

## **SEMESTER – II**

### **Subjects:**

1. Quantitative Methods for management
2. Computer Application for Business Decision making
3. Operation Management
4. Human Resource Management
5. Cost and Management Accounting
6. Aviation Finance

**Programme Name: MBA Aviation**  
**Subject Name: Quantitative techniques**  
**Subject Code: 1150507106**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- To impart basic concepts in statistical research methods.
- To develop skills in structuring and analyzing problems.
- To develop aptitude to implement the solutions of the decision problems.

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
3	0	0	3	3	20/40	30/60	00	00	100

**Content:**

**UNIT I**

Introduction  
 Tables and graphs  
 Measures of central tendency and dispersion  
 Permutations and combinations, Probability

**UNIT II**

Discrete probability distributions (Binomial, Poisson, Hyper geometric)  
 Continuous probability distributions (Normal dist., Uniform, Exponential)  
 Sampling and sampling distributions  
 Estimation – point and interval estimation

**UNIT III**

Discrete probability distributions (Binomial, Poisson, Hyper geometric)  
 Continuous probability distributions (Normal dist., Uniform, Exponential)  
 Sampling and sampling distributions  
 Estimation – point and interval estimation

**UNIT IV**

Analysis of variance and design of experiments – completely

randomized design (One- way ANOVA); factorial design (Two-way ANOVA)

Chi-square goodness of fit test and test of independence

## **UNIT V**

Simple regression

Multiple regression model

### **Course Outcome:**

- Explain and discuss the researcher's work (model)
- Elucidate basic statistical concepts and tests used in educational research
- Use statistics programs
- Demonstrate their competence and confidence in using descriptive statistics
- Demonstrate their competence and confidence in using inferential statistics in general and to the use of significance testing in particular
- Understand and master the handling of data and employ proper analyses
- Use output derived from statistical procedures and convert such output to understandable statements in English

### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

### **Text Books:**

- Business Statistics for Contemporary Decision Making Ken Black; Wiley-India Latest Edition;
- Statistics for Management Richard Levin and David Rubin; Pearson 7th Edition (or, later)

### **Reference Books:**

- Statistical Methods, S P Gupta, Publisher S.Chand
- Statistics for Business and Economics, Anderson, Sweeney and Williams Publisher , Cengage Learning
- Business Statistics, by J K Sharma, Pearson Education

- Statistics for economics, Jit Chandran, Vikas Publishing
- Quantitative Analysis for Managers, Barry Render, Pearson Education
- Statistics for Managers Using Microsoft Excel, Levin David Pearson Latest edition
- Quantitative Techniques for Business Managers, Bharadwaj R K Himalaya Publishing House
- Statistical tools for managers, by D P Apte
- Statistics for Business and Economics, David Anderson by Cengage Publication
- Quantitative Methods for Management and Economics by Pulak Chakraborty, Himalaya Publishing House.
- Quantitative Methods for Management Decisions, by Dr. C.R. Reddy, Himalaya Publishing House
- Quantitative Analysis by Anuradha R Chettiyar, Himalaya Publishing
- Business Statistics by Naval Bajpai Pearson
- Mathematics and Statistics, by Ajay Goel & Alka Goel by Taxmann Publications 4th Edition

**Web resources:**

**MOOCs:**

**Programme Name: MBA Aviation**  
**Subject Name: Computer application for Business Decision making**  
**Subject Code: 1150507107**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
3	0	0	3	3	20/40	30/60	00	00	100

**Content:**

**UNIT-I**

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application , Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways

**UNIT-II**

Introduction to essential tools:

Word

Power Point

Excel

**UNIT-III**

Using MS Excel for Data Analysis & Reporting Features.

Using spreadsheet for following purposes and making reports

Loan & Lease statement

Ratio Analysis

Payroll statements

Capital Budgeting

Depreciation Accounting

Graphical representation of data  
Frequency distribution and its statistical parameters  
Correlation and Regression  
Estimation – point and interval estimation

#### **UNIT-IV**

RDBMS Concepts & Access

RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization

Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

#### **UNIT-V**

CAAT Tools 6 Lectures

Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.

#### **Course Outcome:**

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

- Use accepted word processing techniques to produce a well-designed and esthetically pleasing formal document.
- Use standard spreadsheet features to produce a representation and analysis of numerical data.
- Create an original graphic image.
- Locate, retrieve, and evaluate information relevant to a question.
- Create an electronic document that discusses a single subject or conveys a message.
- Recognize and respond to an ethical issue related to computer usage.

#### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

#### **Text Books:**

- Rajaraman, V. Introduction to Information Technology. PHI.
- Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.
- Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas.

**Reference Books:**

- Rajaraman,V. Introduction to Information Technology. PHI.
- Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.
- Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas
- Software manuals.
- Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.
- Basandra, Suresh K. Management Information System. Wheeler Publication, New Delhi-Allahabad.
- Kumar, Muneesh. Business Information System. Vikas Publishing House

**Web resources:****MOOCs:**

<https://nptel.ac.in/>

<http://www.coursera.org>

**Programme Name: MBA Aviation**  
**Subject Name: Operation Management**  
**Subject Code: 1150507108**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- To acquaint the students with decision making in Planning, scheduling and control Operation functions in both manufacturing and services;
- Effective and efficient flow, replenishment and control of materials with reference to an organization

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
3	0	0	3	3	20/40	30/60	00	00	100

**Content:**

**UNIT I**

Introduction to the field, Product and service design, process analysis, manufacturing processes, facility layout, service processes, logistics and facility location, Demand management and forecasting, inventory control methods/models

**UNIT II**

Material requirements planning, aggregate sales and operations planning. Project management and operations scheduling (Gantt chart, CPM and PERT methods), Project crashing

**UNIT III**

Waiting line analysis, Operation strategy, Supply chain strategy, Six-sigma Quality, process capability and SPC, Lean manufacturing systems, TQM, ISO 9000 and other ISO series

**UNIT IV**

Operation Management Tools:  
 Introduction to Linear Programming Problems - Two Variable LPP Model, Graphical LPP Model  
 Introduction to Simplex Method



## **UNIT V**

Duality Problem- Primal Dual Relationships

Economic Interpretation of Dual Variables

Queuing Theory

### **Course Outcome:**

- To familiarize the students with the concepts of operations management systems.
- To drive the concepts of Operations Management such as Inventor management, Project management, Supply Chain Management, Total Quality Management for effective utilization of resources and meeting the customer expectations.
- To understand the Operations strategies for ensuring competitiveness and being globally competitive.

### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

### **Text Books:**

- Operations Management for Competitive Advantage by Chase R. B., Jacobs, F. R., Aquilano, N.J. and Agarwal N. K. Tata McGraw- Hill
- Operations Management Along the Supply Chain Russell, Roberta S. and Taylor, Bernard W John John Wiley and Sons (Wiley India)

### **Reference Books:**

- Production and Operations Management by Kachru Upendra Excel Books
- Production and Operation Management by Kanishka Bedi Oxford University press
- Production and Operation Management by S. A. Chunawala, Dr. Patel Himalaya Publications
- Production and Operations Management by K. Aswathappa and K. Shridhara Bhat Himalaya Publications
- Introduction to Operational Research, Hiller and Lieberman
- Operations Research, Hamdy Taha
- Operations Research, Anand Sharma

### **Web resources:**

#### **MOOCs:**

<https://nptel.ac.in/>

<http://www.coursera.org>

**Programme Name: MBA Aviation**  
**Subject Name: Human Resource Management**  
**Subject Code: 1150507109**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- Introduce the students to human resource management function and its roles and responsibilities.
- Familiarize the students about the working of different systems within HRM viz recruitment and selection, performance management, compensation management, employee relations management.
- Recognize HR system's strategic contribution to business and organisations.
- Understand the labour legislations in context of employee.

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
3	0	0	3	3	20/40	30/60	00	00	100

**Content:**

**UNIT I**

Introduction to Human Resource Management

- HRM Concept and Challenges
- Evolution of HRM
- HRM Functions
- Skills and Competencies of an HR Manager,
- Strategic Human Resource Management - Linking Corporate Strategy to Human Resource Management, HR Scorecard.

**UNIT II**

HR Planning and Talent Acquisition

- HR Planning and Deployment
- Job Analysis and Design
- Employee Recruitment
- Employee Selection

### **UNIT III**

#### Managing and Rewarding Employee Performance

- Learning and Development – Learning, training and development
- Performance Management System – Performance planning, appraisal and review
- Compensation Management – Job evaluation, establishing pay structures, managing benefits and services, pay for performance, recognition and legal framework for compensation

### **UNIT IV**

#### Managing Employee Relations

- Employee Relations and Industrial Relations - Trade Unionism
- Labour Legislations
- Industrial Disputes and Conflicts – Managing industrial unrest, managing individual disciplinary issues and domestic inquiry process

### **UNIT V**

#### Contemporary issues in HRM

- Career Management
- Managing Employee Exits and Separations
- Managing Global Human Resources

#### **Course Outcome:**

- To provide an understanding of the human resources management framework.
- Offers experiential analysis to understand the challenges of HR Managers in developing their organizations
- Provides insights on how to develop strategies, initiatives and programs to introduce and sustain competitive HR advantage in organizations
- Focuses on management best practices, tools and models to implement an effective HRM system
- Addresses the human capital as a critical role in firm's viability in the knowledge.

#### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

#### **Text Books:**

- Gary Dessler and Biju Varkkey. Human Resources Management. Pearson Latest Edition
- Sinha, Sinha and Shekhar Industrial Relations, Trade unions and Labour Legislations Pearson Education Latest Edition
- Mirza S Saiyadain. Human Resource Management. Tata McGraw-Hill Latest Editions

**Reference Books:**

- Snell, Bohlander, Vohra. Human Resource Management. Cengage Learning
- P. Jyothi and D.N.Venkatesh. Human Resource Management. Oxford University Press Latest Edition
- P. Subba Rao. Essential of Human Resource Management and Industrial Relations. Himalaya Latest Edition
- K. Aswathapa Human Resource Management TATA Mc Graw Hill Latest Edition
- C.B.MAMORIA & S .V Gankar. Human Resource Management. Himalaya Publishing House Latest Edition
- John M. Ivancevich . Human Resource Management, Ninth Edition Tata McGraw Hill
- Gomez, Mejia, Balkin and cardy Managing Human Resources, Third Edition- Pearson Education

**Web resources:****MOOCs:**

<https://nptel.ac.in/>

<http://www.coursera.org>

**Programme Name: MBA Aviation**  
**Subject Name: Cost and Management Accounting**  
**Subject Code: 1150507110**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- The primary objective of the course is to familiarize the students with the basics of cost accounting principles and techniques of preparing and presenting the accounts for user of accounting information & for the managerial decision making respectively.
- Help the students to understand the role of Cost Accounting
- Acquaint them with techniques of cost ascertainment, analysis, & control

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
3	0	0	3	3	20/40	30/60	00	00	100

**Content:**

**UNIT I**

Overview of Cost Accounting, Cost Estimation & Cost Allocation  
 Nature of Management Accounting and Scope  
 Output Costing  
 Costing and Control of Overheads

**UNIT II**

Activity Based Costing  
 Job and Batch Costing  
 Operating Costing

**UNIT III**

Process Costing , Joint Products and By Products  
 Cost- Volume-Profit Analysis including BEP Analysis  
 Variable Costing and Absorption Costing

**UNIT IV**

Budgeting and Budgetary Control  
 Standard Costing and Variance Analysis

## **UNIT V**

Strategic alternative Decision Making

Cost Audit, Cost Reduction and Cost Control

Contemporary Issues like Kaizen Costing, Target Costing, Life Cycle Costing

### **Course Outcome:**

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

- Express the place and role of cost accounting in the modern economic environment.
- Select the costs according to their impact on business.
- Differentiate methods of schedule costs per unit of production.
- Differentiate methods of calculating stock consumption.
- Interpret the impact of the selected costs method.
- Identify the specifics of different costing methods.

### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

### **Text Books:**

- A Text Book of Cost and Management Accounting M.N. Arora 9th Edition Vikas Publication
- Management Accounting Text, Problems and Cases M Y Khan and P K Jain 5th Edition Tata McGraw Hill
- Management Accounting by Paresh Shah Oxford University Press

### **Reference Books:**

- Cost and Management Accounting by Ravi M Kishore (Taxmann)
- Cost Accounting – A Managerial Emphasis Horngren, Datar, & Foster Latest Edition Pearson Education
- Cost Accounting Jawahar Lal & Seema Srivastava 4th Edition Tata McGraw Hill
- Management Accounting J. Madegowda Himalaya Publishing House Latest edition
- Cost Management: Strategies for Business Decisions Hilton, Maher, and Selto Tata McGraw Hill Latest edition

### **Web resources:**

### **MOOCs:**

**Programme Name: MBA Aviation**  
**Subject Name: Aviation Finance**  
**Subject Code: 1150507119**  
**Semester: II**

**Prerequisite:** Zeal to learn the subject

**Objective**

- To provide understanding of airline financial statements and to address specific airline industry aspects such as treatment of frequent flyer programmes, aircraft leases and evaluation of airline performance by financial ratios.

**Teaching and Examination Scheme:**

Teaching Scheme					Evaluation Scheme				Total Marks
L	T	P	Contact Hours	Credit	Theory		Practical		
					CIE (TH)	ESE (TH)	CIE (PR)	ESE (PR)	
4	0	0	4	4	20/40	30/60	00	00	100

**Content:**

**UNIT I**

**FOUNDATION OF FINANCE**

Financial management – An overview, time value of money. Capital Budgeting: Principles and techniques, Nature of capital budgeting, Identifying relevant cash flows, Evaluation Techniques, Payback, Accounting rate of return, Net Present Value, Internal Rate of Return, Profitability Index, Comparison of DCF techniques, Project selection under capital rationing, Inflation and capital budgeting.

**UNIT II**

**AIRLINE FINANCIAL PERFORMANCE**

World Airline Financial results - Factor affecting Financial results - Airline Financial Statements - Airline Financial Ratios - Inter Airline Comparison of Financial Ratios - Valuation of Tangible Assets - Valuation of Intangible assets- valuation of Airline as a whole - Rating Agencies

**UNIT III**

**SOURCES OF FINANCE**

Sources of internal finance - sources of external finance - Institution evolved in Aircraft Finance - Equity Finance - Foreign Ownership Limits - Share trading and Share Market Listings - Initial Public Offerings -

Airline Privatisation - Full Privatisation - Gradual Privatisation – Partial Privatisation

#### **UNIT IV**

##### **AIRLINE FINANCIAL PLANNING**

Budget Preparation and Control - Working capital Management - Principles of working capital: Concepts need; Determinants, issues and estimation of working capital, Accounts Receivables Management and factoring - Financial Planning

#### **UNIT V**

##### **RISK MANAGEMENT & LEASING**

Exchange rate volatility - Airline trading exposure to currency movements- Airline Foreign exchange risk management - Fuel price exposure - Aircraft leasing - Finance Lease – Operating Lease - Japanese Operating Lease - Wet Lease - Sale and Leaseback - Aircraft Securitizations

#### **Course Outcome:**

Upon successful completion of the course, students will be able to,

- Know about finance and its importance
- Factors in Airline Finance
- Sources of Finance
- Able to do financial planning
- Able to analyse risk and manage it

#### **Teaching & Learning Methodology: -**

The various methods or tools follows by the faculties to teach the above subject are:

1. Audio
2. Video
3. Power point

#### **Text Book**

- Peter. S. Morrell , “ AIRLINE FINANCE “ , Third Edition Ash Gate.

#### **References**

- I.M. Pandey Financial Management, Vikas Publishing House Pvt. Ltd., 8th edition, 1999
- M.Y. Khan and P.K.Jain Financial management, Text, Problems and cases Tata McGraw Hill Publishing company Ltd., 4th edition, 2004.