



**JHARKHAND UNIVERSITY OF TECHNOLOGY,
RANCHI**

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SYLLABUS FOR

**BACHELOR OF BUSINESS ADMINISTRATION
(B.B.A.) PROGRAMME
(FIRST YEAR-1st and 2nd Semester)
Effective from Academic Year 2022-23**

BBA 1st YEAR
1st SEMESTER

SUBJECT: PRINCIPLES OF MANAGEMENT(PM)

SUBJECT CODE: BBA101(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0.	End Term Examination Marks: 60

Course Objectives:

The objective of the course is to understand the basic principles of Management used to manage an enterprise and to have an insight into the evolution of management theory and familiarity with different schools of management thoughts. The course intends to acquaint the students with the basic functions of Management and the significance of management along with the various levels of Management and the skills required at each level.

Learning Outcomes:

1. To apply the basic knowledge of subject area.
2. To analyse the concept of management and its functions.
3. To apply management skills required at each level.
4. To apply various leadership role in the community.

UNIT-1

Introduction to Management

Definition, Nature, Managerial Roles, Managerial skills and Levels, Basic Functions of Management, Evolution of Management Thoughts and Trends and Challenges of Management in Global Scenario

UNIT-2

Planning

Definition, Nature, Importance, Types of Planning, Steps in Planning, Planning Premises Forecasting and decision making.

UNIT-3

Organizing

Concept, Definition, Formal and Informal Organisation, Organizational Structure:- Types & significance (Functional Organization, Product/ Market Organisation and Matrix Structure), Span of Management, Delegation of authority.

UNIT-4

Staffing &Controlling

Definition, Process of staffing, Meaning &Need of Control, Controlling Process,Types of Control Devices.

UNIT-5

Directing

Meaning of Motivation, Motivational theories - Maslow Hierarchy of Need Theory & Herzberg Two Factor Theory Leadership Definition, Characteristics, Theories of leadership; Communication Definition, importance, process, types, factors affecting communication methods, barriers & remedies.

REFERENCE BOOKS:

1. Koontz, H. and Wehrich, H (1998) & (2001) Essentials of Management (Tata McGraw Hill:New Delhi) Edition- 5th and 10
2. Stoner, Freeman and Gilbert, Management (Prentice Hall of India: New Delhi) Edition -5
3. Principles & Practice of Management – L. M. Prasad (Sultan Chand & Sons-New Delhi)

SUBJECT: BUSINESS COMMUNICATION [BC]

SUBJECT CODE: BBA102(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-3, Tutorial-1, Practical-0.	End Term Examination Marks: 60

Course Objectives:

The course aims to equip the students with the skills in reading, writing, comprehension and communication and aims to enhance communication and problem-solving skills. The course aims to impart the correct practices of the strategies of Effective Business writing.

Learning Outcomes:

1. To explain the significance of Communication skills for a manager.
2. To communicate effectively as a member of a work group.
3. To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.

4. To draft effective business correspondence with brevity and clarity.
5. To demonstrate his verbal and non-verbal communication ability through presentations.

Unit 1:

Communication – Definition, stages, Barriers, types: verbal and non-verbal, Listening-Meaning, Nature and importance, Principles of Good Listening; Written Communication – Types of Letter, Letter lay-out, Essentials of an effective letter writing, Need and function of Business letter.

Unit 2:

Writing skills – Notice writing, Advertisement writing, Précis writing, Essay writing, Letter writing (applications), Business letter formats (letters of enquiry, replies and complaints), resume writing, covering letter

Unit 3:

Dynamics of group discussions & debate-Significance of GD, Methodology, &Guidelines. Different skill set required for GD, Recruitment process &group discussion. Debating effectively; Difference between Group Discussion and Debate
Class-presentation (Oral for five minutes) on any topic

Unit 4:

Vocabulary building- One word substitution, synonyms and antonyms, idioms and phrases

Unit- 5:

Presentation & Specific purpose public speaking-Understanding meeting and conference, purpose and traits of a seminar or presentation, personality traits enhancement for public speaking(inner and outer traits), do's and don'ts.

Interviews:

Types &Styles of Interview, Fundamentals of Facing Interviews, tips before going down for an interview, while waiting for your turn to come, different rounds of interview &Frequently Asked Questions.

REFERENCE BOOKS:

1. P.D Chaturvedi , M. Chaturvedi , Business Communication: Concepts, Cases and Applications. Pearson Education India
2. Rajendra Pal and J.S. Korlahalli, Essentials of Business Communication. Sultan Chand & Sons.
3. Asha Kaul, Effective Business Communication; PHI Learning Pvt. Ltd.
4. Soft Skills, Career Development Centre, Green Pearl Publications .
5. Rizvi, M.Ashraf. Effective Technical Communication, New Delhi: Tata McGraw Hill.

SUBJECT: BUSINESS ECONOMICS [BE]

SUBJECT CODE: BBA103(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-3, Tutorial-1, Practical-0.	End Term Examination Marks: 60

Course Objectives:

This course intends to expose the students to the basic concepts of Economics. The course aims to enable the students to understand the economic theories, concepts, and principles. Typically, it applies to the markets where goods and services are bought and sold with a goal of maximizing benefits. The course gives an understanding of the various price-output relationships that exists in the market.

Learning Outcomes:

1. Analyse how decisions are made about what, how and for whom to produce.
2. Demonstrate its importance in making managerial decisions.
3. Develop an understanding of demand and supply function in determining market equilibrium.
4. Analyse the pricing and output decisions.

Unit 1:

Basic Concepts and Principles- Introduction, definition and scope of Business Economics, Basic assumptions in Business Economics, Types of Economic Analysis, Types of Economic Decision in Business Economics, Economic Principles relevant to managerial Decisions, Relationship of Business Economics with other disciplines

Unit 2:

Theory of Demand and Supply- Introduction to demand, Demand function, schedule, Law of Demand, Introduction to supply, Law of Supply, Market Equilibrium.

Unit 3:

Theory of Consumer Behaviour and Demand Forecasting- Introduction and concept of consumer choice, consumer preferences, and consumer income, Concept of Revealed preference theory and Consumer Surplus, Introduction and concept of Price Elasticity of demand, Income elasticity of demand, Cross elasticity of demand , Importance of elasticity of demand, Introduction and meaning of demand forecasting, Methods of demand forecasting

Unit 4:

Theory of Production and Cost: Introduction and concept of production theory, production function, production function with one variable input, Production function with two variable input, elasticity of substitution, isocost lines, producer's equilibrium, Return to scale,

Different types of production function, Types of cost, cost in short run, Cost in long run, Break even analysis, Economies of scale.

Unit 5:

Market Structure: Introduction and concept of Perfect competition, Monopoly, Monopolistic competition, Price–Output determination- Short run equilibrium and long run equilibrium in perfect competition, monopoly, monopolistic competition, Oligopoly.

REFERENCE BOOKS:

1. Varshney and Maheswari, S.Chand and Sons: New Delhi
2. H.L.Ahuja, Managerial Economics, S. Chand and Sons, New Delhi
3. Peterson, Craig H., Lewis, W. Chris and Jain Sudhir K., Managerial Economics, Pearson Education, New Delhi

SUBJECT: INTRODUCTION TO BUSINESS ACCOUNTING [IBA]

SUBJECT CODE: BBA104 (CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-3, Tutorial-1, Practical-0.	End Term Examination Marks: 60

Course Objectives:

The objective of the course is to develop an understanding of basic accounting concepts and techniques of accounting system and the principles and procedures underlying the accounting process. The course aims to familiarize students with the mechanics of preparation of Financial Statement, understanding corporate financial statement, their analysis and interpretation.

Learning Outcomes:

1. To demonstrate the role of accounting in business in economic world.
2. To apply accounting rules in determining financial results and preparation of financial statement.
3. To develop and practice the maintenance of accounting books.
4. To determine the processes of billing in business and banking transaction.

Unit-1 Accounting

Basics of Accounting, Accounting Mechanics (Double Entry System, Classification, Golden Rules, Concepts and Conventions.) Journal: Meaning, Advantages, Ledger meaning, Posting and Balancing, Trial Balance Objectives, defects, locating errors and preparations of Trial Balance, Subdivision of journal- daybook.

Unit-2

Accounting statements: Trading Account, Profit and Loss Account, Balance sheet, Closing entries, Assets and their Classification, Liabilities and their Classification, Uses and

Limitations of Balance sheet.

Unit-3

Capital and Revenue Expenditure and Receipts:

Rules for Determining Capital Expenditure and Revenue Expenditure, Deferred Revenue Expenditure, Capital and Revenue Receipts, Capital and Revenue Profit and Loss

Unit-4

Accounting for Non-Profit Organization:

Accounting Procedures, Receipts and Payments Accounts, Distinction between Receipts and Payments Accounts, Income and Expenditure Account problems

Unit-5

Bills of Exchange: Parties to a Bills of Exchange, Types, Promissory Notes, Distinction between Promissory Notes and Bills of Exchange, Dishonor of Bills, preparation of Bank Reconciliation

REFERENCE BOOKS:

1. Hanif and Mukherjee (2003), Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi, 2nd Edition.
2. Grewal, T. S (2003) Introduction to Accountancy: S.Chand & Company Ltd.
3. Tulsian P.C, Financial Accounting, Pearson, sixteenth impression.
4. Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
5. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd

SUBJECT: IT FOR MANAGERS [ITM]

SUBJECT CODE: BBA105 (CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-2, Tutorial-1, Practical-2	End Term Examination Marks: 60

Course Objectives:

The Objective of this course is to familiarize the students with basics of Information Technology, its applications and importance in present day management and organization.

Learning Outcomes:

1. To demonstrate a comprehensive understanding of the broad themes in Information Technology.
2. To be able to use and apply current technical concepts and practices in the core information technologies.

3. To demonstrate the use of Internet and World Wide Web, Communication Protocols & LAN.
4. To explain how to use software packages in day-to-day activities

Unit 1:

Introduction to IT-Introduction- Data, Information, and Knowledge, Information Technology - Concept, Features and Components, Information Systems - Concept and types of Information Systems, Role of IT in business and society, Characteristics of Computers, Generations of computers, Programming Languages- Assembly Language, High-level Language, Language translators – Compilers, Assemblers, Interpreters

Unit 2:

Computer Fundamentals: - Introduction, The Computer System, Von Neumann Model, Data representation, ASCII, Central Processing Unit (CPU), Memory, Memory Hierarchy, Random Access Memory (RAM), Types of RAM, Read Only Memory (ROM), Types of ROM, Secondary Storage, Input / Output Devices, Classification of Programming Languages, Software and Hardware, System Software, Application software, Operating System, Types of OS, GUI

Unit 3:

Computer Network Internet Basics-Concept of Computer Network, LAN, WAN, MAN, Communication Protocols, Network Devices, IP addresses, DNS, Evolution of Internet, Basic Internet Terms, Getting Connected to Internet, Internet Applications, Electronic Mail, Searching the Web, Social Media, other applications of Internet, Internet security, Types of threats, Computer Virus

UNIT 4:

Introduction to word processor: Toolbars and Menus, Editing Text-Selecting, Inserting, Deleting, Moving Text, previewing documents, Printing documents, Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Advanced Features of MS Word: Find and Replace, Checking the Grammar and Spelling, Using the Thesaurus, Using Auto Correct, Word Count, Hyphenating, Mail Merge, Mailing Labels Wizards and Templates, Creating tables.

Introduction to Worksheet: Toolbars and menus, creating worksheet, entering data into worksheet: text, dates, alphanumeric, values, saving & quitting worksheet, coping entries and moving between workbooks, working with formulas, Auto sum, Working with ranges-creating, editing and selecting ranges. Formatting of worksheet- Auto format, changing –alignment, character styles, column width, date format, borders and colors, currency sign, Previewing & printing worksheet, Graphs and charts-using wizards, various charts type, formatting grid lines & legends, previewing & printing charts, Functions- Date and Time, Maths, Statistical, Text and logical functions,

Basics of Power point, Preparation of power point presentations.

UNIT 5:

Practical Applications-

Word Processing: Typing & editing a document, formatting texts & paragraphs, find & replace, OLE – Images & other objects, working with tables, tabs, spelling & grammar check, mail merge, templates & wizards.

Spread Sheet application: Data types, Entering & editing data in cells, different cell referencing, entering formula & functions, working with graphs & charts, using math, statistical & financial functions, data validation, sorting, subtotal, pivot tables, Data tables & charts, What-if analysis- Goal Seek, Scenario.

Creating Computer presentations: Slides, transition, animation, background, images, time setting, adding sound & narration, automating the presentation.

REFERENCE BOOKS:

1. PK Sinha- Computer Fundamentals, BPB Publications, New Delhi
2. Computer fundamentals and Applications, Ashok Arora, S. Chand Publications.
3. Fundamental of Computers – By V. Rajaraman B.P.B. Publications
4. IITL Education Solutions Ltd., Introduction to Computer Science, Pearson Education
5. O'Brien & James. Introduction to Information System McGraw-Hill.

SUBJECT: MARKETING MANAGEMENT [MM]

SUBJECT CODE: BBA106 (CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0	End Term Examination Marks: 60

Course Objectives:

To provide basic knowledge and equip students with application of principles and functions of marketing and an exposure to the students to the nature and Scope of marketing. To give them an understanding of the basic philosophies and tools of marketing management.

Learning Outcomes:

1. To apply the basic concepts of marketing and Marketing environment.
2. To analyze and identify market segments and explore targeting and positioning.
3. To distinguish the product mix of various companies and identify the relevance of branding.
4. To enumerate the significance of pricing and distribution decisions of a firm.

Unit 1: Introduction to Marketing and Marketing Environment

Meaning and Concept of Market and Marketing, Core Marketing Concepts, Marketing and Selling (concepts and differences), Introduction to Marketing Mix, Elements of Company's Macro and Microenvironment, Responding to Company's marketing environment

Unit 2: Market Segmentation, Targeting and Positioning

Concept, Needs, bases/ variables for segmenting consumer market, Attributes of Effective Segmentation, Challenges in segmentation, Concept of Target Market, Selection of Target Market, Market positioning

Unit 3: Product Management

Definition of Product, Classification and Levels of Product, Concept of Product Line, Product Life Cycle (PLC), PLC marketing strategies, Product Line Decision, New Product

Development, Product Mix, Definition of Brand and Brand Equity, Selection of Brand Name

Unit 4: Pricing Decisions and Channel Management:

Concept of Price, Factors Influencing Pricing, Methods of Pricing, Concept and Importance of Distribution Channels, Functions of Marketing Channels, Types of Marketing Intermediaries, Channel Design Decision, Wholesaling, and retailing

Unit 5: Marketing Communication:

Definition, Concept of Integrated Marketing Communication, and Relevance of Integrated marketing Concept; Introduction to Elements of Promotion Mix, Advertising, sales promotion, personal selling, events and experiences, online marketing, social marketing, mobile marketing, direct marketing, web based advertising. (WBE)

Marketing Research; Definition, Objective, Process & Significance

REFERENCE BOOKS:

1. V.S Ramaswamy and S. Namakumari , Marketing Management; Macmillan: Publishers India Ltd,
2. P. Kotler and G. Armstrong ,Principles of Marketing; Pearson Prentice Hall: New Delhi, 10th edition.
3. Bhagwan Singh, Web based advertising; A tool of digital and internet based marketing, 1st edition, 2017, Anamika Publiser
4. Rajan Saxena: Marketing Management, Tata McGraw-Hill
5. Principle of marketing, Mahajan S.P and Mahajan Anupama, S. Chand Publications
6. Sherleker, Marketing Management, Himalaya Publishing House
7. Dr. F.C Sharma, Principles of Marketing, SBPD Publications.

BBA 1st YEAR

2nd SEMESTER

SUBJECT: HUMAN RESOURCE MANAGEMENT (HRM)

SUBJECT CODE: BBA201(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0.	End Term Examination Marks: 60

Course Objectives:

The objective of the course is to acquaint the student with the growth and operations of human resource management and its functions within an organization. The course aims to introduce to the students the basic concepts related to Human Resource Management which can form foundation to understanding advanced concepts in managing human resources in an organization.

Learning outcomes:

1. To appraise the importance of human resource management as a field of study and as a central management function.
2. To apply the concepts of human resource planning and Job design.
3. To apply the principles and techniques of human resource management.
4. To design the processes and programmes related to employee empowerment in their organization.

UNIT 1:

Human Resource Management- Meaning, Difference between HRM and Personnel Management, Evolution and growth of human resource management (with special reference to Scientific management and Human relations approaches). Role of HR in strategic management. Nature, objectives, scope, and functions of HR management.

UNIT 2:

Manpower Planning- Objectives, elements, advantages, process; Job Design-Definition, objectives, Need, Importance advantages, and process (simplification, rotation, enlargement, enrichment and approaches. Job analysis. Jobevaluation

UNIT 3:

Orientation- Recruitment (factors affecting, sources, policy, evaluation). Selection (procedure, tests, interviews). Placement and Induction.

UNIT 4:

Developing Human Resource- Training and Development, Importance and Steps in Training Programmes, Training Needs, Training Methods, Types of Training Programme. Types and Importance of Executive Development Programme. Career Planning and Development: Role and Significance of Career Planning – Impact of Career Planning on Productivity.

UNIT 5:

Rewarding Human Resources- Performance Appraisal, Methods and needs for Performance Appraisal, Organization Climate and its impact on HRM. Components of Organization Culture, Quality of Work Life, Determinants of quality of work life. Impact of QWL on Organization Climate and Culture

REFERENCE BOOKS:

1. K. Aswathappa , Human Resource and Personnel Management, Tata McGraw-Hill, New Delhi.
Chhabra T.N. Human Resource Management, Dhanpat Rai and Co. Delhi.
2. Gary Dessler , Human Resources Management, Prentice Hall, USA
3. M. Armstrong, Handbook of Human Resource Management Practice.

4. Kogan Human resource management (14th ed.). Boston, MA: Pearson.
5. N.K Chadha, Recruitment and Selection-A Practical Approach, Galgotia, New Delhi.
6. S.S Khanka, Human Resource Management, S. Chand: New Delhi
7. Saiyadain, Human Resource Management, Tata Mcgraw Hill: New Delhi

SUBJECT: ENVIRONMENTAL SCIENCE [ES]

SUBJECT CODE: BBA202(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0.	End Term Examination Marks: 60

Course Objectives:

The objective of the course is to sensitize students to environmental issues and to mobilize them to adopt environment conservation strategies as management professionals.

Learning Outcomes:

1. Develop an in-depth understanding of various environmental issues and concern of national and global importance.
2. Develop a balance view of the relationship between environment and development.
3. Enabling them to identify potential environmental hazards and to provide management solutions to such problems

UNIT 1:

Fundamentals of Environment-Basic concepts on Environment, ecology, environmental degradation and ecological imbalance; Sustainable development, ecological footprint. Ecosystems - types, structural and functional aspects. Ecological Succession and Biome in brief.

Introduction to Environmental Studies: Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education

Unit 2:

Ecosystems-Concept of ecosystem; Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions.

Case studies of the following ecosystems:

- a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3:

Biodiversity and its conservation-Introduction- definition, Types of diversity: genetic, species and ecosystem biodiversity.

Value of biodiversity: Consumptive use, productive use, social, ethical and aesthetic values. Biodiversity at global, national and local levels. India as a mega diversity nation, Hot spots of biodiversity.

Threats to biodiversity: habitat loss, poaching of wildlife, man- wildlife conflicts. Endangered and endemic species of India.

Conservation of biodiversity: In- situ and Ex-situ conservation of biodiversity.

Unit 4:

Environmental Pollution-

Air pollution: definition, causes, effects and Control measures.

Water pollution: definition, causes, effects and control measures.

Soil pollution: Causes of soil degradation, effects, and control measures.

Noise pollution: Causes, effects, and control measures.

Nuclear hazards. Global warming: Depletion of ozone layer, greenhouse effect.

Solid waste management: Causes, effects, and control measures of urban and industrial wastes.

Disaster management: Floods, Earthquakes, Cyclones, Landslides.

Unit 5:

Indian Environmental Laws-Wild Life (Protection) Act, 1972, Water (Prevention & Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981. Functions of CPCB and SPCB, ISO-14000. Issues involved in enforcement of environmental legislation, Public awareness

Environmental ethics: Issues and possible solutions; Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation, Consumerism and waste products

REFERENCE BOOKS:

1. D.K. Asthana, , Text Book of Environmental Studies. S. Chand Publishing.
2. M. Basu, S. Xavier, Fundamentals of Environmental Studies, Cambridge University Press, India
3. R.N. Basu, Environment. University of Calcutta, Kolkata
4. J.S. Singh, S.P Singh and S.R Gupta, Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
5. M. Basu, and S. Xavier, Fundamentals of Environmental Studies, Cambridge

University Press

6. A.K Mitra, and R. Chakraborty, Introduction to Environmental Studies, Book Syndicate.

**SUBJECT: BASICS OF COST ACCOUNTING [BCA]
SUBJECT CODE: BBA203(CCC)**

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-3, Tutorial-0, Practical-2.	End Term Examination Marks: 60

Course Objectives:

The objective of this paper is to identify the foundation terms and concepts that are commonly used in Cost Accounting. It also aims to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Learning outcomes:

1. To be able to understand the concepts of absorption costing, marginal costing, break even analysis. Students will be able to take a decision while solving the problems.
2. To provide information regarding cost accounting as a tool of managerial decisions and develop various skills among the students related with budget and budgetary control.
3. 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 of cost accounting, Types of cost, Elements of cost-Material, Labour, Overheads, Method of costing, preparation of cost sheet, Role of Cost in decision Making, Distinguish between Cost Accounting and Financial Accounting, Problems relating to Cost-Sheet and Tender

UNIT-2

Labour Cost Control-Direct and Indirect Labour, Steps involved – treatment of Idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labour turnover, methods of wage payment. Incentive plans.

Overheads: Meaning and Classification of Overheads – Treatment of specific items of overheads in cost accounts – stages involved in distribution of overheads – methods of absorption of overheads – treatment of under and over absorption of overheads.

UNIT 3:

Methods of Costing-Single output costing, job costing, contract & batch costing. Process costing (including joint products and By-products and inter-process profits), Operating/Service costing. (Transport & Power House only).

UNIT -4

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 5:

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

REFERENCE BOOKS:

1. S. N. Maheshwari, S.N. Mittal, Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri Mahavir Book Depot.
2. Rajasekaran, Cost Accounting, 1st edition, Pearson Education.
3. Mahesh Dutta, Cost Accounting - Principle Practices 1st edition, Pearson Education.
4. M.N. Arora, Cost Accounting, Vikas Publishing House.
5. Ravi Kishore, Cost Management Accounting, Taxman – Latest Edition
6. Prabhu Dev, Cost Accounting, Himalaya Publication

SUBJECT: BUSINESS STATISTICS [BS]

SUBJECT CODE: BBA204(CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-3, Tutorial-0, Practical-2.	End Term Examination Marks: 60

Course Objectives:

The objective of this course to provide the students an understanding of basic statistical tools that can be applied for management problems and analysis. The tools starting from data gathering, tabulation, presentation and analysing using basic statistical techniques like measures of central tendency, dispersion, kurtosis, correlation and regression.

UNIT.1:

Introduction to Statistics-Definition of Statistics, Scope of Statistics, Types of Data. Methods of collecting Data, Diagrammatic and Graphic Presentation of Data, Graphs of Frequency Distribution. Numerical exercises.

UNIT.2:

Measures of Central Tendency-Need for measuring central tendency of data; Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode: their properties, merits and demerits. Numerical exercises.

UNIT.3:

Measures of Dispersion-Need for measuring dispersion of data; Range, Mean Absolute Deviation, Quartile Deviation, Standard deviation, Coefficient of Variation: their properties, merits and demerits. Numerical exercises.

UNIT-4:

Correlation and Regression Analysis (for ungrouped data)-Need for studying correlation, Types of Correlation, Methods of Studying Correlation: Scatter Diagram, Karl Pearson's coefficient of correlation, Spearman's Rank Correlation, Method of least squares. Need for studying regression analysis, Two regression equations, Regression co-efficient and its properties.

Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and un-weighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number. Numerical exercises.

UNIT- 5:

Business Forecasting through Time Series Analysis-Significance of forecasting in business, Steps in Forecasting, Role of Time Series Analysis, Components of Time Series: Secular Trend, Seasonal Variations, Cyclical Variations, Irregular Variations. Method of Semi-averages. Numerical exercises.

REFERENCE BOOKS:

1. S.P Gupta and M.P Gupta , Business Statistics, Sultan Chand & Sons, New Delhi.18th ed.
2. N.G. Das , Statistical Methods (combined volumes),Tata McGraw-Hill, New Delhi
3. Richard Levin & David Rubin, Statistics for management, Prentice Hall.
4. Srivastava and Rego: Statistics for management, Mc Graw Hill education.
5. B.N. Gupta, Business Statistics, SBPD Publications
6. P.C Tulsyan, B.S. Jhunjhunwala, Business Statistics, S. Chand Publications.

SUBJECT: DIGITAL MARKETING [DM]

SUBJECT CODE: BBA205 (CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0.	End Term Examination Marks: 60

Course Objectives:

This course will acquaint the students to create a structured digital marketing plan and budget, Identify the correct measures to set objectives and evaluate digital marketing, review and prioritize the strategic options for boosting customer acquisition, conversion, and retention using digital marketing.

Learning Outcomes:

1. To gain an overall understanding of Digital Marketing
2. To develop insight on Current Trends – Digital and Social Statistics (Infographics)
3. To introduce digital Marketing Platforms like Facebook, Twitter, YouTube, Pinterest
4. To introduce the basics of Search Engine Optimization (SEO) and Mobile Marketing and various strategies involved in marketing products and services digitally.

UNIT 1:

Introduction to Digital Marketing-Evolution of Digital Marketing from traditional to modern era, Role of Internet; Current trends, Info-graphics, implications for business & society; Emergence of digital marketing as a tool; Drivers of the new marketing environment; Digital marketing strategy; P.O.E.M. framework, Digital landscape, Digital marketing plan, Digital marketing models.

UNIT 2:

Internet Marketing and Digital Marketing Mix – Internet Marketing, Opportunities and challenges; Digital marketing framework; Digital Marketing mix, Impact of digital channels on IMC;

Search Engine Advertising: -

Pay for Search Advertisements, Ad Placement, Ad Ranks, Creating Ad Campaigns, Campaign Report Generation

Display marketing: -

Types of Display Ads - Buying Models - Programmable Digital Marketing - Analytical Tools - YouTube marketing

UNIT 3:

Social Media Marketing – Role of Influencer Marketing, Tools & Plan– Introduction to

social media platforms, penetration & characteristics; Building a successful social media marketing strategy

Web Base Advertising

The online advertising structure, concept, revenue model, history and abbreviations used.

Facebook Marketing:

Business through Facebook Marketing, Creating Advertising Campaigns, Adverts, Facebook Marketing Tools

Linkedin Marketing:

Introduction and Importance of Linkedin Marketing, Framing Linkedin Strategy, Lead Generation through Linkedin, Content Strategy, Analytics and Targeting

Twitter Marketing:

Introduction to Twitter Marketing, how twitter Marketing is different than other forms of digital marketing, framing content strategy, Twitter Advertising Campaigns

Instagram and Snapchat:

Digital Marketing Strategies through Instagram and Snapchat Mobile Marketing: - Mobile Advertising, Forms of Mobile Marketing, Features, Mobile Campaign Development, Mobile Advertising Analytics

Introduction to social media metrics

UNIT 4:

Introduction to SEO, SEM, Web Analytics, Mobile Marketing, Trends in Digital Advertising—Introduction and need for SEO, How to use internet & search engines; search engine and its working pattern, On-page and off-page optimization, SEO Tactics

-- Introduction to SEM

Web Analytics:

-- Google Analytics & Google AdWords; data collection for web analytics, multichannel attribution, Universal analytics, Tracking code

Trends in digital advertising

UNIT 5: Application:

A group of two students (Maximum) has to work on creating an advertising campaign through any form of digital marketing viz: Mobile Marketing, Twitter Marketing, Facebook Marketing, LinkedIn Marketing, Instagram or Snapchat Marketing. The student/s should work on creating the campaign, running the campaign, presenting the results of the campaign in terms of Lead Generation and / or sales and / or web analytics.

REFERENCE BOOKS:

1. Dave Chaffey and Ellis Chadwick, Digital Marketing: Strategy, Implementation and Practice, Pearson Publications.
2. Bhagwan Singh, Web Based Advertising; A tool of digital and internet based

marketing , 1st edition, 2017, Anamika Publiser

3. Seema Gupta, Digital Marketing, Mc-Graw Hill
4. Ian Dodson, The Art of Digital Marketing, Wiley
5. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Publications
6. Vandana Ahuja, Digital Marketing, Oxford University Press
7. Philip Kotler, Marketing4.0:- Moving from Traditional to Digital, Wiley
8. Damian Ryan, Understanding Digital Marketing: Marketing strategies for engaging the Digital Generation, Kogan Page

SUBJECT: LEGAL ASPECTS OF BUSINESS [LB]

SUBJECT CODE: BBA206 (CCC)

Total Credits: 04	Full Marks: 100
Total Credit Hours: 60 hours	Internal Assessment Marks:40 (Teacher's Assessment: 20 + Mid Term Examination: 20)
Periods: Lectures-4, Tutorial-0, Practical-0.	End Term Examination Marks: 60

Course Objectives:

To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

Learning Outcomes:

1. To appraise the needs of better understanding about the need of Indian Contract Act, 1872 and its legal implications.
2. To apply and practice the law of sales of goods in commercial business.
3. To formulate a clear about law of partnership and legal aspects associated with it.
4. To apply the clear ideas related to laws of negotiable instrument and its related field in commercial business.
5. To evaluate and analyse types, formation and dissolution of companies and to relate various aspects of insurance, conciliation and arbitration etc

UNIT-1

The Indian Contract Act, 1872-Definition of contract and essential elements of contract, kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, performance of

contracts, discharge of contracts, breach of contracts and quasi contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

UNIT-2

Law of Sales of Goods-Definition of contract of sales, essentials of contract of sale, sale and agreement to sell and its distinction, kinds of goods, conditions and warranties and its distinction, Effect of perishing of Goods, modes of delivery, definition of unpaid seller, Rights of an unpaid seller

UNIT-3

The Companies Act 2013-Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

Definition of partnership, essential elements of partnership, rights and duties of a partner, procedure for registration of a firm, effect of notice to acting partner, modes of dissolution of a firm, definition between partnership and co-ownership, distinction between partnership and company.

UNIT-4:

Law of Negotiable instruments-Definition and characteristics of negotiable instrument, definition of Promissory Note, Bill of exchange and cheque and their differences, Holder in due course, Modes of Negotiation, Maturity of Negotiable Instrument, Dishonour of a negotiable instrument, type of negotiable instruments, promissory note, bill of exchange, cheque

UNIT-5:

Consumer Protection Act 1986-Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

REFERENCE BOOKS:

1. M.C. Kuchchal, Mercantile Law, Vikas Publishing House (P) Ltd.
2. Pathak Akhileshwar, Legal Aspects of Business, Tata Mcgraw Hill Publishing Company Ltd
3. ShethTejpal, Business Law; Pearson Education
4. N.D. Kapoor, Elements of Mercantile Law: Sultan Chand & Sons
5. Dr. G. K. Kapoor & Sanjay Dhamija, Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
6. Avtar Singh, Principle of Mercantile Law, Eastern Book Company
7. Gulshan Kapoor, Business Law, New Age International Pvt Ltd Publishers.
8. Maheshwari & Maheshwari, Principle of Mercantile Law, National Publishing Trust
