisions , Discounting Techniques – Net Present Value, Internal Rate of Return, Profitability Index, Non-discounting Techniques – Payback, Discounted Payback, Accounting Rate of Return</p> <p>The Cost of Capital - Significance of Cost of Capital, Cost of Debt, Cost of Preference Capital, Cost of Equity Capital- Dividend Growth Model and CAPM, The Weighted Average Cost of Capital</p>	
3	<p>Capital Structure - Relevance of Capital Structure– The Net Income Approach, Traditional View, Irrelevance of Capital Structure – NOI Approach and the MM Hypothesis</p> <p>Dividend Theory, Dividend Relevance- Walter's Model and Gordon's Model, Dividend Irrelevance – The MM Hypothesis</p>	<b>35 Marks</b>
4	<p>Leverage - Meaning of Financial and Operating Leverage, Financial leverage and shareholder's return, Combining Financial and Operating Leverages</p> <p>Sources of Long term Finance- Equity Capital, Internal Accruals, Preference Capital, Term loans, Debentures, Leasing and Hire Purchase, Venture</p>	

	capital Principles of Working Capital Management – Concepts of Working Capital, Various approaches, Determinant of Working capital, Estimating working capital needs, Working Capital Finance	
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### Recommended Text:

Sr. No	Author	Name of the Text Book	Publisher Edition
1	I M Pandey	Financial Management	Vikas Publication 10th Edition
2	Prasanna Chandra	Financial Management – Theory and Practice	Tata McGraw Hill, 7th Edition

### Reference Book:

Sr. No	Author	Name of the Reference Book	Publisher Edition
1	Srivastava and Misra	Financial Management	Oxford University Press – Latest Edition
2	Brealey & Myers	Principles of Corporate Finance	Tata McGraw Hill – Latest Edition



**MARKETING MANAGEMENT**  
**SUBJECT CODE: 06500155**

**Course Objectives:**

- The objective of the course is to familiarize the students with the marketing concepts and practices.
- To develop their analytical skills, conceptual abilities and substantive knowledge in the aforesaid field along with the practical exposure.
- This course is intended to be a foundation course for students who plan to do further work in marketing in the second year.
- The objective is to help the students understand the fundamental concepts and principles of management;

**Contents:**

Unit No	Unit Content	External Evaluation
1	<p><b>Introduction to Marketing management and Marketing Environment</b></p> <ul style="list-style-type: none"> <li>• Nature and scope of marketing management; company orientation towards the market place</li> <li>• Gathering market information (MKiS) and scanning the environment.</li> <li>• Factors influencing consumer behavior and buying process</li> <li>• Organizational buying</li> </ul>	<b>35 Marks</b>
2	<p><b>Understanding consumer behavior &amp; identifying market segments &amp; dealing with competition</b></p> <ul style="list-style-type: none"> <li>• Branding: creating customer value &amp; satisfaction</li> <li>• Segmenting , targeting , positioning</li> <li>• Dealing with competition;</li> <li>• Crafting the brand positioning</li> <li>• Creating brand equity</li> </ul>	
3	<p><b>Dealing with product – life cycle , classification , service as a product , pricing product, global market</b></p> <ul style="list-style-type: none"> <li>• Product life cycle</li> <li>• Product mix , Product line , Product-brand relationship</li> <li>• Basics of services marketing</li> <li>• Pricing</li> <li>• Dealing with global market</li> </ul>	<b>35 Marks</b>
4	<p><b>Distribution &amp; integrated marketing communication</b></p> <ul style="list-style-type: none"> <li>• Designing and managing distribution channels</li> <li>• Multichannel marketing</li> <li>• Managing retailing , wholesaling,</li> <li>• <b>Mass communication</b> - advertising and sales promotion</li> <li>• Public Relations;</li> <li>• Managing personal communications;</li> </ul>	

	<ul style="list-style-type: none"> <li>• Direct and interactive marketing;</li> <li>• Word of mouth and Personal selling.</li> </ul>	
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### Recommended Text:

Sr. No	Author	Name of the Text Book	Publisher Edition
1	Kotler, Keller , Koshy and Jha	Marketing Management	Pearson Education
2	Ramaswami & Namakumari	Marketing Management : Indian context	Macmillan(India) Limited , New Delhi.

### Reference Book:

Sr. No	Author	Name of the Reference Book	Publisher Edition
1	Kotler & KellerDrucker	Marketing Management	Pearson Education
2	Tapan panda	Marketing management	Excel Books

**MANAGEMENT INFORMATION SYSTEM (MIS)**  
**SUBJECT CODE: 06500156**

**Course Objective:**

1. Understand the role of the information systems (IS) function in an organization,
2. Develop an insight as to how information systems influence business strategy and
3. Develop the ability to contribute meaningfully towards information system selection.

**Contents:**

Unit No	Unit Content	External Evaluation
1	<p><b>Information System in Global Business Today:</b> Role of IS, Strategic Business Objectives, Dimensions of I.S., Contemporary Approaches to I.S.</p> <p><b>Information System, Organization and Strategy :</b> organization, features of Organization, How I.S. impact organizational and Business Process, Using I.S. to achieve Competitive Advantage</p> <p><b>Ethical and Social Issues in Information System :</b> Understanding Ethical and Social issues related to System, Ethics in an Information System, Moral Dimension of Information System</p>	<b>35 Marks</b>
2	<p><b>E- Business: How Business Use Information System :</b> How IS enhance the Business Process, TPS, MIS, DSS,GDSS,OAS</p> <p><b>Achieving Operational Excellence and Customer Intimacy:</b> Enterprise Application : Enterprise System, SCM, CRM</p> <p><b>Managing Knowledge and Collaboration :</b> Knowledge management Landscape, Knowledge Work Systems</p>	
3	<p><b>Securing Information System:</b> System Vulnerability and Abuse, Business Value of Security and Control, Establishing a framework for Security and Control- Technologies and Tools for protecting Information resources.</p> <p><b>E-Commerce: Digital Markets and Digital Goods:</b> E-Commerce and Internet, E-Commerce Business Technology, Mobile Digital Platform and Mobile Commerce, Building E commerce Website,</p>	
4	<p><b>Building Information System:</b> System as Planned Organizational change- overview of system development- system Analysis – System Design- Alternative systems- building approaches-overview of application development for the digital firm.</p> <p><b>Managing Global Supply Systems:</b> Growth of International System- organizing information system- managing global system- Technologies issues and opportunities- and HRM functions in any organization.</p>	<b>35 Marks</b>

## Recommended Text:

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Text Book</b>	<b>Publisher Edition</b>
1	Laudon, Kenneth C. and Laudon, Jane P	Management Information Systems: Managing the Digital Firm	Pearson Latest Edition
2	O'Brien J	Management Information Systems – Managing Information Technology in the Business Enterprise	Tata McGraw Hill, Letest Edition

## Reference Book:

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Reference Book</b>	<b>Publisher Edition</b>
1	Stephen Haag, Maeve Cummings, Amy Philips	Management Information Systems: For the information age	Tata McGraw Hill, Letest Edition
2	Jawadekar, W. S	Management Information Systems	Tata McGraw Hill, Letest Edition

**PRODUCTION AND OPERATIONS MANAGEMENT (PDOM)  
SUBJECT CODE: 06500157**

**Course Objectives:**

- (a) To develop students in areas of Production and Operations management, that will enable them to understand manufacturing/operations/service functions and their applications to an Organization
- (b) To orient and train students in methods, techniques and concepts like: Project management, Inventory Management, Quality Management, Resource Planning; as applied to production and operations management
- (c) Students will learn various Packages like: MS-Excel Data Analysis/OR software, to solve various Production Management problems

**Contents:**

<b>Unit No.</b>	<b>Unit Content</b>	<b>60 Marks (External Evaluation)</b>
<b>I</b>	Introduction to Production and Operations Management, Product-Service Continuum, Transformation Process, Entrepreneurial View of Production Management, Product design Factors, Automation, Green Manufacturing, Roles of Production Manager, Types of Production Processes, Facility Location Planning and Facility Layout Planning	<b>35 Marks</b>
<b>II</b>	Introduction to Inventory Management, ABC analysis technique for inventory analysis, EOQ model of inventory management; Introduction to Capacity and Capacity Planning, different capacity strategies, Aggregate production planning, material resources planning; Material Handling – Principles and Equipments	
<b>III</b>	Introduction to Project Management, Operations scheduling: GANTT chart, Critical Path Method (CPM), Project Evaluation Review Technique (PERT), Job Sequencing	<b>35 Marks</b>
<b>IV</b>	Introduction to Quality Management, Just in Time (JIT) and Lean manufacturing systems, Total Quality Management (TQM), Six – Sigma, Statistical Process control, ISO 9000, ISO 14000; Industrial Safety and Safety Management	

**Recommended Text:**

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Text Book</b>	<b>Publisher Edition</b>
<b>1</b>	Kanishka Bedi	Production and Operations Management	Oxford University Press -3 <sup>rd</sup> Edition
<b>2</b>	Russell, Roberta S. and Taylor,	Operations Management along the supply	Wiley – Latest Edition

## Reference Book:

<b>Sr. No</b>	<b>Author</b>	<b>Name of the Reference Book</b>	<b>Publisher Edition</b>
<b>1</b>	K. Aswathappa, K. Shridhara Bhat	Production and Operations Management	Himalaya Publications – Latest Edition
<b>2</b>	Heizer, Jay, Render, Barry	Operations Management	Pearson – 8 <sup>th</sup> Edition