

**Maulana Abul Kalam Azad University of Technology, WB**  
**(Formerly known as West Bengal University of Technology)**  
**Syllabus of BBA(Accountancy, Taxation & Auditing)**  
**Effective from academic session 2023-24**

**Credit Points– 5**

**Total Contact Hours - 75**

**BB ATA 101: 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):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
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

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**Unit 2: Cash Book (8L)**

Concept of cash book and petty cash book, difference between trade discount and cash discount, preparation of double column cash book with contra entry.

**Unit 3: Final Accounts for soleproprietorship business (12L)**

Manufacturing account; Trading account; Profit and Loss Account; Balance Sheet; Adjustment entries, Closing stock, outstanding, prepaid Expenses, Pre received, Depreciation, Provision, Stock lost by Fire, Goods withdrawal by proprietors, Free sample.

**Unit 4: Rectification of Errors (10L)**

Rectification of one sided and double sided errors with the effects of suspense account and profit

**MODULE 2**

**Unit 5: Depreciation (10L)**

Concept of depreciation; Causes of depreciation; depletion, amortization; Depreciation accounting; Methods of recording depreciation; Straight line and diminishing balance method.

**Unit 6: Provisions and Reserves (10L)**

Preparation of provision for doubtful debt account, provision for discount on Debtors account and provision for Discount on Creditors account, difference between provision and reserve.

**Unit 7: Company accounts (13L)**

Issue of shares (application, allotment, first call, final call) ,Calls in arrear & forfeiture of shares.  
Basic Concept of IFRS

**Suggested Readings**

1. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
3. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
5. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi

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

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**Total Contact Hours - 75**

**BB ATA 102: PRINCIPLES OF MANAGEMENT & ORGANIZATIONAL  
 BEHAVIOUR**

**Course Objectives:**

1. To help the students to develop cognizance of the importance of management principles.
2. To understand the planning process in the organization.
3. To enable them to analyze and understand the environment of the organization.
4. To study the system and process of effective controlling in the organization.
5. To understand the concept of behavior in a organizational settings & to explain, predict and influence behavior of others.
6. To help the students to develop the concepts of Human Behaviour.
7. To know the concept of motivation & how to motivate people for their work according to various theories.
8. To enable them to understand the group behavior & the communication process in an organization.
9. To help the students to develop the process of leading individuals, managing conflicts.
10. To enable them to understand the culture of the organization & execute the strategy according to the situation.

**Course Outcomes (CO):**

Sl. No.	Course Outcome	Mapped modules
1	Students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management	Module I/unit 1
2	Students will be able to explain the relationship between strategic, tactical and operational plans	Module I/unit 2
3	Students will be able to understand the concept of organization.	Module I/unit 3
4	Students will be able to analyze isolate issues and formulate best control methods	Module I/unit 4
5	Students will be able to develop insight on how employees behave & perform in the workplace .	Module II/unit 5
6	Students will get knowledge to improve personal adjustment & interpersonal relationship	Module II/unit 6
7	Students will be able to analyze & compare different models used to explain individual behavior related to motivation & rewards	Module II/unit 7
8	Students will be able to explain group dynamics & demonstrate skills required for working in groups.	Module II/unit 8
9	Students will learn to explore & will develop a sense of confidence & belief in themselves & their ideas.	Module II/unit 9

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10	Students will be able to understand that how organizational culture influences the behavior of organizational members.	Module II/unit 10
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## MODULE I

**Unit 1. Introduction to Management:** Nature, purpose and scope of management, Skills and roles of a Manager, Functions, Development of Management Theories (Classical, Neo-Classical and Modern) **(4L)**

**Unit 2. 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 **(6L)**

**Unit 3. Organizing Procedure:** Organizational design and structure, Coordination, centralization and de-centralization, Delegation, Authority & power – concept & distinction, Line and staff organizations. **(8L)**

**Unit 4. Controlling System:** Concept, planning-control relationship, process of control, Types of Control, Control Techniques, and Staffing: Human Resource Management and Selection **(8L)**

## MODULE II

**Unit 5. Introduction to Organisational Behaviour:** The nature and determinants of organisational behaviour, need for knowledge of OB, contributing disciplines to the field, OB Model **(8L)**

**Unit 6. Individual differences:** Learning, Values, attitudes, Personality (MBTI, Big Five Model), Emotional Intelligence, Perception, Attribution theory **(8L)**

**Unit 7. 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. **(8L)**

**Unit 8. 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. **(8L)**

**Unit 9. 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 **(8L)**

**Unit 10. Organisation culture and Change:** Effects of culture, changing Organisational culture forces of change, Resistance to change, the change process **(9L)**

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**Suggested Readings:**

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi. Robbins, Stephen P: "Organizational Behavior" Prentice Hall.
2. Govindarajan & Natarajan: Principles of Management, Prentice Hall of India Private Limited.
3. Stoner, Freeman & Gilbert, Jr.: Management, Prentice Hall of India private Limited
4. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill,

<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>% age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit 1	Introduction to Management	4	7	1	8		
Module I/unit 2	Planning Process	6	10	2	8		
Module I/unit 3	Organizing Procedure	8	10	3	8		
Module I/unit 4	Controlling System	8	10	4	8		
Module II/unit 5	Introduction to Organizational Behavior	8	7	6	8		
Module II/unit6	Individual differences	8	12	6	8		
Module II /unit7	Work Motivation	8	12	7	8		
Module II /unit 8	Group Behavior	8	10	8	8		
Module II /unit 9	Leadership	8	12	9	8		
Module II/unit 10	Organization culture and Change	9	10	10	8		

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**Semester-II**

**Credit Points– 5**  
**Total Contact Hours - 75**

**BB ATA 201: HUMAN RESOURCE MANAGEMENT & 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 Resources in the organization.
7. To understand the requirement of labor & management by securing high level of understanding for uninterrupted production of an organization.

**Course Outcomes (CO):**

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
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

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**MODULE –I**

**Marketing Management**

**Unit 1: Basic Concepts** – Market, Product and Brand; Marketing Environment, STPD Concept  
**(10L)**

**Unit 2: Consumer Behaviour and Market Research** – Overview and Concepts **(8L)**

**Unit 3: Advertising and Sales Promotion** – Promotional Mix Elements, Advertising Models,  
Concept of Digital Marketing **(12L)**

**Unit 4: Sales & Marketing Channels** – Overview of Selling Process, Channel Design and  
Functions. **(8L)**

**MODULE –II**

**Human Resource Management**

1. **HR Planning and Management** – Scope, Objectives and Functions ; Recruitment &  
Selection – Process and Methods **(12L)**
2. **Human Resource Development, Performance Appraisal & Compensation  
Management** – Concept, Process, Methods and Objectives. **(12L)**
3. **Industrial Relations** – Trends and Policies **(13L)**

**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



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<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>% age of questions</b>	<b>Covered CO</b>	<b>Covered PO</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
Module I/unit1	Basic Concepts	10	10	1	8		
Module I/unit2	Consumer Behaviour and Market Research	8	10	2	8		
Module I/unit3	Advertising and Sales Promotion	12	16	3	8		
Module I/unit4	Sales & Marketing Channels	08	16	4	8		
Module II/unit5	HR Planning and Management	12	16	5	8		
Module II/unit6	Human Resource Development, Performance Appraisal & Compensation Management	12	16	6	8		
Module II/unit7	Industrial Relations	13	16	7	8		

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**BB ATA 202: 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, jobcosting, process costing and operating costing.

**Course Outcomes (CO):**

<b>SL NO.</b>	<b>Course Outcome</b>	<b>Mapped Modules</b>
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 unitcost of a product.	Module 1 – Unit 2
3	Ability to determine various levels of material i.e. Reorder level, Maximum level, Minimum level andEOQ.	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 incentiveschemes.	Module 2 – Unit 4
5	Ability to determine the Overhead rates and the basis of allocation and apportionment.	Module 2 – Unit 5
6	Abilityto 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.

**(14L)**

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**Unit 2: Cost Sheet**

Concept of Cost Sheet, elements of total cost, preparation of Cost sheet, preparation of per unit cost and estimated Cost Sheet.

**(10L)**

**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. **(14L)**

**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

**(10L)**

**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. **(13L)**

**Unit 6: Specific Order Costing:**

Contract costing; Job Costing, Operating costing (Transport); Process costing excluding joint and by-products. **(14L)**

**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

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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	14	17	1	6		
Module 1 Unit 2	Cost Sheet	10	13	2	6		
Module 1 Unit 3	Accounting for Material	14	20	3	6		
Module 2 Unit 4	Accounting for Labour	10	13	4	6		
Module 2 Unit 5	Accounting for Overheads	13	17	5	6		
Module 2 Unit 6	Specific Order Costing	14	20	6	6		