

**MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB**  
**Syllabus of BBA (Global Business)**  
**(Effective for 2020-2021 Admission Session)**  
**Choice Based Credit System**  
**140 Credit (3-Year UG) MAKAUT Framework**  
**w.e.f 2020-21**

**2<sup>nd</sup> Semester**

Subject Type	Course Name	Credit Points	Credit Distribution			Mode of Delivery			Proposed Moocs
			Theory	Practical	Tutorial	Offline	Online	Blended	
CC 3 <b>BBA GB 201</b>	Financial accounting	6	5	0	1	✓			As per MAKAUT notification
CC 4 <b>BBA GB 202</b>	Economics	6	5	0	1	✓			
GE 2	Students will have to select from the GE Basket	6						✓	
AECC 2 <b>BBA GB 265</b>	Environmental Science	2	2	0	0	✓			
<b>Semester Credits</b>		<b>20</b>							

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**Course: Financial Accounting**

**Code: BBA GB 201**

**Credits- 5T+1L**

**Course Objective:** The course is designed to provide a working knowledge and skills of accounting practices. The learner will be able to remember, understand and apply the taught concepts and methods related to cash book, rectification of errors, depreciation, provisions and reserves, company accounts.

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Remembering	M1
2	Understanding the course	M1, M2, M3, M4, M5, M6
3	Applying the general problem	M1, M2, M3, M4, M5, M6
4	Analyse the problems	M1, M2, M3, M4, M5, M6
5	Evaluate the problems after analysing	M1, M2, M3, M4, M5, M6
6	Create using the evaluation process	M1, M2, M3, M4, M5, M6

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<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
M 1	<b>Meaning and Scope of Accounting</b>	12	20	1	
M 2	<b>Final Accounts for sole proprietorship business</b>	12	20	1,2,3	
M 3	<b>Rectification of Errors</b>	8	10	1,2,3	
M 4	<b>Depreciation</b>	12	20	1,2,3	
M 5	<b>Provisions and Reserves</b>	6	10	1,2,3	
M 6	<b>Company accounts</b>	10	20	1,2,3	
		<b>60</b>	<b>100</b>		

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**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, preparation of double column cash book with contra entry.

**MODULE 2**

**Unit 3: Final Accounts for sole proprietorship 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.

**MODULE 3**

**Unit 4: Rectification of Errors (8L)**

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

**MODULE 4**

**Unit 5: Depreciation (8L)**

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

**MODULE 5**

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

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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**

**Unit 7: Company accounts**

**(8L)**

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

**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.

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**Course: Economics**

**Code: BBA GB 202**

**Credits- 5T+1L**

**Course Objective:** The course is designed to provide knowledge about economic concepts and theories. The learner will be able to remember, understand and apply the concepts of elasticity of demand, production function, theory of costs, market structures, monopoly, oligopoly, factor pricing, macroeconomics, monetary economics, international trade and balance of payments.

<b>Sl</b>	<b>Course Outcome</b>	<b>Mapped modules</b>
1	Remembering	M1
2	Understanding the course	M1, M2, M3, M4, M5, M6
3	Applying the general problem	M1, M2, M3, M4, M5, M6
4	Analyse the problems	M1, M2, M3, M4, M5, M6
5	Evaluate the problems after analysing	M1, M2, M3, M4, M5, M6
6	Create using the evaluation process	M1, M2, M3, M4, M5, M6

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<b>Module Number</b>	<b>Content</b>	<b>Total Hours</b>	<b>%age of questions</b>	<b>Blooms Level (if applicable)</b>	<b>Remarks (If any)</b>
M 1	Introduction and Basic Concepts	7	20	1	
M 2	Production Function	6	15	1,2,3	
M 3	Market Structures	14	20	1,2,3	
M 4	Factor Pricing	7	10	1,2,3	
M 5	Macro-economics	10	15	1,2,3	
M 6	Monetary Economics	8	10	1,2,3	
M 7	International Trade	8	10	1,2,3	
		<b>60</b>	<b>100</b>		

**Module-I:**

1. Introduction: Basic Problems of an Economy, Working of Price Mechanism and Resource Allocation. [2L]
2. Elasticity of Demand: concept of demand and supply, 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. [5L]

**Module-II**

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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. [4L]
2. Theory of Costs: Short-Run and Long Run Cost Curves – Traditional Approaches Only. [2L]

**Module-III**

Market Structures:

1. Perfect Competition: Characteristics, Profit Maximization and Equilibrium of Firm and Industry, Short-Run and Long Run Supply Curves, Price and Output Determination, Practical Applications. [4L]
2. Monopoly: Characteristics, Determination of Price under monopoly, Equilibrium of a Firm, Comparison Between Perfect Competition and Monopoly, Price Discrimination, Social Cost of Monopoly. [3L]
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. [3L]
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. [4L]

**Module-IV**

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

**Module V**

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.

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



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**Module VI**

**Monetary Economics:**

Money & banking: 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. Commercial Banks – Need and Functions, process of Credit Creation.

Reserve Bank of India – Need and Functions, Credit Control Policy. Co-Operative Banks: Need and Role in an Economy.

Inflation: Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations. (8L)

**Module VII**

International Trade: Need for international trade, Absolute and Comparative Cost Advantage Theory, Gains from international trade, Terms of Trade

Business Cycle: concept, Different Phases and their basic characteristic, Causes of business cycle, Stabilization policy

Balance of Payments: Items of BOP, Causes of Disequilibrium in BOP, Strategies to Correct Adverse BOP Situation, Purchasing Power Parity Theory (Only basic concept) (8L)

**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.

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**AECC 2- Environmental Science**

**Semester Credits- 2T**

**Course Objective:** The course is designed to provide a working knowledge of environment, ecology and physical sciences for problem solving. The learner will be able to remember, understand and apply the taught concepts and methods involving social and environmental processes for betterment of environmental health and safety.

**COURSE OUTCOMES (CO):**

Sl	Course Outcome	Mapped modules
1	Be able to remember the basic concepts related to environment & ecology	M1,M2
2	Be able to remember & understand the scientific problem related to air, water, noise & land pollution	M1, M2
3	Be able to understand environmental laws , regulations , guidelines and n applying those for maintaining quality of environmental health and safety .	M1, M2,M3

Module Number	Content	Total Hours	%age of questions	Covered CO	Blooms Level
Module 1	Environmental Concepts	7	30%	1,2	L1

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Module 2	Resources & Pollution	6	30%	2,3	L1, L2
Module 3	Environment Management	7	40%	1,2,3	L2,L3

### **SYLLABUS**

Module 1: Environmental Concepts – Definition & basic concept of Environment & Ecology, man, society & environment, their interrelationship, Elements of ecology elements of ecology - species, population, community, definition of ecosystem- Structure & function of ecosystem (Bio geo chemical cycles, food chain, energy flow, ecological pyramid), Biodiversity & its threats and remedies. [7]

Module 2: Resources & Pollution – renewable & non-renewable resources, Bio-degradable and non-biodegradable pollutants, Sources & Effects of Pollution, Methods of Control (Air, Water, Land, & Noise)

Module 3: Environment Management - Concept & scope of environment Management, National environmental policy & Environmental Legislations in India, Environment Management System – ISO 14000, Environmental Audit, Eco mark, green Industry, Cases on Environment Impact Assessment.

### **REFERENCES**

Suggested Readings

1. N.K. Oberoi: Environmental Management, Excel Books
2. G.N. Pandey: Environmental Management, Vikas
3. K.M. Agrawal & P.K. Sikdar: Text Book of Environment, MacMillan
4. L.W. Canter: Environmental Impact Assessment, McGraw Hill
5. M.P. Poonia & S.C. Sharma, Environmental Studies, Khanna Publishing House (AICTE Recommended Textbook – 2018)
6. Masters, G. M., “Introduction to Environmental Engineering and Science”, Prentice-Hall of India Pvt. Ltd.,1991.
7. De, A. K., “Environmental Chemistry”, New Age International

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8. Fundamentals of Ecology -Odum, E.P.
9. Instant notes on Ecology -Mackenzie, A., Ball, A.S. and Virdee, S.R. (1999) Viva Books
10. G. Dasmahapatra – Basic Environmental Engineering & Elementary Biology, Vikas Publication
11. Environmental Science, Cunningham, TMH
12. Environmental Pollution Control Engineering, C.S.Rao, New Age International
13. Environmental Science, Wright & Nebel, PHI
14. Environmental Pollution Analysis, S.M.Khopkar, New Age International