

**ARYAVART INTERNATIONAL UNIVERSITY**  
**Tilthai, Dharmanagar, North Tripura**

**ARYAVART INTERNATIONAL UNIVERSITY**

**Tilthai, Dharmanagar, North Tripura-799250**

**Syllabus for MBA**

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**Semester 2**

Theory										
S. No.	Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
1	MBA201	Financial Management and Corporate Finance	3	1	0	4	80	20	0	100
2	MBA202	Human Resource Management	3	1	0	4	80	20	0	100
3	MBA203	Production & Operations Management	3	1	0	4	80	20	0	100
4	MBA204	Corporate Environment	3	1	0	4	80	20	0	100
5	MBA205	Cost & Management Accounting	3	1	0	4	80	20	0	100
6	BM201	Management Information System	3	1	0	4	80	20	0	100
7	MBA291	Mini Project	0	0	4	4	0	20	80	80
<b>Total</b>						<b>28</b>	<b>480</b>	<b>140</b>		<b>700</b>

**Detailed Syllabus**

**FINANCIAL MANAGEMENT & CORPORATE FINANCE**

**Code: MBA201**

Max Marks: 80

**Course Objectives:** This course aims to provide students with a comprehensive introduction to the foundational theory, key concepts, and practical applications within the realm of corporate finance. By the end of the course, students should be equipped to analyze diverse corporate decisions. The specific objectives include:

- 1) Developing a solid grasp of the fundamentals, different models, and agency problems inherent in Corporate Finance.
- 2) Gaining knowledge about various techniques employed for the analysis of long-term projects.
- 3) Understanding various capital structure techniques and the selection of optimal sources of finance.
- 4) Familiarizing oneself with diverse dividend models and their practical applicability.
- 5) Introducing students to the intricacies of corporate valuation, particularly in the context of mergers and acquisitions.

**UNIT I**

(6 Hrs)

Introduction to Finance & Corporate Finance: Corporate Finance & its scope, Corporate Governance and Agency Problem, Corporate valuation Models: Asset Based Valuation Model, Earning based Valuation Model, Cash flow-based Model, CAPM Model, APT, EVA Analysis, Introduction to start-up finance, Financial Decisions, Time Value of Money.

**UNIT II**

(10 Hrs)

Investment and Financing Decision: Concept of Opportunity Cost, Cost of Debenture, Preference and Equity capital, Composite Cost of Capital, Cash Flows as Profit and components of Cash Flows, Capital Budgeting Decisions, Calculation of NPV and IRR, Excel Application in Analysing Projects.

**UNIT III**

(10 Hrs)

Financial Decision: Capital Structure, Relevance and Irrelevancy theory, Leverage analysis – financial, operating and combined leverage along with its implications, EBIT EPS Analysis, Point of Indifference.

**UNIT IV**

(10 Hrs)

Dividend Relevance: Factors affecting Dividend Policy, Forms of Dividends, Types of Dividend Policies, Dividend Models: Walter and Gordon Model, Miller- Modigliani (MM) Hypothesis.

**UNIT V**

(4 Hrs)

Mergers and Acquisition: Introduction, Exchange Ratio, Synergy Benefits, Post Merger EPS, Post Merger Price of share, Required rate of return of merged company, De-Merger.

**Reference Books:**

1. Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
2. Pandey I M - Financial Management (Vikas, 11th Ed.)

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3. William HakkaBettnerCarcello- Financial and Management Accounting (TMH-16th Ed.)
4. Sheebakapil-Fundamental of financial management (Wiley,2015)
5. Prasanna Chandra - Fundamentals of Financial Management (TMH, 9th Ed.)
6. Bark DemazoThampy- Financial Management (Pearson,2nd Ed.)
7. R P Rustagi - Financial Management (Galgotia, 2000, 2nd revised ed.)
8. Damodaran, A., Applied Corporate Finance, 3rd Edition, Wiley, 2012
9. Ravi.M Kishore – Financial Management (Taxman, 7th Ed)
10. Fundamentals to Financial Management, Brigham & Houston, 14/e, Cengage Learning
11. Van Horne - Financial Management and Policy (Prentice hall, 2003, 12th Ed.)

**HUMAN RESOURCE MANAGEMENT**

**Code: MBA202**

Max Marks: 80

**Course Objectives:** Throughout this course, students will delve into the fundamental concepts and frameworks of Human Resource Management (HRM). The focus will be on comprehending the integral role HRM plays in the realm of effective business administration. The course aims to provide insight into leveraging Human Resources as a strategic tool for implementing organizational strategies.

**UNIT I:** (7 Hours)

Essentials of HRM: Functions of HRM, HRM vs.HRD, Strategic HRM: Meaning and Roles in Strategy formulation and implementation, Barriers to strategic HRM, Linking HR strategy with business strategy, Roles of HR Manager, roles of HR in merger and acquisitions, Technology & HR and changing roles of HR due to technology, HRM linkage with TQM & productivity. Case Studies

**UNIT II:** (8 Hours)

Human Resource Planning and Employee Hiring : Meaning of job Analysis, job design, Human Resource Planning, methods demand forecasting for manpower planning, factors influencing HRP, Employee hiring-methods of Recruitment, Employee selection, process of employee selection, recent trends in recruitment. Case Studies

**UNIT III:** (8 Hours)

Employee Training & Development: Meaning importance of Training, types and methods and types of training, career planning, promotion, transfer, demotion and separation, Performance Appraisal: Meaning and types of appraisal, Job Evaluation: Meaning and methods of job evaluation. Case Studies

**UNIT IV:** (9 Hours)

Compensation Management and Employee Relations: Introduction to compensation management, Components and structure of employee compensation, Factors affecting employee compensation, Employee incentive schemes, and recent trends in compensations management, Meaning of employee relation and industrial relations. Case Studies

**UNIT V:** (8 Hours)

Employee Safety/ Health and International Human Resource Management: Needs and legal provision of employee health, measures to promote employee health , purpose of employee safety, accidents: causes & prevention, effective safety management ,& legal provisos. basic principles governing International Human Resource Case Studies

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**Reference Books:**

1. V.S.P.Rao, Human Resource Management (Text and Cases) Himalaya Publications, Thirteenth Edition.
2. Durai Praveen, Human Resource Management Pearson Publication, 2nd Edition.
3. Gary Dessler and Biju Varkkey, Human Resource Management, Person Publication, 2013, 14th Edition.
4. Seema Sanghi, Human Resource Management, Vikas Publications, 2014, 5th Edition.
5. K. Aswathappa, Human Resource Management, McGraw Hill Education, 2013, 7th Edition.

**PRODUCTION & OPERATIONS MANAGEMENT**

**Code: MBA203**

Max Marks: 80

**Course Objectives:** The course objectives of Production and Operations Management typically focus on equipping students with knowledge and skills related to the effective planning, organizing, and controlling of production processes in various industries. Students learn about key concepts such as production systems, inventory management, quality control, and supply chain management to enhance operational efficiency and competitiveness in businesses.

**UNIT-I** (7 Hours)

Introduction to Production & Operations Management: Products and Services, Transformation Process, Product Design, Process Design, Product, Service, Operations and Competitive Strategies, Manufacturing Vs. Service Operation, Types of Production processes (Project/Job, Batch, Mass/Line, Continuous ).

**UNIT-II** (7 Hours)

Concept of FMS (Flexible Manufacturing System), Computer Integrated Manufacturing (CIM), Group Technology, Productivity & Factors affecting productivity, Process Flow Diagram, Method Study and Work Measurement.

**UNIT-III** (10 Hours)

Facility Location Planning: Factors affecting Facility Location Planning, Factor & Location Ratings, Location Models. Facility Capacity and Layout Planning: Capacity Planning, Facility Layout Planning, Assignment Model in Layout Planning, Assembly Line Balancing, Load Distance Analysis. Aggregate Planning: Production Planning Strategies, Aggregate Plan, Disaggregating Aggregate Plan.

**UNIT-IV** (8 Hours)

Inventory Management: Introduction, Uses of Inventory, Inventory Management Systems, Classification of Inventory Control- ABC, VED, XYZ Analysis, The Independent Demand Situation, P-system and Q-system, Dependent Demand Situation-Materials Requirement Planning (MRP), Overview of JIT and Waste Management Techniques, Concept of 5S.

**UNIT-V** (8 Hours)

Quality Management & Control: Dimensions of Quality, Costs of Quality, Concept of Quality Management, Statistical Quality Control, X Bar, R and P Charts. Acceptance sampling, Elementary concept on TQM (Total Quality Management) and Six Sigma.

**Reference Books:**

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1. Production & Operations Management by Everett E. Adam Jr., Ronald J. Ebert, PHI Learning Private Ltd.
2. Production and Operations Management- Alan Muhlemann, John Oakland, Keith Lockyer, Bodduluri Sudhir, Jasti Katyayani, Pearson Publications, 6th Edition.
3. Production & Operations Management by Kanishka Bedi, Oxford University Press

**CORPORATE ENVIRONMENT**

**Code: MBA204**

Max Marks: 80

**Course Objective:** The course objectives of Corporate Environment generally focus on providing students with an understanding of the external business environment, including economic, legal, political, and socio-cultural factors influencing corporate decision-making. Students are expected to analyze the impact of these factors on organizational strategies, operations, and sustainability while developing critical thinking skills to navigate complex business environments effectively.

**UNIT -I**

(10 Hours)

Business Environment: Introduction, Environmental Factors, Market Opportunities, Recent Economic & Financial Environment; Planning in India: The Planning Commission, The National Development Council, Five Year Plans; India's Monetary & Fiscal Policy: Monetary Policy of India, Fiscal Policy of India.

**UNIT -II**

(10 Hours)

Economic Trends: Money Market, Capital Market, Call Money Market, Bill Market, Financial System and its structure and functions; Stock Exchanges in India: Types of financial markets, SEBI and its functions, Products in the secondary market, Broker & Sub-brokers, FII's; National Income: Meaning, definitions, concepts, Methodology of National Income Estimation, Savings & Investments, Trends and its reasons in National Income

**UNIT-III**

(10 Hours)

Foreign Trade Policy & Balance of Payments: Main features, phases of India's Trade Policy, Major Trade Reforms, Balance of Payments, Current Account Deficit, Capital Account Deficit; Poverty in India: Concepts, meaning, definition, poverty and inclusive growth, measures to reduce poverty, Alleviation Programs; Problems of Growth: Parallel economy, Regional imbalances, Social injustice

**UNIT-IV**

(10 Hours)

Corporate Governance: Definition, Importance, The Board, Directors, Corporate Governance in India, Regulatory framework of Corporate Governance; Privatization & Disinvestment: Concept, meaning, Objectives of Privatization; Globalization: Salient aspects of globalization, Concepts & Meaning, features, Ten rules of Global Reforms; Foreign Investment: Meaning, Need, Adverse Implications of Foreign Investment.

**Reference Books:**

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



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**COST & MANAGEMENT ACCOUNTING**

**Code: MBA205**

Max Marks: 80

**Course Objective:** The course objectives of Cost and Management Accounting typically include providing students with an in-depth understanding of cost concepts, costing methods, and managerial accounting techniques. Students are expected to develop analytical skills to analyze costs, make managerial decisions based on cost data, and apply cost accounting principles to enhance organizational performance and profitability.

**UNIT -I**

(4 Hours)

Cost and Cost Accounting: Definition of cost, costing and Cost Accounting; Objectives/functions of Cost Accounting; Relationship of Cost Accounting with Financial Accounting; differences between Financial and Cost Accounting; Relationship of Cost Accounting with Management Accounting. Concept of Cost Centre and Cost unit. Different cost concepts. Preparation of Cost Statements for cost analysis purpose.

**UNIT -II**

(18 Hours)

Accounting for Elements of Cost. Materials – objectives, advantages and scope of material control; purchase of materials – centralised Vs. decentralised purchasing; purchase procedure; Storing of materials; Store records – Bin card, Stores ledger; Material control – ABC Analysis, JIT, Economic Order Quantity with numerical; Pricing of Material Issued – LIFO, FIFO and Weighted Average Method with numerical. Labour – Control over labour cost; Time keeping and methods of time keeping; Labour Turnover – causes and measurement (separation method, replacement and flux method) (with numerical); Methods of Labour Remuneration – time rate and piece rate system, Incentives Schemes (Halsey and Rowan plans), Differential piece rate system (Taylor's and Merrick's), Emerson's efficiency plan. Overheads – Definition, allocations, apportionment, basis of apportionment of overheads, methods of re-apportionment; Different bases used for Overhead absorption rate finding. Reconciliation of Cost and Financial Accounts

**UNIT-III**

(9 Hours)

Methods and Techniques of Costing. Job costing – features, advantages of job costing; Job cost sheet. Batch Costing – elements of cost related to batch costing, Economic Batch Quantity. Contract Costing – characteristics; types of contract –fixed price contract and cost plus contract; Ascertainment of profit/loss of a short-term contract and profit of a long-term contract; important terms - cash received, work certified, work-in-progress, retention money, and escalation clause. Process Costing – features, costing procedure under process costing; normal process loss; abnormal loss and abnormal gain.

**UNIT-IV**

(10 Hours)

Marginal Costing, Standard Costing and Variance Analysis. Marginal Costing – characteristics, advantages and limitations of marginal costing; Marginal Cost equation; Cost-Volume-Profit analysis: Break-even analysis and break-even point; Break-even charts; P/V ratio; Margin of Safety; Application of Marginal costing in pricing and 'make or buy' decisions, level of activity planning. Standard Costing and Variance Analysis – meaning of standard costing, its application; advantages and limitations of Standard Costing; Analysis of Variances – Material, Labour Variance analysis; Overhead & Sales variances. Budget and budgetary control, Cash Budget and Flexible Budget.

**UNIT-V**

(1 Hour)

Total Cost Management, Activity Based Costing, Target Costing, Balanced Scorecard

**Reference Books**

1. A Textbook of Cost and Management Accounting by M.N. Arora; 10th Edition Vikas Publishing House.
2. Cost Accounting by Dr. P.C. Tulsian; S Chand

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3. Management Accounting by RSN Pillai & Bagavathi; S Chand
4. Cost Accounting for Business Managers by Asish Bhattacharya, Elsevier

**MANAGEMENT INFORMATION SYSTEM**

**Code: BM201**

Max Marks: 80

**Course Objectives:** This course aims to provide students with a deep understanding of Management Information Systems (MIS) and their strategic importance in organizational decision-making. Students will learn to analyze business processes, assess information needs, and design MIS solutions, enabling them to contribute effectively to organizational success in today's digital business environment.

**UNIT -I** (6 Hours)

**Introduction to system and Basic System Concepts:** Types of Systems, The Systems Approach, Information System: Definition & Characteristics, Types of information, Role of Information in Decision-Making, Sub-Systems of an Information system: EDP and MIS management levels, EDP/MIS/DSS.

**UNIT -II** (6 Hours)

**An overview of Management Information System:** Definition & Characteristics, Components of MIS, Framework for Understanding MIS: Information requirements & Levels of Management, Simon's Model of decision-Making, Structured Vs Un-structured decisions, Formal vs. Informal systems

**UNIT-III** (6 Hours)

**Developing Information Systems:** Analysis & Design of Information Systems: Implementation & Evaluation, Pitfalls in MIS Development.

**UNIT-IV** (10 Hours)

**Functional MIS:** A Study of Personnel, Financial and production MIS, Introduction to e-business systems, ecommerce – technologies, applications, Decision support systems – support systems for planning, control and decision-making

**Text Book:**

1. Rajaraman, "Analysis and Design of Information System", PHI Publication, ISBN – 8120312270

**Reference Books**

1. J. Kanter, "Management/Information Systems", PHI.
2. Gordon B. Davis, M. H. Olson, "Management Information Systems – Conceptual foundations, structure and Development", McGraw Hill.
3. James A. O'Brien, "Management Information Systems", Tata McGraw-Hill.
4. James A. Senn, "Analysis & Design of Information Systems", Second edition, McGraw Hill.
5. Robert G. Murdick & Joel E. Ross & James R. Claggett, "Information Systems for Modern Management", PHI.
6. Lucas, "Analysis, Design & Implementation of Information System", McGraw Hill.

**MINI PROJECT**

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Seminar by students

Objective –

1. Identify and address the challenges faced by the industry.
2. Develop the ability to prepare a comprehensive report on the application of emerging technologies within the chosen industry.

During the second semester, students are required to select an industry of personal interest for in-depth analysis and the preparation of a project report. Emphasis should be placed on exploring the application of emerging technologies within the chosen industry, which may include Fintech, Blockchain, Financial Services, Data Science, Social Entrepreneurship, or any other relevant area of interest. Each student is responsible for preparing an individual report, which will be evaluated by an external examiner appointed by the university.

