

Name of the Program: BBA

Course Code: BBA 3.1

Name of the Course: COST ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the students will -

- Be able to demonstrate an understanding of the elements of cost and prepare a cost sheet.
- Be able to prepare material related documents, understand the management of stores and issue procedures.
- Develop the ability to calculate Employee costs.
- Able to classify, allocate apportion overheads and calculate overhead absorption rates.
- Understand and reconcile cost and financial accounts.

Syllabus:

Hours

Module No. 1: Introduction to Cost Accounting

12

Introduction: Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various elements of Cost and Classification of Cost; Cost Object, Cost Unit, Cost Driver, Responsibility Centers; Cost Reduction and Cost Control; Methods and Techniques of Costing(Meanings only); Use of IT in Cost Accounting; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost Heads in a Cost Sheet, Presentation of Cost information in Cost Sheet/Statement- Problems on Cost Sheet, Tenders and Quotations.

Module No. 2: Materials Cost

12

Materials: Meaning, Importance and Types of Materials - Direct and Indirect Material.

Materials Procurement: Procedure for procurement of materials and documentation involved in the procurement of materials- (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note);

Materials Storage and Records: Duties of Storekeeper, Store records- (Bin cards, Stores Ledger, Stock Control Cards);

Materials Issues and Valuation: Procedure for material issues, Documents used in material issues- (Material Requisition Note, Material Transfer Note, Materials Return

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Note); Valuation of material issues- preparation of Stores Ledger/ Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Methods- problems.

Inventory Control: Inventory control techniques and determination of various stock levels- Problems on Level Setting and Computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- Two-Bin system, KANBAN, JIT Inventory Management technique, Perpetual Inventory system (Concepts only).

Module No. 3: Employee Cost

10

Employee Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organizations; Attendance Procedure- Timekeeping and Time Booking, Idle Time- Causes and treatment of Normal and Abnormal Idle Time, Overtime- Causes and treatment (Theory only);

Methods of Remuneration (Payment of Wages and Incentives) Problems on calculation of earnings under Time Rate (Straight time rate, Halsey and Rowan Methods) and Piece rate systems (Straight piece rate and Taylor's differential piece rate); **Employee Turnover-** Meaning, Reasons and Effects of LTO/ETO.

Module No. 4: Overheads

12

Overheads: Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary distribution and Secondary distribution using Reciprocal Service Methods only (Repeated Distribution Method and Simultaneous Equation Method); Accounting and Control of Administrative, Selling and Distribution overheads; Absorption of overheads: Meaning and Methods of Absorption of overheads; Problems on Machine hour rate

Module No. 5: Reconciliation of Cost and Financial Accounts

10

Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation –Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

- Prepare a Cost Sheet with imaginary figures.
- List the documents required in Inventory Management.
- Demonstrate the valuation of inventory using any one method of pricing material issues.
- Calculate the amount of Wages under Halsey / Rowan Plans, using imaginary data.

Text Books:

1. Jain and Narang, Cost Accounting, Kalyani Publication House.
2. M.N Arora, Cost Accounting , HPH
3. N.K. Prasad, Cost Accounting, Books Syndicate Pvt. Ltd.
4. Dr. V Rajeshkumar, Dr. R K Srikanth, Cost Accounting, MH India
5. P V Ratnam, Cost Accounting, Kitab Mahal
6. P C Tulsian, Cost Accounting, MHE India
7. Nigam & Sharma, Cost Accounting, HPH
8. Dr. B. Mariyappa, Cost Accounting, HPH
9. Khanna, Ahuja & Pandey, Practical Costing, S Chand & Co. Ltd.
10. B.S. Raman, Cost Accounting, United Publisher
11. Ravi M. Kishore, Cost Management, Taxmann

Note: Latest edition of text books may be used.

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Name of the Program: BBA

Course Code: BBA 3.2

Name of the Course: ORGANIZATIONAL BEHAVIOUR

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, Role Plays and Case study method.

Course Outcomes: On successful completion of the course, the Students will:

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organisation.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

Syllabus:

Hours

Module No. 1: Organizational Behaviour and Foundations Of Individual Behaviour

16

Organization Behaviour- Meaning, Definition of OB, Importance of OB, Foundations of OB. **Individual behaviour** - Personal Factors, Environmental Factors, organization systems and resources. **Personality**-Meaning, Determinants and Traits of Personality. **Perception**- Meaning, Factors influencing perception, Perceptual Process, Perceptual Errors.

Module No. 2: Group and Team Dynamics

10

Group Dynamics-Meaning, Types of Group, Development of Groups- Stages of Group Development, Determinants of Group Behaviour.

Team Dynamics- Meaning, Types of Teams: Conflict-sources of conflict and ways of resolving conflict.

Module No. 3: Change Management

8

Introduction to Change Management: Meaning of Change, Importance and Nature of Planned Change, Factors Influencing Change - Resistance to Change, Overcoming Resistance to Change.

Module No. 4: Organizational Development

12

Organizational Development: Meaning and Nature of Organizational Development (OD), Process of Organizational Development: Overview of Entering and Contracting, **Diagnosing:**Meaning of Diagnosing, Comprehensive Model for Diagnosing Organizational Systems (Organizational Level, Group Level and Individual Level).

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Module No. 5: OD Interventions

10

Designing Effective OD Interventions: How to Design Effective Interventions, Overview of OD interventions - Human Process Interventions, Techno Structural Interventions, HRM Interventions and Strategic Change Interventions, Conditions for optimal success of OD.

Skill Developments Activities:

- Two cases on the above syllabus should be analyzed and record in the skill development
- Draw Blake and Mouton managerial grid
- List the Personality Traits of Successful Business Leaders.

SAMPLE CASES FOR REFERENCE:**Module 1**

For business continuity, during Covid-19, XYZ organisation has encouraged the employees to Work From Home (WFH). But Post lock down, when the employees are called back to office, they resisted. Majority of the employees are preferring WFH. Few employees have resigned the job too.

If you are the manager of XYZ, can you justify the employee behaviour? Draw up a list of all the strategies you incorporate in bringing employees back to office

Module 2

You are heading a global team, which consist of employees from various culture and background. The diversity and lack of inclusion is negatively impacting the functioning of this heterogenous team. Dysfunctional conflict is common among the members.

Chart a plan of action to resolve the conflict within the global team. Suggest remedies for a long-term solution

Module 3

The ABC Bank is planning to introduce Finacle digital banking platform for competitive advantage. Majority of the employees have more than 15 years work experience in the bank. They do not want to change from their comfort zone.

As a manager, design the methods of overcoming employee resistance to change in order to achieve the objectives of ABC Bank in the best possible manner.

Module 4

Owing to the rapid expansion, the XYZ start-up's transition from a "one-man show' to a 'professionally run" set-up was initiated. The aim was to develop the strengths of each member of the team and to channel them towards autonomous decision making. Chart

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the steps in the OD process that can be followed by XYZ firm. Identify the four target of change - Human Resources, Functional Resources, Technological Capabilities and Organizational Capabilities.

Module 5

Employee retention is a critical issue in your E-Commerce organisation. The talented employees are moving to competitive firms. Chart an organizational development intervention plan to maximize effectiveness and minimize organizational strain.

Text Books:

1. Fred Luthans, Organizational Behaviour. McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Appanniah and, Management and Behavioural Process, HPH
6. Sharma R.K and Gupta S.K, Management and Behaviour Process, Kalyani Publishers.
7. Rekha and Vibha – Organizational Behavioural, VBH.
8. P.G. Aquinas Organizational Behaviour, Excel Books.
9. M. Gangadhar. V.S.P.Rao and P.S.Narayan, Organizational Behaviour

Note: Latest edition of text books may be used.

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Name of the Program: BBA

Course Code: BBA 3.3

Name of the Course: STATISTICS FOR BUSINESS DECISIONS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will be able

- To understand the basic concepts in statistics.
- To classify and construct statistical tables.
- To understand and construct various measures of central tendency, dispersion and skewness.
- To apply correlation and regression for data analysis.

Syllabus:	Hours
Module No. 1: Introduction to Statistics	12

Introduction – Meaning, Functions and Uses of Statistics; Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts).
Classification: Meaning, and Methods of Classification of Data, **Tabulation:** Meaning, Parts of a Table – Simple problems on Tabulation; **Diagrammatic Presentation:** Bar Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram.

Module No. 2: Measures of Central Tendency and Dispersion	14
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Measures of Central Tendency: Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series – Problems; Empirical relation between Mean, Median and Mode.

Measures of Dispersion: Absolute and Relative measures of dispersion - Standard Deviation in Individual, Discrete and Continuous Series – Problems

Measures of Skewness: Calculation of Karl Pearson's Co-efficient of Skewness (Uni-modal) – Problems.

Module No. 3: Correlation and Regression Analysis	10
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Correlation Analysis - Meaning, Types of Correlation, Calculation of Karl Pearson's Coefficient of Correlation, Computation of Probable Error,

Regression Analysis – Concept of Regression, Regression equations- Problems.

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Module No. 4: Time Series Analysis	12
Meaning, Components, fitting a straight-line trend using Least Square Method (Problems where $\Sigma X=0$ only), calculation and estimation of trend values.	
Module No. 5: Index Numbers	12
Index number, Construction of Index number, Methods of Index number - simple aggregate method, Weighted method - Fishers Ideal Index Number-Problems. Tests of Adequacy (Unit test, TRT, FRT, Circular test). Consumer Price Index Number-Problems.	
Skill Developments Activities:	
<p>a) Data Visualization practical session Using Tableau/Power BI.</p> <p>b) Execute Average, Variance, Standard Deviation, CV, Covariance using Excel.</p> <p>c) Execute and Analyse Regression Model using Excel,</p> <p>d) Practical session on Time series models using GRETL</p> <p>e) Collect past years' Indian consumer price index data (as of the current base year) and analyse its impact on any macroeconomic indicator.</p>	
Text Books:	
<ol style="list-style-type: none"> 1. S P Gupta: Statistical Methods- Sultan Chand 2. Dr. B N Gupta: Statistics, Sahithya Bhavan 3. S.C Gupta: Business Statistics, HPH 4. N.V.R Naidu: Operation Research I.K. International Publishers 5. Elhance: Statistical Methods, Kitab Mahal 6. Sanchethi and Kapoor: Business Mathematics, Sultan Chand 7. Veerachamy: Operation Research I.K. International Publishers 8. S. Jayashankar: Quantitative Techniques for Management 9. D.P Apte; Statistical Tools for Managers 10. Chikoddi & Satya Prasad: Quantitative Analysis for Business Decision, HPH 11. Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH 	
Note: Latest edition of text books may be used.	

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Name of the Program: BBA

Course Code: BBA 3.5

Name of the Course: SOCIAL MEDIA MARKETING (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Case study method.

Course Outcomes: On successful completion of the course, the Students will able to:

- Understand social media marketing goals for successful online campaigns.
- Analyze the effective social media marketing strategies for various types of industries and businesses.
- Design social media content and create strategies to optimize the content's reach to the target audience.
- Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.
- Design a suitable social media campaign for the business goals.

Syllabus:

Hours

Module No. 1: Social Media Introduction

08

Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.

Module No. 2: Facebook -Instagram marketing

10

Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.

Module No. 3: Twitter Marketing

08

Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.

Module No. 4: YouTube marketing

08

Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool - Adding Asset.

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Module No. 5: Search Engine Optimization-Recent trends and challenges

08

Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.

Skill Developments Activities:

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization (SEO) dashboard.

Text Books:

- Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, SAGE Publications Ltd.
- Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
- Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.
- Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
- Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Note: Latest edition of text books may be used.

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Name of the Program: BBA

Course Code: BBA 3.5

Name of the Course: RURAL MARKETING (OEC)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.

Pedagogy: Classroom lectures, Tutorials, and Case study method.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Describe the importance and application of various concepts of rural marketing.
- demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behaviour.
- Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

Syllabus:

Hours

Module No. 1: Introduction to Rural Marketing

08

Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment, rise of rural consumerism.

Module No. 2: Rural Consumer Behaviour

06

Consumer buying Behaviour in rural markets, factors affecting consumer behaviour. **Market segmentation** – Bases for segmenting rural consumer markets.

Module No. 3: Rural Product and Pricing Strategy

08

Rural product, Rural product classification, Product Life Cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.

Module No. 4: Rural Distribution and Communication Strategy

10

Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models- FMCG companies, durable companies, Service organizations, emerging distribution models.

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Rural communication strategy: challenges in rural Communication, creating promotion mix for rural audiences - advertisement, sales promotion, publicity.

Module No. 5: Trends in Rural Marketing

10

Digitizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing. Corporate Farming - Meaning Only.

Include live cases (ITC E-Choupal, TARAhatt, EID Parry's Indiagriline)

Skill Developments Activities:

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- d) Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

Text Books:

- Debarun Chakraborty and Soumya Kanti Dhara, et al. (2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
- Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
- Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Edition, SAGE Publications India Pvt Ltd.
- C. G. Krishnamacharyulu (2010), Rural Marketing: Text and Cases, 2nd Edition, Pearson India Education Services Pvt Ltd.
- T.P.Gopalaswamy (2009) Rural Marketing-Environment, Problems and Strategies, 3rd Edition, Vikas Publishing House.

Note: Latest edition of text books may be used.

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