

MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB
Syllabus of BBA (Commerce and International Accounting)
(Effective for 2021-2022 Admission Session)
Choice Based Credit System

Course Title

Course Name:	BBA COMMERCE & INTERNATIONAL ACCOUNTING
Formal Abbreviation:	BBA (C & IA)
Proposed Date of Introduction:	SEPT. 2021

Organizational Arrangements

Managing Faculty:	Faculty from Commerce, Accounting, Management
Collaborating Faculties: consultant	Professionals from CA, ICWA background & CMA
External Partners:	Senior Faculty and Professionals from Academia and Industry

Nature of Development

The proposal involves:

- a new course redevelopment or diversification of an existing course

Objective

BBA -C & IA is one of the most sought after career oriented professional programs offered at the bachelor's level. This degree course opens up innumerable career options and opportunities to the aspiring accounting professionals both in India and abroad. This program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

Course

- Three – Year full-time BBA (**COMMERCE & INTERNATIONAL ACCOUNTING**) (Six – Semester).
- Minimum number of class room contact teaching for BBA (**COMMERCE & INTERNATIONAL ACCOUNTING**) programme should be 134 credits (one credit equals 10 hours) and Internship / Project should be 06 credits i.e., Total 134 + 6 = 140 credits.
- Specialization: Students can opt for anyone from two Specialization; **Commerce & International Accounting**. DSE 1-4 shall contribute to programme specific objectives and evaluated as project and comprehensive VIVA VOCE.

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- As per UGC guidelines, a student can opt for honours in a specific stream for which he/she needs to acquire 140 credit points along with additional 20 credit points that can be accrued by undertaking online courses as prescribed by the university under MOOCS basket.

Reasons for Introduction of Course

BBA Commerce & International Accounting is a 3 years professional course in accounting and tax planning domain. BBA Commerce & International Accounting is a three years full time undergraduate programme and is can also be recommended as an alternative course like B.Com. This proposed course is divided in six semesters and each semester will have five different papers. One can join the course after passing common entrance test (CET) conducted by MAKAUT, WB. This course focuses on teaching students how to prosper in accounting & taxation field as a professional.

Eligibility Criteria

Interested aspirants for the course are required to fulfil the below-mentioned eligibility criteria.

- A candidate should have cleared class 12 (10+2 or equivalent) / higher secondary examination with English.

Notification for admission to the BBA (C & IA) programme will be published and classes will start around the commencement of the academic session.

Admission Process: Through CET Exam

Course Structure

Subject Type	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
CC	C1, C2	C3, C4	C5, C6,C7	C8,C9,C10	C11,C12	C13,C14
DSE					DSE1, DSE2	DSE3, DSE4
GE	GE1	GE2	GE3	GE4		
AECC	AECC 1	AECC 2				
SEC			SEC 1	SEC 2		
	4 (20)	4 (20)	5(26)	5(26)	4 (24)	4 (24)

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CURRICULUM STRUCTURE

	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
1ST SEM	AECC 1	COMMUNICATIVE ENGLISH (BBA C & IA101)	2	0	0	2
	CC 1	FUNDAMENTALS OF ACCOUNTING (BBA C & IA 102)	5	1	0	6
	CC 2	BUSINESS ORGANISATION & PRINCIPLES OF BUSINESS MANAGEMENT (BBA C & IA 103)	5	1	0	6
	GE 1	Any One from the List of Generic Elective / Interdisciplinary Courses	5	1	0	6
	TOTAL					

	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
2ND SEM	AECC 2	ENVIRONMENTAL STUDIES (BBA C & IA 201)	2	0	0	2
	CC 3	FINANCIAL MANAGEMENT (BBA C & IA 202)	5	1	0	6
	CC4	COST ACCOUNTING (BBA C & IA 203)	5	1	-	6
	GE 2	Any One from the List of Generic Elective / Interdisciplinary Courses	5	1	-	6
	TOTAL					

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	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
3RD SEM	CC 5	ADVANCED ACCOUNTING (BBA C & IA 301)	5	1	0	6
	CC 6	BASICS OF HUMAN RESOURCE MANAGEMENT & ORGANISATIONAL BEHAVIOUR AND MARKETING MANAGEMENT (BBA C & IA 302)	5	1	0	6
	CC 7	INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATION (BBA C & IA 303)	5	1	0	6
	GE 3	Any One from the List of Generic Elective / Interdisciplinary Courses	5	1	0	6
	SEC 1	COMPUTER APPLICATION IN BUSINESS-(BBA C & IA 305)	2	0	0	2
	TOTAL					

	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
4TH SEM	CC 8	PRINCIPLES OF TAXATION (BBA C & IA 401)	5	1	0	6
	CC 9	INFORMATION TECNOLOGY IN BUSINESS & E-COMMERCE (BBA C & IA 402)	5	1	0	6
	CC 10	MANAGEMENT ACCOUNTING (BBA C & IA 403)	5	1	0	6
	GE 4	Any One from the List of Generic Elective / Interdisciplinary Courses	5	1	0	6
	SEC 2	ETHICAL STANDARD IN COMMERCE AND MANAGEMENT-(BBA C & IA 405)	2	0	0	2
TOTAL						26

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	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
5 TH SEM	CC 11	ENTREPRENUERSHIP DEVELOPMENT (BBA C & IA 501)	5	1	0	6
	CC 12	QUANTITATIVE TECHNIQUES FOR MANAGEMENT (BBA C & IA 502)	5	1	0	6
	DSE 1	(BBA C & IA 503) A/B	5	1	0	6
	DSE 2	(BBA C & IA 504) A/B	5	1	0	6
	TOTAL					

	SUBJECT	SUBJECT NAME/CODE	CREDIT POINTS			TOTAL CREDIT
			L	T	P	
6 TH SEM	CC 13	AUDITING & ASSURANCE (BBA C & IA 601)	5	1	0	6
	CC 14	Indirect Tax Law Practices (BBA C & IA 602)	0	0	6	6
	DSE 3	(BBA C & IA 603) A/B	4	0	0	4
	DSE 4	(BBA C & IA 604) A*/B	4	0	0	4
	DSE 5	INTERNSHIP & PROJECT WORK (BBA C & IA 681)	0	0	4	4
	TOTAL					

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List of Discipline Specific Elective Course:

	COMMERCE (A)	INTERNATIONAL ACCOUNTING (B)
DSE 1	ADVANCED AUDITING- BBA C & IA 503 A	ACCOUNTING STANDARDS & INTERNATIONAL ACCOUNTING- BBA C & IA 503B
DSE 2	CORPORATE ACCOUNTING & FINANCIAL REPORTING- BBA C & IA 504 A	INTERNATIONAL FINANCE- BBA C & IA 504 B
DSE 3	FINANCIAL STATEMENT ANALYSIS- BBA C & IA 603A	CORPORATE REPORTING- BBA C & IA 603B
DSE 4	ADVANCED ACCOUNTING PACKAGES- ERP & TAX FILING*- BBA C & IA 604A	INTERNATIONAL BUSINESS- BBA C & IA 604B

List of General Elective papers –Interdisciplinary:

GE 1	MICRO ECONOMICS IN BUSINESS
GE 2	MACRO ECONOMICS IN BUSINESS
GE 3	BUSINESS REGULATORY FRAMEWORK
GE 4	BUSINESS RESEARCH METHODS: TOOL & TECHNIQUES
GE 5	BUSINESS MATHEMATICS
GE 6	BUSINESS STATISTICS
GE 7	INDIAN HISTORY & CULTURE
GE 8	GUIDANCE OF EXCEL FOR OFFICE ASSISTANCE

[NOTE: A STUDENTS WILL HAVE TO SELECT 4 GE PAPERS IN 4 DIFFERENT SEMESTERS TAKING ANY ONE PAPER FROM ANY GE BASKET. ONCE A STUDENT SELECTS A GE PAPER FROM ANY GE BASKET, S/H WILL NOT BE ABLE TO SELECT ANY OF THE OTHER PAPERS FROM THE SAME BASKET IN ANY OF THE OTHER SEMESTERS.

GE 1,2 & 3 ARE FROM THE GE BASKET (BASKET NO 5: OTHER COURSES) GE 4,5 & 6 ARE FROM THE SAME BASKET (BASKET NO 3: GENERAL SCIENCE & MATHEMATICS). GE 7 IS FROM A DIFFERENT BASKET (BASKET NO 1: HUMANITIES & HUMAN SKILLS) & GE 8 IS FROM A DIFFERENT BASKET (BASKET NO: 4: EMERGING TECH, INNOVATION & ENTREPRENEURSHIP)

Any one from the list of Skill Enhancement Course:

SEC 1	COMPUTER APPLICATION IN BUSINESS
SEC 2	ETHICAL STANDARD IN COMMERCE AND MANAGEMENT

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Core Papers		
BBA (Commerce and International Accounting)		
Semester : I		
C-1 FUNDAMENTALS OF ACCOUNTING	C-2 BUSINESS ORGANISATION & PRINCIPLES OF BUSINESS MANAGEMENT	
Semester : II		
C-3 FINANCIAL MANAGEMENT	C-4 COST ACCOUNTING	
Semester : III		
C-5 ADVANCED ACCOUNTING	C-6 BASICS OF HUMAN RESOURCE MANAGEMENT & ORGANISATIONAL BEHAVIOUR AND MARKETING MANAGEMENT	C-7 INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATION
Semester : IV		
C-8 PRINCIPLES OF TAXATION	C-9 INFORMATION TECHNOLOGY IN BUSINESS & E-COMMERCE	C-10 MANAGEMENT ACCOUNTING
Semester : V		
C-11 ENTREPRENEURSHIP DEVELOPMENT	C-12 QUANTITATIVE TECHNIQUES FOR MANAGEMENT	
Semester : VI		
C-13 AUDITING & ASSURANCE	C-14 INDIRECT TAX LAW PRACTICES	

Note: All the above mentioned fourteen papers are compulsory for BBA (COMMERCE & INTERNATIONAL ACCOUNTING).

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Serial No	Program Outcome	Mapped Courses
1	Understanding of basic principles of Accounting	CC1 (BBA C & IA 102),
2	Understanding of basic principle of Auditing	CC11((BBA C & IA 501), DSE 1A.
3	Understanding of basic principles of International Accounting	CC8 (BBA C & IA 401), DSE 1B, DSE 2B, DSE 3B, DSE 4B.
4	Learning advanced accounting	CC5 (BBA C & IA301), DSE 2A
5	Learning Management accounting & Financial management	CC10 (BBA C & IA403), CC13 (BBA C & IA601), DSE 3A
6	Learning Cost accounting	CC 4 (BBA C & IA203),
7	Learning in an Information Technology platform, business economics, Indian financial system	GE 1, GE 2, SEC 1, SEC 2, DSE 4A, CC6 (BBA C & IA302), CC7 (BBA C & IA 303), GE8.
8	Learning principles of organizational behavior, human resource management, principles of management, business organisations	CC2 (BBA C & IA 103), CC3 (BBA C & IA 202),
9	Learning entrepreneurial issues and environmental concerns and business legal framework	AECC 2 (BBA C & IA 201), CC9 ,(BBA C & IA 402), GE 3,CC 11
10	Learning business communication and quantitative techniques	AECC 1(BBA C & IA 101), CC12 (BBA C & IA5 02), GE 4, GE 5, GE 6.
11	Learning Indian history & culture	GE 7

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FIRST SEMESTER

Credit Points– 2
Total Contact Hours - 20

BBA C & IA: 101 COMMUNICATIVE ENGLISH

Course Objectives:

1. To understand importance of listening and comprehending oral communication.
2. To understand the difference between in depth reading and casual reading
3. To learn the art of Oral Communication and its implication in organizational context.
4. To learn the basics of written communication applicable in business organization.
5. To understand the concept and structure of business correspondences.
6. To gain an understanding of interview and presentation skills for personal grooming.

Course Outcomes:

Sl. No.	Course Outcome	Mapped Module
1	Effectively listening to and comprehending oral communication	Module I – Unit 1
2	Ability to differentiate between reading styles	Module I – Unit 2
3	Ability to communicate effectively with others	Module I – Unit 3
4	Ability to write letters, notices, circulars and other written communication.	Module II – Unit 4
5	Ability to interact with business clients in organizational context	Module II – Unit 5
6	Ability to appear in interviews and deliver effective presentations	Module II – Unit 6

MODULE I

Unit 1: Listening & Understanding Lessons: Types and process of Listening, Importance of Listening, Aural comprehension (2L)

Unit 2: Reading Skill: Intensive and Extensive Reading, Skimming and Scanning (2L)

Unit 3: Communication Skill: Conversation Practice, Debates, and Colloquium (4L)

MODULE II

Unit 4: Writing Skill: Basic Rules, Introductory Grammar, Common Errors Writing CVs, Official Correspondence, Letter for approval of the authority, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, etc. (6L)

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Unit 5: Business Communication: Letter to Vendor-quotation, Query for details of any item, Reminder letter, Newsletters, Newspaper Reports, Advertisement, etc. (4L)

Unit 6: Personality Grooming: Mock Interview, Group Discussions and Seminar Presentations, Role play. (2L)

Suggested Readings:

1. Nilanjana Gupta, Communicate with confidence, Anthem Press
2. V. Syamala, Effective English Communication for you, Emerald Publisher
3. Krishnamohan & Meera Banerji, Developing Communication Skills
4. R. K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
5. Anjali Ghanekar, Communication Skills for Effective Management, Everest publishing House
6. Suresh Kumar & Srihari, Communication Skills and Soft Skills: An Integrated Approach, Pearson

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I /Unit 1	Listening & Understanding Lessons	2	10	1	10		
Module I /Unit 2	Reading Skill	2	10	2	10		
Module I /Unit 3	Communication Skill	4	20	3, 6	10		
Module II/ Unit 4	Writing Skill	6	30	4, 5	10		
Module II/Unit 5	Business Communication	4	20	4, 5	10		
Module II/ Unit 6	Personality Grooming	2	10	3, 6	10		

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Credit Points– 6
Total Contact Hours - 60

BBA C & IA 102: FUNDAMENTALS OF ACCOUNTING

Course Objectives

1. To understand the meaning of accounting and different accounting principles, rules of journal, ledger and trial balance.
2. To know the concept of cash book.
3. To know the pattern of final accounts of the sole proprietorship business with adjustment.
4. To know the concept of rectification of errors.
5. To know different concepts and methods of depreciation.
6. To know different concept of provisions which include provision for doubtful debt, discount on debtors and discount on creditors.
7. To know the knowledge of issue of shares and basic concept of IFRS

Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Ability to understand how to record the journal entries, posting to the ledger and preparation of trial balance.	Module I – Unit 1
2	Ability to prepare double column cash book with contra entry.	Module I – Unit 2
3	Ability to prepare trading account, profit & loss account and balance sheet along with different adjustment.	Module I – Unit 3
4	Ability to rectify the errors with proper journal entry.	Module I – Unit 4
5	Ability to calculate depreciation by applying various methods.	Module II – Unit 5
6	Ability to calculate reserve and provisions of company account.	Module II – Unit 6
7	Ability to understand the process of valuation of issue of shares.	Module II – Unit 7

MODULE 1

Unit 1: Meaning and Scope of Accounting (12L)

Accounting Principles: GAAP; Accounting Transactions: Accounting Equation, Journal; Rules of debit and credit; Ledger; Trial Balance; Capital and Revenue

Unit 2: Cash Book (6L)

Concept of cash book and petty cash book, difference between trade discount and cash discount,

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Module I Unit 1	Meaning and Scope of Accounting	12	20	1	1		
Module I Unit 2	Cash Book	6	10	2	1		
Module I Unit 3	Final Accounts for sole proprietorship business	12	20	3	1		
Module I Unit 4	Rectification of Errors	8	14	4	1		
Module II Unit 5	Depreciation	8	13	5	1		
Module II Unit 6	Provisions and Reserves	6	10	6	1		
Module II Unit 7	Company accounts	8	13	7	1		

Credit Points– 6
Total Contact Hours - 60

BBA C & IA 103: BUSINESS ORGANISATION & PRINCIPLES OF BUSINESS
MANAGEMENT

Course Objectives

1. To Understand the Business Essentials
2. To Comprehend the mechanism of Business Unit
3. To Comprehend the mechanism of Forms of Business Organisation.
4. To Comprehend the system of Business Combination
5. To help the students to develop cognizance of the importance of management principles.
6. To understand the planning process in the organization.
7. To enable them to analyze and understand the environment of the organization.
8. To study the system and process of effective controlling in the organization

Course Outcomes (CO):

Sl. No.	Course Outcome	Mapped modules
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1	Students will be able to understand the Business Essentials	Module I/unit 1
2	Students will be able to comprehend the mechanism of Business Unit	Module I/unit 2
3	Students will be able to understand the computational mechanism of Forms of Business Organisation.	Module I/unit 3
4	Students will be able to comprehend the system of Business Combination	Module I/unit 4
5	Students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management	Module II/unit 5
6	Students will be able to explain the relationship between strategic, tactical and operational plans	Module II/unit 6
7	Students will be able to understand the concept of organization.	Module II/unit 7
8	Students will be able to analyze isolate issues and formulate best control methods	Module II/unit 8

MODULE-I

Unit 1. Business Essentials:

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession. **(8L)**

Unit 2. Business Unit:

Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit. **(8L)**

Unit 3. Forms of Business Organisation:

Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives. **(6L)**

Unit 4 Business Combination:

Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions. **(6L)**

MODULE II

Unit 5. Introduction to Management: Nature, purpose and scope of management, Skills and roles of a Manager, Functions, Development of Management Theories (Classical, Neo-Classical and

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Modern) (8L)

Unit 6. Planning Process: Types of plans, Levels of planning, planning process, Management by objectives, Strategic Management, premising and forecasting; Decision-Making process, barriers, styles of decision making (8L)

Unit 7. Organizing Procedure: Organizational design and structure, Coordination, centralization and de-centralization, Delegation, Authority & power – concept & distinction, Line and staff organizations. (8L)

Unit 8. Controlling System: Concept, planning-control relationship, process of control, Types of Control, Control Techniques, and Staffing: Human Resource Management and Selection (8L)

Suggested Readings:

1. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited.
2. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India private Limited
3. Chottorjee S.K. Business Organisation,
4. Jagdish Prakash Business Organistaton and Management,
5. S. C. Saksena, Principles of Business Management, Sahitya Bhawan publications
6. C.B Gupta, Business Management, S.Chand & Sons

Module Number	Content	Total Hours	% age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Business Essentials	8	14	1	8		
Module I/unit 2	Business Unit	8	13	2	8		
Module I/unit 3	Forms of Business Organisation.	6	10	3	8		
Module I/unit 4	Business Combination	6	10	4	8		
Module II/unit 5	Introduction to Management	8	13	5	8		
Module II/unit 6	Planning Process	8	13	6	8		
Module II/unit 7	Organizing Procedure	8	14	7	8		
Module II/unit 8	Controlling System	8	13	8	8		

[NOTE: FOR BBA C & IA 104, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

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SECOND SEMESTER

BBA C & IA 201: ENVIRONMENTAL STUDIES

Course Objectives:

1. To understand the concept of ecology and eco system
2. To understand the concept of ecological succession
3. To understand the different types of natural resources – renewable and non-renewable
4. To understand the concept of biodiversity and conservation of resources
5. To understand the reasons behind environmental pollution – its effects and control measures
6. To understand environmental policies and implications of climate change.

Course Outcomes:

Sl. No.	Course Outcome	Mapped Modules
1	Ability to define ecology and knowledge of eco system	Module I/unit 1
2	Ability to differentiate between different types of eco systems	Module I/unit 2
3	Ability to determine renewable and non-renewable natural resources	Module I/unit 3
4	Ability to understand biodiversity and its relationship with natural resources	Module II/unit 4
5	Ability to determine the reasons behind environmental pollution and means of controlling the same.	Module II/unit 5
6	Ability to understand the implications of change in climate and environmental policies.	Module II/unit 6

MODULE I

Unit 1: Introduction to Environmental Studies

Concept of Ecology and Eco-system, Structure and Function of an Ecosystem (2L)

Unit 2: Ecosystems Ecological Succession-

Food chains, food webs and ecological pyramids -Energy flow in the ecosystem, energy flow models - Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes - Land resources: Land degradation, Landslides, Soil erosion (4L)

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Unit 3: Natural Resources

Renewable and Non- Renewable Resources Forest resources: Uses, types and importance, deforestation and its effects, Forest biodiversity and- tribal population Water resources: Distribution of water on Earth; Use and over-exploitation of surface and ground-water; conflicts over water (international & Energy resources: Renewable and Non-renewable energy sources; Use of alternative energy-inter-state) Sources **(4L)**

MODULE II

Unit 4: Biodiversity and conservation Introduction

Definition: Levels of biological diversity: Genetics, Species and Eco-System- Conservation of biodiversity: In situ and Ex situ conservation of bio diversity; Endangered and- Threats to biodiversity; Value (services) of biodiversity; man-wildlife conflicts, biological invasions - Diversity, Biodiversity hot spots and mega biodiversity countries. Endemic species of India **(4L)**

Unit 5: Environmental Pollution

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution- Fireworks Pollution- Solid waste management: Control measures of urban and industrial waste. - Nuclear hazards and human health risks. **(2L)**

Unit 6: Environmental Policies & Climate change

Global warming, ozone layer depletion, acid rain and its impacts on human-Practices Environment Laws: Environment Protection Act, 1986; Air (Prevention-communities and agriculture & Control of Pollution) Act, 1981; Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972; **(4L)**

Suggested Readings:

1. Carsen, R. 2002. Silent Spring, Houghton Mifflin, Harcourt
2. Rao, M.N & Datta, A.K.1987.WasteWaterTreatment,Oxford and IBH Publishing Co.
3. Raven, P.H Hassenzahl, D.M. & Berg L.R, 2012 Environment. John Wiley & Sons.
4. Singh, J.S.Singh, S.P. and Gupta, S.R. 2014.Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
5. Mahua Basu, Fundamentals of Environmental Studies, Cambridge
6. D.D.Mishra, Fundamental Concepts In Environmental Studies, S. Chand & sons

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Introduction to Environmental Studies	2	10	1	9		
Module I Unit 2	Ecosystems Ecological Succession	4	20	2	9		
Module I Unit 3	Natural Resources	4	20	3	9		
Module II Unit 4	Biodiversity and conservation Introduction	4	20	4	9		
Module II Unit 5	Environmental Pollution	2	10	5	9		
Module II Unit 6	Environmental Policies & Climate changes	4	20	6	9		

Credit Points– 6
Total Contact Hours - 60

BBA C & IA 202: FINANCIAL MANAGEMENT

Course Objectives

1. To develop the knowledge of business finance and management decision.
2. To know the different concepts of long term and short-term finance and measurement of cost of capital.
3. To know the definition, assumption and symbols relating to capital structure theories.
4. To know the meaning and importance of capital budgeting decisions and the concept of capital budgeting appraisal methods.
5. To know the concept and classification of working capital and importance of working capital management.
6. To know the concept and types of dividend and different dividend theories.

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Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Ability to determine the value and wealth maximization of business and scope of financial management.	Module I – Unit 1
2	Ability to calculate the cost of equity shares, preference share, debenture and other sources of finance.	Module I – Unit 2
3	Ability to determine the relationship between leverage and cost of capital as per major capital structure theories.	Module I – Unit 3
4	Ability to estimate the required return of projects as per different capital budgeting methods and evaluating investment decisions.	Module II – Unit 4
5	Ability to compute working capital using both the cash cost approach and the operating cycle approach.	Module II – Unit 5
6	Ability to evaluate the impact of different dividend policy on share price and also the significance of both relevance and irrelevance theory.	Module II – Unit 6

MODULE 1

Unit 1: Introduction to Financial Management (8L)

Meaning, core elements, objectives and scope –Role of Finance Manager –Concept of timevalue of money –Techniques for dealing with time value of money.

Unit 2: Sources of Finance (10L)

Cost of Capital: Different sources of finance: Long term and short term sources –Cost of Capital: Meaning, relevance and classification –Calculation of specific cost of capital and weighted cost of capital.

Unit 3: Capital Structure Analysis (12L)

Capital Structure-Concept, importance and determinants, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Concepts of DOL, DFL, DTL and Trading on equity.

MODULE 2

Unit 4: Capital Budgeting Decision (14L)

Meaning and importance of capital budgeting decisions –Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method –Capital rationing.

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Unit 5: Working Capital Management (8L)

Meaning and classification of working capital –Concept and importance of working capital management –Determinants of working capital requirement –Estimating working capital requirement.

Unit 6: Dividend Decisions (8L)

Meaning, nature and types of dividend, some dividend policies, Determinants of dividend policy, Dividend theories: Walter’s model, Gordon’s model, Modigliani and Miller Irrelevance theory.

Suggested Readings:

1. Chandra, P., Financial Management: Theory and Practice, TMH.
2. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill
3. Pandey, I.M., Financial Management, Vikas Publishing House Pvt. Ltd.
4. Sur, D. and Sarkhel, J., An Introduction to Financial Management, Book Syndicate
5. Parasuraman, Financial Management: A Step by Step Approach, Cengage
6. Berk & Peter, Financial Management, Pearsons

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Introduction to Financial Management	8	13	1	5		
Module I Unit 2	Sources of Finance	10	17	2	5		
Module I Unit 3	Capital Structure Analysis	12	20	3	5		
Module II Unit 4	Capital Budgeting Decision	14	24	4	5		
Module II Unit 5	Working Capital Management	8	13	5	5		
Module II Unit 6	Dividend Decisions	8	13	6	5		

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Credit Points– 6
Total Contact Hours - 60

BBA C & IA 203: COST ACCOUNTING

Course Objective

1. To make aware about the cost structure and different cost elements. Also, to understand the features of cost sheet and cost audit.
2. To understand the concept of cost sheet and its different elements.
3. To understand various aspects of material control and wastage.
4. To understand various aspects of labour control, labour turnover and idle time.
5. To understand classification of overheads and methods of absorption.
6. To understand different methods of costing which includes contract costing, job costing, process costing and operating costing.

Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Ability to define various components of total cost of a product.	Module 1 – Unit 1
2	Ability to draft cost sheet to find sales price and unit cost of a product.	Module 1 – Unit 2
3	Ability to determine various levels of material i.e. Reorder level, Maximum level, Minimum level and EOQ.	Module 1 – Unit 3
4	Ability to determine the different methods of wage calculation, payment rate, idle time and overtime calculations. Also to calculate different incentive schemes.	Module 2 – Unit 4
5	Ability to determine the Overhead rates and the basis of allocation and apportionment.	Module 2 – Unit 5
6	Ability to calculate cost under different costing method, such as job costing, contract costing, process costing.	Module 2 – Unit 6

MODULE I

Unit 1: Introduction to Cost Accounting

Nature and scope of cost accounting; Cost concepts, objectives and advantages, cost classification: direct, indirect, element wise, function wise, behaviour wise, sunk cost opportunity cost: Essentials of a good cost accounting system: Difference between cost and Management accounting: Concept of Cost Audit. **(10L)**

Unit 2: Cost Sheet

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Concept of Cost Sheet, elements of total cost, preparation of Cost sheet, preparation of per unit cost and estimated Cost Sheet. (8L)

Unit 3: Accounting for Material

Economic Order Quantity, different stock levels, ABC analysis (selective inventory concept): concept of Periodic inventory & Perpetual inventory, Various stock levels: JIT purchase: Selective methods of Material Control Pricing of material issues-FIFO, LIFO, Weighted average. **(12L)**

MODULE II

Unit 4: Accounting for Labour

Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes, Bonus schemes (8L)

Unit 5: Accounting for Overheads

Absorption, allocation and apportionment of overheads: Determination of overhead rates; Under and Over absorption and its treatment, Primary and secondary distribution of overhead. **(10L)**

Unit 6: Specific Order Costing:

Contract costing; Job Costing, Operating costing (Transport); Process costing excluding joint and by-products. (12L)

Suggested Readings:

1. B.Banerjee, Cost Accounting, PHI
2. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. R.Anthony, Management Accounting, Taraporewala
5. Colin Drury, Management & Cost Accounting, Chapman & Hall
6. K.S.Thakur, Cost Accounting, Excel Books

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module 1 Unit 1	Introduction to Cost Accounting	10	17	1	6		
Module 1 Unit 2	Cost Sheet	8	13	2	6		
Module 1 Unit 3	Accounting for Material	12	20	3	6		
Module 2 Unit 4	Accounting for Labour	8	13	4	6		

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Module 2 Unit 5	Accounting for Overheads	10	17	5	6		
Module 2 Unit 6	Specific Order Costing	12	20	6	6		

[NOTE: FOR BBA C & IA 204, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

THIRD SEMESTER

Credit Points– 6
Total Contact Hours - 60

BBA C & IA 301: ADVANCED ACCOUNTING

Course Objective

1. To understand the meaning Hire-Purchase and Installment Systems.
2. To understand the terms used in Partnership accounts.
3. To know how the accounting entries are posted in books for Share Capital & Debentures.
4. To know the accounting system for Amalgamation of Companies.
5. To know the accounting system for Holding Companies
6. To understand the terms used in Banking Company

Course Outcome

Sl. No.	Course Outcome	Mapped Modules
1	Able to record the basic of Hire-Purchase accounting.	Module I/ Unit 1
2	Able to comprehend how to calculate Partnership accounts.	Module I/ Unit 2
3	Able to Learn how to record the books for Share Capital & Debentures of a business entity.	Module I/ Unit 3
4	Able to Learn how to record the books for Amalgamation of Companies.	Module II/ Unit 4
5	Able to comprehend the accounting system for Holding Companies.	Module II/ Unit 5
6	Able to comprehend the terms used in Banking Company	Module II/ Unit 6

MODULE-I:

Unit 1: Accounting for Hire-Purchase and Installment Systems

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Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. [8L]

Unit 2: Partnership accounts

P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both ; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; Death of a partner. [14L]

Unit 3: Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares; concept & process of book Issue of rights and bonus shares; Redemption of Preference shares; Issue and Redemption of Debentures. [12L]

MODULE-II:

Unit 4: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. [10L]

Unit 5: Accounts of Holding Companies

Preparation of Consolidated Balance Sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problems only [10L]

Unit 6: Banking Company

Difference between Balance sheet of Banking and non-Banking companies; prudential norms.; Asset structure of a Commercial Bank; Non- performing assets (NPA). [6L]

Suggested Readings:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S.Chand & Co
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting., Vikas Publishing House,
3. Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers.
4. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
5. Shukla, Grewal & Gupta, Advanced Accounts, S. Chand
6. Hanif & Mukherjee, advanced Accounting, Tata McGrawHill

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Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Accounting for Hire-Purchase and Instalment Systems	8	13	1	1		
Module I/unit 2	Partnership accounts	14	23	2	1		
Module I/unit 3	Accounting for Share Capital & Debentures	12	20	3	1		
Module II/unit 4	Amalgamation of Companies	10	17	4	1		
Module II/unit 5	Accounts of Holding Companies	10	17	5	1		
Module II/unit 6	Banking Company	6	10	6	1		

Credit Points – 6
Total Contact Hours – 60

**BBA C & IA 302: BASICS OF HUMAN RESOURCE MANAGEMENT &
 ORGANISATIONAL BEHAVIOUR AND MARKETING
 MANAGEMENT**

Course Objectives

1. To understand different elements of marketing. To gain knowledge on the impact of the marketing process on the sustainability of any enterprise.
2. To understand the overview and concept of consumer behavior and market research. To analyze different needs of consumers and strategize ways to satisfy them.
3. To gain knowledge on different promotional mix elements and how they can be used optimally for effective communication models. To understand the paradigm shifts from traditional to digital marketing as the need of the hour.
4. To understand the process of selling, buyer seller dyads and the channel design.
5. To develop the understanding of the concept of HRM & to understand its relevance in organizations & to ensure the right distribution of manpower in a organization.
6. To provide a Comprehensive platform for the development of Human Recourses in the organization.
7. To understand the requirement of labor & management by securing high level of

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understanding for uninterrupted production of an organization.

8. To understand the concept of behavior in an organizational settings & to explain, predict and influence behavior of others.
9. To help the students to develop the concepts of Human Behaviour.
10. To know the concept of motivation & how to motivate people for their work according to various theories.
11. To enable them to understand the group behavior & the communication process in an organization.
12. To help the students to develop the process of leading individuals, managing conflicts.
13. To enable them to understand the culture of the organization & execute the strategy according to the situation.

Course Outcomes (CO):

Sl	Course Outcome	Mapped modules
1	Apply suitable marketing activities (STP) to enhance customer values. Analyze marketing environment for suitable marketing plans and techniques to survive at present and sustain in the future.	Module 1/unit 1
2	Students can identify how customers behave differently. They can conduct marketing research to solve any managerial problems.	Module 1/unit 2
3	Optimized use of promotional mix elements to develop appropriate advertising campaign. Design digital marketing strategies to reach customers effectively.	Module 1/unit 3
4	Apply appropriate presentation and demonstration method for effective selling process. Design relevant channel design and deduce ways to resolve channel conflict	Module 1/unit 4
5	Students will be able to understand that how to contribute to the development, implementation & evaluation of employee recruitment & selection	Module 2/unit 5
6	It provides the ground rules to build an organization excelling in people process, products & profits. It can help to detail out the compensation of the employees	Module 2/unit 6
7	Students will be able to understand the process to avoid the conflicts of management & employees. It provides possible solutions when the problem occurs in an organization	Module 2/unit 7
8	Students will be able to comprehend the concept of behavior in an organizational settings & to explain, predict and influence behavior of others.	Module 2/unit 8
9	Students will be able to comprehend the concepts of Human Behaviour	Module 2/unit 9

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10	Students will be able to comprehend the concept of motivation & how to motivate people for their work according to various theories	Module 2/unit 10
11	Students will be able to comprehend the group behavior & the communication process in an organization.	Module 2/unit 11
12	Students will be able to comprehend the process of leading individuals, managing conflicts.	Module 2/unit 12
13	Students will be able to understand the culture of the organization & execute the strategy according to the situation.	Module 2/unit 13

MODULE –I

Marketing Management

Unit 1: Basic Concepts – Market, Product and Brand; Marketing Environment, STPD Concept **(2L)**

Unit 2: Consumer Behaviour and Market Research – Overview and Concepts **(4L)**

Unit 3: Advertising and Sales Promotion – Promotional Mix Elements, Advertising Models, Concept of Digital Marketing **(6L)**

Unit 4: Sales & Marketing Channels – Overview of Selling Process, Channel Design and Functions. **(4L)**

MODULE –II

Human Resource Management

Unit 5. HR Planning and Management – Scope, Objectives and Functions; Recruitment & Selection – Process and Methods **(6L)**

Unit 6. Human Resource Development, Performance Appraisal & Compensation Management – Concept, Process, Methods and Objectives. **(6L)**

Unit 7. Industrial Relations – Trends and Policies **(6L)**

MODULE – III

Unit 8. Introduction to Organisational Behaviour: The nature and determinants of organisational behaviour, need for knowledge of OB, contributing disciplines to the field, OB Model **(4L)**

Unit 9. Individual differences: Learning, Values, attitudes, Personality (MBTI, Big Five Model), Emotional Intelligence, Perception, Attribution theory **(4L)**

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Unit 10. Work Motivation: Early Theories (Mc. Gregory's Theory X & Y , Abraham Maslow's Need Hierarchy Theory Herzberg's Two Factor Theory) & Contemporary Theories (Mc. Clelland's 3 Needs Theory , Alderfer's ERG Theory , Adam's Equity Theory & Vroom's Expectancy Theory, Goal Setting Theory), Application of Motivation Theories & workers participation management. **(6L)**

Unit 11. Group Behaviour: Types of Groups, Stages of Group Development, Group Decision Making, Understanding Teamwork: Types of Teams, Creating Effective teams, Communication: significance, types, barriers, overcoming barriers. **(4L)**

Unit 12. Leadership: Basic Approaches (Trait Theories, Behavioural Theories & Contingency Theories) & Contemporary Issues in Leadership. Conflict: levels of conflict, resolving conflicts; power and politics: sources of power, use of power **(4L)**

Unit 13. Organization Culture and Change: Effects of culture, changing Organisational culture forces of change, Resistance to change, the change process **(4L)**

Suggested Readings

Marketing

1. Kotler, P., Keller, K., Koshy, A. & Jha, M. - Marketing Management, Pearson
2. Saxena, R. - Marketing Management, TMH
3. Ramaswamy & Namakumari - Marketing Management; McMillan
4. Govindarajan Madabusi: Marketing Management, Prentice-Hall of India Pvt. Ltd

Human Resource Management

1. Agarwala T. - Strategic Human Resource Management, OUP
2. Aswathappa, K. - Human Resource Management, Tata McGraw Hill
3. Ramaswamy, E.A. - Managing Human Resources, OUP
4. Saiyadain, M.S - Human Resource Management, Tata McGraw Hill

Organisational Behaviour

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: "Organizational Behavior" Prentice Hall.
2. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill
3. C.B. Gupta, A Textbook of Organisational Behaviour, S. Chand
4. S.S. Khanka, Organizational Behaviour, S. Chand

Module Number	Content	Total Hours	% age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Basic Concepts	2	4	1	8		

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Module I/unit 2	Consumer Behaviour and Market Research	4	6	2	8		
Module I/unit 3	Advertising and Sales Promotion	6	10	3	8		
Module I/unit 4	Sales & Marketing Channels	4	7	4	8		
Module II/unit 5	HR Planning and Management	6	10	5	8		
Module II/unit 6	Human Resource Development, Performance Appraisal & Compensation Management	6	10	6	8		
Module II/unit 7	Industrial Relations	6	10	7	8		
Module III/unit 8	Introduction to Organisational Behaviour	4	7	8	8		
Module III/unit 9	Individual differences	4	6	9	8		
Module III/unit 10	Work Motivation	6	10	10	8		
Module III/unit 11	Group Behaviour	4	7	11	8		
Module III/unit 12	Leadership	4	7	12	8		
Module III/unit 13	Organisation Culture and Change	4	6	13	8		

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Credit Points– 6
Total Contact Hours - 60

BBA C & IA 303: INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATIONS

Course Objectives

1. To describe the different components of a financial system and their role.
2. To demonstrate the instruments, participants and operation of the money market as well as capital market
3. To explain the recent developments in the Indian financial institutes along with banking industry
4. To explain monetary policy and functions of development banks
5. To provide an overview of project finance and non-banking financial institutions
6. To understand the financial services institutes and their functions
7. To explore the functions and working mechanism of Credit Rating Agencies.

Course Outcomes

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to understand the overall financial system of India and role of financial intermediaries	Unit 1
2	Students will be able to know about Indian Money and Capital market along with the functions of stock exchanges	Unit 2
3	Students will be able to examine the credit creation process by commercial banks, regulations of central bank	Unit 3
4	Students will be able to know the needs of development banks with their functions along with monetary policy	Unit 4
5	Students will be able to identify role of project capital, working capital finance in the context of Indian economy	Unit 5

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6	Students will be able to explore the working mechanism and functional areas of Merchant bankers, underwriters, credit rating agencies and the role of factoring services as per SEBI guidelines	Unit 6
7	Students will be able to understand the concepts of Credit Rating Agencies	Unit 7

MODULE-I:

Unit 1: Financial System: Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. An overview of Indian financial system; important aspects of reforms in the Indian Financial Sector following liberalization. **[10L]**

Unit 2: Financial Markets: Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market;

Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India. **[10L]**

Unit 3 : Indian Banking System : Functions; different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Concept of Money Multiplier. The Reserve Bank of India: Functions; **[8L]**

Unit 4: Banking & Financial policies: Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.

Development bank: Concept and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, ICICI, SIDBI, NABARD) **[8L]**

MODULE-II:

Unit 5: Financial Institutions: Role of Financial Institutions in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy;

Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs). **[10L]**

Unit 6: Financial Services: Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India; Venture capital Finance-Definition, Stages; Factoring and Forfeiting services. SEBI guidelines. **[12L]**

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Unit 7: Credit rating Agencies: Credit rating-concept& types, Functions& limitations. [2L]

Suggested Readings

1. Meir Kohn, Financial Institution and Market, Oxford University Press.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH.
3. Khan, M. Y and PK Jain. Financial Services. McGraw Hill Education.
4. Bhole, L. M., Financial Markets and Institutions, TMH.
5. Bharti Pathak, Indian Financial System, Pearsons
6. Jaydeb Sarkhel & Salim, Indian Financial System and Financial Market Operations, Tata McGrawHill

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Financial System	10	17	1	7		
Module I Unit 2	Financial Markets	10	17	2	7		
Module I Unit 3	Indian Banking System	8	13	3	7		
Module I Unit 4	Banking & Financial policies	8	13	4	7		
Module II Unit 5	Financial Institutions	10	17	5	7		
Module II Unit 6	Financial Services	12	20	6	7		
Module II Unit 7	Credit rating Agencies	2	3	7	7		

[NOTE: FOR BBA C & IA 304, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

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Credit Points– 2
Total Contact Hours - 20

BBA C & IA 305: COMPUTER APPLICATION IN BUSINESS

Course Objectives:

1. Introduced students to information, its need, use, characteristics and level of information, organizational levels, Information System and Decision Structures.
2. To learn the data representation and types of number systems.
3. Knowledge of computer equipment, including both hardware and software.
4. To learn file organization and database management systems.
5. To learn the concepts of data communication and networking.
6. Knowledge of OSI and TCP/IP protocols.
7. Introduced network security and cryptography

Course Outcomes: (CO)

Sl. No.	Course Outcome	Mapped Modules
1	Understand different information systems including DSS, MIS and TPS	Module I – Unit 1
2	Recognize the difference between bit, byte, KB, MB, GB and TB and binary, decimal, octal and hexadecimal systems.	Module I – Unit 2
3	Able to identify the various model, components of computer and how it works.	Module I – Unit 3
4	Understand the concept of database management system and file processing system.	Module II – Unit 4
5	Understand the concept of network technology, business process and knowledge process outsourcing.	Module II – Unit 5
6	Learned the networking protocols in detail.	Module II – Unit 6
7	Recognize different security threats and concept of cryptography	Module II – Unit 7

MODULE I

Unit 1: Information Technology and Business – An Overview

Concepts of data, information and computer based information system. Impact of information technology on business (business data processing, intra-organisational and inter organisational communication by using network technology, business process and knowledge process outsourcing). Types of Information System - Transaction Processing System (TPS), Management

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Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) - and their implementation at managerial levels (operational, tactical and strategic) (4L)

Unit 2: Number System and Representation of Data in Computing System.

Data representation – bits, bytes, KB, MB, GB, TB. Concept of Number systems [Decimal, Binary, Octal and Hexadecimal], Binary arithmetic [addition, subtraction using 1's & 2's complement method], Computer Codes – BCD, EBCDIC, ASCII. (2L)

Unit 3: Fundamentals of Computer

Components of digital computer and their functions (input unit, processing unit, output unit and storage unit). Basic concepts of hardware & software. Relationship between hardware and software. Types of software: System software – Operating systems [characteristics & functions, uses of GUI based O.S. – LINUX AND WINDOWS]. (4L)

MODULE II

Unit 4: Data organization and Data Base Management System:-

(a) Data organization: Character, field, record, file and database. Types of Data Processing Systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organization Vs. Database File organization.

(b) Data Base Management System: Concept of Data Base Management System, Important terms of Database [including Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Views, Data Dictionary]. Types of database [hierarchical, network and relational]. (4L)

Unit 5: Data Communication and Computer Network

(a) Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex, Serial, Parallel, Synchronous, Asynchronous], Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components – Bridge, Switch, Router, Gateway.

(b) Computer Networks: Network Concept, Types: LAN, WAN, MAN, VAN, SAN. Various Topologies: Bus, Star, Ring, Mesh, Tree. (2L)

Unit 6: Introduction to Internet

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Meaning of Internet. Concepts of Internet Intranet and Extranet, IP Address (IPv4, IPv6), URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET, (brief ideas only). HTML, DHTML AND XML. (2L)

Unit 7: Security Issues

Security threats - Virus, Trojan, Hacking, Spam. Security Measures - Firewall, Antivirus software, Digital Signature. Concept of data Encryption & Decryption. Symmetric and asymmetric encryption. Digital envelope. (2L)

Suggested Readings:

1. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
2. ITLES, Introduction to Information Technology, Pearson
3. Sinha & Sinha, Fundamentals of Computers, BPB Publication
4. Ramesh Behl, Information Technology for Management, TMH
5. Jain & Tiwari, Computer Applications in Business, Taxmann

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I Unit 1	Information Technology and Business – An Overview	4	20	1	7		
Module I Unit 2	Number System and Representation of Data in Computing System.	2	10	2	7		
Module I Unit 3	Fundamentals of Computer	4	20	3	7		
Module II Unit 4	Data organization and Data Base Management System:-	4	20	4	7		
Module II Unit 5	Data Communication and Computer Network	2	10	5	7		

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Module II Unit 6	Introduction to Internet	2	10	6	7		
Module II Unit 7	Security Issues	2	10	7	7		

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FOURTH SEMESTER

Credit Points– 6
Total Contact Hours – 60

BBA C & IA 401: PRINCIPALS OF TAXATION

Learning Objective

1. To understand the Basic Concepts of Income tax.
2. To understand the concept of salary & Income from House property.
3. To know the concept of profit & gains of Business or Profession
4. To know the concept of Capital gains & Income from other sources
5. To understand the computation of Gross Total Income.

Sl. No	Course Outcome	Mapped Modules
1	Comprehend the Basic Concepts of Income tax.	Module I/ Unit 1
2	Understand the Heads of salary & Income from House Property	Module I/ Unit 2
3	Demonstrate the concept of profit and gains from business & Profession	Module I/ Unit 3
4	Understand the concept of Capital Gain & Income from other Sources	Module II/ Unit 4
5	Learn the computation of Gross total Income	Module II/ Unit 5

MODULE-I

UNIT 1: History & Concept of Income tax

Brief History of Income tax in India - Basic Concepts- Finance Act- Definitions -Rates of Income Tax- Accelerated Assessment. Agricultural Income Partly Agricultural Income- Residential Status of different assesses Incidence of tax- Exempted Income.

(12L)

UNIT 2: Salary & Income from House Property

Salary: Chargeability –Definition- Allowances- Perquisites – valuation of perquisites- Profit in lieu of salary- Deductions from salary- treatment of Provident funds- Computation of Taxable Salary.

Income from House Property: Basis of Charge- Deemed ownership –Exemptions- Annual value determination in various cases Deductions –Treatment of Unrealized rent, recovery of unrealized rent and arrears of rent- Computation of Income from House Property.

(16L)

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UNIT 3: Profit and Gains of Business or Profession

Chargeability-Rules for assessment of business income – Deductions expressly allowed – Other deductions under section 36 and 37- Expenses expressly disallowed – Expenses not deductible in certain circumstances – Expenses allowable only on actual payment –Provisions regarding maintenance of accounts and audit- Depreciation – Block of assets – Computation of allowable depreciation and book value of the block of assets- Computation of profits and gains from business or profession

(10L)

MODULE-II

UNIT 4: Capital gains & Income from other sources

Basis of charge- Capital Assets - Short-term and Long- term capital gains- Transfer of capital assets- Cost of Acquisition – Indexation of cost of acquisition. Capital Gains exempt from tax- Capital Gains exempt from tax- Computation of taxable capital gain and tax liability on capital gain- Income from other sources General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond washing transaction - Deductions allowed - Deduction not permitted- Computation of income under the head Income from Other Sources.

(12L)

UNIT 5: Computation of Gross Total Income

Aggregation and Clubbing of income of other persons - Computation of deemed income- Set off and carry forward of losses- Intra-head and Inter-head set off-Order of set off - Rules regarding carry forward- Computation of Gross Total Income.

(10L)

Suggested Readings

1. Singhnia V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes
5. S.R.Myneni, Allahabad Law Agency, Principles Of Taxation & tax Law
6. William Frend, The Principles of Taxation, Andesite Press

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	History & Concept of Income tax	12	20	1	3		
Module I/unit 2	Salary & Income from House Property	16	26	2	3		
Module I/unit 3	Profit and Gains of Business or Profession	10	17	3	3		

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Module II/unit 4	Capital gains & Income from other sources	12	20	4	3		
Module II/unit 5	Computation of Gross Total Income	10	17	5	3		

Credit Points– 6
Total Contact Hours – 60

BBA C & IA 402: IT IN BUSINESS & E-COMMERCE

Course Objective:

1. To understand foundational concepts of information systems
2. To understand the concept of business in context of Information Technology
3. To understand the concept of E-Commerce
4. To generate a generic framework for E-Commerce
5. To understand the concept of EDI technology
6. To understand the computer threats and security
7. To understand basic Ethical concept in E-Commerce

Course Outcome:

Sl. No.	Course Outcome	Mapped Modules
1	Understand foundational concepts of information systems	Module I – Unit 1
2	Must be able to match different levels of information with different hierarchical level of management	Module I – Unit 2
3	Must be able to define the E-commerce	Module I – Unit 3
4	Able to generate a generic framework for E-Commerce	Module II – Unit 4
5	Understand the concept of EDI technology, Electronic Payment Systems	Module II – Unit 5
6	Understand the computer threats and security	Module II – Unit 6
7	Understand basic Ethical concept in E-Commerce and IPR	Module II – Unit 7

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Module I

UNIT 1: INTRODUCTION

Introduction to Information Systems, Use of computers for managerial applications, Technology issues and data processing in organisations, shift in Information system thinking, latest trends in Information Technology, computer security

[4 L]

UNIT 2: IT IN BUSINESS ENVIRONMENT

Information System & their role in business systems, changing role of information System, end users of information System, information as a corporate resource, types of information (strategic, tactical & operational), levels of management & information needs, types of information systems (Transaction processing, Decision Support, executive support, Enterprise Resource Planning [ERP])

[10 L]

UNIT 3: E-COMMERCE AND ITS TECHNOLOGICAL ASPECTS

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

[10 L]

Module II

UNIT – 4: CONSUMER ORIENTED E-COMMERCE

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.

[10 L]

UNIT – 5: ELECTRONIC DATA INTERCHANGE

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System:

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Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.

[10 L]

UNIT – 6: SECURITY IN E-COMMERCE

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

[8 L]

UNIT – 7: ISSUES IN E-COMMERCE

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.

[8 L]

Suggested Readings:

1. C. S. V. Murthy – E-Commerce, Himalaya Publishing House
2. Elias. M. Awad, “Electronic Commerce”, Prentice-Hall of India Pvt Ltd.
3. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
4. Efraim Turban, Jae Lee, David King, H. Michael Chung, “Electronic Commerce–A Managerial Perspective”, Addison-Wesley.
5. Sanjay Mohapatra, E-Commerce Strategy: Text and Cases, Springer
6. Kalakota & Robinson, e-Business: Roadmap for Success, Addison Wesley

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I Unit 1	Introduction	4	6	1	7		
Module I Unit 2	IT in business environment	10	17	2	7		

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Module I Unit 3	E-Commerce and its technological aspects	10	17	3	7		
Module II Unit 4	Consumer oriented E-Commerce	10	17	4	7		
Module II Unit 5	Electronic data interchange	10	17	5	7		
Module II Unit 6	Security in E-Commerce	8	13	6	7		
Module II Unit 7	Issues in E-Commerce	8	13	7	7		

Credit Points– 6
Total Contact Hours - 60

BBA C & IA 403: MANAGEMENT ACCOUNTING

Course Objectives

1. To understand meaning and scope of financial accounting and management accounting
2. To analyse financial statements
3. To able to compute financial ratios
4. To know about Cost Volume Profit analysis and decision regarding product mix
5. To describe techniques for budgeting
6. To examine differences between standard costing & budgetary techniques and variance analysis
7. To identify recent concepts of accounting

Course Outcomes

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to conceptualize the meaning and scope of financial as well as managerial accounting	Unit 1
2	Students will be able to analyse and interpret the financial statements such as cash flow and fund flow statement	Unit 2

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3	Students will be able to compute and infer the financial implications based on several ratios	Unit 3
4	Students will be able to take up decisions based on marginal costing techniques	Unit 4
5	Students will be able to describe types, functions and solve numerical problem on cash & capital budget to have managerial inferences	Unit 5
6	Students will be able to demonstrate variance for labour, material and overhead more over can estimate budgets to compare with standard cost	Unit 6
7	Students will be able to know about accounting concepts like responsibility, inflation and human resource accounting	Unit 7

MODULE I:

Unit 1: Management Accounting Concepts

Meaning, nature, scope and functions of management accounting; Management Accounting vs Financial Accounting. **(4L)**

Unit 2 : Financial Statement Analysis

Fund flow statement, Cash flow statement (AS3), Comparative statement, Common size statement. **(10L)**

Unit 3 : Ratio analysis

Computation and implications -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and limitations of accounting ratios. **(10L)**

Unit 4: Break Even analysis & Marginal Costing- Break even analysis, Marginal Costing margin of safety, Marginal costing as a tool for decision making – make or buy; Change of product mix; shut down decision. **(10L)**

MODULE II:

Unit 5 : Budgeting for Profit Planning and Control

Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and Flexible budgeting, cash budget; Zero base budgeting. Numerical on Flexible and Cash Budget. **(10L)**

Unit 6: Standard Costing & variance

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Meaning, differences between standard costing & budgetary control, advantages & disadvantages, numerical on standard costing, Materials Variance, Labour variances, Overhead variance. **(10L)**

Unit 7: Overview of latest developments in Accounting-Transfer Pricing, Responsibility, accounting, Inflation accounting, Divisional performance analysis, Human Resources Accounting **(6L)**

Suggested Readings:

1. Khan M.Y. and Jain P.K.: Management Accounting, TMH.
2. Kaplan R.S. and Aktinson. A.A.: Advanced Management Accounting, Prentice Hall of India.
3. Arora M.N.: Cost Accounting Principles and Practices; Vikas Publishing House.
4. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.
5. Bhabatosh Banerjee: Financial Policy & Management Accounting, Prentice Hall of India Ltd.
6. R.S.N. Pillai, Management Accounting, S & Chand

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Management Accounting Concepts	4	5	1	7		
Module I Unit 2	Financial Statement Analysis	10	17	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module I Unit 4	Break Even analysis & Marginal Costing	10	17	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	10	17	5	7		

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Module II Unit 6	Standard Costing & variance	10	17	6	7		
Module II Unit 7	Overview of latest developments in Accounting	6	10	7	7		

[NOTE: FOR BBA C & IA 404, ANY ONE FROM THE LIST OF GENERIC ELECTIVES / INTERDISCIPLINARY COURSES.]

Credit Points– 2
Total Contact Hours – 20

BBA C & IA 405: ETHICAL STANDARD IN COMMERCE & MANAGEMENT

Course Objectives

1. To provide the overview of Business Ethics and its importance.
2. To understand the various Management and Business scenarios of Ethics.
3. To get the overall knowledge on corporate culture and its impact on business.
4. To study the corporate Governance with special emphasis to live and current examples on the various management organizations

Course Outcome

SL NO.	Course Outcome	Mapped Modules
1	Able to understand ethical running of business	Module I – Unit 1
2	Able to understand various Management and Business scenarios of Ethics	Module I – Unit 2
3	Able to understand the corporate culture helps to develop management processes.	Module II – Unit 3
4	Able to understand corporate Governance and important role in framing policies and principles for any management organization.	Module II – Unit 4

MODULE I

Unit 1: Business Ethics

Introduction – Meaning - Scope – Types of Ethics -factors influencing Business Ethics –

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Importance of Business Ethics - Arguments for and against business ethics- Corporate Social Responsibility. [4L]

Unit 2: Ethics in Management

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics. [6L]

MODULE II

Unit 3: Role of Corporate Culture in Business

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics [4L]

Unit 4: Corporate Governance

Meaning, scope, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples. [6L]

Suggested Readings:

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
3. Jose, Retolaza, Handbook on Ethics in Finance, Springer
4. Jacob Dahl Rendtorff, Perspectives on Philosophy of Management and Business Ethics, Springer
5. Granville & Dine, The Processes and Practices of Fair Trade: Trust, Ethics and Governance, Routledge
6. John, Jeffery, Bibhu, Ethics and The Conduct of Business, Pearsons

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module II Unit 5	Business ethics	4	20	5	9		
Module II Unit 6	Ethics in Management	6	30	6	9		
Module II Unit 7	Role of Corporate Culture in Business	4	20	7	9		
Module II Unit 8	Corporate governance	6	30	8	9		

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Credit Points– 6
Total Contact Hours – 6

FIFTH SEMESTER

BBA C & IA 501: ENTREPRENEURSHIP DEVELOPMENT

Course Objectives

1. To understand the definition, characteristics of the entrepreneur and its role in socio-economic environment and economic growth.
2. To understand the behavior of and motivation behind entrepreneurship
3. To gain knowledge about the Traits, Types and Functions of Entrepreneur
4. To learn development and feasibility of business projects
5. To Acquire knowledge about Venture Promotion and entrepreneurship
6. To gain knowledge about EDPs
7. To comprehend the role of innovation and entrepreneurship for MSMEs in India
8. To gain knowledge on entrepreneurial traits through indigenous and ethnic entrepreneurship

Course Outcome

SL NO.	Course Outcome	Mapped Modules
1	Understanding the basics characteristics and role of Entrepreneurship.	Module I – Unit 1
2	Understanding of behavior of and motivation behind entrepreneurship.	Module I – Unit 2
3	understanding the Entrepreneurial Traits as well as Types, Functions of Entrepreneurs	Module I – Unit 3
4	Acquisition of knowledge about development and feasibility of business projects	Module I – Unit 4
5	Understanding Venture Promotion as an Entrepreneur	Module II – Unit 5
6	Familiarity with aspects of EDPs	Module II – Unit 6
7	Comprehension of the relationship between MSMEs and Entrepreneurship	Module II – Unit 7
8	Understanding of entrepreneurial traits through indigenous and ethnic entrepreneurship	Module II – Unit 8

MODULE I

Unit 1: Introduction

Entrepreneur –definition, Characteristics of entrepreneurship, Theories of Entrepreneurship, Role of Socio-economic environment, and Importance of Entrepreneur in Economic Growth. [6L]

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Unit 2: Entrepreneurial Behaviour

Entrepreneurial Motivation, Need for Achievement Theory, Risk-taking Behavior, Innovation and Entrepreneur [10L]

Unit 3: Entrepreneurial Traits

Entrepreneurial Traits, Types, Functions of Entrepreneur [8L]

Unit 4: Project Feasibility Analysis

Business Ideas – Sources, processing; Input Requirements, Sources of Financing, Technical Assistance, Marketing Assistance, Preparation of Feasibility Reports, Legal Formalities and Documentation. [12L]

MODULE II

Unit 5: Entrepreneurship and Promotion of Venture

Types of Venture, opportunities analysis; External environment factors- economic, social, technological; Competitive factors; Raising of funds and Venture Capital Sources [8L]

Unit 6: Entrepreneurial Development Programmes (EDP)

EDPs, their role, relevance and achievements, Role of Government in organizing [6L]

Unit 7: MSME and Entrepreneurship

Role of small business; MSME – definition, structure, MSME ACT; MSME and Entrepreneurship Development; IPR (Intellectual Property Rights), importance for Entrepreneurs [6L]

Unit 8: Indigenous and Ethnic Entrepreneurship

Cultural values, kinship ties among indigenous peoples as entrepreneurial traits; ethnic entrepreneurs in advanced economies [4L]

Suggested Readings:

1. Chakraborty, Tridib, Introducing Entrepreneurship Development, Modern Book Agency.
2. Manimala, M.J, Entrepreneurial Policies and Strategies, TMH
3. Leo-Paul Dana, Indigenous Entrepreneurship, International Journal of Business and Globalisation, Vol.14, No.2, 2015
4. Leo-Paul Dana, Asian Models of Entrepreneurship from the Indian Union and Nepal to the Japanese Archipelago, World Scientific
5. Roger D. Waldinger : Ethnic Entrepreneurs, Sage Publications
6. Ramachandran, Entrepreneurship Development, McGraw-Hill Education Pvt.Ltd., New Delhi

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Module No.	Content	Total Hours	%age of question	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I Unit 1	Introduction	6	9	1	9		
Module I Unit 2	Entrepreneurial behaviors	10	16	2	9		
Module I Unit 3	Entrepreneurial traits	8	14	3	9		
Module I Unit 4	Project feasibility analysis	12	20	4	9		
Module II Unit 5	Promotion of Ventures	8	13	5	9		
Module II Unit 6	EDPs	6	10	6	9		
Module II Unit 7	MSMEs	6	10	7	9		
Module II Unit 8	Indigenous & Ethnic Entrepreneurship	4	8	8	9		

Credit Points– 6
Total Contact Hours – 60

BBA C & IA 502: QUANTITATIVE TECHNIQUES FOR MANAGEMENT

Course Objectives:

1. Use **basic statistics** for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which statistical method should be used for different problems. Measure association between variables and develop statistical model for prediction.
2. To gain knowledge on the laws of probability, types of probability and probability & sampling distribution.
3. To understand **statistical estimation of population parameters**, different type and characteristics of estimators, basic concept of errors, confidence interval, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators.

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4. To gain knowledge on **hypothesis testing**. Familiarize with parametric and non-parametric tests of hypothesis testing.
5. To familiarize students with **Linear Programming Problem (LPP)** including different techniques of solving LPP.
6. To understand **transportation problem as a special form of LPP**. To learn the ways of obtaining initial solutions and also test of optimality.
7. To gain the concept of optimal allocation of resources using **Assignment problem**. Special cases of assignment problems involving the cases of maximization, unbalanced problem and travelling salesman problem.
8. To understand decision making under conflict using the **theory of games**. Classify different type of games, games with saddle point and without saddle point. Ways of solving different type of games by using appropriate methods.
9. To understand the concept of Network analysis to overview the project management mechanism.

Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Able to apply central tendency and measures of dispersion to describe and summarize the data set.	Module I – Unit 1
2	Able to implement the laws of probability and distribution on business situations to predict an outcome for effective decision making.	Module I – Unit 2
3	Able to estimate population parameters based on sample statistic. Calculate different type of statistical errors.	Module I – Unit 3
4	Able to apply suitable parametric and Non-parametric tests to test the formulated hypothesis.	Module I – Unit 4
5	Able to apply different methods to solve a given formulated LPP to either maximize or minimize the objective function subject to some given constraints.	Module II – Unit 5
6	Able to minimize the cost of a transportation problem using appropriate technique.	Module II – Unit 6
7	Able to allocate resources of an enterprise using Hungarian method of solving assignment problem.	Module II – Unit 7
8	Ability to solve games with saddle point or without saddle point using appropriate methods.	Module II – Unit 8
9	Ability to understand the concept of Network analysis to overview the project management mechanism.	Module II – Unit 9

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MODULE I

UNIT 1: Basic Statistics: Basic Concept (Variables, Population v/s Sample, Central tendency, Dispersion, data Visualization, Simple Correlation and Regression.
(6L)

UNIT 2: Probability & Distribution: Probability – Introduction, Rules of Probability, Conditional Probability (Baye’s Theorem), Random Variables, Discrete and Continuous Distributions (Binomial, Poisson and Normal), Sampling – Types and Distribution. (10L)

UNIT 3: Theory of Estimation: Estimation – estimation problems, standard error, margin of error, confidence error, confidence interval, characteristics of estimators, consistency unbiasedness, sufficiency and efficiency, most sufficient estimators. Point Estimation and Interval Estimation. (8L)

UNIT 4: Statistical Inference: Hypothesis Testing, Parametric Test – Z, F, t test, ANOVA, Non Parametric Test – Chi square test (goodness of fit, independence of attributes) Spearman’s Rank Correlation Coefficient. (8L)

MODULE II

UNIT 5: Linear Programming: Formulating maximization/minimization problems, Graphical solution, Duality of LP and its interpretation, Applications of LP. (6L)

UNIT 6: Transportation Problems: Introduction - Mathematical formulation of transportation problem - the Transportation method for finding initial solutions-North West Corner Method - Least Cost Method - Vogel’s Approximation method - test for optimality - steps ofMODI method-restricted transportations problems. (6L)

UNIT 7: Assignment Problems: Introduction - Mathematical statement of the problem-Hungarian method of solution - Maximization case in assignment problem—unbalanced assignment problem – restricted assignment problem - Travelling salesman problem. (4L)

UNIT 8: Theory of Games: Introduction - Two-person zero sumgames - Pure strategies - rules to determine saddle points - mixed strategies - the rules of dominance —algebraicmethods, graphical methods. (6L)

Unit 9: Project Management-PERT & CPM: Network Diagrams, Critical Path, Programme Evaluation and review technique, EVM for tracking Projects (6L)

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Suggested Readings:

1. N. G. Das & J. K. Das, Business Mathematics and Statistics, Tata McGraw Hill
2. J. K. Das, Statistics for Business Decisions, Academic Publishers
3. J. K. Sharma, Operations Research: Theory and Methods, Macmillan India Ltd.
4. N. D. Vohra, Quantitative Techniques in Management –Tata McGraw Hill
5. Levine & Render, Quantitative Techniques for Management, Pearsons
6. S.C. Aggarwal, Quantitative Techniques For Management, VK Global Publishing

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Basic Statistics	6	10	1	10		
Module I Unit 2	Probability & Distribution	10	16	2	10		
Module I Unit 3	Theory of Estimation	8	13	3	10		
Module I Unit 4	Statistical Inference	8	13	4	10		
Module II Unit 5	Linear Programming	6	10	5	10		
Module II Unit 6	Transportation Problems	6	10	6	10		
Module II Unit 7	Assignment Problems	4	7	7	10		
Module II Unit 8	Theory of Games	6	10	8	10		
Module II Unit 9	Project Management: PERT & CPM	6	10	9	10		

Credit Points– 6
Total Contact Hours – 60

DSE 1- BBA C & IA 503 A: ADVANCED AUDITING

Learning Objectives

1. To understand the auditing standards and IFRS.

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2. To understand the Internal Control and Evaluation of internal control procedures.
3. To know Audit Sampling.
4. To know the Auditing in computerized environment.
5. To know the system of Audit of limited companies
6. To understand the concept of Government audit
7. To know the Professional Ethics and Regulations in Auditing

Sl. No	Course Outcome	Mapped Modules
1	Know the meaning of Auditing.	Module I/ Unit 1
2	Comprehend Internal Control and Evaluation of internal control procedures	Module I/ Unit 2
3	Comprehend how to do Audit Sampling	Module I/ Unit 3
4	Comprehend the concepts of Auditing in computerized environment	Module I/ Unit 4
5	Comprehend the procedure of auditing in Limited Companies	Module I/ Unit 5
6	Comprehend the system of Government audit	Module II/ Unit 6
7	Understand the system of Auditing in Financial Institution	Module II/ Unit 7
8	Comprehend the concept of Ethics and Regulations in Auditing	Module II/ Unit 8

MODULE I

Unit 1: Auditing: introduction, auditing standards and IFRS, their relevance, Introduction to US-GAAP **(6L)**

Unit 2: Internal Control, Evaluation of internal control procedures and establishing coordination between internal audit and external audit. **(6L)**

Unit 3: Audit Sampling, Analytical procedures **(4L)**

Unit 4: Auditing in computerized environment, improving audit effectiveness **(4L)**

Unit 5: Audit of limited companies **(10L)**

MODULE II

Unit 6: Government audit, government and independent financial audit: comparison, Introduction to Special Audit and Efficiency Audit **(10L)**

Unit 7: Special features of audit of public sector undertakings, audit of banks, audit of non-banking financial companies, insurance companies, co-operative societies, Tax audit **(10L)**

Unit 8: Special Audit, Efficiency Audit, Cost audit and its relevance. Professional Ethics and

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Regulations 10. Current issues in auditing

(10L)

Suggested Readings:

1. David Coderre, Internal Audit: Efficiency through Automation, John Wiley & Sons,
2. Smile Woolf, Moira Hindson, Audit and Accountancy Pitfalls: A Casebook for Practising Accountants, Lawyers and Insurers, John Wiley & Sons.
3. Iain Gray, Stuart Manson, The Audit Process: Principles, Practice and Cases, Cengage Learning EMEA. Jeanette Franzel, Single Audit: Opportunities Exist to Improve the Single Audit Process and Oversight, DIANE Publishing
4. Susan Switzer, Internal Audit Reports Post Sarbanes-Oxley: A Guide to Process-Driven Reporting, John Wiley & Sons, 2007.
5. Sanjay Gupta, Advanced Auditing, SBPD Publications
6. Pankaj Garg, Advanced Auditing & Professional Ethics, Taxmann

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Meaning of Auditing	6	10	1	2		
Module I/unit 2	Internal Control and Evaluation of internal control procedures	6	10	2	2		
Module I/unit 3	Audit Sampling	4	6	3	2		
Module II/unit 4	Auditing in computerized environment	4	6	4	2		
Module II/unit 5	Auditing in Limited Companies	10	17	5	2		
Module II/unit 6	Auditing in Financial Institution	10	17	6	2		
Module II/unit 7	Auditing in Financial Institution	10	17	7	2		
Module II/unit 8	Ethics and Regulations in Auditing	10	17	8	2		

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Credit Points– 6
Total Contact Hours – 60

**DSE1-BBAC & IA 503B: ACCOUNTING STANDARDS &
INTERNATIONAL ACCOUNTING**

Learning Objectives

1. To understand the concept of accounting standards.
2. To understand the mechanism of International accounting.
3. To know the mechanism of Financial Disclosures and Reporting.
4. To know the system of Fair Value Accounting.
5. To know the system of International Financial Statement Analysis

Learning Outcomes

Sl. No	Course Outcome	Mapped Modules
1	Know the concept of Accounting Standards	Module I/Unit1
2	Know the concept of International Accounting Standards and its progress	Module I/Unit2
3	Comprehend the mechanism of Financial Disclosures and Reporting.	Module I/Unit3
4	Comprehend the concepts and calculation of Foreign Currency Translation	Module II/Unit4
5	Comprehend the system of Fair Value Accounting	Module II/Unit5
6	Comprehend the system of International Financial Statement Analysis	Module II/Unit6

MODULE-I

Unit 1. Accounting Standards

Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India, Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India, The Companies (Indian Accounting Standards) Rules, 2015 **(8L)**

Unit 2. International Financial Reporting Standards

Meaning, History, Objectives, Scope; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; IASB: History, Objectives, Scope; FASB: History and its Pronouncements. Harmonization in Accounting and Reporting. **(10L)**

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Unit 3. Financial Disclosures and Reporting

Objectives and Concepts, Developments on True blood Report, Corporate Report, Stamp Report, IASB's and FASB's Conceptual Framework, Corporate Annual Report, Segment Reporting and Interim Financial Reporting **(10L)**

MODULE-II

Unit 4. Foreign Currency Translation

Concept, Usefulness, Approaches and Practices. **(8L)**

Unit 5. Fair Value Accounting

Concept, Genesis, process, Merits and Demerits **(10L)**

Unit 6. International Financial Statement Analysis

Application of Conventional and Modern Techniques, Difficulties in Analyzing Foreign Financial Statements-Language, Terminology and Format, Timeliness of the Data, Availability and Reliability of the Data. **(14L)**

Suggested Readings: -

1. Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.
2. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.
3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.
4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).
5. Choi, F.D.S. and Meek, G.K.: International Accounting, Pearson Education.
6. Jagdish & Riyani, International Financial Reporting Standards (Ifrs) and Indian Accounting Practices, Ingram

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit1	Accounting Standards	8	17	1	3		
Module I/unit2	International Financial Reporting Standards	10	17	2	3		
Module I/unit3	Financial Disclosures and Reporting	10	17	3	3		

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Module II/unit4	Foreign Currency Translation	8	23	4	3		
Module II/unit5	Fair Value Accounting	10	16	5	3		
Module II/unit6	International Financial Statement Analysis	14	10	6	3		

Credit Points– 6
Total Contact Hours – 60

DSE 2- BBA C & IA 504 A: CORPORATE ACCOUNTING & FINANCIAL REPORTING

Course Objectives

1. To understand the concept of Underwriting of Shares.
2. To understand the different parameters of Profit Prior to Incorporation.
3. To know how to do Valuation of Goodwill.
4. To know how to do Valuation of Shares
5. To know the system of Company Final Accounts

Courses Outcomes

Sl. No.	Course Outcome	Mapped modules
1	Know the meaning of Underwriting Of Shares	Module I/ Unit 1
2	Comprehend the parameters of Profit Prior to Incorporation	Module I/ Unit 2
3	Comprehend the concepts and calculation of Valuation of Goodwill.	Module I/ Unit 3
4	Comprehend the concepts and calculation of Valuation of Shares	Module II/ Unit 4
5	Comprehend the system of Company Final Accounts	Module II/ Unit 5

MODULE I

Unit 1: Underwriting of Shares

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Excluding Journal entries).

[10L]

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Unit 2: Profit Prior to Incorporation

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet. **[10L]**

Unit 3: Valuation of Goodwill

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. **[10L]**

Module II

Unit 4: Valuation of Shares

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares. Rights Issue and Valuation of Rights Issue - Problems. **[14L]**

Unit 5: Company Final Accounts

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format) **[16L]**

Suggested Readings:

1. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
2. S. P. Jain and K. L. Narang – Corporate Accounting
3. S. Bhat- Corporate Accounting.
4. S P Iyengar, Advanced Accountancy, Sultan Chand
5. Anil Kumar – Financial Accounting, HPH
6. P.C. & B Tulshian, Financial Reporting with Problems & Solutions, S.Chand

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I /unit 1	Underwriting Of Shares	10	17	1	4		
Module I /unit 2	Profit Prior to Incorporation	10	17	2	4		
Module II /unit 3	Valuation of Goodwill	10	17	3	4		

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Module II /unit 4	Valuation of Shares	14	23	4	4		
Module II /unit 5	Company Final Accounts	16	26	5	4		

Credit Points– 6
Total Contact Hours – 60

DSE 2- BBA C & IA 504 B: INTERNATIONAL FINANCE

Course Objectives

1. To understand the different parameters of International Financial Management and BOP
2. To understand the different parameters of International Monetary System
3. To understand the concepts of Foreign Exchange Derivatives and Risk Management
4. To understand the different parameters of Foreign Investments
5. To understand the mechanism of foreign exchange derivatives
6. To understand the concepts of foreign investment

Course Outcomes

Sl. No.	Course Outcome	Mapped Modules
1	The students will be able to comprehend the concepts International Financial Management and BOP	Module I/Unit1
2	The students will be able to comprehend the concepts and calculation of Balance of Payments Adjustment Mechanism.	Module I/Unit2
3	The students will be able to comprehend the parameters of International Monetary System	Module I/Unit3
4	The students will be able to comprehend the concepts of Foreign Exchange Market	Module II/Unit4
5	The students will be able to comprehend the concepts and calculation of Foreign Exchange Derivatives and Risk Management	Module II/Unit5
6	The students will be able to comprehend the concepts of Foreign Investments	Module II/Unit6

MODULE I

Unit 1: International Financial Management and BOP

Meaning, Nature and scope of International Finance; International Financial Management – International Finance Vs Domestic Finance; Balance of payments – form and nature of BOP accounts, Equality and equilibrium.

(8L)

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Unit 2: Balance of Payments Adjustment Mechanism

Adjustment mechanism, Adjustment of BOP under fixed and flexible exchange rates; Devaluation – Elasticity and Absorption approach; Different exchange rate regimes and their mechanism; BOP and economic policy; Internal and external balance through exchange rate adjustment, monetary policy and fiscal policy. **(10L)**

Unit 3: International Monetary System

Evolution of monetary standard – Specific commodity standard, Classical gold standard; Interwar period; Bretton Woods system of exchange rate, collapse of fixed parity system, Smithsonian arrangement, the exchange rate regime since 1973 to present; Gold standard forms, rules, mechanism, advantages and disadvantages; IMF and international Liquidity and SDR. **(10L)**

Module II

Unit 4: Foreign Exchange Market

Foreign exchange market – structure, functions, participants, trading and turnover; Major foreign exchange markets – spot, forward, futures, options and swaps; Quotations of exchange rates, spot and forward quote, cross rates; Nominal, real and effective exchange rates; Determination of exchange rate in spot and forward market – International Parity theories; Currency arbitrage, Covered and Uncovered interest rate arbitrage; Forward market hedging. **(10L)**

Unit 5: Foreign Exchange Derivatives and Risk Management

Market for derivatives, currency futures, options and swaps;
Currency risk management, hedging techniques. **(12L)**

Unit 6: Foreign Investments

Cross-border investment decisions; Financing decisions of MNCs; Various instruments ADR, IDR, GDR; International portfolio diversification. **(10L)**

Suggested Readings:

1. Apte, P.G.: International Financial Management, Tata McGraw Hill Education.
2. Soderstein, B.: International Economics, Macmillan
3. Siddaiah, T.: International Financial Management, Pearson
4. Dekaert, G., Hodrick, R.G.: International Financial Management, PHI.
5. Sharan, V.: International Financial Management, Prentice Hall of India Pvt. Ltd.
6. Krugman, Obstfeld, Melitz, International Finance: Theory and Policy, Pearsons

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Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit1	International Financial Management and BOP	8	26	1	3		
Module I/unit2	Balance of Payments Adjustment Mechanism	10	24	2	3		
Module I/unit3	International Monetary System	10	15	3	3		
Module II/unit4	Foreign Exchange Market	10	15	4	3		
Module II/unit 5	Foreign Exchange Derivatives and Risk Management	12	10	5	3		
Module II/unit 6	Foreign Investments	10	10	6	3		

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SIXTH SEMESTER

Credit Points– 6

Total Contact Hours – 60

BBA C & IA 601: AUDITING & ASSURANCE

Course Objectives

1. To understand the meaning of Auditing.
2. To understand the Audit Procedures and Techniques.
3. To know Audit Risk and Internal Control System.
4. To know the concepts of Vouching, Verification and Valuation.
5. To know the system of Company Audit
6. To understand the concept of Audit Report and Certificate
7. To understand the various types of auditing

Course Outcomes

Sl. No	Course Outcome	Mapped modules
1	The students will be able to understand the meaning of Auditing.	Module I/ Unit 1
2	The students will be able to comprehend how to do Audit Procedures and Techniques.	Module I/ Unit 2
3	The students will be able to comprehend how to measure Audit Risk and Internal Control System	Module I/ Unit 3
4	The students will be able to comprehend the concepts of Vouching, Verification and Valuation	Module II/ Unit 4
5	The students will be able to comprehend the system of Company Audit.	Module II/ Unit 5
6	The students will be able to comprehend the concept of Audit Report and Certificate	Module II/ Unit 6
7	The students will be able to understand the different types of Auditing	Module II/ Unit 7

MODULE I

Unit – 1 Concept, Need and Purpose of Audit

Definition-Nature-Scope and Objectives of Independent Financial Audit→ Basic Principles Governing an Audit, Concept of Auditor's Independence→ Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards→ Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective→ wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise

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(Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose (8L)

Unit – 2 Audit Procedures and Techniques

Auditing Engagement-Audit Planning- Audit Programme (Concept)→ Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file→ (Permanent and Current)– Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence→ Routine Checking, Test Checking and Auditing in Depth→ Concept of Analytical Procedure and Substantive Testing in Auditing.→ Audit of Educational Institutions, Hospitals and Hotels (8L)

Unit – 3 Audit Risk and Internal Control System

Audit Risk – Concept and Types only.→ Internal Control- Definition, Objectives→ Internal Check- Definition, Objectives→ Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory→ Auditor on Internal Auditor's Work (6L)

MODULE II

Unit – 4 Vouching, Verification and Valuation

Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching,→ Difference between Verification and Valuation, Verification of following items: i) Non Current Assets: Goodwill, Patent and Copyright, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan, v) Current Liability: Trade Payables (Sundry Creditors). (10L)

Unit - 5 Company Audit

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation,→ Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit→ Depreciation – Concept and Provisions of the Companies Act→ Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act,→ Legal Decisions and Auditor's Responsibility (10L)

Unit – 6 Audit Report and Certificate

Definition – Distinction between Report and Certificate- Different Types of Report→ Contents of Audit Report (As per Companies Act and Standard on Auditing)→ True and Fair View – Concept→ Materiality – Concept and Relevance (10L)

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Unit – 7 Other Thrust Areas

Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act→ Management Audit
 - Concepts, Objectives, Advantages→ Tax Audit – Concepts, Objectives, Legal Provisions,
 Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)
(8L)

Suggested Readings:

1. Tandon et al, Practical Auditing, S.Chand
2. Gupta & Arora, Fundamentals of Auditing, TMH
3. Jha, A., Auditing, Taxmann
4. Basu, S. K., Auditing and Assurance, Pearson
5. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
6. Pankaj Garg, Auditing & Assurance, Taxmann

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	Concept, Need and Purpose of Audit	8	13	1	2		
Module I/unit 2	Audit Procedures and Techniques	8	13	2	2		
Module I/unit 3	Audit Risk And Internal Control System	6	10	3	2		
Module II/unit 4	Vouching, Verification and Valuation	10	17	4	2		
Module II/unit 5	Company Audit	10	17	5	2		
Module II/unit 6	Audit Report And Certificate	10	17	6	2		
Module II/unit 7	Other Thrust Areas	8	13	7	2		

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Credit Points– 6
Total Contact Hours – 60

BBA C & IA 602:-INDIRECT TAX LAW PRACTICES

Course Objectives:

1. To understand the different parameters of GST
2. To understand the different parameters of GST Council
3. To understand the different parameters of Registration Procedure.
4. To understand the different parameters of CUSTOMS ACT

MODULE-I

UNIT I

GST - Concept - Meaning - Definition Objectives - Advantages.GST and Centre State Financial relation.
(6L)

UNIT II

Main features of GST Law - impact of GST - subsuming of taxes - Types of GST - CGST - SGST, IGST, UTGST.
(6L)

UNIT III

GST Council - Constitution - Structure - Action Plan - Quorum and decision taking of meeting Functions.
(6L)

UNIT IV

Registration - Registration under GST - procedure - Persons liable for registration - Persons not liable for registration - Compulsory registration.
(6L)

MODULE-II

UNIT - V

Computation of taxable value and tax liability - Comparative calculations with previous tax - laws - Tax calculation for interstate sales - Value of supply - Value of taxable supply - Input tax credit.(Simple problems only).
(12L)

UNIT - VI

Method of GST – Return Filling GSTR – 3B (Total Purchase and Sales) GSTR – 1 (Bill Sales _ GSTR – 2A 3.
(12 L)

UNIT – VII

Method of TDS Return Filling Form No.24Q Filling Preparation of TDS form (12L)

Suggested Readings

1. Datey V.S., Indirect Taxes Law And Practice, Taxmann
2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
3. Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan
4. Dr. H.C.Mehrotra & V.P. Agarwal, Indirect Tax, Sahitya Bhawan Publications

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BBA C & IA 681: INTERNSHIP & PROJECT WORK

Course Objective:

To understand the concept of an organization's functions where theoretical knowledge can be made applicable and provide hands on experience.

Course Outcome:

Ability to implement theoretical knowledge in the organizational context and gain practical experience.

Credit Points– 4

Total Contact Hours – 60

DSE 3- BBA C & IA 603 A: FINANCIAL STATEMENT ANALYSIS

Course Objectives

1. To understand the meaning of accounting concepts and convention.
2. To understand the terms used books of accounts.
3. To know basic cost accounting concept.
4. To describe the concepts of IGAP and IFRS.
5. To know to preparation of balance sheet
6. To understand the terms used in financial statement analysis

Course Outcomes (CO)

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to understand the meaning of accounting concepts and convention.	Unit 1
2	Students will be able to the terms used books of accounts and books of accounts	Unit 2
3	Students will be able to know basic cost accounting concept and techniques	Unit 3

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4	Students will be able to describe the concepts of IGAP and IFRS	Unit 4
5	Students will be able to know to preparation of balance sheet and interpret the analysis	Unit 5
6	. Students will be able to understand the terms used in financial statement analysis as fund flow and cash flow.	Unit 6

MODULE I

Unit1: Basic Financial Accounting Concept: Meaning and Scope of Accounting -Definition of accounting-classification of accounting- GAAP- Accounting Concepts and Conventions – Accounting Equation **(6L)**

Unit 2: Preparation of Books of Accounts: Event-Transaction- Accounting Cycle – Golden Rule- Journal-Ledger-Trial Balance-Final Account **(12L)**

Unit 3: Basic Cost Accounting Concept- Cost Concept-Cost Unit- Technique of Costing Method of Costing- Cost center- Cost Unit- Cost Sheet preparation and Interpretation. **(10L)**

MODULE II

Unit 4: Introduction to Accounting Standard: Introduction to Indian GAAP and IndAS Introduction to IFRS and IAS- Comparative Analysis of Indian GAAP and IndAS. **(8L)**

Unit 5. Preparation Of Financial Statement: Trading Account-Profit & Loss Account - Balance Sheet (As per Schedule VI, old & new) with Adjustment Entries - Preparation and Interpretation of Annual Report -Corporate Social Responsibility – Human Resource Accounting-Value Added Statement **(12L)**

Unit 6: Financial Statement Analysis: Comparative Statement- Common Size Statement Trend Analysis- Ratio Analysis-Fund Flow Statement - Cash Flow Statement. **(12L)**

Suggested Readings:

1. M. Hanif & A. Mukherjee: Financial Accounting. McGraw Hill
2. S. K. Paul: Financial Accounting, New Central book Agency
3. S. P. Jain & K. L. Narang: Cost and Management Accounting. Kalyani Publication
4. P. M. Rao: Financial Statement Analysis and Reporting. PHI
5. Fridson & Alvarez, Financial Statement Analysis Workbook, Wiley Finance Publications
6. Kindle Edition, Guide to Indian Accounting Standards (Ind As), Taxmann Publications

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Management Accounting Concepts	6	10	1	7		
Module I Unit 2	Financial Statement Analysis	12	20	2	7		
Module I Unit 3	Ratio analysis	10	17	3	7		
Module II Unit 4	Break Even analysis & Marginal Costing	8	13	4	7		
Module II Unit 5	Budgeting for Profit Planning and Control	12	20	5	7		
Module II Unit 6	Standard Costing & variance	12	20	6	7		

Credit Points– 4

Total Contact Hours – 60

DSE 3- BBA C & IA 603 B: CORPORATE REPORTING

Course Objectives

1. To understand the different parameters of Indian Accounting Standards
2. To understand the relation and effect of Segmental Reporting
3. To understand the concepts of the concepts of Impairment of Assets
4. To understand the different parameters of Accounting for Corporate Restructuring
5. To understand the standard of Accounting for Amalgamation
6. To understand the relation and effect of Segmental Reporting
7. To know the Accounting standard for Intangibles
8. To understand the concept of Value-Added Accounting.

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9. To understand the relation and effect of Segmental Reporting
10. To know the Accounting standard for Intangibles
11. To understand the concept of Value-Added Accounting

Course Outcomes

SLNO.	Course Outcome	Mapped Modules
1.	Students will be able to understand the Indian Accounting Standards	Unit1
2	Students will be able to identify relation and effect of Segmental Reporting	Unit2
3	Students will be able to explain the concepts of Impairment of Assets	Unit3
4	Students will be able to describe the Accounting for Corporate Restructuring	Unit4
5	Students will be able to understand the standard of Accounting for Amalgamation	Unit5
6	Students will be able to know the Accounting standard for Intangibles	Unit6
7	Students will be able to describe the concept of Contemporary Reporting & Disclosure Practice	Unit7
8	Students will be able to define the concept of Value-Added Accounting.	Unit8
9	Students will be able to know the Accounting standard for Human Resource Accounting	Unit 9
10	Students will be able to describe the concept of Environment Accounting	Unit 10
11	Students will be able to define the concept of Inflation Accounting	Unit 11

MODULE I

Unit-1: Indian Accounting Standards

Concept of Accounting Standards, Development of Accounting Standards, Standard setting process in India, Advantages and Limitations of Accounting Standards, Objectives of Accounting Standards, Accounting Standards in India, Problems of Accounting Standards, Discussion on relevant Accounting Standards **(6L)**

Unit-2: Segmental Reporting (AS 17)

Introduction, Disclosure requirements, Case study **(4L)**

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Unit-3: Impairment of Assets (AS 28)

Introduction, Objective, Scope, identifying an asset that may be impaired, Measurement of recoverable amount, Recognition and measurement of an impairment loss, Cash generating units, reversal of an impairment loss, impairment in case of discontinuing operations, disclosure, transitional provisions. **(6L)**

Unit-4: Accounting for Corporate Restructuring

Methods of Corporate Restructuring, Accounting and Reporting for Buy-back of shares, Accounting for Demergers, Accounting for Employee Stock Option Plan (ESOP). **(4L)**

Unit-5: Accounting for Amalgamation (AS-14)

Introduction, Definition, Methods of accounting for amalgamation and disclosure.[10%] M.Com Syllabus, The University of Burdwan, W.B. Page 23 Unit-6: Economic Value Added Statements: Introduction, Limitations of traditional performance evaluation techniques of accounting, Genesis of EVA, Advantages and Limitations of EVA, Concepts of MVA and SVA, Case Study. **(6L)**

MODULE II

Unit-6: Accounting for Intangibles

AS 26: Recognition, Measurement & Disclosure principles, Accounting for Intellectual Capital, Brand accounting, Accounting for Goodwill and Other intangible assets. **(6L)**

Unit-7: Contemporary Reporting & Disclosure Practice

Mutual Funds, NBFCs, Merchant Bankers and Stock Brokers, EPS, Related Party Disclosure, Interim Reporting, Discontinuing Operations. **(4L)**

Unit-8: Value Added Accounting

Meaning, Objectives, Basic Premises, Significance, limitations, types, Value Added Statement Preparation, Indian Practices. **(6L)**

Unit-9: Human Resource Accounting

Meaning, Objectives, Basic Premises, Significance, HR Valuation models, Indian Practices.

(6L)

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Unit-10: Environment Accounting

Environmental Hazards, meaning of environment accounting, advantages and problems of environment accounting, environmental disclosure practices in India, Environment audit, objects of environment audit and process of environment audit. (6L)

Unit-11: Inflation Accounting

Limitations of conventional accounting, CPP, CCA, Indian Practices. (6L)

Suggested Readings:

1. ICAI, Compendium of Accounting Standards.
2. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann publication.
3. Agarwal, S., Guide to Accounting Standards, Snow white Publication Pvt. Ltd.
4. Rawat, D.S., Students' Guide to Accounting Standards, Taxmann publication.
5. Ghosh, T.P., Economic Value Added: A Tool for Business Planning, ICWAI Publication.
6. Das Gupta, N., Human Resource Accounting, Sultan Chand & Sons.

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit1	Indian Accounting Standards	6	10	1	3		
Module I/unit2	Segmental Reporting (AS 17)	4	10	2	3		
Module I/unit3	Impairment of Assets (AS 28)	6	10	3	3		
Module I/unit4	Accounting for Corporate Restructuring	4	10	4	3		
Module I/unit 5	Accounting for Amalgamation (AS-14)	6	10	5	3		

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Modul II/unit 6	Accounting for Intangibles	6	10	6	3		
Module II/unit 7	Contemporary Reporting & Disclosure Practice	4	10	7	3		
Module II/unit 8	Value-Added Accounting	6	10	8	3		
Module II/unit 9	Human Resource Accounting	6	6	9	3		
Module II/unit 10	Environment Accounting	6	4	10	3		
Module II/unit 11	Inflation Accounting	6	10	11	3		

Credit Points– 4

Total Contact Hours – 60

DSE 4- BBA AT & A 604 A: ADVANCED ACCOUNTING PACKAGES ERP & TAX FILING

Course Objectives

1. To understand the concept of Inventory valuation in Tally.ERP9.
2. To understand the computational mechanism of Value Added Tax.
3. To understand the computational mechanism of Central Sales Tax
4. To understand the different parameters of Point of Sale
5. To understand the computational mechanism of Job Costing

Course Outcomes (CO)

Sl.NO	Course Outcome	Mapped modules
1	To understand the advanced level of Inventory valuation in Tally.ERP9.	Module I/ Unit 1
2	To Comprehend the computational mechanism of Value Added Tax.	Module I/ Unit 2

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3	To Comprehend the computational mechanism of Central Sales Tax	Module II/ Unit 3
4	To Comprehend the system of Point of Sale	Module II / Unit 4
5	To Comprehend the computational mechanism of Job Costing	Module II/ Unit 5

MODULE I

UNIT 1. Advanced Inventory in Tally.ERP 9

Order Processing Reorder Levels, Tracking Numbers Batch- wise Details Additional Cost Details Bill of Materials (BoM) Price Levels and Price Lists Stock Valuation, Zero Valued Entries, Inventory Ageing Analysis, Different Actual and Billed Quantities. (12L)

UNIT 2. Value Added Tax (VAT)

Configuring VAT in Tally.ERP- Creating Masters Entering Transactions-Accounting for Return of Goods Rate Difference in Purchase / Sales-Accounting for Interstate Transactions Exempt Transactions under VAT-

Purchases from Unregistered Dealers Claiming ITC on Capital Goods- Inter-State Branch Transfers VAT Reports VAT for Composite Dealers. (12L)

MODULE II

UNIT 3. Central Sales Tax (CST)

Basics of Central Sales Tax (CST) Enabling CST in Tally.ERP 9-Recording Interstate Transactions in Tally.ERP Payment of CST-CST Reports (12L)

UNIT 4. Point of Sale (PoS)

Features of Point of Sale (PoS) in Tally.ERP 9 Configuring Point of Sale in Tally.ERP 9- Entering POS Transactions POS Report (12L)

UNIT 5. Job Costing

Configuring Job Costing in Tally.ERP 9 Creating Masters for Job Costing-Recording Transactions Job Costing Reports (12L)

Suggested Readings:

1. Vikash Gupta Comdex Computer and Financial Accounting with Tally 9.0
2. G. Krishna Kavitha , K. Padma Priya Computerized Accounting (2018-19) Himalaya Publishing House
3. M. Yadagiri , G. Srinivas Computerized Accounting Paperback – 1 January 2018 Bandla Publications
4. Y & V Bangar, Comprehensive Guide to Direct Tax Laws and International Taxation, Mittal Books

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Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I / unit 1	Advanced Inventory in Tally.ERP 9	12	20	1	3		
Module I / unit 2	Value Added Tax	12	20	2	3		
Module II /unit 3	Central Sales Tax	12		3	3		
Module II /unit 4	Point of Sale	12	20	4	3		
Module II /unit 5	Job Costing	12	20	5	3		

Credit Points– 4

Total Contact Hours – 60

DSE 4- BBA C & IA 604 B: INTERNATIONAL BUSINESS

Course Objectives

1. To Understand the International Business
2. To Understand the mechanism of Theories of International Trade
3. To Understand the computational mechanism of International Business Environments
4. To Understand the system of Modes of Entering International Business
5. To Understand the computational mechanism of Foreign Direct Investment
6. To Understand the concept of World Trade Organization
7. To Understand the International Business
8. To Understand the computational mechanism of International Business Environments
9. To Understand the computational mechanism of Foreign Direct Investment

Course Outcomes (CO)

Sl. No	Course Outcome	Mapped modules
1	Able to Understand the International Business	Module I /Unit1
2	Able to Comprehend the mechanism of Theories of International Trade	Module I /Unit2
3	Able to Comprehend the computational mechanism of International Business Environments	Module I /Unit3
4	Able to Comprehend the system of Modes of Entering International Business	Module I /Unit4

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5	Able to Comprehend the computational mechanism of Foreign Direct Investment	Module I/Unit5
6	Able to Comprehend the concept of World Trade Organization	Module II /Unit6
7	Able to Understand the International Business	Module II /Unit7
8	Able to Comprehend the computational mechanism of International Business Environments	Module II /Unit8
9	Able to Comprehend the computational mechanism of Foreign Direct Investment	Module II /Unit9

MODULE-I

UNIT 1. International Business

An Overview – Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International Business, International Business Approaches, Advantages of International Business. **(6L)**

UNIT 2. Theories of International Trade

Mercantilism, Theory of absolute cost advantage, Comparative cost advantage theory, Relative factor endowment theory, Country similarity theory, Product life cycle theory. **(8L)**

UNIT 3. International Business Environments

Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment. **(6L)**

UNIT4. Modes of Entering International Business

Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures, Comparison of Different Modes of Entry. **(8L)**

UNIT 5. Foreign Direct Investment

Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India. **(6L)**

MODULE-II

UNIT 6. World Trade Organization

General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global Business. **(6L)**

UNIT 7. International Financial Institutions and Liquidity

IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation **(6L)**

UNIT 8. International Production and Logistics Management

Generic Strategies of the International Business, Acquisition of Resources, Location Decisions,

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International Logistics Management.

(6L)

UNIT 9. Global Strategic Management and Business Ethics

Peculiarities of Global Strategic Management, Value Creation, Global Strategic Management Process, Collaborative Strategies, Ethics and Global Business.

(6L)

Suggested Readings

1. International Business – Czinkota, Ronkainen, Moffett, Thomson.
2. International Business – Hill, Jain, Tata McGrew.
3. International Business Management – Aswathappa, Tata McGraw Hill
4. International Management – Phatak, Bhagat, Kashlak, Tata McGraw Hill
5. International Business Text & Cases – P. SubbaRao, Himalaya Publishing House, Mumbai
6. Business Environment Text & Cases – Francis Cherunilam, Himalaya Publishing House, Mumbai.

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I/unit 1	International Business	6	10	1	3		
Module I/unit 2	Theories of International Trade	8	12	2	3		
Module I/unit 3	International Business Environments	6	10	3	3		
Module I/unit 4	Modes of Entering International Business	8	12	4	3		
Module I/unit 5	Foreign Direct Investment	6	10	5	3		
Module II /unit 6	World Trade Organization	8	12	6	3		
Module II /unit 7	International Financial Institutions and Liquidity	6	10	7	3		
Module II /unit 8	International Production and Logistics Management	6	10	8	3		
Module II/unit 9	Global Strategic Management and Business Ethics	6	10	9	3		

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LIST OF GENERAL ELECTIVE PAPERS – INTERDISCIPLINARY

Credit Points– 6
Total Contact Hours - 60

GE1: MICRO ECONOMICS IN BUSINESS

Course Objectives

1. To demonstrate an understanding, usage and application of basic economic principles.
2. To describe and apply the methods for analysing consumer behaviour through demand and supply, elasticity and marginal utility.
3. To understand the role of Consumer behaviour in respect of demand supply elasticity
4. To identify and appraise various models of how markets are organized, and the price and output decisions for maximizing profit.
5. To know how markets uses cost concept to utilise resources efficiently to create maximum output
6. To identify and appraise various models of how markets are organized, and the price and output decisions for maximizing profit.
7. To explain theories and prices of factors of production

Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to explain the concepts of insatiable wants, scarcity and choice more over identify the factors of production and production possibilities.	Unit 1
2	Students will be able to Demonstrate the measurement of individual demand, supply and market demand and how equilibrium price and quantity are determined	Unit 2
3	Students will be able to Explain the concept of consumer equilibrium and elasticity	Unit 3
4	Students will be able to understand the law of diminishing returns and Differentiate and Explain the concepts of economies of scale and diseconomies	Unit 4
5	Students will be able to Demonstrate the calculation of various production costs; fixed, variable and marginal costs	Unit 5

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6	Students will be able to Distinguish between the features of the four market structures; monopoly, oligopoly, monopolistic and perfect competition & Demonstrate how firms in the four market structures determine their price, output and profit maximization	Unit 6
7	Students will be able to understand basic concepts of factor prices along with their determination concepts.	Unit 7

MODULE I

Unit 1: Introduction to Economics

Distinction between Economics and Business Economics. Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc. Resources- scarcity and efficiency - Production Possibility Frontier-it’s shifting. (4L)

Unit 2: Basics of Demand and Supply

The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price. (4L)

Unit 3: Theory of Consumer Behaviour

Cardinal analysis – Law of diminishing marginal utility – consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement. (6L)

Unit 4: Theory of Production

Production Function – The Law of variable proportions – Relationships among TP, AP, and MP. Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function. (6L)

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MODULE II

Unit 5: Theory of Cost

Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; short run and long run costs. **(6L)**

Unit 6: Concepts under Different Market Conditions:

TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition– Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium. **(10L)**

Unit 7: Factor Price Determination

Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate. **(4L)**

Suggested Readings

1. Pindyke and Rubinfeld, Micro Economics
2. Gould & Ferguson, Micro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh
5. Perlof Jeffrey, Micro Economics, Pearson
6. Karl, Sharon, Ray, Principles of Economics, Pearson

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Introduction to Economics	4	10	1	7		
Module I Unit 2	Basics of Demand and Supply	4	10	2	7		
Module I Unit 3	Theory of Consumer Behaviour	6	15	3	7		
Module I Unit 4	Theory of Production	6	15	4	7		
Module II Unit 5	Theory of Cost	6	15	5	7		

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Module II Unit 6	Concepts under Different Market Conditions	10	25	6	7		
Module II Unit 7	Factor Price Determination	4	10	7	7		

Credit Points– 6
Total Contact Hours - 60

GE 2: MACRO ECONOMICS IN BUSINESS

Course Objectives

1. To understand the differentiation between macro & micro economics and scope of macro economics
2. To demonstrate the concepts of national income accounting with all the measurement parameters
3. To determine the concept of multiplier in the economy along with income and savings function
4. To describe IS LM framework and effectiveness of the fiscal & monetary policy
5. To understand the concepts of demand and supply of money with understanding of effects of inflation in the economy
6. To explore the concepts of balance of trade and payment with international trade theories.

Course Outcome

SL NO.	Course Outcome	Mapped Modules
1.	Students will be able to define macroeconomics	Unit 1
2	Students will be able to explain how economic indicators like GDP are used to assess the state of the economy and differentiate between and calculate nominal and real GDP	Unit 2

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3	Students will be able to examine factors that shift aggregate supply and aggregate demand & explain why multipliers works and how to calculate its size	Unit 3
4	Students will be able to understand fiscal policies, including automatic, expansionary, and contractionary fiscal policies along with how monetary policy affects GDP and the interest rates and will establish general equilibrium in real and monetary sector	Unit 4
5	Students will be able to define money & inflation, explain the functions of money, and define liquidity and how money is created by lending, demonstrate the controlling measures of inflation.	Unit 5
6	Students will be able to understand Balance of Payment statement & international trade theory	Unit 6

MODULE I

Unit 1: Concepts of Aggregate demand & supply

Macroeconomics – scope and basic concepts, Concept of Aggregate Demand and Aggregate Supply, Marginal Propensity to Consume(MPC), APC, MPS, MPI: Basic concepts Only, Paradox of thrift. (8L)

Unit 2: National Income

National Income Accounting - Concepts and measurement of GDP, GNP, NNP, NI and DPI - Circular flow of income – Real and Nominal GDP –Implicit deflator. (10L)

Unit 3: Income Determination

Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers (10L)

MODULE II

Unit 4: IS-LM framework

Commodity market and Money market equilibrium; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies. (8L)

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Unit 5: Money and Inflation

Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations. (12L)

Unit 6: Balance of Payments

Items of BOP, Causes of Disequilibrium in BOP, Strategies to Correct Adverse BOP Situation, Purchasing Power Parity Theory (Only basic concept), Absolute and Comparative Cost Advantage Theory, Gains from international trade. (12L)

Suggested Readings

1. W. H. Branson, Macro Economic Theory and Policy, East West Press Pvt. Ltd.
2. Joydeb Sarkhel, Macro Economic Theory, New Central Books Agency
3. Banerjee & Majumdar, Fundamentals of Business Economics, ABC publication house
4. Dornbusch, Fischer & Startz, Macroeconomics, TMH
5. Debesh Mukherjee: Essentials of Micro and Macro Economics, Central
6. Richard Froyen, Macroeconomics: Theories & Policies, Pearson

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Concepts of Aggregate demand & supply	8	13	1	7		
Module I Unit 2	National Income	10	17	2	7		
Module I Unit 3	Income Determination	10	17	3	7		
Module I Unit 4	IS-LM framework	8	13	4	7		
Module II Unit 5	Money and Inflation	12	20	5	7		
Module II Unit 6	Balance of Payments	12	20	6	7		

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Credit Points– 6
Total Contact Hours - 60

GE 3: BUSINESS REGULATORY FRAMEWORK

Course Objectives

1. To understand the Basic Concepts of Indian Contract Act 1872.
2. To understand the concept of Sale of Goods Act 1930.
3. To know the concept of Negotiable Instrument Act 1881.
4. To know the concept of Consumer Protection Act 1986.
5. To understand the concept of Companies Act 2013
6. To explore the issues related to IT act 2000.

Course Outcomes (CO)

Sl. No	Course Outcome	Mapped Modules
1	Able to comprehend the Basic Concepts of Indian Contract Act	Module I/ Unit 1
2	Able to Understand the concept of Sale of Goods Act	Module I/ Unit 2
3	Able to comprehend the concept of Negotiable Instrument Act.	Module I / Unit 3
4	Able to comprehend the concept of Consumer Protection Act.	Module II/ Unit 4
5	Understand the concept of Companies Act 2013	Module II/ Unit 5
6	Able to comprehend the concepts of IT act 2000	Module II/ Unit 6

MODULE I

Unit 1: Indian Contract Act 1872

Elements of contract -Offer and Acceptance - Consideration - Legal capacity -Intention to create legal relations - Free Consent -Legality of the Object - Possibility of Performance - Void and Voidable Agreement-Contingent Contract -Discharge of Contract-Indemnity and Guarantee- Quasi Contract -Bailment and Pledgement - Agency Contract. (12L)

Unit 2: Sale of Goods Act 1930

Formation of contracts of sale-Goods and their classification, price -Conditions & Warranties-Performance the contract of sale - Unpaid seller and his rights-Hire Purchase agreement, Auction (12L)

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Unit 3: Negotiable Instrument Act 1881

Definition of negotiable instruments- Features-Types of negotiable instruments -Dishonor of a Negotiable Instrument (10L)

MODULE II

Unit 4: Consumer Protection Act 1986

Concept - Consumer protection Councils -Dispute Redressal Procedures (10L)

Unit 5: Companies Act 2013

Concept -Type of Companies- steps in formation of a company-Concept and features of AOA MOA and prospectus –Meetings (10L)

Unit 6: Information Technology Act 2000

Overview of Computer and Web Technology , Need for Cyber Law , Cyber Jurisprudence at International and Indian Level , Jurisdictional Aspects in Cyber Law , Issues of jurisdiction in cyberspace , Types of jurisdiction ,Prerequisites of jurisdiction, Cyber Crimes , Cyber Crimes Vs. Conventional Crime, Reasons for cybercrimes and cyber criminals ,Cyber Crimes against Individuals, Institution and State. (6L)

Suggested Readings

1. Sen & Mitra: Commercial law; World Press
2. Pathak: Legal Aspect of Business, TMH
3. Das & Ghosh: Business Regulatory Framework: Ocean Publication,
4. Pillai & Bagavathi: Business law, S Chand
5. Tulsian: Business law: Tata Mcgrawhill
6. N.D. Kapoor, Elements of Business Law, S. Chand

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (If any)
Module I /unit 1	Indian Contract Act 1872	12	20	1	7		
Module I /unit 2	Sale of Goods Act 1930	12	20	2	7		
Module I /unit 3	Negotiable Instrument Act 1881	10	16.67	3	7		
Module II /unit 4	Consumer Protection Act 1986	10	16.67	4	7		
Module II /unit 5	Companies Act 2013	10	16.66	5	7		
Module II /unit 6	Information Technology Act	6	10	6	7		

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Credit Points– 6
Total Contact Hours - 60

GE 4: BUSINESS RESEARCH METHODS: TOOLS & TECHNIQUES

Course Objectives

1. To understand the **basic concept, meaning and types of research** and its applications in various domains of business.
2. To formulate **research problems and hypotheses**, know about different types of hypotheses and write a research proposal. Should be able to identify the overall process of designing a research study from its inception to its report.
3. To understand **research design** as the blue print of the research process, in depth understanding of different types of research design with their implications.
4. To understand the concept and types of data used in research, and also to know about different types of data collection processes.
5. To familiarize students with different types of **scaling techniques**. Students should be able to distinguish between categorical and continuous measures.
6. To understand **questionnaire designing** and its type. Should be able to understand types of questions to be included in a questionnaire. Learn various advantages and disadvantages of the instrument.
7. To gain the concept of **population, sampling, sampling frame, sampling design** etc. Determination of sample size, understanding of sampling and non sampling error.
8. To formulate **research hypotheses**, to understand different ways to conduct a statistical test of a hypothesis, criteria to select an appropriate statistical test to answer a research question or hypothesis.
9. Able to understand the way of writing a **research report**, its type, structures and the guidelines for visual representation.
10. To gain knowledge with **ethical issues** in research, including those issues that arise in using quantitative and qualitative research

Course Outcomes (CO)

SN.	Outcome	Mapped Modules
1.	Apply Research & Development to solve managerial problems.	Module I/Unit 1
2.	Identify research problems and formulate hypotheses for effective outcome. Write an appropriate research proposal to conduct the research.	Module I/Unit 2
3.	Formulate research design by understanding different types of design and its implementation in different problem situation.	Module I/Unit 3

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4.	Select appropriate type of data and design relevant data collection process.	Module I/Unit 4
5.	Use suitable scaling techniques for attitude measurement. Classify numerical and categorical variables for data analysis.	Module I/Unit 5
6.	Design fitting questionnaire for data collection purpose.	Module II/ Unit 6
7.	Select appropriate sample units, sample size and types of sampling method. Design proper sampling design.	Module II/ Unit 7
8.	Formulate and test hypotheses using appropriate statistical technique.	Module II / Unit 8
9.	Write a research report maintaining all its structure to present the research output.	Module II / Unit 9
10.	Conduct research ethically maintaining all the integrity for an unbiased outcome.	Module II / Unit 10

MODULE I

Unit 1 - Introduction to Research: Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study. **(4L)**

Unit 2 - Research Problem and Formulation of Research Hypotheses: Defining the Research problem; Management Decision Problem vs Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals. **(6L)**

Unit 3 - Research Design: Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design. **(8L)**

Unit 4 - Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method. **(6L)**

Unit 5 - Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non- Comparative scales, Measurement Error, Criteria for Good Measurement. **(6L)**

MODULE II

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Unit 6 - Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. **(6L)**

Unit 7 - Sampling: Sampling concepts- Sample vs Census, Sampling vs Non-Sampling error; Sampling Design- Probability and Non-Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion. **(8L)**

Unit 8 - Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. **(6L)**

Unit 9 - Research Report Writing: Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations. **(6L)**

Unit 10- Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research **(4L)**

Suggested Readings:

1. S. N. Murthy & U. Bhojanna, Business Research Methods, Excel Books
2. D.R. Cooper and P.S. Schindler, Business Research Methods, Tata McGraw –Hill,
3. C. R. Kothari, Research Methodology, New age International
4. U. Sekharan , Research Methods for Business, John Wiley and Sons

Module Number	Contents	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I/Unit 1	Introduction to Research	4	6.67	1	10		
Module I/Unit 2	Research Problem and Formulation of Research Hypotheses	6	10	2	10		
Module I/Unit 3	Research Design	8	13.33	3	10		

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Module I/Unit 4	Primary and Secondary Data: Classification of Data; Secondary Data	6	10	4	10		
Module I/Unit 5	Attitude Measurement and Scaling	6	10	5	10		
Module II/Unit 6	Questionnaire Design	6	10	6	10		
Module II/Unit 7	Sampling	8	13.33	7	10		
Module II/Unit 8	Testing of Hypotheses	6	10	8	10		
Module II/Unit 9	Research Report Writing	6	10	9	10		
Module II/Unit 10	Ethics in Research	4	6.67	10	10		

Credit Points– 6
Total Contact Hours - 60

GE 5: BUSINESS MATHAMETICS

Course Objectives

1. Independent solving of Business Problems.
2. To understand the basics of Counting Principles using **Permutation & Combination** with larger data sets as the foundation stone of Mathematics.
3. To understand **Set Theory** and the rules of logic for effective business planning and operations.
4. To understand **Determinant Matrix** with Cramer's rule
5. To solve complicated and long calculations of financial institutions using **Logarithm**
6. To estimate costs in engineering projects etc. using **Binomial Theorem**
7. To understand the concept of **Derivation**
8. Use **Simple and Compound interest** to do business calculations such as value of money, maturity value, promissory notes, present value, and future value and be able to differentiate which mathematical method should be used for different problems.

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Course outcomes (CO)

Sl. No.	Outcome	Module / Unit
1.	Apply basic concepts of Mathematical Techniques in solving practical problems in the field of business.	Module I/Unit 1
2.	Apply the techniques of Permutation in solving probability problems for effective business decision making process under risk.	Module I/Unit 2
3.	Apply the techniques of Combination in solving probability problems for effective business decision making process under risk.	Module I/Unit 3
4.	Apply the concept of Set Theory for solving complex calculations and optimize business operations of financial institutions.	Module I/Unit 4
5	Apply the concept of Determinants Matrix and properties	Module I/Unit 5
6.	Apply the concept of Logarithm for solving complex calculations and optimize business operations of financial institutions.	Module II/Unit 6
7.	Identify binomial coefficients given the formula for a combination and expand a binomial using the Binomial Theorem .	Module II/ Unit 7
8	Apply the concept of Differentiation with its rule and applicability	Module II/ Unit 8
9.	Define the concept of interest and show how it relates to the time value of money , distinguish between simple and compound interest and also between the nominal interest rate and the effective annual yield. Outline the process of calculating a repayment schedule for a loan to be repaid in equal installments, with each payment a blend of interest and principal.	Module II/ Unit 9

MODULE I

Unit 1: Introduction

Definition of Statistics; Importance and scope of Mathematics and Statistics in business decisions; Limitations. (4L)

Unit 2: Permutations

Definition, Factorial notation; Theorems on permutation, permutations with repetitions; Restricted permutations. (8L)

Unit 3: Combinations

Definition; Theorems on combination; Basic identities; restricted combinations. (4L)

Unit 4: Set Theory

Definition of Set ; Presentation of Sets; Different types of Sets- Null Set, Finite and Infinite Sets, Universal Set , Subset , Power Set etc.; Set operations ;Laws of algebra of Sets . (6L)

Unit 5: Determinant Matrix

Determinants upto third order, Elementary properties of determinants, Minors and co-factors,

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Solution of a system of linear equations by Cramer's Rule (up to three variables). (6L)

MODULE II

Unit 6: Logarithm

Definition, Base & index of logarithm, general properties of logarithm, Common problems. (6L)

Unit 7: Binomial Theorem

Statement of the theorem for positive integral index, General term, Middle term, Equidistant terms, Simple properties of binomial coefficient. (8L)

Unit 8: Differentiation

Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives (8L)

Unit 9: Compound Interest and Annuities

Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds. (10L)

Suggested Readings

1. M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
2. S. Baruah, Basic Mathematics and Its Application in Economics, Macmillan
3. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
4. Anthony & Biggs, Mathematics for Economics and Finance, Cambridge University Press
5. N. G. Das & J. K. Das, Business Mathematics and Statistics, Tata McGraw Hill
6. S.K.Chand, Business Mathematics, S. Chand

Module Number	Contents	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I/Unit 1	Introduction	4	6.67	1	10		
Module I/Unit 2	Permutations	8	13.33	2	10		
Module I/Unit 3	Combinations	4	6.67	3	10		
Module I/Unit 4	Set Theory	6	10	4	10		
Module I/Unit 5	Determinant Matrix	6	10	5	10		
Module II/Unit 6	Logarithm	6	10	6	10		
Module II/Unit 7	Binomial Theorem	8	13.33	7	10		

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Module II/Unit 8	Differentiation	8	13.33	8	10		
Module II/Unit 9	Compound Interest and Annuities	10	16.67	9	10		

Credit Points– 6
Total Contact Hours - 60

GE 6: BUSINESS STATISTICS

Course Objectives:

1. To have a proper understanding of Descriptive and Inferential Statistics.
2. To understand collection, classification, analysis and interpretation of data.
3. Use basic statistics for central measurements, frequency distributions, graphs, and measure of dispersion and be able to select which statistical method should be used for different problems.
4. To define and calculate mean, median, mode, and range. Construct data tables that facilitate the calculation of mean, median, mode, and range. Determine which measure of **central tendency** is best to use in a given circumstance.
5. To explain the purpose of measures of dispersion, compute and explain the range, the interquartile range, the standard deviation, and the variance, select an appropriate measure of dispersion and correctly calculate and interpret the statistic.
6. To identify the direction and strength of a **correlation** between two factors, compute and interpret the Pearson **correlation coefficient** and test for significance.
7. To understand the purpose of a two regression lines, understand how to draw a linear regression equation into a scatterplot.
8. To equip students with various forecasting techniques and knowledge on modern statistical methods for analyzing time series data.
9. To define the concept of index number.

Course Outcomes (CO):

SL NO.	Course Outcome	Mapped Modules
1	Ability to demonstrate knowledge of the importance of the Descriptive and Inferential statistics.	Module I – Unit 1
2	Able to interpret the meaning of the collection and data presentation in a business environment.	Module I – Unit 2
3	Able to produce appropriate graphical and numerical descriptive statistics for different types of data.	Module I – Unit 3
4	Able to independently calculate basic statistical parameters (mean, median, mode, quartiles).	Module I – Unit 4

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5	Able to apply measures of dispersion to describe and summarize the data set.	Module I – Unit 5
6	Able to interpret Pearson correlation coefficient and the coefficient of determination, and test for significance.	Module II – Unit 6
7	Able to use regression models to analyze the underlying relationships between the variables.	Module II – Unit 7
8	Able to understand the important features that describe a time series, and perform simple analyses and computations on series.	Module II – Unit 8
9	Able to understand the concept and calculation of index number	Module II – Unit 9

Module-I:

Unit 1: Introduction to Statistics: Statistics as a Subject, Functions, Importance and Limitations of Statistics, Census and Sample Investigation, Descriptive and Inferential Statistics. **[4L]**

Unit 2: Collection, Editing and Presentation of Data: Primary Data and Secondary Data, Methods of Collection, Scrutiny of Data. Presentation of Data: Textual and Tabular Presentations, Construction of a Table and the Different Components of a Table, Diagrammatic Representation of Data: Line Diagrams, Bar Diagrams, Pie Charts and Divided-Bar Diagrams. **[6L]**

Unit 3: Frequency Distributions: Variables and Attributes, Frequency Distribution of An Attribute; Discrete and Continuous Variables, Frequency Distributions of Discrete and Continuous Variables, Diagrammatic Representation of a Frequency Distribution: Case of An Attribute, Case of a Discrete Variable: Column Diagram, Frequency Polygon and Step Diagram, Case of a Continuous Variable: Histogram and Ogive, Frequency Polygon. **[8L]**

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Unit 4: Measures of Central Tendency: Definition and Utility, Characteristics of Average, Different Measures of Average: Arithmetic Mean, Median, Mode, Partitional Values: Quartile, Percentile and Deciles. Geometric and Harmonic Mean. Choice of a Suitable Measure of Central Tendency. **[8L]**

Unit 5 : Measures of Dispersion: Meaning and Objective of Dispersion, Characteristics of a Good Measure of dispersion, Different measures of dispersion – Range, Quartile deviation, Mean deviation, Mean Absolute Deviation, Standard Deviation; Comparison of the Different Measures of Dispersion. Measures of Relative Dispersion: Coefficient of Variation. Measures of Skewness, Kurtosis and its Measures. **[8L]**

Module-II

Unit 6: Correlation Analysis: Analysis of Bivariate data. Correlation Analysis – Meaning of Correlation: Scatter Diagram, Karl Pearson’s Coefficient of Linear Correlation, Calculation of the Correlation Coefficient from Grouped Data, Properties of the Correlation Coefficient Advantages and Limitations of the Correlation Coefficient, Idea of Rank Correlation; Spearman’s Rank Correlation Coefficient. **[6L]**

Unit 7: Regression Analysis: Two Lines of Regression: Some Important Results Relating to Regression Lines, Calculation of Regression Coefficients, Relation Between Regression Coefficient and Correlation Coefficient, Identification Problem. **[6L]**

Unit 8: Analysis of Time Series: Objective of time series analysis; Causes of variations in time series data, Components of a time series, Additive Models, Multiplicative Models, Moving averages method and method of least squares; Measurement of secular trend. **[8L]**

Unit 9: Index Number: Meaning and Uses of Index Numbers, Simple and Weighted Price Index Numbers, Methods of Construction of Index Numbers, Average of Relatives and Aggregative Methods, Problems in Construction of Index Numbers, Selection of Variables, Base, Weight, Average and Formula; Fishers Ideal Index Number, Base Shifting, Splicing and Deflating **[6L]**

Suggested Readings:

1. David M. Levine, Business Statistics, Pearson Education India
2. N. G. Das, & J. K. Das, Business Mathematics and Statistics, Tata McGraw Hill
3. Anderson, Sweeney & Williams, Statistics for Business and Economics, South-Western, Cengage Learning
4. J K. Sharma- Business Statistics, Pearson Education
5. A. D. Aczel, & J. Sounderpandian,, Complete Business Statistics, Tata McGraw Hill.
6. Lind, William G. & Marchal, Statistical Techniques in Business & Economics, McGraw-Hill

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	Introduction to Statistics	4	6	1	10		

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Module I Unit 2	Collection, Editing and Presentation of Data	6	10	2	10		
Module I Unit 3	Frequency Distributions	8	13	3	10		
Module I Unit 4	Measures of Central Tendency	8	13	4	10		
Module I Unit 5	Measures of Dispersion	10	16	5	10		
Module II Unit 6	Correlation Analysis	6	10	6	10		
Module II Unit 7	Regression Analysis	6	9	7	10		
Module II Unit 8	Analysis of Time Series	8	13	8	10		
Module II Unit 9	Index Number	6	10	9	10		

Credit Points– 6
Total Contact Hours - 60

GE 7: INDIAN HISTORY & CULTURE

Course Objectives

1. To comprehend the concepts of pre historic period of Indian Culture.
2. To demonstrate the growth & contribution of Mauryan Period in India
3. To demonstrate the history of Medieval India
4. To comprehend the political conditions of India after Moghals
5. To demonstrate the social & religious movement in India
6. To comprehend the concept of cultural tourism

Course Outcomes (CO)

Sl. No	Course Outcome	Mapped Modules
1	Able to comprehend the Basic Concepts of pre historic period of Indian Culture.	Module I/ Unit 1

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2	Able to demonstrate the growth & contribution of Mauryan Period in India	Module I/ Unit 2
3	Able to demonstrate the history of Medieval India	Module I/ Unit 3
4	Able To comprehend the political conditions of India after Moghals	Module II/ Unit 4
5	Able to demonstrate the social & religious movement in India	Module II/ Unit 5
6	Able to comprehend the concepts of cultural tourism	Module II/ Unit 6

MODULE I:

- Unit-I: The pre-historic period**, Indus Valley Civilization - Source of Information, Characteristics of Indian culture & society in the pre-historic ages and Indus valley civilization. Vedic Period – Early and Later Vedic period. . Jainism, Teaching & Principles of Jainism, Contribution of Jainism to Indian Culture. Buddhism- Rise and Growth, Doctrines of Buddhism. **[10L]**
- Unit-II: Mauryan Period** – origin, growth and contribution, Sunga Dynasty, Kusana Dynasty, Gupta Period – political, religious, socio-cultural and economic development during Maurya to Gupta period. Art & Architecture during Mauryan and Gupta period Political condition of North India, South India and Eastern India after Guptas. **[10L]**
- Unit-III : History of Medieval India** 1206 - 1526 A.D. Rise of Turks, causes of Success of Arab invasion and its impact, Slave Dynasty, Khaliji Dynasty, Tughlaq Dynasty, Sayyid Dynasty, Lodhi Dynasty. Moghul dynasty. Indo Islamic & Mughal Architecture. **[10L]**

MODULE II

- Unit- IV: Political Condition of India after Moghul-** Decline of Mughal emperor and its impact. Shivaji & the rise of the Marathas. Advent of Europeans in India – Establishment of East India company and other European companies. Establishment of British Rule in India. **[10L]**
- Unit-V: Social and religious reforms movement in India**, Brahma Samaj, Arya Samaj, Rama Krishna Mission, Social Traditions, Economic, political, religious and social development post-Independence. **[10L]**

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6. **Unit-VI: Concept of Cultural Tourism.** Performing Arts- Classical Music, Classical Dance- various formation, Theatre, Visual Arts- Paintings, Sculpture, Different fairs & festivals in India. Various handicrafts items in India, folk culture in India. **[10L]**

Suggested reading

- 1) Themes of Indian History – Part 1, 2, 3 – NCERT (2013)
- 2) Mitter. Partha (2001), Indian Art, Oxford Publications, London
- 3) R. S. Sharma – India’s ancient Past, Oxford University Press
- 4) Romila Thapar- Penguin History of India
- 5) R.C.Mazumdar, H.C.Roychowdhury & K. K. Dutta Advance History of India
- 6) Singhanian. Nitin (2015), Indian Art and Culture, Tata McGraw Hill Education.

Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (if any)
Module I Unit 1	The pre-historic period	10	6	1	11		
Module I Unit 2	Mauryan Period	10	6	2	11		
Module I Unit 3	History of Medieval India	10	6	3	11		
Module I Unit 4	Political Condition of India	10	6	4	11		
	after Moghul						
Module I Unit 5	Social and religious reforms movement in India	10	6	5	11		
Module II Unit 6	Concept of Cultural Tourism	10	6	6	11		

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Credit Points– 6
Total Contact Hours - 60

GE-8: GUIDANCE OF EXCEL FOR OFFICE ASSISTANCE

Course Objectives:

Spreadsheet software is one of the most ubiquitous pieces of software used in workplaces across the world. Learning to confidently operate this software means adding a highly valuable asset to employability portfolio. At a time when digital skills jobs are growing much faster than non-digital jobs, make sure to position a person ahead of the rest by adding Excel skills to employment portfolio.

During this course we are going to get the concept of Excel user interface, perform basic calculations with formulas and functions, professionally format spreadsheets, font formatting, borders, alignment, number formatting, as well as the Excel styles and themes, find data with Filter and Sort, retrieve and change data using Find and Replace, and use Conditional Formatting to highlight specific data perform validation use of what-if analysis by using goal seek and solver and create visualizations of data through charts and graphs creating, formatting and managing tables and then move on to sorting and filtering tables to get the data.

After having the knowledge in detail people will be able to expertly navigate the Excel user interface, perform basic calculations with formulas and functions, professionally format spreadsheets, and create visualizations of data through charts and graphs.

Sl	Course Outcome	Mapped modules
CO1	Understanding Excel Interface, Terminologies, Formulas and Functions	M1
CO2	Understanding to work with data, Different kinds of formatting,	M2
CO3	Understanding creating charts, filter , sort, Find and replace	M3
CO4	Understanding to work with multiple workbook, Text and Date Function	M4
CO5	Understanding to use named range	M5
CO6	Understanding to summarize the data, use of sum, countif function, advance chart	M6

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Module 1-

Define foundational features of Excel, user interface, basic Excel terminology
Introduction to formulas and functions - and understand the different cell references. [6L]

Module 2-

Define several formatting tools like font formatting, borders, alignment, numberformatting, as well as the Excel styles and themes. Learn to manage your spreadsheets – find data with Filter and Sort, retrieve and change data using Find and Replace, and use Conditional Formatting to highlight specific data. [10L]

Module 3-

Define the steps to print the worksheet. Learn how you can optimize spreadsheet for printing by managing margins, orientation, headers & footers, andmore. Apply chart on numerical data and use of different chart formatting [10L]

Module 4-

Define all about working with multiple worksheets and workbooks. Learn how tocombine data, manage datasets and perform calculations across multiple sources.
Define the use of Date and Text functions. Show the way to extract information and manipulate data to fulfill specific business requirements. [11L]

Module 5-

Learn how to create, manage and apply Named Ranges to enhance calculations.
Define different advanced formulas in this module. Learn how you use functions like COUNTIFS to extract information from data, as well as generate graphical representations of it. [15L]

Module 6-

Start with creating, formatting and managing tables use of sorting andfiltering.
Use of pivot tables. Learn how to create and modify them to solve a variety of business problem. Gain skills to create interactive dashboards with pivot charts and slicers. [8L]

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List of Experiment:

- 1) Understand the Excel interface apply different formulas and functions on data.
- 2) Create Excel sheet to apply different kinds of formatting
- 3) Create Excel sheet for display the use of different kinds of chart.
- 4) Create Excel sheet to define name range to selected cells and use of name range in different formulas.
- 5) Create Excel sheet to display the use of advance chart and different categories of function.

Suggested Reading:

1. Excel 2016 Bible, by John Walkenbach
2. Excel 2016 for Dummies, by Greg Harvey

Module	Content	Total Hours	%age of questions	Blooms Level (if applicable)	Remarks (If any)
Module 1	Foundational features of Excel, user interface	6	10	1	
Module 2	Define several formatting tools with filter and sort.	10	10	2	
Module 3	Define steps to print with header and footer. Apply of different chart.	10	20	2.3	
Module 4	Define all about working with multiple worksheets and workbooks. Date and Text functions to fulfill specific business requirements.	11	10	2	
Module 5	Learn how to create, manage and apply Named Ranges to enhance calculations. Define different advanced formulas	15	25	2.3	
Module 6	Start with creating, formatting and managing tables. Learn how to create and modify them to solve a variety of business problems.	8	25	1,2,3	
	TOTAL	60	100		