

Maulana Abul Kalam Azad University of Technology, West Bengal
(Formerly known as West Bengal University of Technology)
Syllabus of BBA (Global Business)
Effective from academic session 2023-2024

SEMESTER 1

Basics of Financial Accounting

Paper Code : FYBBAGB 101

Credit: 5

MODULE 1

Unit 1: Meaning and Scope of Accounting (10L)

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

Unit 2: Cash Book (10L)

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

MODULE 2 Final Accounts for sole proprietorship business (10L)

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.

MODULE 3 Rectification of Errors (10L)

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

MODULE 4 Depreciation (15L)

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

MODULE 5 (10L)

Unit 6: Provisions and Reserves 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.

MODULE 6 (10L)

Unit 7: Company accounts

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

Suggested Readings

1. Ashoke Banerjee: Financial Accounting, Excel Books
2. Basu & Das : Financial Accounting, Rabindra Library
3. Ramchandran Kakani: Financial Accounting for Managers, TMH
4. P. C. Tulsian: Financial Accounting, Pearson.
5. M. Hanif, A. Mukherjee: Financial Accounting, TMH.
6. Dr. S. N. Maheshwari, Sharad K. Maheshwari: Financial Accounting for BBA, Vikas Publishing House Pvt. Ltd.

PRINCIPLES OF MANAGEMENT

Paper Code: FYBBA GB 102

Credits: 5

Module I: Concept and Nature of Management : (10 L)

Meaning & Definition of the term Management, Management as a Science or an Art, Management as a Profession, Management as a Process, Difference between Management & Administration; Levels of Management, Roles of a Manager, Quality of a good Manager, Significance of Management, Limitations of Management, Business Environment and its interaction with Management.

Module II: Management Theory: . (10L)

Approaches to Management – Classical, Neo-classical and Modern Contributors to Management Thought – Taylor and Scientific Theory, Fayol’s and Administrative Theory, Peter Drucker and Modern Management Thought

Module III: Functions of Management

(a) Planning: Meaning, Definition, Process, Types, Principles, Significance & Limitations of Planning; Strategic Planning – Meaning & Process, MBO–Meaning, Process and Requirements for Implementation, Planning Premises – Meaning & Types, Forecasting – Meaning & Techniques. Decision Making–Meaning, Types, Process, Significance & Limitations. (10L)

(b) Organization – Meaning, Process, Principles, Organization Structure – Determinants and Forms: Line, Functional, Line & Staff, Project, Matrix and Committees; Formal and Informal Organization; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors Influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralization and Decentralization – Meaning; Degree of Decentralization; Difference between Delegation and Decentralization. (15L)

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(c) Direction – (i) Motivation: Meaning, Definition, Features, Importance & Factors of Motivation, Theories – (Maslow, Alderfer, Herzberg, McClelland, Porter & Lawler, Vroom), Financial and non-financial incentives of Motivation. (ii) Leadership- Meaning & Definition of Leadership, Qualities of a Good Leader, Trait Perspective of Leadership, Behavioural Perspective of Leadership, Ohio & Michigan Studies, Managerial Grid, Contingency Perspective of Leadership, Situational Leadership and Path & Goal of Leadership, Transformational, Transactional, Charismatic Leaders. (iii) Communication – Type, process, barriers, Strategies to overcome the Barriers. (10 L)

(d) Staffing – Meaning, Importance and Need for Proper Staffing, Manpower Planning, Recruitment, Selection, Placement, Induction/Orientation, Training, Appraisal, Compensation, Manpower Planning in India, Staffing from a Global Perspective. (10L)

(e) Controlling – Meaning, Steps, Types, Techniques, Significance, Limitations. (5 L)

Module IV: Change in the Organization Organizational Change-. (5L)

Meaning & Importance of Change, Resistance to Change, Overcoming Resistance to Change

Suggested Readings

1. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill
2. Robbins, S. P: Management, Prentice Hall.
3. Stoner, J and Freeman, R. E: Management; Prentice-Hall
4. Daft, R. L: Management, Thomson
5. Aswathappa, K: Organizational Behaviour (Text, Cases and Games).Bangalore: Himalaya Publication.
6. Greenberg, J., & Baron, R. A. (2008). Behaviour in Organizations, Pearson.
7. Robbins, S. P.: Essentials of Organizational Behaviour, Prentice Hall.

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SEMESTER 2

INTRODUCTION TO GLOBAL BUSINESS ENVIRONMENT

Paper Code: FYBBAGB 201

Credit:5

Module 1 : International Business and Nature of International Business Environment [10L]

- (a) concept, scope, types, advantages and difficulties of International Business
- (b) Global competitiveness and environmental scanning- SWOT, PESTEL, Michael Porter's 5- Forces Model, Global Competitive Index
- (c) Organizations engaged in International Business- MNCs and Trends in Global FDI - Trends in FDI with reference to India, foreign investment and other foreign collaborations, Transfer of Technology

Module 2: Nature of International Business Environment: [15L]

Political environment – Types of Political Systems, Political Risks Of Global Business, Forecasting Political Risks, Good Corporate Citizenship, Strategies To Lessen Political Risks, Government Encouragement Of Global Business, Instruments used by government for trade control, The Impact of the Political System on Management Decisions, Formulating and Implementing Political Strategies

Legal Environment – Origins of International Law, Sources of International Law, International Dispute Resolution, Types of Legal Systems

Technology – Technological phases in production, Benefits of Technology in Management Decision Making, Effect of Technology on Strategy & Competition, Features of Technology, Diffusion of Technology, The Technological Cycle

Cultural -Environment –Concept, elements, Dimensions of Culture, communicating across Cultures, Behavioural Practices Affecting Business, international differences and their reconciliation, Country Classifications –

Economic Environment- Classifying Economic Systems, Economic Trade Policies (Protectionism)

Module 3: International Trading Environment [10L]

International Trade: Theory - Mercantilism, absolute advantage and comparative advantage -, Gains from Trade, Different forms of Trade Barriers,

Foreign Trade Policy and Procedures: Introduction to Foreign Trade Policy, Institutional Framework for Export Promotion, Export Incentives and Facilities, EPZ/FTZ/100% EOUs, Quality Control for Exports, Export Prospects for Select Products and Services, International Commercial Arbitration- Shipment and Post Shipment Finance, SEZ Incentives and Benefits, Method of Realizing Export Payments and Ensuring Guaranteed Export Payment, Central Excise Clearance Formalities, Customs Regulations and Clearance Formalities for Exports & Imports, Duty Draw Back Claims Procedure, Foreign Trade Financing, Export & Import, Foreign Exchange Risk Management, International Credit Management

Globalisation and factors causing globalisation- adapting to changing needs country

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Concept of foreign exchange, Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; LERMS; Factors affecting exchange rates, Overview of FEMA and FERA

Business cycle: Concept, phases and stabilization policy

Module 4: Strategic Approaches and Business Operations: [15L]

- (a) Strategic Approaches : Standardisation Vs Differentiation, Modes of Entry- Exporting, Licensing, Franchising, Turnkey project, Mergers and Acquisition, Joint Venture and Wholly owned subsidiary; Organisational structure- mixed matrix
- (b) Strategic Alliances - Meaning, Rationale, Types, Trends in Alliances in New Competitive Environment, Strategic Alliance Failures, Managing Strategic Alliances,
- (c) Business Operations: Facility location; globalisation and its effect on supply chain; concept of international logistics; usefulness of free trade zones

Module 5: Social Issues in International Business [25L]

- (a) Business Ethics and Corporate Governance -Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance, Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences
- (b) Corporate Social Responsibility- Concept, Scope & Relevance and Importance of CSR in Contemporary Society, (b)Role of NGO's and International Agencies in CSR, Integrating CSR into Business
- (c) Sustainable Development-History, ideology, concept and approaches of Sustainable Development, sustainable development and human development, concept of environmental sustainability, Principles of sustainability indicators for business and governance, International conventions; Agenda 21, World Summit on Sustainable Development; Implementation Plan and the Millennium Development Goals
- (d) Labour Issues
- (e) Global food problem,
- (f) Climate Change and Ecology
- (g) Digitalisation

Suggested Reading

1. Adhikary, Manab, Global Business Management, Macmillan, New Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi.
3. Aswathappa, International Business, Tata Mc Graw Hill publications, New Delhi.
4. Wild, J.J., and K.L. Wild, International Business: The challenges of globalisation, Pearson
5. Hill, C.W.L., International Business, McGraw-Hill Irwin
6. Apte, International Financial Management, Tata McGraw Hill

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FUNDAMENTALS OF ECONOMICS

Paper Code: FYBBA GB 202

Credits- 5

Module 1: Demand Analysis [15L]

1. Introduction: Basic Problems of an Economy, Working of Production possibility frontier
2. Market Equilibrium Analysis: concept of demand and supply, price mechanism and Resource Allocation
- 3 Elasticity of Demand: Concept and Measurement of Elasticity of Demand, Price, Income and Cross Elasticities, Average Revenue: Marginal Revenue, and Elasticity of Demand, Determinants of Elasticity of Demand.

Module-II Production and Cost [15L]

1. Production Function: Law of Variable Proportions, Ridge Lines. Isoquants, Economic Regions and Optimum Factor Combination. Expansion Path, Returns of Scale, International and External Economies and Diseconomies of Scale.
2. Theory of Costs: Short-Run and Long Run Cost Curves – Traditional Approaches Only.

Module III Market Structures: [20L]

Characteristics, Price and output determination under Perfect Competition: Short-Run and Long Run Supply Curves, Practical Applications.

2. Monopoly: Characteristics, Determination of Price under monopoly, Equilibrium of a Firm, Comparison Between Perfect Competition and Monopoly, Price Discrimination, Social Cost of Monopoly, various pricing methods
3. Monopolistic Competition: Meaning and Characteristics, Price and Output Determination Under Monopolistic Competition, Product Differentiation, Selling Costs, Comparison with Perfect Competition, Excess Capacity Under Monopolistic Competition.
4. Oligopoly: Characteristics, Indeterminate Pricing and Output, Cournot Model of Oligopoly, Price Leadership, Collusive Oligopoly (Meaning and Characteristics Only), Kinked Demand Curve Model of Oligopoly.

Module IV: Factor-Pricing [10L]

1. Marginal Productivity Theory and Demand for Factors (Statement and assumption only).
2. Concept of Rent: Ricardian and Modern Theories of Rent; Quasi-Rent.
3. Concept of Labour: Wage Rate, Nominal Wage, Real Wage.
4. Concept of Capital: Gross Interest, Net Interest, Zero Interest Rate.
5. Concept of Profit: Pure Profit, Normal Profit, Abnormal Profit.

Module V: Macroeconomic concepts ((15L)

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1. Money : 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.
2. Commercial Banks – Need and Functions, process of Credit Creation.
3. Reserve Bank of India – Need and Functions, Credit Control Policy.
4. Inflation: Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations.
5. Public Finance: sources of public revenue and expenditure, concept and types of tax structure.

Suggested Readings

1. Dominic Salvatore: – Managerial Economics: Principles and Worldwide Applications, Oxford
2. S. Mukherjee, M. Mukherjee & A. Ghose : Microeconomics, Prentice-Hall
3. Modern Microeconomics – Koutsoyiannis
4. Mankiw: Principles of Macroeconomics, Cengage Learning
5. D N Dwivedi: Managerial Economics, Vikas Publishing House
6. H.L.Ahuja: Macroeconomics Theory and Policy, S.Chand.