

Utkal Institute of Management

Approved by AICTE, New Delhi & Affiliated to BPUT, Odisha

RATHIPUR, JATNI, KHURDHA – 752050, ODISHA



S Y L L A B U S

CORE COURSES

2nd SEMESTER

BATCH 2024-26

ACADEMIC YEAR 2024-25

**FOR ADMISSION BATCH 2024-25
MASTER OF BUSINESS ADMINISTRATION
FIRST YEAR (SECOND SEMESTER)**

Sl. No.	Category	Course Code	Course	Contact Hrs. L-T-P	Credit	University Marks	Internal Evaluation
1	PC	MBPC1004	Corporate Finance	3-0-0	3	100	50
2	PC	MBPC1005	Cost & Management Accounting	3-0-0	3	100	50
3	PC	MBPC1006	Human Resource Management	3-0-0	3	100	50
4	QT	MBQT1002	Business Research	3-0-0	3	100	50
5	PC	MBPC1007	Operations Management	3-0-0	3	100	50
6	PC	MBPC1008	Business Analytics	3-0-0	3	100	50
7	PC	MBPC1009	Management Information System	3-0-0	3	100	50
8	PC	MBPC1010	Strategic Management	3-0-0	3	100	50
9	EV	MBEV1202	Health & Wellness	0-0-1	1	-	100
10	PC	MBPC1011	Introduction to AI	2-0-0	2	100	50
TOTAL				26-0-3	22	900	550

S Y L L A B U S (1st Year – 2nd Sem.)

Course Code	Course Name	Credit
MBPC1004	CORPORATE FINANCE	3.0

Course Objectives:

1. To provide students with concepts, techniques and tools of Financial Management.
2. To study, analyze and improve their knowledge on financial management practices of an organization

Module I:

Foundations of Finance: Nature & Scope. Organization of Financial Functions. Emerging role of FMs in India and in Global context. Financial Goal. Agency problems. Time value of money, Compounding and discounting. Short term and long-term sources of fund.

Module II:

Investment Decisions. Capital Budgeting: Features, types and Techniques of capital budgeting decision. Cost of Capital. **Financing Decision:** Operating Leverage, Financial Leverage. Capital structure. Theory and Policy. **Dividend Decision** Dividend Theory, Dividend Policy.

Module III:

Current Assets Management: Working Capital concepts, Policies, estimation, factors affecting working capital, Sources of financing Working Capital, **Management of Cash:** Cash budget, Management of collections and disbursement, Investment of Surplus cash; **Management of Receivables:** Terms of Credit, Credit Policy decision; **Management of Inventory:** Techniques of Inventory planning and control.

Course Outcomes:

- CO-1: Explain the foundational concepts including finance functions, financial goals, agency problems, time value of money, risk and return concepts, and various sources of funds.
- CO-2: Interpret the concepts of cost of capital and apply various capital budgeting techniques to evaluate investment proposals.
- CO-3: Describe the capital structure and its theories, analyse the impact of leverage on financing decisions, and apply dividend theories for effective dividend policies.
- CO-4: Identify strategies for effective current assets management including cash, receivables, and inventory to take working capital decisions.

Text Books:

- Fundamentals of Financial Management, Van Horne, Pearson
- Financial Management, G Sudarsan Reddy, HPH
- Essentials of Financial Management, IM Pandey, Vikas
- Financial Management, Khan & Jain, McGraw Hill,
- Financial Management, Srivastav & Misra, Oxford.
- Financial Management – Tulsian (S Chand)
- Fundamentals of Financial Management, Brigham, Cengage
- Financial Management by Prasanna Chandra , Tata McGraw Hill

Course Code	Course Name	Credit
MBPC1005	COST AND MANAGEMENT ACCOUNTING	3.0

Course Objectives:

1. To understand the concept Cost accounting & Management Accounting
2. To familiarize the students about various methods of costing followed in different organizations
3. To understand and apply the various marginal costing techniques for managerial decision making

Module-I.

Introduction to Cost Accounting and Management Accounting: Basic concepts: Scopes. Types of Cost, Financial Accounting, Cost Accounting and Management Accounting., Methods of Costing, Techniques of Costing, Classification of Costs, Cost Centre, Cost Unit, Profit Centre, Investment Centre, Preparation of Cost Sheet, Total Costs and Unit Costs.

Module-II.

Cost Accounting System: Material Cost Management: Material Cost Valuing material issues and stock, Overheads: Meaning and Importance, production overhead, Primary distribution and Secondary distribution, allocation and apportionment of cost. Absorption by production units, Methods, over and under absorption of overhead.

Module-III.

Methods and Techniques: Job Costing, Contract costing and Process Costing, Joint Product and By Products. Service Costing: Transport, Hospital, Canteen, **Marginal Costing:** Nature and Scope, Marginal Cost Equation, Profit Volume Ratio, Break-even Chart, Application of Marginal Costing Techniques for managerial decision making: Make or Buy decision, selection of Suitable product Mix.

Management Tools: Budgetary Control: Functional budgets, Cost budget, Master Budget, Performance budgeting and Zero based budgeting. Flexible budgets. **Standard Costing:** Standard cost and standard costing, standard costing and budgetary control. Analysis of variances (Material, Labour and Sales), Cost Reduction and Cost Control.

Course Outcomes:

- CO-1: Acquire, describe and explain fundamental knowledge of cost accounting concepts and identify the various elements to calculate the total cost and unit cost of a product or service.
- CO-2: Evaluate and interpret different methods costing to ascertain and control the costs in manufacturing and service industries.
- CO-3: Use costing techniques for short-term decision-making and product cost analysis.
- CO-4: Illustrate and utilize advanced management tools for budgeting, standard setting, locating variances and evaluation of performance.

Books

- A text book on Cost and Management Accounting, M.N Arora, Vikas
- Cost and Management Accounting, S P jain, K L Narang, Simmi Agrawal, Kalyani
- Cost and Management Accounting , Colin Drury, Cengage Learning
- Modern Cost and Management Accounting, M.Hanif, Tata McGraw Hill End Pvt. Ltd

Course Code	Course Name	Credit
MBPC1006	HUMAN RESOURCES MANAGEMENT	3.0

Course Objectives:

1. To introduce and explain different phenomenon of Human Resource Management (HRM).
2. To enrich the students' understanding on HRM, which may enable them to implement the concepts in the workplace.

Module I: Concept, Definitions and Objectives of Human Resource Management (HRM); Functions of HRM; Process of HRM; Evolution of HRM; Strategic HRM and its role in the organization; Human Resource Planning (HRP): Meaning and Process, Job analysis: Job description and Job specification; Recruitment: Meaning, Sources, Process and Yield Ratio; Selection: Meaning and Process, Tests and Interviews, Induction and Socialization.

Module II: Performance Appraisal: Meaning, Objective, Process and Methods; Potential Appraisal; Biases in performance appraisal; Methods of job evaluation; Meaning of Compensation; Types of compensation; Types of wages and theories; Wage differentials; Pay structure, Wage Law in India, Executive Compensation.

Module III: Concepts of Career, Career planning process, Career Stages; Training & Development: Concept, Training need analysis and Methods of training (on-the-job and off-the-job training), Evaluation of Training effectiveness; Concepts of Promotion, Transfer and Separation, Organization Citizenship Behaviour, HRIS, Competency mapping, Talent Management, Employee engagement.

Course Outcomes:

- CO-1: Explain & interpret different concepts, Functions & Processes of HRM.
CO-2: Apply different tools and techniques for managing human resources in an organization.
CO-3: Analyze, identify problems and develop skill sets in managing human resources in an organizational context.
CO-4: Integrate the knowledge of HR concepts to Plan and design human resource intervention & strategies for an organization.

Text Books:

1. HRM Text & Cases, Aswathappa, TMH.
2. Personnel & Human Resource Management, P. Subba Rao, HPH
3. Human Resource Management – VSP Rao, Excel
4. Human Resource Management, Jyoti Venkates, Oxford
5. HR, Denisi and Sarkar, Cengage.

Course Code	Course Name	Credit
MBQT1002	BUSINESS RESEARCH	3.0

Course Objectives:

1. To equip the students with the basic understanding of the research methodology in changing business scenario.
2. To provide an insight into the application of dynamic analytical techniques to face the challenges, aimed at fulfilling the objective of business decision making.
3. To equip the students with the basic understanding of the research methodology in changing business scenario.
4. To provide an insight into the application of dynamic analytical techniques to face the stormy challenges, aimed at fulfilling the objective of business decision making.
5. To gain practical experience in using MS Excel and SPSS for forecasting and estimation.

Module I: Introduction to RM:

Meaning and significance of research. Importance of scientific research in business decision making. Types of research and research process. Identification of research problem and formulation of hypothesis. Research Designs. Primary data, Secondary data, Design of questionnaire; Sampling fundamentals and sample designs. Measurement and Scaling Techniques, Data Processing. Ethical conduct in research.

Module II:

Data Analysis – I: Hypothesis testing; Z-test, t-test, F-test, chi-square test. Analysis of variance (One and Two way). Non-parametric, Test – Sign Test, Run test, Kruskal– Wallis test.

Module III:

Data Analysis – II: Factor analysis, Multiple Regressions Analysis. Discriminant Analysis (Concept)

Report writing and presentation: Research Report, Types and significance, Structure of research report, Presentation of report.

Module IV (Business Research Lab: Using MS Excel and SPSS):

Descriptive Statistics in ‘t’ test, Testing of hypothesis, Chi-square, ANOVA, Correlation, Regression, Factor Analysis.

Course Outcomes:

- CO-1: Utilize the knowledge of research methodology in solving various business problems.
- CO-2: Distinguish various alternative course of action available for a particular situation.
- CO-3: To introduce students to the tools and techniques of econometrics.
- CO-4: To develop expertise in decision-making through the use of statistical tools and techniques.
- CO-5: Judge and select best possible alternatives to solve business problems

Text Books:

1. Research Methodology by Khatua and Majhi, HPH.
2. Damodar Gujarati, Dawn C Porter, and Manoranjan Pal, Basic Econometrics, Mc Graw Hill
3. Research Methodology by Kothari, Newage
4. Research Methodology, by Deepak Chawla / NeenaSandhi (Vikas)
5. Management Research Methodology- Krishnaswamy, Pearson

Reference Books:

1. BRM by Zikmund / Babin / Carr / Adhikari / Griffin (Cengage)
2. Research Methodology, V. Upadade&A. Shende (S. Chand)
3. Business Research Methods by Prahlad Mishra, Oxford
4. Business Research Method by Cooper et.al, McGrawHill
5. Levin. Richard. I and Rubin. David. S 'Statistics for Management' Prentice-Hall
6. Brooks, Chris., 'Introductory Econometrics for Finance' Cambridge University Press
7. Hair, Anderson, Tatham and Black., 'Multivariate Data Analysis' Pearson Education India
8. Wooldridge M., Introductory Econometrics: A Modern Approach, Cengage Learning

Open Resources:

1. <https://dbie.rbi.org.in/>, <https://data.oecd.org/>

Course Code	Course Name	Credit
MBPC1007	OPERATIONS MANAGEMENT	3.0

Course Objectives:

1. To understand the concepts, principles, problems, and practices of operations management.
2. To understand the importance of an effective operations strategy in an organization.
3. To understand the various production and operations design decisions and how they relate to the overall strategies of organizations.

Module I: Overview of Operations Management and Capacity Planning: Operations in Manufacturing and Services, Responsibility of Operations Manager, Operations Strategy and Competitiveness, Process Analysis, Job Design and Work Measurement; Capacity Planning – Concept, Types of capacity; Aggregate Planning - Relevant cost and strategies.

Module II: Facility Location and Layout, Inventory Management: Facility location - Factors, Techniques (single facility and multi-facility), Factor Rating Method, Centroid Method; Facility Layout – Concept, Types of layouts and Line Balancing, Inventory Management – concept, EOQ, MRP.

Module III: Scheduling, Project Management and Quality Management: Scheduling; Gantt Chart; Project Management – concept and technique PERT and CPM; Quality management – concept, quality design, control chart (X, R, P), TQM, introduction to ISO 9000 ISO14000 (EMS) , ISO 18000 (OHSAS) and ISO 22000.

Course Outcomes:

- CO-1: Identify the elements of operations management and various transformation processes to enhance productivity and competitiveness.
- CO-2: Analyse and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments.
- CO-3: Develop aggregate capacity plans and MPS in operation environments.
- CO-4: Plan and implement suitable quality control measures in Quality Circles to TQM.

Text Books:

1. Production and Operations Management, K. Aswathappa, K. S.Bhat, HPH
2. Operations Management, Chase et.al – Tata McGraw Hill.
3. Production and Operations Management , Panneerselvam, PHI
4. Production and Operations Management , S.N Chary , Tata McGraw Hill
5. Operations Management, Meenakhi Kumari, Cengage
6. Production and Operations Management, Kaniska Bedi, Oxford
7. Production & Operations Management, SP Singh, Vikas Publication
8. Essentials of Operations Management by Scott T Young – Sage Publication

Course Code	Course Name	Credit
MBPC1008	BUSINESS ANALYTICS	3.0

Course Objectives:

1. Provide foundational knowledge of business analytics concepts (descriptive, predictive, and prescriptive) and their application to business decision-making.
2. Develop skills in data management and visualization using tools like R programming and exploratory data analysis (EDA).
3. Introduce advanced predictive analytics techniques, including regression, classification, and time-series forecasting.
4. Highlight real-world business analytics applications in marketing, finance, and supply chain management.

Module-I

Introduction to Business Analytics and its importance, Types of Analytics- Descriptive, Predictive, Prescriptive, Business Analytics Framework and Applications, Data Management and Governance- Data Collection, Cleaning, Integration and Data Warehousing and ETL Processes, Data-Driven Business Models

Module-II

Introduction R Programming, Descriptive Analytics Techniques- Exploratory Data Analysis (EDA), Descriptive Statistical Techniques (e.g., mean, median, mode), Data Visualization and Reporting, Predictive Analytics Techniques-Regression Analysis, Classification Models, Time-Series Forecasting, Clustering.

Module—III

Big Data Analytics Framework and Technologies, Industry Application- Marketing Analytics, Financial Analytics, Supply Chain Analytics, Customer Segmentation, Churn Analysis, and Risk Management, Real-World Case Studies in Business Analytics

Course Outcomes:

The course aims to help students:

- CO-1: Apply business analytics techniques to solve practical problems.
- CO-2: Use tools like R programming to analyze and visualize data.
- CO-3: Understand predictive analysis methods such as regression and classification.
- CO-4: Gain skills in marketing, finance, and supply chain analytics.
- CO-5: Analyze big data to improve strategic decision-making.

Text Books

- Prasad, R.N., & Acharya, S. (2011), Fundamentals Of Business Analytics. John Wiley & Sons.
- Kumar, U.D. (2017). Business Analytics: The Science of Data-driven Decision Making. Wiley India.
- Juliant Pallant – “SPSS Survival: A step by step guide to data analysis using IBM SPSS” – McGraw Hill Education.
- Daniel G. Murray - "Tableau Your Data!: Fast and Easy Visual Analysis with Tableau Software" - 2ndEdition

Course Code	Course Name	Credit
MBPC1009	MANAGEMENT INFORMATION SYSTEM	3.0

Course Objectives:

1. Introduce foundational concepts, frameworks, and types of Management Information Systems (MIS) for effective implementation and management.
2. Familiarize students with strategic and operational systems like ERP, SCM, CRM, and their role in managing business functions.
3. Provide insights into emerging technologies, such as cloud computing and IoT, and their impact on business processes.
4. Develop skills in utilizing decision support and knowledge management systems for informed decision-making.

Module I: Introduction to MIS and Data Management

Introduction to MIS, Types of MIS, CCR framework, MIS capabilities, Role of Managers in IT Implementation and Adoption, Knowledge Management – Decision Support Systems, Expert Systems, Learning Management Systems, Executive Information Systems, Database Management Systems (DBMS) Concepts, Data Warehousing and Foundations of Business Intelligence

Module II: Strategic and Operational Support Systems

Strategic Enterprise Systems - ERP, SCM, CRM, SRM. Operational Support Systems - Manufacturing Systems, Sales and Marketing Systems, HRIS, Finance and Accounting Systems, Production and Inventory Systems. IT Strategy and Balanced Scorecard – IT strategies, IT- business alignment, balanced scorecard, cloud and vendor strategies

Module III: Emerging Technologies and Ethical Issues

Mobile and E-commerce – B2C, B2B and e-procurement, C2C and mobile commerce. Emerging Technologies – Cloud computing, Big Data Technologies, Internet of Things, Bring Your Own Device (BYoD,) Virtual Reality, Augmented Reality, Blockchain, Artificial Intelligence

Course Outcomes:

The course aims to help students:

- CO-1: Apply MIS concepts to analyze and solve business problems using technology-driven approaches.
- CO-2: Align IT strategies with business goals, effectively managing enterprise systems.
- CO-3: Leverage emerging technologies to identify innovation opportunities.
- CO-4: Use decision support and knowledge management systems for effective decision-making.

Text Books:

- Louden, D. (2018). Management Information Systems: Managing the Digital Firm (15th ed.). Pearson.
- R. De. (2018) MIS managing information system in business, government and society, publisher: willy. Second edition
- Davis, G.B., & Olson, M.H.(2016).Management Information System. Tata McGraw-Hill.

Course Code	Course Name	Credit
MBPC1010	STRATEGIC MANAGEMENT	3.0

Course Objectives:

1. To learn the major initiatives taken by a company's top management on behalf of corporates, involving resources and performance in business environment.
2. To specify the Organization's mission, vision and objectives and develop policies.
3. To understand the analysis and implementation of strategic management in strategic business units.

Module I: Strategy and Process: External & Internal Environment – Strategic Advantage Profile (SAP), Environmental Threat Opportunity Profile (ETOP), SWOC Analyses -Conceptual framework for strategic management, the Concept of Strategy and the Strategic Management Process – Stakeholders in business – Vision, Mission, Purpose, Objectives and Goals – Strategic intent – hierarchy of strategy – strategic business unit.

Module II: Industry Structure & Competitive Advantage: Industry Analysis - Porter's Five Forces Model-Strategic Groups, Competitive Changes during Industry Evolution-Globalization and Industry Structure - Capabilities and competencies–core competencies-Low cost and differentiation - Generic Building Blocks of Competitive Advantage- Distinctive Competencies-Resources and Capabilities durability of competitive Advantage- Sustainable Competitive Advantage – Case study.

Module III: Strategy Implementation and Evaluation: The generic strategic alternatives – Stability, Expansion, Retrenchment and Combination strategies - Business level strategy- Strategy in the Global Environment-Corporate Strategy-Vertical Integration-Diversification and Strategic Alliances - Mergers & Acquisition (Concept) - Strategic analysis and choice – Business Portfolio Analysis – BCG Matrix and GE 9 Cell Model -Mc Kinsey's 7s Framework - Balance Score Card-case study.

Designing Strategic Control Systems- Matching structure and control to strategy- Implementing Strategic Change-Politics- Power and Conflict-Techniques of strategic evaluation & control-case study, Corporate Social Responsibility.

Course Outcomes:

CO-1: Interpret the concept of corporate strategy..

CO-2: Analyse the inter-linkages between the strategy of the organization and the structure of the organization.

CO-3: Identify the different levels of corporate strategy and able to chart strategies for the organisation that derive from both the external and internal analyses performed.

CO-4: Examine the reasons for developing Strategies and analyse the resources and capabilities of the organization.

Text Books:

1. Strategic Management & Business Policy, Azar Kazmi, TMH,
2. Strategic Management, R. Srinivasana, PHI,
3. Strategic Management, Haberberg & Rieple, Oxford ,
4. An Integrated approach to Strategic Management, Hill & Jones, Cengage ,
5. Strategic Management & Entrepreneurship, D.Acharya & A. Nanda, HPH

Course Code	Course Name	Credit
MBEV1202	HEALTH & WELLNESS	1.0

Course Objectives:

1. To understand the importance of nutrition in preventing life-threatening diseases like cancer, hypertension, obesity, diabetes, and cardiovascular diseases.
2. To explore the components of physical fitness and differentiate between active and sedentary lifestyles, understanding their implications on health.
3. To examine the relevance of promoting holistic well-being in the modern world.
4. To learn various yogasanas, Pranayama, and meditation techniques for fostering a healthy mind-body connection and overall wellness.

Module-I: Introduction to Health & Wellness

Definition of health- WHO definition, definition as per Ayurveda; Importance of health in everyday life; Components of health- physical, social, mental, spiritual and its relevance; Concept of wellness: Mental Health & wellness; Mind- Body connection in health, concept and relation Implications of mind-body connections

Module-II: Management of Health and Wellness

Stress Management and Relaxation Techniques: Understanding stress and its impact on health, Stress management strategies, Relaxation techniques, including yoga and meditation. Need and importance of yoga (Asanas and Pranayama), and meditation for healthy well-being.

Preventive Healthcare and Disease Prevention: Role of preventive healthcare measures, Screening tests and immunizations, Lifestyle factors in disease prevention.

Course Outcomes:

- CO-1: To understand the concept of health and wellness and its relevance in daily life.
- CO-2: To be aware of the relation between mind-body and its relevance.
- CO-3: To adopt healthy physical habits and behaviours for well-being.

Books:

1. A Text Book on Physical Education & Health Education Fitness, Wellness and Nutrition, Dr. A. K. Uppal, Dr. P. P. Ranganathan.
2. Dr. R. Nagarathna and Dr. H.R. Nagendra: Yoga and Health, Swami Vivekananda Yoga Prakashana,2002
3. B. C. Rai Health Education and Hygiene, Published by Prakashana Kendra, Lucknow.

Course Code	Course Name	Credit
MBPC1011	INTRODUCTION TO AI	2.0

Course Objectives:

The meaning behind common AI terminology, including neural networks, machine learning, deep learning, and data science.

1. What AI realistically can--and cannot—do
2. How to spot opportunities to apply AI to problems in your own organization
3. What it feels like to build machine learning and data science projects
4. How to work with an AI team and build an AI strategy in your company
5. How to navigate ethical and societal discussions surrounding AI

Though this course is largely non-technical, engineers can also take this course to learn the business aspects of AI.

Module-I What is AI?

Introduction, Machine Learning, What is data?The terminology of AI, What makes an AI company?, What machine learning can and cannot do, More examples of what machine learning can and cannot do, Non-technical explanation of deep learning, Non-technical explanation of deep learning.

Module-II Building AI Projects

Introduction, Workflow of a machine learning project, Workflow of a data science project, Every job function needs to learn how to use data, How to choose an AI project (Part 1), How to choose an AI project (Part 2), Working with an AI team, Technical tools for AI teams.

Module-III: Building AI in your Company

Introduction, Case study: Smart speaker, Case study: Self-driving car, Example roles of an AI team AI Transformation Playbook (Part 1), AI Transformation Playbook (Part 2), AI pitfalls to avoid, Taking your first step in AI, Survey of major AI application areas, Survey of major AI techniques

AI & Society

Introduction, A realistic view of AI, Discrimination / Bias, Adversarial attacks on AI, Adverse uses of AI, AI and developing economies, AI and jobs.

Course Outcomes:

- CO-1: After completing the course, the students will be able to:
- CO-2: Recognize fundamental AI concepts and vocabulary, discerning prominent figures in AI enterprises.
- CO-3: Apply project methodologies in machine learning and data science, demonstrating adeptness in selecting and managing AI activities.
- CO-4: Analyze deployment of AI solutions, and integrating advanced collaborative technologies for team synergy.
- CO-5: Evaluate ethical dimensions of AI, perceptive biases, vulnerabilities, and societal consequences, development ethical awareness.

Reference Course Link

Course Link: <https://www.coursera.org/learn/ai-for-everyone>

