

BBA IV

Semester

Syllabus

Subject Name	L	T	P	Credit
Cost and Management Accounting	3	1	0	4

Objectives:

- To Impart the Knowledge of Basic cost concepts, element of cost & Preparation of Cost Sheet.
- To provide basic knowledge of important Methods & Techniques of costing.
- To understand the basic concepts and processes used to determine product costs.
- To be able to interpret cost accounting statements.
- To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

Unit-1

Cost Accounting-Meaning, Evolution, Nature and scope, Types of cost, Elements of cost-Material, Labour, Overheads, Method of costing, preparation of cost sheet, Role of Cost in decision Making.

Unit-2

Marginal Costing: Marginal Costing versus Absorption Costing, Contribution, Profit volume ratio, Break even Analysis, Margin of Safety, Variable cost ratio, Various types of decision making –Make or Buy decision, Replacement ,product pricing etc.

Unit -3

Standard Costing: Concept of standard costs, establishing various cost standards, calculation of Material Variance, Labour Variance, and Overhead Variance, and its applications and implications.

Unit -4

Management Accounting; Meaning, definition, Difference between cost and management accounting, Financial statement analysis: Meaning, objective, importance and limitation, preparation of comparative, common size financial statement and trend analysis.

Unit-5

Ratio Analysis: meaning, Objective, Types and Limitations of Ratio, General Safety level of ratio, Calculation and interpretation of Financial Ratio.

Outcomes:

- Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making.
- Determine the costs of products and services.
- Know how to apply techniques associated with costing systems, cost management systems, budgeting systems and performance measurement systems.
- Explain the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making.
- How to Prepare and interpret budgets and standard costs and variance statement.

Text books:

1. Cost Management Accounting - Ravi Kishore, Taxman – Latest Edition
2. Cost Accounting -Prabhu Dev, Himalaya Publication

Reference books:



1. Advanced Cost Accounting -Made Gowda, Himalaya Publication
2. Cost Accounting, A managerial Emphasis - Charles T. Horngren, Pearson – 14th Edition
3. M. N. Arora- Cost and Management Accounting, Vikas Publication 10th Edition

Subject Name	L	T	P	Credit
Financial Management	3	1	0	4

Objectives:

- To providing understanding of nature, importance, structure of finance related areas and to impart knowledge regarding source of finance for a business.
- To understand the concepts and theories underlying financial management.
- To be able to evaluate the financial decisions and its implications for the shareholders and the company
- To be competent to analyze and evaluate information for financial planning, control and decision making.
- To provide a theoretical framework for considering corporate finance problems and issues and to apply these concepts in practice.

Unit-1

Concept of Finance: scope and objectives of financial Management, Profit maximization vs. Wealth maximization, Functions of Finance Manager in Modern Age, Concept of Risk and Return.

Unit-2

Capital Budgeting Decisions: Meaning, Definition, Need and Objectives, Investment Evaluation Criteria, Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return Profitability Index; NPV and IRR Comparison

Unit -3

Cost of Capital: Importance of Cost of Capital; Calculating Cost of debt; Preference Shares, Equity Capital, and Retained Earnings; Combined (Weighted) Cost of Capital. Leverage Analysis: Operating, Financial and combined Leverage and effects on profit.

Unit -4

Capital Structure: Theories and Determinants. Dividend Policies: Issues in dividend Policies Types and Determinant of dividend Policy, Walter's Model; Gordon' Model; M.M. Hypothesis.

Unit-5

Management of Working Capital: Nature of working Capital, Significance of Working Capital, Factors Determining of Working Capital Requirements, Operating Cycle period Method Management of Working Capital-Cash, and Inventories.

Outcomes:

- How to evaluate the cost of debt, cost of equity and the Cost of Capital and create a optimal capital structure in business.
- How to calculate relevant cash flows for capital budgeting projects and apply various methods to analyze projects.
- Evaluate working capital effectiveness of a company based on its operating and cash conversion cycles, and compare the company's effectiveness with that of peer companies.
- How to evaluate a company's management of accounts receivable, inventory, and accounts payable over time and compared to peer companies.

Text books:

1. P.V. Kulkarni - Financial Management - Himalaya Publishing House, Mumbai
2. I.M. Pandey - Financial Management - Vikas Publishing House

Reference books:

1. Prasanna Chandra - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
2. Inamder, S.M. Everest- Financial Management
3. Horne, J.C.V. Pearson – Financial Management

Subject Name	L	T	P	Credit
Business Statistics and Operation Research	3	1	0	4

Objectives:

- How to calculate and apply measures of location and measures of dispersion -- grouped and ungrouped data cases.
- How to apply discrete and continuous probability distributions to various business problems
- Introduce students to the techniques of operations research in business operations.
- Provide students with basic skills and knowledge of operations research and its application in industry
- Introduce students to practical application of operations research in projects

Unit-1

Introduction: Classification & Tabulation of statistical data, Diagrammatic and Graphical presentation of data

Unit-2

Measures of Central Tendency: Mean, Median & Mode – Dispersion, Range, Quartile Deviation, Mean Deviation, and Standard Deviation – Measures of Skewness

Unit -3

Correlation: Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines & Coefficients, *Time Series Analysis* – trend –Seasonal Variation

Unit -4

Introduction to Operation Research – Linear Programming – Graphical method & Simplex method of Solving LPP (Maximization & Minimization)

Unit-5

Techniques of Operation Research: Assignment & Transportation Problems, Network Analysis –PERT & CPM.

Outcomes:

- Application of Percentage, discount and interest with time value of money in business decision.
- Concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data, measures of central tendency, dispersion and asymmetry, correlation and regression analysis, time series analysis.
- Identify and develop operational research models from the verbal description of the real system.
- Understand the mathematical tools that are needed to solve optimization problems. Use mathematical software to solve the proposed models.
- Develop a report that describes the model and the solving technique, analyze the results and propose recommendations in language understandable to the decision-making processes in Management Engineering.

Text books:

1. Gupta S. P. (2014).Statistical Methods.Sultan Chand and Sons.Latest Edition.
2. Das, N.G. (2008). Statistical Methods. M. Das and Co.Kolkata.Latest edition

Reference books:

1. Handy A. Taha, An Introduction to Operation Research, University of Arkansas, Fayetteville. 8th Edition. Pearson Education Inc. London (2003). 81p.
2. Hiller, F.S. And L.J. Lieberman: Introduction to operation research, Holden Day, San Francisco (6th Ed.) (1995).

Subject Name	L	T	P	Credit
Introduction to HRM	3	0	0	3

Objectives:

- In this course, students will learn the basic concepts and frameworks of human resource management (HRM), and understand the role that HRM has to play in effective business administration.
- It also explains the functions and activities involved in the Human Resource Department.
- Importance is given to understand the roles and application of Human Resource Management.
- This course explain the importance of human resources and their effective management in organizations & Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

Unit-1

Human Resources Management (HRM): Meaning, Nature and Scope, Difference between HRM and Personnel Management, HRM functions and objectives, Evolution of HRM Environment – External and Internal.

Unit-2

Human Resources Planning: Definition, Purposes, Processes and Limiting Factors;

Job Analysis: Job Description, Job Specification,

Recruitment: Policy, Procedures, Methods and Evaluation.

Selection: Procedure, Design of Application Form, Methods, Offer of Employment, and Evaluation.

Unit -3

Training and Development: Purpose, Methods, Issues of Training and Management Development Programmes, *Performance Appraisal:* Definition, Purpose, Procedures and Techniques including 360⁰ Performance Appraisal, Job Evaluation. *Compensation Administration:* Nature and Objectives of compensation, components of pay structure in India.

Unit -4

Promotion, Transfer and Separation: Promotion – Purpose, Principles and Types; Transfer – Reason, Principles and Types; Separation – Layoff, Resignation, Dismissal, Retrenchment, Voluntary Retirement Scheme.

Unit-5

Human Resources Development in India: Evolution and Principles of HRD, HRD Vs. Personnel Functions, Role of HR Managers. Strategic Human Resource Management, *Human Resources Information system (HRIS):* HR Accounting and Audit.

Outcomes:

- Students will demonstrate and understanding of graphic systems, the fundamental techniques in graphics development, and standard graphical algorithms.
- Students will describe and discuss human-computer interaction principles as they relate to computer graphics.
- Students will design and create effective graphical user-interfaces.
- Students will develop computer animation sequences.
- Students will be proficient in the use of multimedia techniques.

Text books:

1. P. Subba Rao, Personnel And Human Resource Management
5th Revised Edition 2014
2. Mamoria, Mamoria & Gankar, Dynamics Of Industrial Relations

Reference books:

1. K. Aswathappa, Human Resource Management
2. T.N. Chhabra , Human Resource Management 6th Revised Edition

Subject Name	L	T	P	Credit
Computer Application	2	1	0	3

Objectives:

- Understand the meaning and basic components of a computer system,
- Define and distinguish hardware and software components of computer system,
- Explain and identify different computing machines during the evolution of computer system,
- Identify and discuss the functional units of a computer system,
- Identify the various input and output units and explain their purposes
- Understand the concept and need of primary and secondary memory,
- Discuss the advantages, limitations and applications of computers,

Unit-1

Introduction of Computer: Evolution and Generations, Classification, Input- Output Devices, Block Diagram of Computers

Unit-2

Hardware & Software: Introduction and Types, *Operating System:* Definition, Functions, Types and Classification, Elements of GUI based operating system-Windows-Use of Menus, Tools and Commands of Windows Operating System.

Memory: Primary and Secondary - RAM, ROM, PROM, EPROM, EEPROM, Cache Memory, Virtual Memory etc.

Unit -3

Use of MS-Office: Basics of MS-Word, MS-Excel and MS-PowerPoint; MS Access: Overview of MS-Access. Creating tables, queries, forms and reports in MS-Access.

Unit -4

Number System: Introduction and Applications of Binary, Decimal, Octal, Hexa, Inter-Conversion of Numbers.

Unit-5

Computer Networks: Overview, Types (LAN, WAN and MAN), Network Topologies, Internet: Overview of Internet, Internet Vs Intranet, Applications of Information Technology.

Outcomes:

- 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.

Text books:

1. Fundamentals of Computers by Rajaraman, Publisher: Prentice Hall of India, New Delhi
2. Data Communication & Computer Network by White, Publisher: Thomas Learning, Bombay

Reference books:

3. Business Data Communication by Shelly, Publisher: Thomson Learning, Bombay
4. Computer Fundamentals by B.Ram, New Age Int.
5. Computer Fundamentals by P.K Sinha, Priti Sinha, Publisher Kalyani Publishers, 2nd Edition,

Subject Name	L	T	P	Credit
Principles of Organization Behaviour	3	1	0	4

Objectives:

Specific learning objectives for this course are as follows:

1. To provide a basic knowledge of main ideas and key theories relating to organizational behavior;
2. To develop an understanding of these and of related ideas and concepts.
3. To develop skills in diagnosis and problem solving by applying the learned material to given situations;
4. To develop an interest in, an appreciation of, and a positive attitude toward the many aspects of the subject matter of management.

Unit-1

Meaning & Concept of OB, Importance of Organizational Behavior, Models of OB, Organization & Management

Unit-2

Personality: Shaping, Determinants, Types, Personality and Work, Self-concept, Self-esteem and Self-efficiency, Perception, Perceptual Process, Managing the Perceptual Process;

Unit -3

Management of Motivation: Motivation in work settings, Managerial Issues and Challenges. Theories, Maslow's Need Hierarchy Theory, McGregor's XY Theory, Herzberg's Motivation Hygiene Theory

Unit -4

Learning Process, Reward Systems and Behavioral Management, Theoretical Process of Learning, Principles of Learning, Reward and Punishment, Organizational Reward System Attitude Formation, Functions, Change of Attitude, Types of Attitudes, Values

Unit-5

What is Leadership, Dynamics of Managerial Leadership, Leadership Theories, Power and Politics, Leadership and Managerial Change.

Outcomes:

On successful completion of this course, students will be able to:

1. Demonstrate a thorough knowledge and understanding of organizational behavior.
2. Collaboratively and autonomously research, analyze and evaluate information from a wide variety of sources.
3. Apply relevant contemporary theories, concepts and models in order to analyze organizational environments, cases and issues.
4. Communicate their findings clearly and effectively using a variety of media.

Text books:

1. Organizational behavior : Prasad L.M ,sultan S chand & co.
2. Organizational behavior Text ,cases, aswathappa, k. himalaya

Reference books:

1. Organizational behavior: Foundations, Theories, and analyses by john B.miner
2. Organizational behavior: Performance Management in practice By Richard pettinger