

# MANAGEMENT EDUCATION & RESEARCH INSTITUTE

## BACHELOR OF BUSINESS ADMINISTRATION

### BBA 102- COST ACCOUNTING

#### COURSE OUTLINE

##### Course Objective:

The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

##### Methodology:-

The pedagogy will be Lectures, Case Studies and solving practical questions.

##### Evaluation:-

(a) Class Test –Unit Wise / Quiz/Assignment/ Project/Case Study	05 Marks
(b) Mid Term Test	10 Marks
(c) Internal Assessment	10 Marks
(d) External University Exams	75 marks
Total	100 marks

## Teaching Plan

<b>Course Contents</b>	<b>REFERENCES</b>	<b>Number of Sessions</b>
<p>UNIT-1</p> <p><b>Meaning and Scope of Cost Accounting:</b></p> <ul style="list-style-type: none"> <li>• Basic cost objectives and scope of cost accounting, Cost Centre, cost unit,</li> <li>• difference between financial, cost and management accounting,</li> <li>• Classification of Costs and elements of cost.</li> </ul> <p><b>Materials Control:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Steps involved ,materials and inventory</li> <li>• techniques of material/inventory control (EOQ, FSND, ABC, STOCK LEVELS, JIT, VED) ,</li> <li>• valuation of inventory – Practical of EOQ, stock levels, FIFO, LIFO</li> </ul>	<p><i>COST ACCOUNTING</i> – <i>MAHESHWARI &amp; MITTAL, KHAN &amp; JAIN</i> <i>Ch-1</i></p> <p><i>MAHESHWARI &amp; MITTAL</i> Ch-2</p>	<p>2</p> <p>2</p> <p>1</p> <p>2</p> <p>4</p> <p>3</p> <p>14 Hours</p>
<p><b>Labour Cost Control:</b></p> <ul style="list-style-type: none"> <li>• Attendance and payroll procedures, overtime,</li> <li>• Idle time and Incentive, direct and indirect labour remuneration</li> <li>• incentive system (Hasley, Taylor, Rowan, Merrick, Bedaux, Emerson plans practical Exams).</li> </ul> <p><b>Overheads:</b></p> <ul style="list-style-type: none"> <li>• Factory, administration, selling, distribution, research and development,</li> <li>• fixed, variable, semi variable and step cost, factory overheads, administration,</li> <li>• distribution and selling overheads (overheads rate, machine rate, under and over absorption practical examples to be taught).</li> </ul>	<p><i>COST ACCOUNTING</i> – <i>MAHESHWARI &amp; MITTAL, KHAN &amp; JAIN</i> <i>Ch- 3</i></p> <hr/> <p><i>MAHESHWARI &amp; MITTAL</i> Ch- 4,5</p> <p><i>MAHESHWARI &amp; MITTAL</i> Ch- 4,5</p>	<p>2</p> <p>2</p> <p>3</p> <p>3</p> <p>2</p> <p>2</p> <p>14 Hours</p>

<p>UNIT 3</p> <p><b>Cost Sheet:</b></p> <ul style="list-style-type: none"> <li>• Cost Sheet</li> <li>• Preparation of Cost Sheet( Simple Examples)</li> </ul> <p><b>Process costing:</b></p> <ul style="list-style-type: none"> <li>• Meaning and computation of normal profit</li> <li>• abnormal effectives and normal costs.</li> </ul>	<p><i>COST ACCOUNTING</i> – <i>MAHESHWARI &amp; MITTAL, KHAN &amp; JAIN</i> <i>Ch-1</i></p> <p><i>MAHESHWARI &amp; MITTAL</i> Ch- 9</p>	<p>3</p> <p>4</p> <p>3</p> <p>4</p> <p>14 Hours</p>
<p>UNIT 4</p> <p><b>Contract Costing:</b></p> <ul style="list-style-type: none"> <li>• Contract meaning, types, job &amp; batch costing,</li> <li>• preparation of Contract accounts, excalation clause, calculation of work in progress,</li> <li>• accounting for material, accounting for plant used in contract,</li> <li>• contract profit and loss account, balance sheet,</li> <li>• operating costing ( basic problem examples to be taught).</li> </ul>	<p><i>COST ACCOUNTING</i> – <i>MAHESHWARI &amp; MITTAL, KHAN &amp; JAIN</i> <i>Ch-8</i></p> <hr/> <p><i>MAHESHWARI &amp; MITTAL</i> <i>Ch-8</i></p>	<p>2</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>14 Hours</p>

*COST ACCOUNTING – MAHESHWARI & MITTAL, KHAN & JAIN*

**Text Books:**

1. Maheshwari, S. N. and S. N. Mittal, “ Cost Accounting – Theory and Problems”, 26<sup>th</sup> Revised Edition, Shri Mahavir Book Depot
2. Khan M.Y., 7<sup>th</sup> Edition, 2017 “ Management Accounting”, McGraw Hill Education.
3. Arora, M.N. “,Cost Accounting”, 12<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd.,2012.
4. P.C. Tulsian (1<sup>st</sup> Edition), 2013, Introduction to Cost Accounting, S.Chand, Delhi.

**MANAGEMENT EDUCATION & RESEARCH INSTITUTE**

**BACHELOR OF BUSINESS ADMINISTRATION**

***SEMESTER II***

***BBA 104: QUANTITATIVE TECHNIQUES***

**COURSE OUTLINE**

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**COURSE OBJECTIVE**

This course is intended to make students understand various the basic concept and tools in statistics and operations research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

***METHODOLOGY***

The pedagogy will include lectures, and presentation.

***EVALUATION***

Besides the Semester end- examination, the students will be continuously assessed during the course on the following basis

(a)	Presentation/Assignment/Project marks	:	10
(b)	Mid Term Test	:	15 marks
(c)	End Term Exams	:	75 marks
	Total	:	100 marks

Detailed Course Outline	References	No. of Sessions
<p><b>UNIT 1</b> <b>STATISTICS</b></p> <p>a) Definition, Importance &amp; Limitation.  b) Collection of data and formation of frequency distribution. Graphic presentation of frequency distribution – graphics, Bars, Histogram, Diagrammatic.  c) Measures of central tendency – mean, median and mode, partition values – quartiles, deciles and percentiles.  d) Measures of variation – range, IQR, quartile, deciles and percentiles. Measures of variation – range, IQR, quartile deviation  e) standard deviation and Lorenz Curve</p>	<p><b>Quantitative Techniques in Management</b></p> <p><b>N.D Vohra</b></p>	<p><b>14</b></p>
<p><b>UNIT 2</b> <b>CORRELATION ANALYSIS</b></p> <p>a) Correlation Coefficient; Assumptions of correlation analysis;  b) coefficients of determination and correlation;  c) measurement of correlation- Karl Person's Methods;  d) Spearman's rank correlation;  e) Regression: Meaning, assumptions, regression lines,  f) ordinary least square method of regression,  g) Pitfalls and limitations associated with regression and correlation analysis;</p>	<p><b>Quantitative Techniques in Management</b></p> <p><b>N.D Vohra</b></p>	<p><b>14</b></p>
<p><b>UNIT 3</b> <b>LINEAR PROGRAMMING</b></p> <p>a) Concept a assumptions usage in business decision making  b) linear programming problem: formulation,  c) methods of solving: graphical and simplex,  d) problems with mixed constraints:  e) duality; concept, significance</p>	<p><b>Quantitative Techniques in Management</b></p> <p><b>N.D Vohra</b></p>	<p><b>14</b></p>
<p><b>UNIT 4</b> <b>TRANSPORTATION, ASSIGNMENT PROBLEMS &amp; GAME THEORY</b></p> <p>a) General structure of transportation problem, solution procedure for transportation problem,  b) methods for finding initial solution – North West Corner Rule, Least Cost Method &amp; VAM  c) Test for optimality.  d) Assignment problem – Hungarian Method, Unbalanced Assignment problem, restrictions in assignment, Travelling Salesman Model</p>	<p><b>Quantitative Techniques in Management</b></p> <p><b>N.D Vohra</b></p>	<p><b>14</b></p>
<p><b>Total No. of Sessions</b></p>		<p><b>56</b></p>

**Text Book:-**

1. Gupta, S.P. and Gupta,P.K.; Quantitative Techniques and Operations Research, Sultan Chand &Sons 2.Vohra, N.D.;
2. Quantitative Techniques in Management 2003.

# MANAGEMENT EDUCATION & RESEARCH INSTITUTE

## BACHELOR OF BUSINESS ADMINISTRATION (BBA)

### BBA 106- E COMMERCE

#### COURSE OUTLINE

##### **Course Objective:**

The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

##### **Methodology:-**

The pedagogy will be Lectures, Case Studies and solving practical questions.

##### **Evaluation:-**

(a) Class Test –Unit Wise / Quiz/Assignment/ Project/Case Study	05 Marks
(b) Mid Term Test	10 Marks
(c) Internal Assessment	10 Marks
(d) External University Exams	75 marks
Total	100 marks

**E- Commerce  
Teaching Plan**

<b>Course Contents</b>	<b>REFERENCES</b>	<b>Number of Sessions</b>
<b>UNIT – 1</b>  Meaning, nature, concepts,  Advantages and disadvantages and reasons for transacting online,  Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models  Challenges and Barriers in E Commerce environment, E Commerce in India:  Transition to E Commerce in India, India readiness for E Commerce, E Transition challenges for Indian Corporate	<i>ELECTRONIC COMMERCE – ELIAS M Awad</i>	2  2  3  3  2  2  14 Hours
<b>UNIT - 2</b> <b>HTML:</b> <ul style="list-style-type: none"> <li>• ELEMENTS, TAGS AND BASIC STRUCTURE OF HTML FILES,</li> <li>• Basic and Advanced Text Formatting,</li> <li>• Multimedia components in HTML documents,</li> <li>• Designing of a webpage: Document Layout, List, Tables, Hyperlink, Working with frames,</li> <li>• Forms and Controls</li> </ul>	<i>ELECTRONIC COMMERCE – ELIAS M Awad</i>	4 3  3  2  2  14 Hours
<b>UNIT 3</b>	<i>ELECTRONIC</i>	

<p><b>Electronic Payment System:</b></p> <ul style="list-style-type: none"> <li>• Digital Payment Requirements, EPS,</li> <li>• Types of Electronic Payment Systems</li> <li>• Credit Cards, Debit Cards, E Wallets</li> <li>• Concept of E Money, Characteristics of E Money</li> <li>• Infrastructure Issues and Risks in EPS,</li> <li>• Electronic Fund Transfer Cost Sheet – RTGS &amp; NEFT</li> </ul> <p><b>Security Threats in E commerce:</b> Need and Concepts, Electronic Commerce Security Environment,</p> <p>Security Threats, Basics of Encrytion and Decryption</p>	<p><i>COMMERCE – ELIAS M Awad</i></p>	<p>2</p> <p>2</p> <p>3</p> <p>4</p> <p><b>34 Hours</b></p>
<p>UNIT 4</p> <p><b>Contract Costing:</b></p> <ul style="list-style-type: none"> <li>• Commerce Applications in various industries,</li> <li>• Emerging trends in Ecommerce, Mobile Commerce,</li> <li>• Economical, Technical and Social Considerations,</li> <li>• Regulatory and Ethical considerations in E Commerce</li> </ul>	<p><i>ELECTRONIC COMMERCE – ELIAS M Awad</i></p>	<p>3</p> <p>3</p> <p>4</p> <p>4</p> <p><b>14 Hours</b></p>

*E COMMERCE – ELIAS M AWAD*

**Text Books:**

5. EliasM. Awad (3<sup>rd</sup> Ed., 2007) Electronic Commerce- From Vision to Fulfillment, PHI Learning
6. Joseph P.T. and S.J. (4<sup>th</sup> Edition., 2012) E Commerce An Indian Perspective, PHI Learning
7. Efraim Turban, David King, Dennis Viehland, Jae Lee, (2009): Electronic Commerce-A Managerial Perspective, 4<sup>th</sup> Edition, Pearson Education
8. Bharat Bhasker (4<sup>th</sup> Ed., 2012), Electronic Commerce – Framework, Technologies and Applications, Tata Mc Graw Hill.

# BACHELOR OF BUSINESS ADMINISTRATION

## BBA 110- Business Communication

### COURSE OUTLINE

#### Course Objective:

The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

#### Methodology:-

The pedagogy will be Lectures, Case Studies and solving practical questions.

#### Evaluation:-

(b) Class Test –Unit Wise / Quiz/Assignment/ Project/Case Study/GD/Extempore	05 Marks
(b) Mid Term Test	10 Marks
(c) Internal Assessment	10 Marks
(d) External University Exams	75 marks
Total	100 marks

## Teaching Plan

<b>Course Contents</b>	<b>REFERENCES</b>	<b>Number of Sessions</b>
<p>UNIT-1</p> <ul style="list-style-type: none"> <li>• <b>Fundamental of Communication: Meaning and Significance of Communication,</b></li> <li>• <b>Process of Communication,</b></li> <li>• <b>Principles of Effective Business Communication, 7Cs ,</b></li> <li>• <b>How to improve command over Spoken,</b></li> <li>• <b>Written English and</b></li> <li>• <b>Effective Listening</b></li> <li>• <b>Extempore Sessions:</b> Importance of Physical Sports, , Are Parents Always Right, Work Life Balance, Virtual Games Vs Physical Sports, Globalization and Technology</li> <li>• <b>GD Sessions:</b> Internet Boon or Bane, ICT - Boon or Bane,</li> </ul>	<p><i>BUSINESS COMMUNICATION</i> – TN CHHABRA SANDHYA CHHABRA</p>	<p style="text-align: center;">2</p> <p style="text-align: center;">2</p> <p style="text-align: center;">1</p> <p style="text-align: center;">2</p> <p style="text-align: center;">4</p> <p style="text-align: center;">3</p> <p style="text-align: center;">14 Hours</p>
<p>UNIT- 2</p> <ul style="list-style-type: none"> <li>• Communicating in a Multicultural World,</li> <li>• Impact of globalization on organizational and multicultural communication,</li> <li>• Understanding culture for global communication;</li> <li>• Etic and Emic Cultures</li> <li>• High Context and Low Context Cultures</li> <li>• The Cross Cultural Communications</li> <li>• Ethical and Legal Issues in Business Communication</li> <li>• Overcoming barriers in cross cultural communication</li> </ul>	<p><i>BUSINESS COMMUNICATION</i> – TN CHHABRA SANDHYA CHHABRA</p>	<p style="text-align: center;">2</p> <p style="text-align: center;">2</p> <p style="text-align: center;">3</p> <p style="text-align: center;">3</p> <p style="text-align: center;">2</p> <p style="text-align: center;">2</p> <p style="text-align: center;">14 Hours</p>
<p>UNIT 3</p>	<p><i>BUSINESS COMMUNICATION</i> – TN CHHABRA</p>	

<p><b>Business Letters</b></p> <ul style="list-style-type: none"> <li>• Need, Functions and Layout of Letter Writing</li> <li>• Types of Letter Writing</li> <li>• Persuasive Letters, Request Letters, Sales Letters and Complaints</li> <li>• Employment Related Letters &amp; Interview Letters</li> </ul>	<p>SANDHYA CHHABRA</p>	<p>3</p> <p>4</p> <p>3</p> <p>4</p> <p><b>14 Hours</b></p>
<p>UNIT 4</p> <p><b>Departmental Communication</b></p> <ul style="list-style-type: none"> <li>• Barriers in Communication</li> <li>• Format: News Letters</li> <li>• Circulars, Agenda, Notice</li> <li>• Office Memos, Office Orders</li> <li>• Minutes of Meeting</li> <li>• Project and Report Writing</li> <li>• Effective Presentation Tools and Guidelines</li> </ul>	<p><i>BUSINESS COMMUNICATION – TN CHHABRA</i></p> <p>SANDHYA CHHABRA</p>	<p>2</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p> <p><b>14 Hours</b></p>

*BUSINESS COMMUNICATION – TN CHHABRA AND SANDHYA CHHABRA*

**Text Books:**

- Lesikar (13<sup>th</sup> Edition, 2014). Business Communication: Making Connections in a Digital World. Mc Graw Hill Education
- Boove, C.L., Thill, J.V. & Chaturvedi, M(13<sup>th</sup> Ed., 2014). Business Communication Today, Pearson
- Krizan et al (1<sup>st</sup> Ed., 2012). Contemporary Business Communication, Cengage Learning
- Scot, O., (8<sup>th</sup> Ed., 2012) Contemporary Business Communication, Biztantra, New Delhi

**SEMESTER II**  
**BBA 112: Business Environment**

**COURSE OBJECTIVE**

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

**PEDAGOGY**

Prior reading of suggested course material for each session happens to be a prerequisite for each participant (that includes the Faculty too) to meaningfully reflect his/her point of view. Since the reading material will be quite exhaustive, barring exceptions, the role of faculty member is restricted to that of a facilitator or a moderator. Each session shall involve discussion among participants with practical examples and supplements from the faculty member.

***EVALUATION***

(a)	Case Study Participation/Project Presentation / assignment	:	10 Marks
(b)	Mid Term Examination	:	10 Marks
(c)	Class Attendance	:	05 Marks
(d)	University Exams	:	75 Marks
	Total	:	100 Marks

S.No.	Topic	References	No. of Sessions
1.	<p><b>Unit I</b> <b>An Overview of Business Environment:</b></p> <ul style="list-style-type: none"> <li>Type of Environment-internal, external,</li> <li>Micro and macro environment.</li> <li>Competitive structure of industries,</li> <li>Environmental analysis and strategic management.</li> <li>Managing diversity.</li> <li>Scope of business, characteristics of business.</li> <li>Objectives and the uses of study.</li> <li>Process and limitations of environmental analysis.</li> <li>Case study</li> </ul>	<p>Ch 1 &amp; 2</p> <p><b>Business Economics by T.R. Jain</b></p>	<p>01 hours 01 hour 01 hours 01 hour</p> <p>01 hour 02 hour 01 hour 02 hour</p> <p>02 hour</p>
2.	<p><b>Unit II</b> <b>Economic Environment:</b></p> <ul style="list-style-type: none"> <li>Nature of Economic Environment.</li> <li>Economic factors-growth strategy</li> <li>Basic economic system</li> <li>Economic planning</li> <li>Nature and structure of the economy.</li> <li>Economic policies-industrial policy (1991)</li> <li>FEMA</li> <li>Monetary and fiscal policies.</li> </ul>	<p>Ch 7, 8 &amp; 9</p> <p><b>Managerial Economics by Dwivedi, D.N.</b></p> <p>Ch 4, 6,</p> <p><b>Business Economics by T.R. Jain</b></p>	<p>02 hours 02 hours 02 hours 01 hour 01 hour 02 hours</p> <p>01 hour 01 hour</p>
3.	<p><b>Unit III</b> <b>Socio-Cultural Environment:</b></p> <ul style="list-style-type: none"> <li>Nature and impact of culture on business, culture and globalization, social responsibilities of business.</li> <li>Business and society, social audit, business ethics and corporate governance.</li> </ul> <p><b>Political Environment:</b></p> <ul style="list-style-type: none"> <li>Functions of state, economic roles of government, government and legal environment.</li> <li>The constitutional environment, rationale and extent of state intervention.</li> <li>Case Study</li> </ul>	<p>Ch 10</p> <p><b>Managerial Economics by Dwivedi, D.N.</b></p> <p>Ch 7&amp;8</p> <p><b>Business Economics T R Jain</b></p>	<p>02 hours</p> <p>03 hours</p> <p>02 hours</p> <p>03 hours</p> <p>02 hours</p>
4.	<p><b>Unit IV</b> <b>Natural and Technological Environment:</b></p>		<p>01 hour</p>

	<ul style="list-style-type: none"> <li>• Innovation, technological leadership and followership</li> <li>• Sources of technological dynamics</li> <li>• Impact of technology on globalization,</li> <li>• Transfer of technology</li> <li>• Time lags in technology introduction</li> <li>• Status of technology in India.</li> <li>• Management of technology, features and impact of technology.</li> <li>• Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.</li> <li>• Case Study</li> </ul>	<p>Ch 11&amp; 13 <b>Managerial Economics by Dwivedi, D.N.</b></p> <p>Ch 10&amp;11 <b>Business Economics T R Jain</b></p>	<p>01 hour 01 hour 01 hour 01 hour 01 hour 01 hour 02 hours 01 hour</p>
<b>Total Number of Sessions</b>			<b>48</b>

### Reference

#### **Managerial Economics by Dwivedi, D.N.**

Dhingra, C.; *The Indian Economy Environment and Policy*, Sultan Chand and Sons, 17th Edition 2003.

Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, 2000 7<sup>th</sup> edition.