



DEPARTMENT OF MANAGEMENT STUDIES

Islamic University of Science and Technology

1 – University Avenue, Awantipora, Pulwama, J&K, 192122.

MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Accounting for Managers

Course Code: MIB-CC-103	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
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Course Objective: *To acquaint students with the framework, principles and practice of financial, cost and managerial accounting.*

Course Outcomes: After attending the course, students will be able to:

- *Demonstrate an understanding of the fundamental theories of financial accounting and their use in preparing financial statements.*
- *Demonstrate the knowledge of use of marginal costing in making informed business decisions.*
- *Exhibit an understanding of several kinds of cost variances and their implication for efficient cost control.*
- *Understand the importance and preparation of funds flow and cash flow statements, and the use of ratios in analysing business performance and position.*

SYLLABUS

Unit I: Accounting Concepts & Conventions - GAAP, International Financial Reporting Standards – Concept and Significance, Management Accounting - Concept, Importance and Scope. Financial Accounting vs Management Accounting, Types of accounts – traditional and modern classification, rules of Debit and Credit, preparation of Journal, Ledger and Trial Balance, preparation of final accounts.

Unit II: Cost Accounting - concept, importance and scope. Management Accounting vs Cost Accounting, types of costs, Cost Sheet - concept and preparation. Marginal Costing – concept and significance, Absorption Costing vs Marginal Costing, Marginal cost equation, contribution, Cost-Volume-Profit (CVP) Analysis, Break-Even analysis, Profit Volume ratio, Target profit, Margin of Safety.

Unit III: Standard Costing - meaning and significance, Variance analysis, types of variances – Material variance, labour variance, overhead variance, sales variance, Material Cost Variance, Material Price variance, Material Usage Variance, Material Mix Variance, Material Yield Variance, Labour Cost Variance, Labour Efficiency Variance, Labour Rate variance, Labour mix variance, Labour Yield Variance.

Unit IV: Funds Flow statement – concept and use, preparation of the statement of changes in the working capital, preparation of funds flow statement, Cash Flow statement – concept and importance, preparation of cash flow statement, ratio analysis, types of ratios – liquidity ratios, solvency ratios, profitability ratios, introduction to financial statement analysis – comparative statement analysis and common size statement analysis.

Skill Development Activities:

1. Students will be tasked to analyse the financial statements of business organizations and comment on their financial performance.
2. Using hypothetical data and relevant software packages, students will be required to prepare final accounts and other important accounting books.



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Suggested Readings:

1. Khan, M.Y. and Jain, P.K. (2021). *Management Accounting*. McGraw Hill.
2. Gupta, S.K. and Sharma, R.K. (2017). *Management Accounting*. Kalyani Publishers.
3. Grewal, T.S. (2022). *Double Entry Book Keeping: Financial Accounting*. Sultan Chand & Sons Pvt. Ltd.
4. Bhattacharyya, D. (2011). *Management Accounting*. Pearson.

Note: *The schedule for case discussion shall be announced by the concerned faculty in the class*



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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Business Communication

Course Code: MIB-CC-105	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
Course Objective: <i>To equip students with the necessary techniques and skills of communication and make them aware of the communication process and its managerial implications.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • <i>Understand the significance and modalities of communication in an organizational context.</i> • <i>Demonstrate an ability to write business documents and messages effectively.</i> • <i>Design, develop, and present effective and engaging business presentations using visual aids.</i> • <i>Demonstrate an understanding of the role of digital and social media in business communication.</i> 	
SYLLABUS	
Unit I: Significance of business communication. Conventional and Social Communication Models. Barriers in the Communication Environment. Committing to Ethical and Legal Communication. Team and Collaborative Communication. Conducting Business Meetings. Effective Listening. Verbal and Nonverbal Communication. Business Etiquette. Intercultural Communication.	
Unit II: Planning, Writing, and Completing Business Messages. Routine and Positive Messages. Recommendations and References. Cover Letters and Resume. LinkedIn Profile. Job Applications and Interviews. Negative Messages and Announcements. Persuasive Messages. Business Reports and Business Plans.	
Unit III: Planning, Crafting, and Delivering Business Presentations. Incorporating Technology in Presentations. Slides and Visuals. Oral Presentations. Handling questions from the audience. Interviewing and Group Discussion. Public Speaking. Leading and Participating in Meeting and Conferences.	
Unit IV Digital Media for Business Communication. Compositional Modes for Digital and Social Media. Emojis. Email. Business Messaging. Websites. Podcasts. Social Media Communication. Business Blogs and Wikis. Understanding Visual Media. Images, Tables, Charts, and Infographics. Producing Business Videos.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Activities on communicating via nonverbal cues such as body language, gestures, posture, and facial expressions. 2. Experiential learning activities including mock interviews, live group discussions, presentations, impromptu speeches. 3. Resume development workshop and hands-on session on developing LinkedIn profile. 	
Suggested Readings: <ol style="list-style-type: none"> 1. Bovée Courtland L., & Thill, J. V. (2021). <i>Business communication today</i>. Pearson Education Limited. 2. Chaturvedi, P. D., & Chaturvedi, M. (2011). <i>Business communication: Concepts, cases and applications</i>. Pearson Education Limited. 3. Guffey, M. E., & Loewy, D. (2016). <i>Essentials of business communication</i>. Cengage Learning. 	
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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Business Ethics and Corporate Governance

Course Code: MIB-CF-106	Max. Marks = 100(Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
Course Objective: <i>To introduce students to the ethical aspects of business decision making and to develop an understanding of the framework governing corporate social responsibility and citizenship.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • Understand the theoretical foundations of ethical decision making in business. • Apply the fundamentals of ethical decision making in an organizational context. • Understand the conceptual and legal framework of corporate governance in national and global context. • Understand the principles of deploying corporate social responsibility strategies. 	
SYLLABUS	
Unit I: Nature, sources, evolution and importance of business ethics, Ethical theories; Technological, Deontological, Virtue ethical Theory and System Development Ethical Theory, Ethics in functional areas such as Operations, Marketing, Finance, HR, IT, and Advertising, Kohlberg’s six stages of moral development. Recent challenges in ethics.	
Unit II: Work ethics, benefits from managing ethics at workplace, ethical organisations, Ethical abuses and causes of unethical behaviour, ethical decision making; Code of conduct; Public good. Ethical Dilemma, Organizational culture and ethics, Ethics committee and ethical audit.	
Unit III: Need, scope, and benefits of corporate governance, theories and models of corporate governance. Corporate Governance Framework in India. An International Perspective of Corporate Governance. Corporate Governance Failure; Corporate Scam; Whistle Blowing; Role of Board of Directors, Auditors, and Shareholders; Accounting and Regulatory frame work committees in India and abroad.	
Unit IV: Nature, types and need for social responsibility, corporate social responsibility principles and strategies, models of corporate social responsibility, Best practices of CSR, corporate philanthropy, CSR in Indian perspective. Ethics and corporate social responsibility	
Skill Development Activities: <ol style="list-style-type: none"> 1. Case Studies: Students might explore ethical issues in case studies assigned to them. 2. Debates: This will help students to understand various perspectives on ethical and governance issues. Team of students will be encouraged to argue for and against a particular issue and reasoning to support their arguments. 3. Role playing Exercise: This will encourage students to develop ethical decision-making skills. They will be assigned different roles in a simulated business scenarios in order to navigate ethical and governance challenges. 4. Group Projects: Students may develop a CSR strategy for a hypothetical or real company, identifying stake holders, setting goals and developing metrics to measure success. 	



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Suggested Readings

1. Fernando A.C, (2019), *Business Ethics and Corporate Governance*, 3e, Pearson Education India
2. Kumar, S. and Rai., A.K. (2019), *Business Ethics*, Cengage India Private Limited.
3. Robert A.G. Monks and Nell Minow, (2011), *Corporate governance*, John Wiley and Sons,
4. Ferrel, O.C., Fraedrich, J. and Ferrel, L. (2021), *Business Ethics (Ethical decision making and Cases)*, 12e, Cengage India Private Limited

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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: IT in Management

Course Code: MIB-CF-107	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
Course Objective: <i>The objective of the course is to train students how Information Technology contributes to aid organisations in achieving their goals and objectives.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • <i>To understand how IT can manage connections with customers, suppliers, and staff, organize the complexity of modern organizations, and increase productivity.</i> • <i>To have a basic understanding of Disruptive Technologies/ Recent Trends in information technology and their relevance for managers and business processes.</i> • <i>To Understand the present computing environments/its associated aspects and future trends.</i> • <i>To acquaint the learners with the relevance of information security, regulatory frameworks ethical issues in the present context.</i> 	
SYLLABUS	
Unit I: Information Technology. How information technology leads to efficient, effective and robust business process. Enterprise Systems and the Changing face of Business Process. Information Systems across organizational hierarchy. Significance of Computerized Decision Support in Managerial Decision Making. IT at workplace. IT Systems deployment issues in the current context	
Unit II: Digital Transformation for Business Process. Emerging IT driven disruptive technologies for Business Process. Artificial Intelligence and its role in organisational processes and subprocesses. Role of Data analytics, Simulation, Machine learning and Block-Chain Technology in Managerial Decision Making and Organisational process. Importance of Drawing Redlines for Technological disruptions and deployments.	
Unit III: How cloud computing has changed everything. How Computer Organisation has changed. Microprocessors and Memory Hierarchy. a Quantum Computing. Operating System concepts. What makes android an OS with highest market share. Software Concepts. Software as a service. The Make or Buy Decision. Software Deployment Issues. Software market Dynamics.	
Unit IV: Information and Data security. Net neutrality and consumer data privacy issues. Security issues for Business Process outsourcing, work from home etc. Regulatory bodies and framework governing Information Technology and Information Technology Enabled Services in India and abroad. Backup and restore issues for organisations. Upcoming Challenges for Organisational Information Security.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Designing Software Deployment strategy for selected Business or Governmental Process. 2. Critical analysis of selected IT enabled Service. 	



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Suggested Readings:

1. Behl, R. (2012). *Information technology for management*. Tata McGraw-Hill Education.
2. Piccoli, G. (2012). *Information Systems for Managers* (2nd ed.) Nashville, TN: John Wiley & Sons.
3. Turban, E., Rainer, R. K., & Potter, R. E. (2004). *Introduction to Information Technology* (3rd ed.). Nashville, TN: John Wiley & Sons.
4. ITL Education Solutions Limited, & Express Learning. (2012). *Introduction to Information Technology* (2nd ed.). Delhi, India: Pearson Education.

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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Management Concepts

Course Code: MIB-CC-101	Max. Marks = 100(Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
Course Objective: <i>To develop students' understanding of the key principles, concepts, and skills required for effective management, and prepare them for future leadership roles in organizations.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • <i>Understand the role of managers in organizations, and the skills and competencies required for effective management.</i> • <i>Develop critical thinking and problem-solving skills by emphasizing on the importance of effective communication, teamwork, and innovation in organizations.</i> • <i>Develop skills in delegation and decentralization, and understand the importance of these practices in empowering employees and promoting innovation.</i> • <i>Apply knowledge of direction, leadership, and control to become effective leaders, and be better prepared for future leadership roles in organizations.</i> 	
SYLLABUS	
Unit I: Nature, scope and process of management, Managerial skills, Levels and roles. Evolution of Management Thought-Early contributions, Classical, Neoclassical and Modern Theories. Challenges and trends in Management.	
Unit II: Planning- Nature, types, significance and process of planning, Barriers to effective planning. Management by objective- concept, process and phases. Decision making- process, strategies, decision making under risk and uncertainty, rationality and bounded rationality in decision making.	
Unit III: Organising- Principles and process of organizing. Types of organizational structure Span of control, Centralization and Decentralization of authority, Delegation and Decentralization, Coordination and Staffing. Power, authority and responsibility.	
Unit IV: Directing- Nature, Scope and principles of Direction. Nature, Concept of Leadership, Leadership Styles, Theories of Leadership. Control- Concept, process, Importance and types of Control, Management by Exceptions.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Advise students to interview an experienced manager to understand about roles, responsibilities, and skills and competencies required for effective management. 2. Provide students with business simulation exercises to work in teams and apply critical thinking and problem-solving skills. 3. Provide students with opportunities to practice delegation and decentralization in real-world scenarios, such as leading a student organization, managing a community service project, or leading a business start-up. 4. Assign students different leadership scenarios, such as handling conflicts, setting goals, motivating employees, and making ethical decisions. 	
Suggested Readings <ol style="list-style-type: none"> 1. Koontz, H. & Weihrich, H. (2020). <i>Essentials of management</i> (11th ed.). TMH Publication. 2. Stones, E.F., Freeman, R.E., & Gilbreth, L.W. (2017). <i>Management</i> (6th ed.). PHI Publications. 	



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3. Robbins, S.P., De Cenzo, D.A., Coulter, M., & Anderson, I. (2021). *Fundamentals of Management* (9th ed.). Pearson Education.
4. Durai, P. (2016). *Principles of Management, Text and Cases* (2th ed.). Pearson Education.

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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Managerial Economics

Course Code: MIB-CC-104	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L =3, T=1, P=0)
Course Objective: <i>To enable the students to apply economic principles and analytical tools to optimize resource allocation and maximize organizational performance.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • <i>Understand the fundamental theories of managerial economics and their strategic role in managerial decision-making.</i> • <i>Apply advanced quantitative techniques to evaluate cost functions, enabling informed business decisions in competitive markets.</i> • <i>Evaluate market structures and pricing strategies to understand their impact on market equilibrium and firm performance.</i> • <i>Analyze key macroeconomic indicators, fostering a deeper understanding of their relevance in formulating effective business strategies.</i> 	
SYLLABUS	
Unit I: Nature, scope and functions of Managerial Economics. Demand: Laws of demand. Elasticity of demand-Price, Income & Cross elasticity of Demand & its measurement. Substitution effect. Law of Diminishing Marginal Utility, Law of equi marginal utility, Demand forecasting and its Techniques.	
Unit II: Concept, Forms of production function, Law of variable Proportions, Returns to scale, Economies of Scale. Break even Analysis. Cost Analysis: Concept, Cost Function, Short Term and Long Term Cost Output Relationship, Cost Curves. Fixed, Marginal & Variable cost.	
Unit III: Perfect Competition, Characteristics and its Importance. Price, Determination under Perfect Competition. Monopoly, Characteristics and its Importance. Pricing Strategies under Different Market Conditions.	
Unit IV: National Income, GDP, GNP, NDP, NNP. Price Indices-CPI/PPI. Aggregate Demand and Supply. Inflation: Concept, Theories and Application; Trade Cycles Theories and Its Relevance in business decisions.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Economic analysis for a sample Household 2. Comparative Economic analysis of a Public and private firm 3. Competition simulation in perfect competition 4. Solving a real-life firm problem of a firm 	



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Suggested Readings:

1. Wilikinson, N. (2022). Managerial Economics- A Problem Solving Approach, 4th Edn. Cambridge University press.
2. Samuelson. W. F., Marks, S. G., & Zagorsky, J. L. (2021). Managerial Economics. John Wiley & Sons.
3. Dwivedi, D. N. (2015). Managerial Economics. 8th Edition, Vikas Publishing House.
4. Samuelson. Pual A. &William B. Nordhaus, (2005). Economics. Tata MacGraw Hill.
5. Barthwal, R. R. (2020). Micro-economic Analysis. 2nd Edn, New Age International Publishers, New Delhi

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MASTER OF BUSINESS ADMINISTRATION-INTERNATIONAL BUSINESS

Course Title: Quantitative Techniques

Course Code: MIB-CC-102	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
Course Objective: <i>To enable the students in understanding and formulating managerial situations in quantitative framework for decision making.</i>	
Course Outcomes: After attending the course, students will be able to: <ul style="list-style-type: none"> • Understand various quantitative & statistical methods for decision making. • Demonstrate and apply various LPP models to solve business problem. • To apply theory of probability to different decision-making situations. • Acquire skills for developing network project appraisals for various domains. 	
SYLLABUS	
Unit I: Quantitative Techniques and decision making, Mathematical Models – deterministic and probabilistic – simple business examples. Model building, types and steps. Decision Theory: Criteria for decisions under uncertainty and probabilistic environments. EMV, EOL criterion and EVPI calculations. Game Theory: Zero sum games – pure and mixed strategies (matrices reducible to 2x2)	
Unit II: Concept and formulation/ structuring of linear programming problems: Graphical Method to linear programming problems (Maximization and Minimization cases), simplex method to linear programming, Big M method. Transportation Problem: initial basic feasible solution methods and modified approximation method for optimality. Introductory concepts in assignment problems – Hungarian assignment method.	
Unit III: Basic concepts of probability, applications of addition rule and multiplication rule of probability with emphasis on Bayes theorem; Elementary characteristics and simple situation applications of Binomial. Poisson and Normal Probability Distributions.	
Unit IV: Networking –PERT and CPM – critical path – Time estimates – calculation of floats; crashing, Resource levelling, Resources planning. Queuing theory: Elementary characteristics and simple situation applications.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Role plays on Prisoners Dilemma 2. Role plays on Queuing Model. 3. Role plays on Decision Making. 	
Suggested Readings: <ol style="list-style-type: none"> 1. Vohra, N. D. (2021). Quantitative techniques in management. Tata McGraw-Hill. 2. Sharma. (2009). Operations Research:Theory and Applications. Macmillan. 3. Gupta, S., & Kapoor, V. (2020). Fundamentals of Mathematical Statistics. Sultan Chand & Sons. 4. Dubey, U., Kothari, D. P., & Awari, G. K. (2016). Quantitative Techniques in Business, Management and Finance: A Case-Study Approach. CRC Press. 5. Vazsonyi, A., & Spirer, H. F. (1984). Quantitative Analysis for Business. Prentice Hall. 6. Levin, R. I. (2018). Statistics For Management. 	
Note: <i>The schedule for case discussion shall be announced by the concerned faculty in the class</i>	