

MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB
(Formerly West Bengal University of Technology)
Syllabus for Bachelor of Business Administration (BBA) Course
Effective from the Academic Year 2018-19

SIXTH SEMESTER

Semester – 6th

Paper: Management Accounting

Credit Points– 4

Total Contact Hours -40

Paper Code: BBA (N) - 601

Module I: Module 1: Management Accounting (4L) Meaning, nature, scope and functions of management accounting; Management Accounting vs Financial Accounting.
Module II: Financial Statement Analysis (10L) Fund flow statement, Cash flow statement (AS3), Comparative statement, Common size statement.
Module III: Ratio analysis (6L) Computation and implications -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and limitations of accounting ratios.
Module IV: Break Even analysis & Marginal Costing (10L) 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.
Module V: Budgeting for Profit Planning and Control (10L) 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.

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.

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Semester – 6th
Paper: Advertising & Sales Promotion

Credit Points– 4
Total Contact Hours -40

Paper Code: BBA (N) - 602

<p>Module I: Communication Process: Basic communication process, role of source; Encoding and decoding of message, media, audience, feedback and noise. [4L]</p>
<p>Module II: Advertising and Communication Mix : Different advertising functions; Types of advertising; Economic aspects of advertising Advertising process – an overview; Setting advertising objectives and advertising budget. [8L]</p>
<p>Module III: Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign planning. Advertising Media : Different types of media; Media planning and scheduling [8L]</p>
<p>Module IV: Impact of Advertising: Advertising Agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising. Social implications of advertising. [8L]</p>
<p>Module V: Sales Promotion: Meaning, nature, and functions; Relationship between sales promotion and advertising, future of sales promotion Limitation of sales promotion; Types of sales promotion schemes; Consumer and trade, sales promotion. Sales Promotion Schemes: Sampling; Coupon; Price off; Premium plan; consumer contests and sweepstakes; POP displays; Demonstration; Trade fairs and exhibitions; Sales promotion techniques and sales force. [12L]</p>

Suggested Readings:

1. Aaker, David and Myers John G., et.al: Advertising Management, Prentice Hall of India.
2. Kazmi & Batra: Advertising & Sales Promotion, Excel Books.
3. Arun Kumar: Marketing Management, Vikas Publishing House.
4. Border W.H.: Advertising, John Wiley.
5. Sengupta Subroto: Brand Positioning Strategies for Competitive Advantage, TMH.

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Semester – 6th

Paper: Industrial Relations

Credit Points– 4

Total Contact Hours -40

Paper Code: BBA (N) - 603

Module I: Discipline	[3L]
Concept of Discipline, Deviations in Work Behaviour Hot Stove Rule, Types of Discipline	
Module II: Industrial Relations in India	[15L]
Concept of Industrial Relations in India Theory of Industrial Relations in India. Approaches & Context of IR. Growth of Trade Unionism Structure of Trade Unionism Trends in Industrial Disputes Industrial Disputes Settlement machinery under ID Act, Collective Bargaining Worker's Participation in Management Labour Welfare Industrial Employment (Standard Orders) Act, 1946 Principles of Natural Justice The Central Civil Services (Conduct) Rules Code of Conduct, International Labour Movement: International Labour Organizations (ILO) – Origin, history, objectives and functions.	
Module III: Negative Discipline	[7L]
Act of Indiscipline or Misconduct Cause of indiscipline & Misconduct Principles for Maintenance of Discipline Basic Ingredients or Guidelines of a Disciplinary Action Warning (Verbal/Written) Charge Sheet Domestic Enquiry	
Module IV: Positive Discipline	[5L]
Counseling-Approaches, Process Skills of Positive Discipline Problems of Positive Discipline	
Module V: Management of Discipline	[5L]
Discipline Authority Punishment & Penalties Handling Court cases	
Module VI: Grievance Management	[5L]
Causes and Effects, Need for Grievance Procedures, Discovery of Grievance Procedures, Essential Pre-requisites of Grievance Procedure, Steps in the Grievance Procedure, Model Grievance Procedure, Grievance, Management In Indian Industry, Guidelines for Handling Grievances.	

Suggested Readings:

1. V.S.P. Rao: Human Resource Management – Text and Cases, Excel Books.
2. Srivastava: Industrial & Labour Laws, Vikas Publishing House.
3. S.L. Agarwal: Labour Relations Law in India, Macmillan.
4. C.B. Mamoria & S. Mamoria: Industrial Relations in India, Himalaya Publishing House.
5. Venkataratnam, C.S. & Srivastava, B.K.: Personnel Management and Human Resources, TMH.

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Semester – 6th

Paper: Public Service Management

Credit Points– 4

Total Contact Hours -40

Paper Code: BBA (N) - 604

<p>Module I: Introduction to Transport Sector: Role of Transportation in Economic Development, Essential Features of Transport System, Basic Elements of Transportation and Logistics, Transport Infrastructure in India, Multimodal Transportation System. Introduction to Health Sector: Health Services in India: An overall Idea; Input, Output and Performance, Disparities in Health Services, Govt's Role, Private Participation and Role of NGOs. [10L]</p>
<p>Module II: Road Transport: National and State Highways, Road Transport Operations, Commercial and Economic Aspects. Rail Transport: Railways Infrastructure and Basic Elements, Rail Transport Operations, Freight Traffic and Passenger Traffic, Commercial and Economic Aspects of Rail Transport. [8L]</p>
<p>Module III: Water Transport: Basic Elements of Water Transport, Water Transport Operations, Major and Minor Ports of India, Functions of Port Trust, Water Traffic, Inland water Transport, Commercial and Economic Aspects of Water Transport. Air Transport: Basic Concept, Physical Elements of Air Transport, Air Traffic Control Management, Air Transport Operations, Commercial and Economic Aspects of Air Transport. [8L]</p>
<p>Module IV: Health Services Management: Management Issues in Health Care, Health Care Decision-making, Project Management in Health Care, Contemporary Trends in Health Care, Monitoring the Performance and Needs in Health Services. Financial Management in Health Services: Budgeting, Control, Pricing and Efficiency. [8L]</p>
<p>Module V: Economics of Health Care: National Health Programmes; viz. Universal Immunization Programme, AIDS Control Programme, Reproductive & Child Health Care Programme, National Cancer Control Programme, Non-Governmental Health Care, Cost-Benefit Analysis. National Health Policy: Factors, Determinants and Other Issues, Review of Different Committees. [6L]</p>

Suggested Readings:

1. Sarangi, S.K.: Healthcare Management (Text and Cases), Himalaya Publishing House.
2. Singh, Ruchi and Sharma, Deeksha: Healthcare Management (Concept and Cases), Himalaya Publishing House.
3. Michael. B. Stroh: A Guide to Transportation and Logistics, Third Edition
4. S. Nagabhushana Rao: Transportation Management, Nidhi Book Centre
5. S. K. Sarangi: Transportation Management, Himalaya Publishing House