



MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

PG - COURSES – AFFILIATED COLLEGES

Course Structure for M. B. A.

(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards)



Semester-IV				
Part	Subject Status	Subject Title	Subject Code	Credit
3	Core	ARTIFICIAL INTELLIGENCE IN MANAGEMENT	VBAC41	4
3	Core	EMERGING TECHNOLOGIES IN MANAGEMENT	VBAC42	4
3	Core	COMPUTER APPLICATION IN MANAGEMENT USING SAP – LAB	VBAL41	2
3	Elective	PROJECT FINANCE	VBAE41	3
		COMPENSATION AND REWARD MANAGEMENT	VBAE45	
		WAREHOUSE MANAGEMENT	VBAE4A	
3	Elective	BEHAVIOURAL FINANCE	VBAE43	3
		HUMAN RESOURCE ANALYTICS	VBAE46	
		CUSTOMS LAWS AND PROCEDURE	VBAE4B	
3		MAIN PROJECT	VBAP41	6



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **15 marks**

3 internal tests, each of **I hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks and Seminar for 5 marks

The break up for internal assessment shall be:

Written test- 15 marks; Assignment -5 marks; Seminar-5 Marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No.	Percentage of Marks	Letter Grade	Grade Point	Performance
1	90 - 100	O+	10	Outstanding
2	80 - 89	O	9	Excellent
3	70 - 79	A+	8	Very Good
4	60 - 69	A	7	Good
5	55 - 59	B+	6	Above Average
6	50 - 54	B	5	Pass
7	0 - 49	RA	-	ReAppear
8	Absent	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA \geq 7.5*
- First Class : CGPA \geq 6.0
- Second Class : CGPA \geq 5.0 and $<$ 6.0
- Third Class : CGPA $<$ 5.0



ARTIFICIAL INTELLIGENCE IN MANAGEMENT

Course Objectives

- Learn about AI's evolution, its economic implications, and its significance in modern business.
- Gain proficiency in intelligent agents, search algorithms, and framing AI initiatives for practical applications.
- Understand AI, machine learning, and key players in the AI ecosystem for informed technology evaluation.
- Explore robotic process automation (RPA) and cognitive AI for effective automation in business processes.
- Delve into ethical considerations and AI's capabilities and limitations for responsible integration into the future workforce.

UNIT I Introduction to AI

Introduction to AI, History and Evolution of AI, Economics of AI

UNIT II Foundations of AI

Intelligent agents, Search, AI Canvas, 7- step process for framing an AI initiative

UNIT III AI & Machine Learning

Fundamentals of AI, Machine Learning and Deep Learning with understanding of key players in the AI ecosystem

UNIT IV Robotic Process Automation

Robotic Process Automation & Cognitive AI

UNIT V Ethics & Future of Work

AI & Ethics, Trolley Problem, Capabilities and Limitations of AI

Reading List

1. McKinsey & Company - AI and Automation - <https://www.mckinsey.com/featuredinsights/artificial-intelligence/>

Reference Books

1. Russell, S., Norvig, P.(2010) Artificial Intelligence: A Modern Approach (3rd ed.). Prentice Hall.
2. Khemani, D. (2013) A First Course in Artificial Intelligence. McGraw-Hill.
3. Agarwal, A., Gans, J. & Goldfarb, A. (2018). Prediction Machines, Harvard Business Review Press.
4. Daugherty, Paul R., Wilson, H. J., Human+Machines Reimagining Work in the Age of AI Ertel, W. Introduction to Artificial Intelligence. Springer



EMERGING TECHNOLOGIES IN MANAGEMENT

Course Objectives

- Understand the significance of emerging technologies in transforming traditional management practices.
- Explore various emerging technologies and their potential applications in different management domains.
- Analyze the impact of emerging technologies on business models, processes, and organizational strategies.
- Develop critical thinking and decision-making skills to evaluate and adopt emerging technologies effectively.
- Gain insights into the ethical, social, and legal implications of deploying emerging technologies in management contexts.
- Understand the significance of emerging technologies in transforming traditional management practices.

Unit I: Introduction to Emerging

Technologies Definition and scope of emerging technologies Importance and relevance in contemporary management

Technological convergence and its implications

Unit II: Blockchain and Distributed Ledger

Technology (DLT) Fundamentals of blockchain and DLT. Applications in supply chain management, finance, and cybersecurity Case studies and industry examples

Unit III: Internet of Things (IoT) and Smart

Technologies Concepts and principles of IoT, IoT applications in operations, marketing, and customer service Challenges and opportunities in IoT adoption

Unit IV: Artificial Intelligence (AI) and Machine Learning

Overview of AI and machine learning AI applications in decision-making, automation, and predictive analytics, Ethical considerations and biases in AI algorithms

Unit V: Augmented Reality (AR) and Virtual Reality (VR)

Basics of AR and VR technologies Applications in training, marketing, and product design, Future trends and potential disruptions

Reading List

1. World Economic Forum (WEF) - Technology and Innovation -
2. <https://www.weforum.org/areas-of-work/technology-and-innovation>

Reference Books

1. B.Schena, Emerging Technologies in Management: Concepts, Cases, and Applications
2. P.J. Vogel, "The Business of Technology: Digital Media and Emerging Technologies in Management"
3. A.McAfee and E. Brynjolfsson, "Machine, Platform, Crowd: Harnessing Our Digital Future"



COMPUTER APPLICATION IN MANAGEMENT USING SAP Lab

Course Objectives

- Gain practical proficiency in navigating SAP's user interface and functionalities.
- Apply SAP modules to simulate real-world business scenarios and processes.
- Develop skills in data entry, processing, and analysis using SAP applications.
- Learn to generate reports, extract data, and interpret results within the SAP environment.
- Understand the integration of different SAP modules and their roles in enterprise resource planning (ERP).
- Gain practical proficiency in navigating SAP's user interface and functionalities.

SYLLABUS DETAILS

Session 1: Introduction to SAP: Overview of SAP software and its applications in business. Introduction to the SAP user interface and navigation.

Session 2: SAP Basics and Master Data Management: Creating and maintaining master data in SAP. Introduction to transaction codes and data entry in SAP.

Session 3: Financial Accounting (FI) Module Posting financial transactions using SAP FI module. Generating financial reports and statements in SAP.

Session 4: Materials Management (MM) Module: Procurement process and inventory management in SAP MM module. Creating purchase orders and managing goods receipts.

Session 5: Sales and Distribution (SD) Module: Order-to-cash process in SAP SD module. Creating sales orders, delivery documents, and invoices in SAP.

Session 6: Production Planning (PP) Module Overview of production planning processes in SAP PP module. Creating and managing production orders and bills of materials.

Session 7: Integration and Project Work Integrating different SAP modules to simulate end-to-end business processes. Completion of a practical project applying SAP skills to a specific business scenario.

Reference Books

1. SAP ERP User Guide: Tips to Increase Productivity" by Jamie Arnold.
2. "SAP Navigation & General Functions: Overview" by Peter Moxon.



PROJECT FINANCE

Course Objectives

- Understand project concepts, classifications, and causes of delays, focusing on avoidance strategies and asset management.
- Conduct project feasibility studies, including opportunity, pre-feasibility, and feasibility stages, and evaluate components for project viability.
- Evaluate project financials under certainty using methods like payback, average rate of return, net present value, and analyze evaluation under uncertainty and risk.
- Appraise projects through methodologies like social cost-benefit analysis, distinguishing between commercial/financial and social/national profitability, and consider international project appraisal.
- Plan, implement, and control projects using network analysis techniques like PERT and CPM, including crashing project networks, resource leveling, allocation, and line balancing.

Unit I: Project

Project – Concept – Classification – Projects and Developments – External and Internal Causes of Delay – Avoiding Overruns- Project Assets-Issues and Problems – Strategic Variables: Contractual/legal, Engineering/Technology, Financial and Economical, Post – Commissioning operations, social and human aspects, material problems – Project Formulation Checklist.

Unit II: Managing Resources

Managing Resources – Phases from Project Planning to Project completion: Preinvestment, investment and operational phase- Capital Cost time- Value System – Project Feasibility Study: Stages Opportunity Study: General and Specific- Prefeasibility Study: Functional or support Study – Feasibility Study – Components of Project Feasibility Study

Unit III: Financial evaluation

Financial Evaluation of projects under certainty: Pay Back Method, Average Rate of Return Method and Net Present Value method – Project Evaluation under Uncertainty and Risk.

Unit-IV Appraisal

Appraisal Process – Concept – the methodology for project evaluation – Commercial Vs National Profitability: Social Cost benefit Analysis, Commercial or financial Profitability, Social or national Profitability – International Project Appraisal.



Unit V: Implementation & Control

Planning, Implementation and Control: Network Analysis, Techniques, PERT, CPM – Crashing of Project Network – Resource Leveling and Resource Allocation and Line Balance

Reading List

1. Project Finance Magazine: <https://www.projectfinancemagazine.com/>

Reference Books

1. Gopalakrishnan.P and Rama Moorthy, V.E., PROJECT MANAGEMENT, Mac Millian India Ltd., New Delhi.
2. Prasanna Chandra, PROJECTS; PLANNING, ANALYSIS, SELECTION, IMPLEMENTATION AND REVIEW, Tata McGraw Hill.
3. Goel B.B, PROJECT MANAEMENT – PRINCIPLES & TE CHNIQUES, Deep and Deep Publications, New Delhi. TriMTOO Series on Project Management
4. Stefano Gatti, Project Finance in Theory and Practice: Designing, Structuring, and Financing Private and Public Projects.
5. Andrew Fight, Introduction to Project Finance

BEHAVIOURAL FINANCE

Course Objectives

- Explore cognitive biases and judgment under uncertainty in investment decisions.
- Analyze market efficiency and its implications for investor behavior.
- Evaluate the influence of behavioral factors on corporate finance decisions.
- Examine emotional mechanisms in risk-taking attitudes and decision-making.
- Investigate the interplay of human psychology and external factors in financial markets.

UNIT-I: INTRODUCTION

Behavioral Finance – meaning, nature, scope, objectives and applications – Investment decision cycle: Judgement under uncertainty: Cognitive information perception- Peculiarities of quantitative and numerical information perception representativeness – Anchoring- Exponential discounting.

UNIT -II: UTILITY FUNCTIONS

Expected utility theory and Rational Thought: Decision making under risk and uncertainty – Expected utility as abasis for decision making – Theories based on Expected Utility Concept- Investor rationality and market efficiency

UNIT-III: BEHAVIORAL FACTORS AND FINANCIAL MARKETS

The efficient market hypothesis- Fundamental information and financial markets- Information available for market participants and Market Efficiency – Market



Predictability-The concept of limits of Arbitrage Model- Asset management and behavioural factors- Active portfolio management: return statistics and sources of systematic underperformance.

UNIT-IV: BEHAVIORAL CORPORATE FINANCE

Behavioral factors and corporate decisions on capital structure and dividend policy- Capital structure dependence on market Timing – Systematic approach to using behavioral factors in corporate decision making. External factors and Investor behavior: Mechanisms of the external factor influence on risk perception and attitudes- Connection to human psychology and emotional regulation Active portfolio management- the source of the systematic underperformance

UNIT -V: EMOTIONAL DECISION MAKING

Experimental measurement of risk - emotional mechanisms in modulating risk taking attitude- Neurophysiology of risk taking. Personality traits and risk attitudes in different domains

Reading List

1. Journal of Behavioral Finance: <https://www.tandfonline.com/toc/hbhf20/current>

Reference Books

1. Dr. Prasanna Chandra, behavioural Finance- McGraw Hill Publications, NewDelhi
2. Ranjit Singh, Behavioural Finance, PHI Learning, New Delhi
3. Sujata Kapoor and Jaya Mamta prosad, behavioural finance-Sage Publications India Pvt Ltd.
4. Rahul Subash, Behavioral finance in Investment decisions: Evidence from India- Lambert Academic Publications

COMPENSATION AND REWARD MANAGEMENT

Course Objectives

- Understand the fundamentals of compensation, including its definition, objectives, importance, and factors influencing formulation.
- Analyze wages and salary administration, encompassing theories, wage structures, fixation, payment methods, and policies.
- Explore employee benefits and rewards, including types, statutory benefits in India, deferred compensation plans, and non-monetary benefits.
- Examine incentive plans, considering factors influencing them, types of wage incentive plans, fringe benefits, profit-sharing plans, and flexible compensation/benefits plans.
- Evaluate executive compensation plans, including components, theories, design, performance-based pay systems, legal constraints, and compensation management in multinational organizations.



Unit – I Introduction to compensation

Compensation – Definition – Basic concepts of Compensation -Objectives of compensation Importance of Compensation – Factors influencing compensation-principles of compensation formulation- Compensation Design and strategies- types of compensation- Compensation Process- Compensation Philosophies- Components of compensation program.

Unit – II Wages and salary administration

Wages – Meaning – Theories of Wages – Wage Structure -Types of wages –Wage Fixation – Wage Payment – Salary Administration – Team Compensation- Wage differential – Wage policy and its importance.

Unit- III Employee Benefits And Rewards

Nature and types of employee benefits statutory employee benefits in India- Deferred compensation plan- Nonmonetary benefits. Reward - Meaning, Elements, Types-Basic concepts of reward management - Designing reward system- Approaches to reward system- Difference between reward and compensation.

Unit -IV Incentive Plans

Basic concepts of Incentive Plans – Factors influencing Incentive Plans – Types of wage incentive plan – individual and group incentive system – Fringe benefits in India – Profit Sharing Incentive Plan – Enterprise Incentive Plan -ESOPs – Flexible compensation/benefits plans

Unit -V Executive Compensation Plan

Executive Compensation – Components, Theories, Design- Relationship between Fixed and variable pay- Performance Based Pay Systems – Executive Compensation Plan and Packages- Legal Constraints on Pay Systems- Compensation Management in Multi- National organisations.

Reading List

1. Compensation and Benefits Review: <https://journals.sagepub.com/home/cbr>

Reference Books

1. Henderson, R.I., Compensation Management in a Knowledge-based World, Prentice Hall India, New Delhi.
2. Joseph J.Mantocchio, Strategic Compensation: A human resource Management Approach, 1st edition, Prentice Hall, 1998 .
3. Richard Thrope& Gill Homen: Strategic Reward Systems- Prentice-Hall, 2000.
4. Reward Management: A Handbook of salary administration by Armstrong, Michael and Marlis, Kogan page business books, 2005.
5. Michael Armstrong & Helen Murlis: Hand Book Of Reward Management – Crust Publishing House.
6. Milkovich, G., Newman, J. &Venkatratnam, C.S. (2017). Compensation (9th Ed.) (Special Indian Ed.). New Delhi: McGraw Hill.
7. Ellig, B.R. (2011). The Complete Guide to Executive Compensation. New Delhi: Tata McGraw Hill.



HUMAN RESOURCE ANALYTICS

Course Objectives

- Understand the core concepts of HR Analytics, including business intelligence, data visualization, and its role in HR value creation.
- Explore quantitative and qualitative dimensions of HR planning, methods of HR demand forecasting, and analysis of labor market behavior.
- Examine approaches to behavioral assessment in personnel selection, including KPI identification, HR scorecard creation, and performance indicator classification.
- Analyze the design of compensation systems, linking compensation with performance, and measuring training effectiveness.
- Evaluate current approaches to measuring HR and reporting HR contributions, including HR scorecards, workforce scorecards, predictive analytics, and diagnostic tools for HR symptoms.

UNIT:1 Introduction to HR Analytics

Understanding core concepts of HR Analytics. Business Intelligence, Business analytics and its Evolution. Role of Data in HR, Assembling Data, Describing Data, Visualization. Measures of Data, Probability and Managing Uncertainty. HR Analytics: The Third Wave for HR value creation

UNIT:2 Human Resource Planning and Forecasting

Quantitative and Qualitative Dimensions of HR Planning. Methods and Techniques of HR Demand Forecasting. Data Base for Manpower forecasting. Analysis of Labour Market Behaviour. Analyzing Turnover trends.

UNIT:3 Behavioral assessment in Personnel selection

Approaches to behavioral assessment - Sorting application. Identifying and developing Key Performance Indicators (KPI) - create, Build and maintain a HR Scorecard - classification based on performance indicators- identifying performance drivers.

UNIT:4 Designing a compensation system

Linking Compensation and performance. Analyzing and Classifying training needs, Measuring training effectiveness, Predicting training effectiveness with performance and compensation Surveys on employee satisfaction, engagement, work life balance, etc.

UNIT 5 Current approaches to measuring HR and reporting value from HR contributions.

HR Scorecards & Workforce Scorecards and how they are different from HR Analytics. Overarching components of an effective Analytics framework. Introduction to Tools that performs HR analytics, Predictive Analytics: Conditions including correlation, causality and isolation. Diagnosing and clarification of symptoms of HR

Reading List

1. HR Technologist - Analytics: <https://www.hrtechnologist.com/topics/analytics/>

Reference Books

1. Barnett K, Berk J, (2012), Human Capital Analytics. Word Association Publication. Fitz-Enz J, (2010),
2. The HR Analytics: Predicting the Economic Value of your Company's Human Capital Investments, AMACOM



WAREHOUSE MANAGEMENT

Course Objectives

- Understand warehousing management, including objectives, types of warehouses, modern warehouse processes, challenges, and computerization, with case study analysis.
- Analyze inventory classification, ABC classification, inventory record accuracy,
- EOQ, FIFO, LIFO, batch tracking, and counting methodologies, along with drop shipping.
- Explore storage and material handling systems, warehouse layout, storage system types, material handling equipment, and techniques to improve receiving/issuing operations.
- Examine staff-related issues in warehouse management, including key roles of warehouse managers, staff management, productivity, key performance indicators, and warehouse audits.
- Investigate safety measures in warehouses, including housekeeping, hazard identification, safety planning, and the application of automation and IT systems such as SAP Warehouse Management and Microsoft Dynamics 365 SCM, with a review of their features and benefits.

UNIT I: Introduction to warehousing management: Define Warehousing- Objectives of warehousing- Types of warehouse- The modern warehouse-The warehouse management process- Problems and challenges in warehousing- Warehousing and inventory costs- Computerization of Warehouse Activities - Customer service in warehousing- Case Study

UNIT II Inventory classification: Types of inventory- The ABC classification-Uses of the ABC classification- Inventory record accuracy- EOQ- Reorder point formula- FIFO and LIFO- Batch tracking- Systems and methodology of counting- Knowing what is inside the warehouse- Knowing how much is inside the warehouse- Drop shipping

UNIT III Storage and material handling systems: The layout of the warehouse- Size and shape of the warehouse- Types of storage systems- Fixed versus random location- Material handling equipment- Types- Material handling equipment checklist- Improving the receiving/issuing material operations

UNIT IV Dealing with staff-related & Productivity: Key roles of the warehouse manager- Staff management issues- Corrective guidance techniques- Qualities of a good warehouse employee. Definition of productivity- Causes of lost time-



Warehousing key performance indicators- Objectives of the warehouse audit- Components of the audit-Steps to follow before, during and after the audit

UNIT V Safety in the warehouse & Latest Software tools: Good housekeeping inside the warehouse- Identifying safety hazards- Unsafe acts and conditions- Causes of damage- Planning for safety- Automation and IT systems in warehouse operations and management – Application Softwares-SAP warehouse management, Microsoft Dynamic 365 SCM –Functions- Product Features- Pros- Cons- Reviews

Reading List

1. International Journal of Logistics Management: <https://www.emerald.com/insight/publication/issn/0957-4093>

Reference Books

1. 'Warehouse Management and Inventory Control – J P Saxena; Vikas Publishing (2001).
2. Frazelle Edward H. (2009). Supply Chain Strategy: The Logistics of Supply Chain Management. Tata McGraw Hill.
3. Shapiro Jeremy F. (2002). Modeling The Supply Chain, 2nd Edition. Thompson Press 'Logistics Engineering & Management' – Blanchard; Pearson Education Asia.
4. 'Logistics & Supply Chain Management' – Christopher, Pearson Education Asia.
5. 'Strategic Purchasing & Supply Chain Management' – Malcolim saunders; Pitman Publishing.

CUSTOMS LAWS AND PROCEDURE

Course Objectives

- Understand the principles governing the levy of customs duty, including types of duties, exemptions, and basic principles of classification and valuation of goods.
- Analyze the documents required for export and import customs clearance, covering invoices, certificates, bills of lading, licenses, and declarations.
- Explore provisions governing the conveyance, importation, and exportation of goods, including regulations on baggage, postal and courier shipments, warehousing, transit, trans-shipment, prohibitions, and duty drawback.
- Examine customs authorities, port and warehousing station appointments, adjudication processes, and appellate remedies such as settlement commission and advance rulings.
- Explore the scope of taxable services under the Service Tax Act, including the types of services on which tax is payable and exemptions provided.

UNIT I

Principles governing Levy of Customs duty – types of duties – exemption from Customs duty, Basic principles of classification of goods and valuation of goods.



UNIT II

Documents required for Export Customs Clearance: ProForma Invoice, Customs Packing List, Country of Origin or COO Certificate, Commercial Invoice, Shipping Bill, Bill of Lading or Airway Bill, Bill of Sight, Letter of Credit, Bill of Exchange, Export License, Warehouse Receipt, Health Certificates. Documents required for Import Customs Clearance: Bill of Entry, Commercial Invoice, Bill of Lading or Airway Bill, Import License, Certificate of Insurance, Letter of Credit or LC, Technical Write-up or Literature (Only required for specific goods), Industrial License (for specific goods), Test Report (If any), RCMC Registration cum Membership Certificate, GATT/DGFT declaration, DEEC/DEPB/ECGC License for duty benefits.

UNIT III

Provisions governing conveyance, importation and exportation of goods, provisions regarding baggage, goods imported or exported by post and through Courier, Provisions regarding stores, warehousing, transit and trans-shipment of goods, Prohibitions on import and export, Duty drawback and circumstances.

UNIT IV

Customs Authorities, Appointment of Customs ports & Warehousing stations, Adjudication, appellate remedies including settlement Commission and Advance Rulings.

UNIT V

Service Tax Act: Introduction, charge to Service tax, taxable service, liability to pay service tax and exemption - Services on which tax is payable. Procedure for Registration, filing of returns, payment of Tax, Records maintained by assessee and assessment. Authorities under the Act.

Reading List

1. International Trade Centre (ITC) - Trade Information Services:
<https://www.intracen.org/itc/market-analysis-tools/>
2. International Chamber of Commerce (ICC) - Incoterms®:
<https://iccwbo.org/resourcesfor-business/incoterms-rules/>

Reference Books

1. V.S. Datey: Indirect Taxes – Law and Practice.
2. R.K. Jain: Customs Law Manual and Customs Tariff of India.
3. B.N. Gururaj: Guide to Customs Procedures.
4. Taxmann's: Customs Manual and Customs Tariff.
5. Parthasarathy and Sanjiv Agarwal: A Handbook of Service Tax, Law, practice and procedures.
6. P. Veera Reddy: Guide to Service Tax.
7. Bimal Jaiswal & Yusuf Kamal: Export-Import Procedures and Documentation
8. Faustino Taderera: Customs Practice and Documentation
9. Vinod Kumar Advani: Customs Duty – Law and Practice

