

MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WEST BENGAL
(Formerly West Bengal University of Technology)
Syllabus of BBA Digital Marketing
(Effective from 2023-24 Academic Sessions)

Semester-III

Course Name: Principles of Accounting

Mode: Offline
Code: DMC 301

Credit: 5

Aim of the Course: The objective is to obtain a thorough comprehension of the fundamental principles of accounting and their practical implementation in a corporate setting.

Course Objectives:

- This course aims to equip students with a comprehensive comprehension of essential accounting principles, regulations, customs, and the procedure for documenting transactions in financial records.
- The students in this course will gain expertise in depreciation accounting, an essential proficiency for the preparation of financial statements.
- This will aid students in understanding the causes that contribute to the discrepancy between the balances of the cash book and the pass book, as well as in generating a Bank Reconciliation Statement.
- The students will gain essential understanding of partnership accounting. It will also develop the ability to generate Financial Statements for various types of corporate entities.

COURSE OUTCOMES		
CO1	Examine the fundamental accounting concepts, principles, conventions, and document financial transactions in the accounting records.	M1
CO2	Utilize the understanding of depreciation accounting to prepare financial statements.	M2
CO3	Create financial statements for many types of company entities.	M3
CO4	Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses and basics of management accounting.	M4
CO5	Describe the concepts of Marginal Costing and cost-volume-profit analysis and break-even analysis.	M5

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CO6	Develop the concept of budget and different types of it along with their applications.	M6
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Learning Outcome

Upon completion of this course, students will emerge equipped with a comprehensive understanding of essential accounting principles, regulations, customs, and the procedure for documenting transactions in financial records. They will gain expertise in depreciation accounting and essential proficiency for the preparation of financial statements. Furthermore, students will recognize cost accounting bookkeeping procedures and the reconciliation of profits between costs and financial accounts. They will also grasp the concepts of marginal cost and marginal costing, and be able to prepare income statements using absorption and variable costing methods. Additionally, students will expound on the notion of a budget, understanding its various forms and their respective uses, thereby developing a holistic understanding of financial management practices

Module Number	Content	Total Hours	% of questions	Bloom level(applicable)	Remarks, if any
THEORY					
M1	Introduction to Accounting	10	35	1,2,3	N.A
M2	Depreciation	05	10	1,2	N.A
M3	Final Accounts of Trading Organization	08	25	1,2,3	N.A
M4	Introduction to Cost and Management Accounting	06	10	1,2	N.A
M5	Absorption and Marginal Costing	12	10	1,2	N.A
M6	Budget and Budgetary Control	09	10	1,2,3	N.A

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DETAILED SYLLABUS:

Module No.	Name of the Topic(s)	Hours
M1	Introduction to Accounting Nature of accounting; Users of accounting information; Financial & Cost Accounting; Qualitative characteristics of accounting information; Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses; Accounting Cycle - Recording of transactions: Journal, Ledger and preparation of Trial Balance; Bases of accounting: Cash basis and Accrual basis; Basic concepts and conventions	10
M2	Depreciation The nature of depreciation - The accounting concept of depreciation - Methods of computing depreciation: straight line method and diminishing balance method - change in method of charging depreciation - Reserves and provisions: Meaning; Objective; Types & Accounting.	6
M3	Final Accounts of Trading Organization Preparation of Financial Statements: Manufacturing, Trading, P/L A/c and Balance Sheet.	8
M4	Introduction to Cost and Management Accounting Meaning, objectives and advantages of cost accounting. Cost concepts and classifications, Elements of cost, Management Accounting: Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Role of Management Accountant in Decision Making.	8
M5	Absorption and Marginal Costing Concept, Comparison, Applications of Variable Costing, Cost-Volume-Profit (CVP) Analysis - Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis	10
M6	Budget and Budgetary Control Budget and Budgetary Control: Meaning; Objectives, Merits and Limitations; Types of Budgets: Cash Budget, Functional Budgets; Fixed and Flexible Budgets. Responsibility Accounting: Meaning, Responsibility Centres, Opportunity Cost concept	8

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Suggested Readings:

Text Books:

1. Hanif & Mukherjee, Financial Accounting, TMH
2. Arun Kumar, Financial Management, Khanna Book Publishing.
3. Sukla, Grewal, Gupta: Advanced Accountancy, Vol. I, S. Chand
4. M. Y. Khan & P. K. Jain, Management Accounting, TMH
5. B. Banerjee, Cost Accounting, PHI

Reference Books:

1. Mukherjee and Mukherjee, Financial Accounting Volume I, Oxford Publication
2. Tulsian, Financial Accounting, Pearson
3. Ravi M. Kishore, Cost and Management Accounting, Taxmann

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Semester III

Course name-Human Resource Management

Mode: Offline

Credit 5

Code: DMC 302

Aim of the Course:

- Understanding the distinctions between HRM and Personnel Management, and recognizing HR's strategic role.
- Exploring HRM's objectives, scope, and functions.
- Developing skills in job design, analysis, evaluation, recruitment, selection, and induction processes.
- Understanding the importance of orientation, career planning, and development, and designing effective training programs.
- Implementing performance appraisal systems and analyzing case studies for practical insights.

Course Objective:

Sl	Course Outcome	Mapped modules
1	Remember & Understand: Students will demonstrate a solid grasp of the fundamental concepts of Human Resource Management (HRM) and its terminology, including the distinctions between HRM and Personnel Management.	(Mapped to Units 1 and 2)
2	Comprehend: Students will be able to analyze and interpret written texts related to HRM, organize information, compare concepts, and identify main ideas and key details.	(Mapped to Units 1, 2, and 4)
3	Synthesise and Apply: Students will integrate acquired knowledge of HRM concepts and principles to produce various types of written texts, such as reports, case studies, and policy documents, demonstrating the ability to apply theoretical concepts to practical scenarios.	(Mapped to Units 2 and 4)

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4	Comprehend and Synthesise: Students will comprehend information from aural inputs, such as lectures and presentations, related to HRM topics and apply their linguistic knowledge to articulate spoken responses effectively, including discussions, presentations, and debates.	(Mapped to Units 1, 2, and 3)
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Learning Outcome/ Skills:

- Fundamental comprehension of Human Resource Management (HRM) history and its distinction from Personnel Management.
- The capability to apply HRM principles to strategic management challenges.
- Proficiency in recognizing and executing HRM functions within organizational contexts.
- Competence in developing human resources through job design, analysis, evaluation, recruitment, and selection processes.
- Understanding of orientation, training, and career planning importance and implementation.
- Ability to evaluate performance appraisal methods and address associated challenges effectively.

Detailed syllabus

Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
M1	Human Resource Management: Meaning, Difference between HRM and Personnel Management, Role of HR in strategic management, Nature, Objectives, scope, and functions of HR management	10	15	1,2	NA
M2	Developing Human Resource: Objectives, elements, advantages, process; Job Design - Definition, objectives, Need, Importance advantages, and process (simplification, rotation, enlargement, enrichment and approaches); Job analysis, Job evaluation, Recruitment (factors affecting, sources, policy, evaluation), Selection (procedure, tests, interviews), Placement, and Induction	20	40	1,2,3,4	NA

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Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
M3	Orientation and Career Planning: Training and Development (Importance and Steps in Training Programmes, Training Needs, Training Methods, Types of Training Programme), Types and Importance of Executive Development Programme, Career Planning and Development (Role and Significance of Career Planning, Impact of Career Planning on Productivity)	10	20	1,2,3	NA
M4	Rewarding Human Resources: Performance Appraisal (Methods and needs for Performance Appraisal, Errors and challenges, Case Study)	10	25	1,2	NA
Total		50	100		

Detailed Syllabus:

UNIT 1: Human Resource Management- Meaning, Difference between HRM and Personnel Management, Role of HR in strategic management, Nature. Objectives, scope, and functions of HR management. **(10 hrs)**

UNIT 2: Developing Human Resource -Objectives, elements, advantages, process; Job Design- Definition, objectives, Need, Importance advantages, and process (simplification, rotation, enlargement, enrichment and approaches. Job analysis, Job evaluation, Recruitment (factors affecting, sources, policy, evaluation). Selection (procedure, tests, interviews). Placement and Induction. **(20 hrs)**

UNIT 3: Orientation and Career Planning - Training and Development, Importance and Steps in Training Programmes, Training Needs, Training Methods, Types of Training Programme. Types and Importance of Executive Development Programme. Career Planning and Development: Role and Significance of Career Planning – Impact of Career Planning on Productivity **(10 hrs)**

UNIT 4: Rewarding Human Resources- Performance Appraisal, Methods and needs for Performance Appraisal, Errors and challenges, Case Study **(10 hrs)**

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REFERENCE BOOKS:

- K. Aswathappa , Human Resource and Personnel Management, Tata McGraw-Hill, New Delhi.
Chhabra T.N. Human Resource Management, DhanpatRai and Co. Delhi.
- Gary Dessler , Human Resources Management, Prentice Hall, USA
- M. Armstrong, Handbook of Human Resource Management Practice.
- Daniels , Aubrey C. Bringing out the Best in People, New Delhi: Tata McGraw Hill, 2003
- Cantrell, Susan M. Workforce of One, Boston: Harvard Business Press, 2010
- Kalan, A.P.J. Abdul” You are Unique” Puriya Publishing Pvt Ltd. (2012) - Delhi.
- S.K. Bhatia, Training & Development – Concept and Practices, Deep and Deep Publications Pvt. Ltd. New Delhi – 2005

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Semester IV

Course Name: Digital business Strategy

Mode: Offline

Credits: 5

Code: DMC 401

Aim of the course

- To think strategically in the broader picture of business execution
- To assess the process of utilizing business strategy to enhance visibility and earn revenues
- To acclimatize cotemporary techniques of teaching and learning methods and adept knowledge towards proficiency of business

Course Objectives:

On completion of this course, the students will be able to:

1. To appreciate the significance of digital marketing in relation to contemporary business environments.
 2. To examine developments in the market and consumer behavior in digital ecosystems.
 3. To develop frameworks for strategy for digital marketing advertisements.
 4. To judge the efficacy of digital marketing strategies using performance metrics.
 5. To develop critical thinking and problem-solving skills in digital marketing settings

Sl	Graduate attributes	Mapped modules
CO1	Developing a holistic knowledge on the subject and its essentialities	M1
CO2	Initiate a thought process to explore different market and anticipate consumer behavior	M2
CO3	Understand and explore different strategies to implement digital marketing advertisement	M3

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CO4	Assessing and recognizing the efficiency of strategies in its implementation in business procedures	M4
CO5	Discuss on the alternative methods and handling crisis in digital marketing settings	M5

Learning Outcome/ Skills:

This course includes comprehending the strategic significance of digital marketing in the broader picture of business operations. It examines the way digital marketing may be utilized to achieve organizational goals, enhance brand visibility, and improve revenue. Students are going to learn how to create and implement successful digital advertising techniques through theoretical lectures, case studies, and practical applications.

Module Number	Content	Total Hours	% of questions	BloomLevel(applicable)	Remarks,if any
Theory					
M1	Introduction to Digital Marketing Business Strategy	05	05	1,2	
M2	Market Analysis and Consumer Behavior	05	20	1,2,3	
M3	Strategic Planning Frameworks	10	25	1,2,3,	
M4	Digital Marketing Ethics and Compliance	15	25	1,2,3	
M5	Digital Marketing Budgeting and Resource Allocation	15	30	1,2,3	

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Detailed Syllabus

<p>Module 1: Introduction to Digital Marketing Business Strategy</p> <p>Overview of digital marketing, Importance of digital marketing in business strategy, Understanding buyer personas and customer journey mapping</p> <p>Total Hours:5 hours</p>
<p>Module 2: Market Analysis and Consumer Behavior</p> <p>Market research methodologies in digital marketing, Analyzing competition and industry trends, Consumer behavior in digital environments Total Hours: 5 Hours</p>
<p>Module 3: Strategic Planning Frameworks</p> <p>SWOT analysis and its application in digital marketing, Developing SMART objectives for digital marketing campaigns, Creating a digital marketing strategy canvas</p> <p>Total Hours:10 Hours</p>
<p>Module 4: Digital Marketing Ethics and Compliance</p> <p>Budgeting frameworks for digital marketing campaigns, Allocating resources across different digital channels, ROI measurement and campaign optimization, Case Studies</p> <p>Total hours:15 hours</p>
<p>Module 5: Digital Marketing Budgeting and Resource Allocation</p> <p>Budgeting frameworks for digital marketing campaigns, Allocating resources across different digital channels, ROI measurement and campaign optimization</p> <p>Total hours:15 hours</p>

Textbooks:

- "Digital Marketing Strategy: An Integrated Approach to Online Marketing" by Simon Kingsnorth
- "Digital Marketing for Dummies" by Ryan Deiss and Russ Henneberry
- "Influence: The Psychology of Persuasion" by Robert B. Cialdini

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Consumer Behaviour

Credits:4

Mode: Offline
Code: DMC 402

Course Objective:

- Develop the understanding about the concept and influences, guiding the decisions and behaviour of culturally-driven phenomenon.
- Interpret the power of individual influences on decision making and consumption.
- Evaluate the influence of culture and subculture on consumer consumption preferences.
- Assess the components and stages of the individual decision-making process

Course Outcome:

Sl	Course Outcome	Mapped modules
CO1	Foundational Grasp: Remember & Understand: Gain a solid understanding of the fundamental concepts of consumer behavior and marketing principles.	Module 1-2
CO2	Interpretation: Comprehend: Skillfully analyze and interpret written materials related to consumer motivation, personality, and perception.	Module 3-4
CO3	Application: <ul style="list-style-type: none">• Synthesize & Apply: Integrate acquired knowledge to produce various written texts such as reports and case studies, applying theoretical concepts to practical scenarios related to consumer learning, memory, and attitudes.	Module 5-6

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CO4	Communication: <ul style="list-style-type: none"> • Comprehend & Synthesize: Comprehend information from lectures and presentations on social class, group influences, and the consumer decision-making process, and articulate responses effectively in discussions and presentations. 	Module 7-8
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Learning Outcome/ Skills

- Fundamental understanding of consumer behavior and its significance in marketing.
- Ability to analyze and apply segmentation and positioning strategies in marketing.
- Proficiency in comprehending consumer motivation theories and their practical implications.
- Competence in recognizing and interpreting consumer personality traits and perceptual processes.
- Understanding of consumer learning, memory, and involvement and their impact on marketing strategies.
- Ability to evaluate and apply various consumer attitude models and strategies in marketing campaigns.
- Proficiency in understanding social class and group influences on consumer behavior and their implications for marketing.
- Competence in analyzing the consumer decision-making process and its role in marketing strategies.

Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
Module 1	Introduction to Consumer Behaviour and Consumer Research: Introduction, Consumer Behaviour Definition, Consumer and Customers, Buyers and Users, Organisations Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process as Buyers	8	20	2,3	

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Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
Module 2	Marketing Segmentation and Positioning: Introduction, Requirements for Effective Segmentation, Bases for Segmentation, Determining How Many Segments to Enter, Product Positioning: An Introduction, Positioning Strategy, Positioning Approaches, Positioning	8	20	2,3	
Module 3	Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research	8	20	2,3	
Module 4	Consumer Personality and Perception: Introduction, Self-concept, personality Theories, Brand Personality, emotions, Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception	8	20	2,3	
Module	Consumer Learning, Memory and Involvement:	8	20	2,3	

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Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
5	Introduction, Components of Learning, Behavioral Theory, Cognitive Learning Theory, Concept of Involvement, Dimensions of Involvement				
Total		40	100		

Detailed Syllabus:

Module 1: Introduction to Consumer Behaviour and Consumer Research: Introduction, Consumer Behaviour Definition, Consumer and Customers, Buyers and Users, Organisations Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process as Buyers

Total Hours: 8 hours

Module 2: Marketing Segmentation and Positioning: Introduction, Requirements for Effective Segmentation, Bases for Segmentation, Determining How Many Segments to Enter, Product Positioning: An Introduction, Positioning Strategy, Positioning Approaches, Positioning

Total Hours: 8 hours

Module 3: Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research

Total Hours: 8 hours

Module 4: Consumer Personality and Perception: Introduction, Self-concept, personality Theories, Brand Personality, emotions, Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception

Total Hours: 8 hours

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Module 5: Consumer Learning, Memory and Involvement: Introduction, Components of Learning, Behavioral Theory, Cognitive Learning Theory, Concept of Involvement, Dimensions of Involvement

Total Hours: 8 hours

REFERENCE BOOKS:

1. Schiffman Leon G; Consumer Behavior: Pearson Education India.
2. Rajneesh Krishna: Consumer Behaviour 1st Edition: Oxford HED
3. Kardes Frank: Consumer Behavior: Cengage
4. David L. Mothersbaugh, Del I Hawkins, Amit Mookerjee: Consumer Behavior: Building Marketing Strategies: McGraw Hill India, 13th Edition.
5. Solomon: Consumer Behaviour Buying Having and Being: Pearson.
6. Michael R. Solomon, Tapan Kumar Panda: Consumer Behavior, 13/e: Pearson

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Course Name: MIS & ERP

Credit: 4

Mode - Offline

Code: DMC 403

Aim of the Course: The objective is to obtain a thorough understanding of the fundamental principles of ERP & MIS and their practical application in a business setting.

Course objectives

- Understand about the concept and working of ERP & MIS systems.
- Understand the lifecycle and process of ERP & MIS.
- Understand the future trends of ERP & MIS systems.
- Understand application of ERP & MIS systems in various industries.

Sl	Course Outcome	Mapped modules
CO1	Introduce ERP	Module 1
CO2	Introduce ERP Modules and Interpretation	Module 2
CO3	Learn about different information system	Module 3
CO4	Aware about different security measures	Module 4

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Learning Outcomes:

After studying this paper, Students will be able to;

1. Demonstrate a good understanding of the basic issues in ERP & MIS systems
2. Analyze the strategic options for ERP & MIS
3. Design the ERP & MIS implementation strategies
4. Understand the need of Business Systems and Processes through strategic analysis of ERP & MIS systems.

Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
M1	INTRODUCTION TO ERP: Overview of ERP, MRP – 1, MRP –2, Evolution of ERP, Reasons for the Growth of ERP, ERP Products & Vendors, Market Trends & Opportunities, Benefits of ERP	10	15	1,2	NA
M2	ERP MODULES & IMPLEMENTATION: Finance, Accounting Systems, Manufacturing & Product Systems, Sales & Distribution, Human Relations Systems, Materials Management Systems, Quality Management Systems, ERP System Options and Selections, ERP Proposal Evaluation, Implementation Strategy Options, Features of Successful ERP Implementation, Strategies to Attain Success, End User Training, Maintaining ERP & IS	10	15	1,2,3	NA
M3	INFORMATION SYSTEMS: MIS Overview, Importance, Types of IS, Transaction Processing Systems, MIS, Decision Support Systems, Knowledge Systems, Decision Support Systems, Expert Systems, Executive Information Systems, Strategic Information Systems, Artificial Intelligence in Business (Overview, Applications)	10	15	1,2	NA
M4	INFORMATION SYSTEMS – BUSINESS APPLICATIONS: Enterprise Systems: Overview of CRM & SCM and comparison with ERP E-Commerce: E-Commerce Fundamentals, Applications & Issues ,Need for Security, Methods of Minimizing Risks, IS	10	20	1,2,3	NA

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Module Number	Content	Total Hours	% of Questions	Bloom Level (applicable)	Remarks, if any
Total hours		40	100		

Detailed Syllabus

<p>Module 1: INTRODUCTION TO ERP: Overview of ERP, MRP – 1, MRP –2, Evolution of ERP, Reasons for the Growth of ERP, ERP Products & Vendors, Market Trends & Opportunities, Benefits of ERP 10hours</p>
<p>Module 2: ERP MODULES & IMPLEMENTATION: Finance, Accounting Systems, Manufacturing & Product Systems, Sales & Distribution, Human Relations Systems, Materials Management Systems, Quality Management Systems, ERP System Options and Selections, ERP Proposal Evaluation, Implementation Strategy Options, Features of Successful ERP Implementation, Strategies to Attain Success, End User Training, Maintaining ERP & IS 10 hours</p>
<p>Module 3: INFORMATION SYSTEMS: MIS Overview, Importance, Types of IS, Transaction Processing Systems, MIS, Decision Support Systems, Knowledge Systems, Decision Support Systems, Expert Systems, Executive Information Systems, Strategic Information Systems, Artificial Intelligence in Business (Overview, Applications) 10 hours</p>
<p>Module 4: INFORMATION SYSTEMS – BUSINESS APPLICATIONS: Enterprise Systems: Overview of CRM & SCM and comparison with ERP E-Commerce: E-Commerce Fundamentals, Applications & Issues ,Need for Security, Methods of Minimizing Risks, IS 10 hours</p>

REFERENCE BOOKS:

1. CSV Murthy; ERP & MIS: Himalaya Publishing House.
2. Sadagopan; ERP – A managerial Perspective: McGraw Hill
3. Monk, Wagner; Concepts in ERP 4e: Cengage
4. Leon; ERP Demystified 3e: McGraw Hill India.
5. James A O'Brien, George Marakas; Management Information Systems 10e: McGraw Hill Irwin.
6. Kenneth Laudon, Jane Laudon; Management Information Systems 17e: Pearson