

# Syllabus of MBA-HRD (As per NEP) 2025-26 Onwards DEPARTMENT OF BUSINESS MANAGEMENT

**SCHOOL OF MANAGEMENT, HNBGU (A CENTRAL UNIVERSITY),  
SRINAGAR GARHWAL, UTTRAKHAND**

## Curriculum Framework and Credit Allocation for Subjects with Minimal or No Practical Component

### P.G. First Year (for 2-year P.G. program)

The following course structure under NEP 2020 is designed for subjects which do not have practical based courses or have minimal offerings of practical course-based learning.

### First Semester for 2-year P.G. program (For non-practical/practical based subjects)

Entry requirement	3-year Bachelor's degree (minimum 120 credits) or 4-Year Bachelor's Degree (In case of B.Tech and B.E programme-Minimum-160 credits) and candidates who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations.		
Semester	Course category	Course title and Course Code	Total Credit
I	Discipline Specific Core	Principles and Practice of Management BM/SOM/DSC-HR101	5
		Managerial Economics BM/SOM/DSC-HR102	5
		Managerial Accounting and Control BM/SOM/DSC-HR103	5
		Marketing Management BM/SOM/DSC-HR104	5
	Discipline Specific Elective (Any 1 out of Minimum 3 electives)	Cross Cultural HRM BM/SOM/DSE-HR105	4
		Legal Framework for Human Relations BM/SOM/DSE-HR106	
		Human Resource Planning and Development BM/SOM/DSE-HR107	
Total			24

*If any course (Core or Elective) includes a practical component, the department must ensure appropriate distribution of credits between the theory and practical components, while maintaining the total credit value of the course unchanged.*

### Second Semester for 2-year P.G. program (For non-practical/practical based subjects)

Semester	Course category	Course title and Course Code	Total Credit
II	Discipline Specific Core	Financial Management BM/SOM/DSC-HR201	5

		<b>Human Resource Management BM/SOM/DSC-HR202</b>	5
		<b>Strategic Management BM/SOM/DSC-HR203</b>	5
	<b>Discipline Specific Elective</b> (Any 1 out of Minimum 2 electives)	<b>Performance and Compensation Management BM/SOM/DSE-HR204</b>	4
		<b>Participative Management and Industrial Relations BM/SOM/DSE-HR205</b>	
		<b>Social Security and Labour Law BM/SOM/DSE-HR206</b>	
	<b>Summer Internship</b>	<b>45 days internship in any organization. All students will prepare summer internship report (Evaluated by external examiner) BM/SOM/SI-HR207</b>	5
<b>Total</b>			24
<b>NHEQF Level 6</b>	<i>Student on exit after successfully completing first year of two-year PG programme (i.e., securing minimum required 48 credits will be awarded "Postgraduate Diploma" of one year, in related field/discipline/subject.</i>		

*If any course (Core or Elective) includes a practical component, the department must ensure appropriate distribution of credits between the theory and practical components, while maintaining the total credit value of the course unchanged.*

### **MBA HRD-First Semester**

#### **Subject: Principles and Practice of Management**

#### **Subject Code: BM/SOM/DSC-HR101**

(i) Nature, Scope and Significance of Management, Evolution and Development of Management Thought Process and Functions of Management. Functional Areas of Management.

(ii) Nature, significance and scope of Planning, Types of Plans, Process and Techniques of Decision Making, MBO, MBE, Planning Strategies and Policies.

(iii) Nature and Significance of Organizing- Organizations Theories, Organization Structure, Departmentation, Line and Staff Relationship, Span of Management, Authority, Delegation and Decentralization and Group Functions, Staffing, Appraisal and Development of Managers, Formal, Informal and matrix Organizations.

(iv) Directing & Controlling -Techniques of directing, Motivation-Concept, Theories of Motivation, Leadership Patterns and Styles. Nature and Scope of Co-ordination, Principles, Techniques and Barriers to Co-ordination, Controlling-Elements, Process and Styles of Control, Techniques of Control, Challenges before Future Managers in 21st Century.

(v) Concept and Significance of Communication, Process, Types and Techniques of Communication, Barriers of Communication, Overcoming barriers to Communication, Essentials of effective communication.

#### **Suggested Readings:**

1. Drucker, F. Peter -Management-Tasks, Responsibilities & Practices
2. Koontz 'O' Donnel Weihrich -Elements of Management

3. Koontz 'O' Donnell C -Management-A Book of Reading
4. Drucker, F. Peter -The Practice of Management
5. Terry and Franklin -Principles of Management
6. Stoner and Freeman -Principles of Management

**Subject: Managerial Economics**

**Subject Code: BM/SOM/DSC-HR102**

- (i) Meaning, Definition, nature and scope of managerial economics; Goods, Utility, Value, Price, Wealth, Income, Equilibrium. Managerial Economist - Role and responsibilities.
- (ii) **Demand**- Meaning, Types; Demand function, Law of Demand, Reasons for downward slope of demand curve, Demand function, concept of elasticity and elasticity of demand- Price elasticity of demand, Income elasticity of demand, cross elasticity of demand; Demand forecasting - Meaning, Types, Techniques.
- (iii) **Concepts of Cost, Production and Cost Function** -Cost Classification, Fixed and Variable, Total, Marginal and Average Cost, Opportunity Cost, Real Cost, Cost Out-put Relationship in Short Run and Long Run, Cost Analysis in the Process of Decision Making, Cost and Optimum Size of Plant. Law of variable proportions and returns to scale, Economies of scale, concept of cost, cost function: Short run and long run- Total fixed and total variable cost- short run average and marginal cost curves. Theory of long run cost- Minimum efficient scale, long run average cost curve, Break Even Analysis.
- (iv) **Price determination under various market Structures** - Meaning of market, classification of market structures, Perfect and Imperfect competition, Monopolistic competition, pure oligopoly; Pricing and its determinants, Price determination under perfect competition, monopoly, imperfect competition and oligopoly.
- (v) **Basic Macro Economics**-Concept of National Income and methods of measurement: Economic growth- Meaning and determinants, phases of business cycle, Inflation-Meaning, Types and causes.

**Suggested Readings:**

- (1) H.L.Ahuja- Managerial Economics
- (2) Nemmers, Erwin Esser -Managerial Economics Text & Analysis
- (3) Alexander, K J W and Kemp, A J -The Economist in Business
- (4) Norman, N Parish -Economic Analysis
- (6) Adhikari M -Business Economics
- (7) Baye -Managerial Economics & Business Strategies
- (8) Varshney, R L and Maheshwary -Managerial Economics
- (9) M.L.Jhingan and J.K.Stephen- -Managerial Economics
- (10) Maheshwari - Managerial Economics
- (11) R.L.Varshney and K.L.Maheshwari- Managerial Economics

**Subject: Managerial Accounting and Control**

**Subject Code: BM/SOM/DSC-HR103**

- (i) Financial Accounting-Meaning, Objectives, Concepts and Conventions. Branches of Accounting, Internal and External Users of Accounting, Advantages and

Limitations of Financial Accounting, Accounting Standards. The Double Entry System- Its Meaning and Scope, The Journal, Cash Book, Ledger, Trial Balance, Trading Account, Profit and Loss Account, Balance Sheet, Entries and Adjustments of different heads in different Books and Accounts. Introduction of Company Accounts.

(ii) Analysis of Financial Statements- Ratios, Comparative and Common Size Statements, Cash Flow and Funds Flow Analysis, Management Audit and Financial Reporting.

(iii) Cost Accounting – Nature, Objectives, Significance of Cost Accounting, Classification of Cost, Costing for Material, Labour, and Overheads. Marginal Costing and cost volume profit Analysis- Its Significance, Uses and Limitations.

(iv) Standard Costing- Its Meaning, Uses and Limitations, Determination of Standard Cost, Variance Analysis-Material, Labour and Overhead.

(v) Responsibility Accounting- Its Meaning and Significance, Cost Profit and Investment Centres, Accounting for Price Level Changes- Concepts CPP and CCA Methods.

### **Suggested Readings:**

- (1) Anthony, R N and Welsh, G A -Fundamentals of Management Accounting
- (2) Khan and Jain -Management Accounting
- (3) Horngren, C T -Cost Accounting
- (4) Gupta, R L -Advanced Accountancy
- (5) Shukla and Grewal -Advanced Accounts

### **Subject: Marketing Management**

**Subject Code: BM/SOM/DSC-HR104**

1. Concept, Nature, Significance of Marketing Management. Concepts of Marketing, Functions of Marketing, Strategic Marketing Planning, Marketing Mix. Marketing Organization, Designing Appropriate Structure and Influencing Factors, Marketing Environment, Micro and Macro Environment.
2. Market Segmentation, Basis for Market Segmentation and Purpose, Selection of Target Market and Positioning Strategies. Niche Market.
3. Consumer Behavior, Nature and factors influencing Consumer Behavior, Decision Making Process, Organizational Buying Behavior.
4. Product Management, Concept of Product, Classification of Products, Product Life Cycle, Marketing strategies at various stages of PLC, New Product Development, Product Positioning, Product Line and Product Line decisions, Product Mix, Branding Decisions, Packaging, Labeling.
5. Pricing-Factors Affecting Price Determination, Price Policies and Strategies, Pricing Methods. Promotional Mix-Elements of Promotional Mix, advertising, Personal Selling, Publicity and Public Relations, Sales Promotion. Direct marketing. Distribution Channels, Role and Type of Channels, Factors Influencing Channel Decisions. Forward and Backward integration, VMS, Rural Marketing.

### **Suggested Readings:**

1. Kotler, Philip – Marketing Management: Analysis, Planning & Control
2. Stanton WJ -Fundamentals of Marketing
3. Edward W. Cundiff, Richard R. Still, Norman A. P. Govoni - Fundamentals of

- Modern Marketing
4. Rusenberg, LJ - Marketing
  5. Pillai RSN, Bhagwati-Modern Marketing Principles & Practices

**Discipline Specific Elective** (Any 1 out of Minimum 3 electives)

**Subject: Cross Cultural HRM**

**Subject Code: BM/SOM/DSE-HR105**

**UNIT-I: Introduction to Cross Cultural Management**

Understanding Culture, Culture Dimensions, Significance and Impact of Cross Culture on Organisations, Role of Culture in Strategic Decision- Making. Influence of National Culture on Organisational Culture. Shift in Culture: Significance of Shift in Culture, Influence of Economic Factors and Foreign Intervention on Shifts in Local Cultures

**UNIT-II: Comparing Culture**

Cultural and Behavioral Differences in Different Countries, Various Models for Comparing Cultural-Hofstede, Edward T Hall Study, GLOBE, Kluchohm & Stoodbeck, Cultural Adaptation through Sensitivity Training, Political, Legal, Economic, Ecological and Technological Facing Business and their Management.

**UNIT-III: Cross Cultural Human Resources Management**

Staffing and Training for Global Operations. Global Staffing Choices – Expatriates or Local Managers, Dynamics of Cross-Cultural leadership, Managing and Motivating Multi Culture Teams. Cross –Cultural Negotiation & Decision Making: Culture and Dispute, Resolution of Conflicts and Disputes in Cross Culture Context,

**UNIT-IV:** Transfer of Knowledge, Transfer of Managerial Know-How, Emerging Models of Strategic Management in International Context, Achieving and Sustaining International Competitive Advantage; International Strategic Alliances, Cross-Culture Ethics: Ethics Values Across Cultures and Ethics Dilemma.

**Recommended Readings:**

Thakur, M., Burton & G. E, International Management, Tata McGraw Hill.  
 Esen D. and Rchildress J., The Secret of a Winning Culture: Building High Performance Teams, Prentice Hall  
 Hodgetts, R. and Luthens, F, International Management, McGraw Hill Inc.  
 Deresky, H., International management: Managing Across Borders and Cultural, 4th Ed, Pearson Publications

**Legal Framework for Human Relations**

**BM/SOM/DSE-HR106**

1. Industrial Jurisprudence- Meaning, Scope and Historical Development with special reference to Constitutional provisions, Conventions and Recommendation of International Labour Organization, Development and Principles of Labour Legislation in India.
2. Factories Act, 1948, Trade unions Act, 1947.
3. Industrial Dispute Act, 1947.

4. Industrial Employment (Standing Orders) Act, 1946.
5. Maternity Benefit Act, 1961, The Apprentices Act, 1969.S
6. The Employee's State Insurance Act, 1948.

**Suggested Reading:**

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|------------------------------|--|
| 1.Monappa                    | -Industrial Relations                  |
| 2.N D Kapoor                 | - Handbook of Industrial Law           |
| 3.Dr. Tripathi and Dr. Gupta | - Industrial Relations and Labour Laws |
| 4.Man Dot K C                | - Industrial and Labour Laws           |

**Subject: Human Resource Planning and Development**

**Subject Code:BM/SOM/DSE-HR107**

1. Human Resource Planning- Definition, Nature, Scope and Significance, Objectives and Components of Human Resource Planning, Manpower Forecasting, Factors for Human Resource Forecasting, Approaches, Theories, Merits and Demerits, Work Force Flow Mapping, Age and Grade Distribution Mapping.
2. Models and Techniques of Manpower Demand and Supply Forecasting, job Analysis and its Components, job Description, job Specifications, Concept, Need and Significance, job Enrichment, Job Satisfaction, Career Planning, Career Counseling, Career Routing, and Career Development.
3. Recruitment and Selection Human Force, Different theories, Methods and Concepts of Recruitment and Selection, Outsourcing of Human Force.
4. Employees Development, Work Role and Importance of Employees and Executives, Executive Development Programme and its Importance, Employees Behaviour, Different Approaches to Employees Development.
5. Performance Appraisal, Definition, Nature and Significance, Different Methods of Appraisal, Monitoring and Review of Appraisal System.

**Suggested Readings:**

1. Flippo, E B - Principles of Personnel Management
2. Yoder Dale - Personnel Management and Industrial Relations
3. Strauses, G and Sayles L R - Personnel- The Human Problems in Mgt.
4. Singh, Chhabra and Taneja - Personnel Management and Industrial Relation
5. Aswathappa, A - Human Resources and Personnel Management
6. Rao T. V. - Human Resource Management
7. Cascio -Managing Human Resource

**MBA-HRD Second Semester**

**Subject:Financial Management**

**Subject Code:BM/SOM/DSC-HR201**

**BLOCK 1: FINANCIAL MANAGEMENT IN INDIA**

**UNIT I:** Meaning, importance, nature and scope of financing in India, agribusiness financing in India; classification and credit need in changing agriculture scenario; finance functions, investment financing, Risk and return concept & analysis

**UNIT –II:** Business Financing System in India, Money and Capital Markets, Regional and All -India Financial Institutions; venture capital financing and its stages, International financial management.

### **BLOCK 2: CAPITAL BUDGETING**

**UNIT III:** Features, types and Techniques of capital budgeting decision. Cost of Capital, Leverage analysis, Capital structure. Theory and Policy, Sources of Long and Short term finance, Dividend Theory, Dividend Policy, Walter Model, Gordon Model, Miller and Modigliani Position.

### **BLOCK 3: CURRENT ASSETS MANAGEMENT;**

**UNIT IV:** Management of Working Capital, Management of Receivables, Management of cash; Cash budget, Management of collections and disbursement, Investment of Surplus cash.

**UNIT V:** Perspectives and operational aspects of Micro finance :Definition, Scope and importance of Micro Finance, Evolution of Micro Finance in India, Micro Finance credit lending models:- Association model, Community Banking model, Credit union model, Co-operative model, SHG model, Village Banking model. Lease Financing, Mergers and Acquisitions. Take over, Strategic Financial Alliances.

### **Suggested Readings:**

- (1) Khan, M Y -Financial management
- (2) Prasanna Chandra -Financial Management
- (3) Pandey, I M -Financial management
- (4) Kuchal, S C -Financial Management and Corporate Finance
- (5) Van Home -Financial management
- (6) Srivastav & Misra, 2010. Financial Management, Oxford University Press; Second edition
- (7) G Sudarsana Reddy, 2010. Financial Management, Himalaya Publishing House

### **Subject: Human Resource Management**

### **Subject Code: BM/SOM/DSC-HR202**

- (i) Personnel Management-Concept, Nature, Scope and Importance of Human Factor; Evolution and Growth of Personnel Function in Management; Philosophy of Management of HRM; Present Status and Future of Human Resource Management in India. Personnel Department- Organization and Functions; Procurement- Job Analysis,
- (ii) Human Resource Planning-Meaning and process, Manpower Planning: Recruitment, Selection, Placement, Induction. Methods of Manpower Search, Reality shock

- (iii) Development-Need, Objectives and Methods of Training; Procedure of Training and its Efficacy. Development of Managers- Principles, Methods. Training and Promotion; Performance Appraisal, Methods of Performance appraisal,
- (iv) Wage and Salary Administration; Wage Policy- Concept, Role and Importance; Job Evaluation; Fringe Benefits; Incentive Compensation- Prerequisites and Problems in Indian Context; Personnel Audit.
- (v) Group Dynamics, Morale in Work Groups, Employee Turnover and its causes. Employee Productivity. Emerging issues and trend in HRM

### **Suggested Readings:**

- (1) Flipppo, E B -Principles of Personnel Management
- (2) Yoder Dale -Personnel Management and Industrial Relations
- (3) Strauses, G and Sayles L R -Personnel-The Human Problems in Management
- (4) Singh, Chhabra and Taneja -Personnel Management and Industrial Relations
- (5) Aswathappa, A -Human Resources and Personnel Management
- (6) Rao T.V. -Human Resources Management
- (7) Cascio -Managing Human Resource

### **Subject:Strategic Management**

#### **Subject Code:BM/SOM/DSC-HR203**

- (i) Introduction to Business Policy and Strategic Management, Nature, Meaning and Scope, Importance of Business Policy and Strategic Management.
- (ii) Corporate Planning, Concept of Planning, Planning Process, Types of Planning, Strategic Planning, Strategic Decision Making, Mission, Objectives and Goals. Corporate Strategy, Formulation of Strategy, Factors responsible for Shaping the Strategy, Different Types of Strategy, Environmental Analysis, Internal and External Environment of a Firm, Need for Environmental Analysis, Techniques for Environmental Analysis, ETOP
- (iii) Corporate Appraisal and Its Significance, Assessment of Internal Capabilities, Company Situation Analysis, Strategy and Competitive Advantages, Matching Strategies, Functional Strategy and Operational Strategy.
- (iv) Implementing Strategy, Organization Structure, Culture, Commitment and Leadership, Business Unit Strategy, Portfolio Analysis, BCG and other Portfolio Models.
- (v) Strategic Alternatives, Stability, Expansion, Retrenchment, International strategy Variations, Diversification and Mergers, Strategic Alliances. Strategic Choice Process, Control and Evaluation Process.Strategy in the Global Environment, Implementing Strategic Change- Politics, Power and Conflict.

### **Suggested Readings:**

- (1) Thompson and Strickland -Strategic Management Concept and Cases
- (2) Ansoff, H Igor -Corporate Strategy
- (3) Charles W L Hill and G R Jones -Strategic Management Theory
- (4) Azhar Kazmi -Business Policy
- (5) Thomos L Wheelen and JD Huger -Strategic Management
- (6) Hammel G and Prahalad C K -Competing for the Future



**Subject:Performance and Compensation Management****Subject Code:BM/SOM/DSE-HR204****UNIT 1: Concept and objectives of performance management system**

Concept and objectives of performance management system, Performance appraisal and performance management, Performance Management – definition, objectives, need and measurement.

**UNIT 2: Process of performance appraisal**

Process, issues and challenges in performance appraisal, documentation of performance appraisal, Methods of Performance appraisal – traditional methods, modern methods with advantages and disadvantages of each - appraisal interviews, performance feedback and counselling, use of technology and e-PMS, Ethical perspectives in performance appraisal.

**UNIT 3: Compensation – Structure and Strategies**

Compensation – Definition, Classification and Types. Components of remuneration-basis pay, dearness allowance, flat and indexed DA, allowances and reimbursement, Determining Compensation, Compensation Approaches. Compensation as a Retention Strategy, Financial and non financial compensation.

**UNIT4: Performance-Based Pay and Incentive Systems**

Performance Based Pay Systems, Incentives - incentive plans, developing effective incentive plans. Gain Sharing Incentive Plan – Enterprise Incentive Plan – Profit Sharing Plan- ESOPs – Compensation Management in Multi-National organisations.

**UNIT 5: Reward Systems and Legal Aspects**

Reward systems, Perceptions of Pay Fairness – the legal environment, Legal Constraints on Pay Systems. Employee Benefits. - retirement benefits, perquisites, non-monetary benefits.

**Recommended Readings:**

1. Michael Armstrong, Armstrong's Handbook of Performance Management:An Evidence- Based Guide to Delivering High Performance
2. Gary Dessler,Human Resource Management
3. Bhattacharyya, D.K.: Performance Management systems and strategies

**Subject:Participative Management and Industrial Relations****Subject Code:BM/SOM/DSE-HR205**

1. Participative Management-Meaning, Scope, Philosophy and importance Participative Management, Various approaches to Participation-Socialist Approach, Gandhian Approach, Eclectic Approach, Social Science Approach.
2. Workers Participation in Management- Meaning and Objectives of WPM, Current Scheme of Workers Participation in India, Problems and Remedies, Recent trend in participatory management- Quality Circles, TQM.
3. Nature, scope and Significance of Industrial Relations, Major Participants in Industrial Relations, role of State, Characteristics of Industrial Relation System in

- India. Role and Future of Trade Unions, Trade Unions and Employees, Trade Union and Management.
4. Collective Bargaining- Concept, Features, Types and Process, Pre-Requisites for Success of Collective Bargaining, Status of Collective bargaining in India, Negotiation & Collective Statement, Bargaining and Gain Sharing, Industrial Relations & Technological Change.
  5. Discipline and Grievance Handling and Employee Discipline - Approaches, Procedure, National Commission on Labour and its recommendations on various aspects of Industrial Relations in India.

### **Suggested Readings:**

1. Singh, B P, Chhabr, T N, Taneja, P L - Personnel Management and Industrial Relations
2. Abraham H Maslow- Motivation and Personality
3. Agnihotri, V - Industrial Relations in India
4. Prasad, Lallan - Personnel Management and Industrial Relations in the Public Sector
5. Davar, Rustam S - Personnel Management and Industrial Relations in India

### **Subject: Social Security and Labour Law**

#### **Subject Code: BM/SOM/DSE-HR206**

1. Social Security-Concept and philosophy, Abolition of Bonded and Child labour, Govt. Policy for Social Security and Social Insurance, ILO, its Role, Functioning and Contributions.
2. Workmen's Compensation Act, 1923
3. Employee's State insurance Act, 1948
4. Payment of Gratuity Act, 1972
5. Minimum Wages Act, Payment of Bonus Act, Payment of Wages Act

### **Suggested Readings:**

1. Mullick - Labour Laws
2. Memoria, C B and Memoria S - Industrial Labour, Social Security & Industrial Peace in India
3. Sinha, G P - Industrial Relations and Labour Legislation in India
4. Zahiruddin - Labour Welfare Laws
5. Saharay, H K - Textbook on Labour and Industrial Law
6. Srivastava S C - Industrial Relations and Labour Laws

### **Subject: Summer Internship**

#### **Subject Code: BM/SOM/SI-HR207**

- ◆ 45 days internship in any organization.
- ◆ All students will prepare summer internship report (Evaluated by internal examiner)
- ◆ Each student shall present a seminar which shall be based on the training and the training report. The objective is to understand the benefits and gains to the student due to compulsory training and enable the student to express his

understanding about the functioning of outside world especially as to what extent the concept of management taught to him were relevant and are helpful in the real world in the real situations.

**Suggested Readings:**

1. Walsh, Loren -Quality Management Handbook
2. Dalela, Suresh and Dalela -ISO-9000-A Manual for Total Quality Management
3. Krouse, Stephen B. -Human Resources management Perspective on TQM