

**Other Readings:**

1. Michael.J.Etzel, Bruce.J.Walker and W.J.Stanton, "Marketing" McGraw Hill, New York.
2. E.Jerome McCarthy,& William D. Perreault, "Basic Marketing" Richard D.Irwin.
3. Charles W. Lamb, Joseph F.Hair & Carl McDaniel, "Principles of Marketing" South Western Publishing, Ohio.
4. Pride, William M & D.C.Farrel, "Marketing" , Houghton-Mifflin, Boston.
5. Majaro Simon," The Essence Of Marketing", PHI, New Delhi.
6. William G. Zikmund & Michael D'Amico, "Marketing; Craeting and Keeping "Customers in an E- Commerce World" , Thomson Learning.
7. T.N.Chabra, and S.K.Grover, " Marketing management" Dhanpat Rai & Company.

**BBA C 301 : COST AND MANAGEMENT ACCOUNTING**

**Objective:** This paper helps expose the students to the basic concepts and tools used in cost accounting.

**Unit I: Basic Cost Concepts:**

Cost concepts and classification, objectives of Cost Accounting, Cost Accounting versus Management Accounting, Cost Accounting versus Financial Accounting, Preparation of Cost Sheet.

**Unit II: Elements of Cost:**

Techniques of material control – level setting (re-order level, minimum level, maximum level, danger level, and average stock level), economic order quantity, ABC analysis; Methods of valuing material issues.

Accounting for labour –Methods of remuneration, Labour turnover (cost, causes, effects, methods)

Accounting for overheads –classification, allocation, apportionment and absorption of overhead (with numerical problems)

**Unit III: Methods of costing:**

Unit costing, Job costing, Contract costing, Process costing, Activity based costing

**Unit IV: Cost Analysis for Managerial Decision:**

Marginal costing – concept of marginal costing, difference of marginal costing and absorption costing, application of marginal costing, CVP and break even analysis, break even chart, profit chart, break-even point, margin of safety, key factor, angle of incidence.

Types of choice decisions – make or buy, accept or reject, product mix, shut down or continue, repair or replace.

**Unit V: Cost Analysis for Control**

Standard Costing and variance analysis – material variance, labour variance

Budget and Budgetary control – meaning and types (theoretical concepts), numerical problems on cash budget and flexible budget.

**Recommended books:**

1. S.P.Jain and K.L.Narang, Cost Accounting – principles and practice, Kalyani Publishers, New Delhi
2. Sharma and Gupta, Management Accounting, Kalyani Publishers, New Delhi, 2005
3. Lal Jawahar, Managerial Accounting, Tata McGraw Hill, New Delhi, 2006
4. Lal Jawahar, Cost Accounting, 3<sup>rd</sup> ed.Tata McGraw Hill, New Delhi
5. Saxena and Vashist, Advanced Cost and Management Accounting, S Chand and Sons, New Delhi, 2004
6. Horngreen C T, Introduction to Management Accounting, Prentice Hall of India, New Delhi, 2005
7. Atkinson and Kaplan, Advanced Management Accounting, Prentice Hall of India, New Delhi, 2005

**Objective:**

Production/operations management involves the integration of numerous activities and processes to produce products and services in a highly competitive global environment. Many companies have experienced a decline in the business as a result of their inability to compete on the basis of product design, cost or quality. Therefore, high performance in Production and operations, i.e., in product design, manufacturing, engineering and distribution, is essential in order to compete and survive in the long run. This paper considers the operations from a managerial perspective.

It is vital for business students to have a basic understanding of how the operations department functions and the interface between the operations department and the other departments of a business. In addition, many of the tools and techniques used to manage a business' operation are also applicable for use in the management of the day-to-day operations of any department. For these very reasons this paper has been designed to achieve the following objectives:

- a) To acquaint students with Production and operations terminology and concepts.
- b) To teach students how to analyze and understand situations from an operations perspective.
- c) To familiarize students with different tools and techniques available to managers for directing the day-to-day operations of a business firm.
- d) To assist students in understanding how the different functional areas interact and how that interaction ultimately affects the performance of the business.

**Unit I:**

Production and Operations function and its relations to other management functions of an organization. Types of Production system: Flow shop, Job shop, Batch manufacturing, the project.

Plant Layout: Basic principles, Classification of Layouts, Merits and Demerits

Location of Facility: Concepts and Factors influencing Location decision.

Purchasing Management: Aspects of purchasing management; Functions; Objectives; Value Analysis and Engineering (Steps); Development of Vendors

**Unit II:**

Inventory Management: Functions of inventory; Relevant costs; Costs trade-off; Economic order Quantity (EOQ); Inventory model with purchase discounts; Q system; P system.

Materials Requirement Planning (MRP): MRP concepts; MRP calculations

Selective management Control: ABC and VED classification of materials

Spare Parts Management: Characteristics of spares; classification of spares Codification, basis for codification, characteristics of a good coding system, standardization and its advantages.

**Unit III:**

Production planning and control: Types of decisions- Strategic, tactical and Operational.

Aggregate planning: Nature; Strategies; Assembly Line Balancing

Scheduling: Flow Shop and Job Shop Scheduling; Shop loading methods; Johnson's rule, Extension of Johnson's rule to 3 machines with n number of jobs, Priority dispatching rules, Line of Balance (LOB); Application areas of LOB, Steps of LOB.

**Unit IV:**

Supply Chain Management: Introduction, Principles of Supply Chain Management.

Logistics Management: Major Job decisions, Transportation Problem; Vogel's Approximation method, North West Corner rule

Linear Programming (LP): Formulation of an LP problem; Solution to an LP problem using graphical method (with 2 decision variables subject to 2 constraints)

**Unit V:**  
Quality Management: What is Quality? Classification of Quality Control methods- Control charts and Acceptance Sampling (*Basic Concepts*); New Quality concepts- Total Quality Management (TQM), Scope of TQM, Benefits of TQM; Six Sigma- Salient features and Benefits of Six Sigma, Kaizen, Quality circles, Just-In-Time (JIT) manufacturing: Introduction, Overview of JIT, basic principles, Kanban Production information system.

Work study: Method Study, Ergonomics; Time study, Work sampling

**Book/s recommended:**

1. S N Chary, Production and Operations Management, Tata McGraw Hill

**Other references:**

1. R. Panneerselvam, Production and Operations Management, Prentice-Hall India
2. Everette E Adam, Jr. & Ronald J Ebert, Production and Operations Management, Prentice-Hall India
3. Elwood S Buffa, Modern Production/Operations Management, Wiley Eastern Limited
4. Elwood Buffs, Production Management
5. Franklin G Moore, Manufacturing Management, Richard Irwin
6. Lundy, Effective Industrial Management, Eurasia
7. Goel, Production Management
8. Gopala Krishna, Integrated Materials Management, Tata McGraw Hill
9. Ammer, Materials Management, Taraporevala

**BBA H 303 : HUMAN RESOURCE MANAGEMENT.**

**Objective:** To provide a general understanding to the nature, concepts, principles and practices in human resource management.

**Unit I:**

HRM: Definition, Need and Importance, Functions and Objectives, Development and Evolution of HRM concept, Functions of HR manager, HRM Vs HRD, HR plans, policies and procedures.

**Unit II:**

Manpower planning, Manager Inventory Chart

Job analysis, job description & job specification: Definition, methods and components.

Recruitment- concept and sources,

Selection- Selection process, Types of interview, Types of tests (Intelligence, aptitude, Personality and interests; Biases and errors), Induction and Placement.

**Unit III:**

Training and Development: Concept and Importance of Training; Types of Training; Methods of Training;

Design of Training Programme; Evaluation of Training Effectiveness; Executive

Development – Process and Techniques; Career Planning and Development; Job rotation, job enlargement, job enrichment, Transfers and Promotion.

**Unit IV:**

Performance appraisal:- Objectives, Performance appraisal system: Process, Methods and their merits and demerits, Rating Errors.

Job evaluation (concepts), Wage and salary administration: Principles and Objectives; Factors influencing wages and salary administration, Methods of wage payments and incentive plans (theory), monetary and non-monetary incentives and fringe benefits.

**Unit V:**

HRM Issues and challenges: Retrenchment and retirement, Ethics and workplace diversity, Mergers and acquisition, downsizing and rightsizing, Outsourcing, Layoff; employee health & safety, employee welfare,

grievance handling and redressal, employee empowerment; human resource audit; total quality management; HR Information systems, expanding to global markets; Growing relevance of HR in the age of globalization.

#### **Recommended Books:**

1. P. Subba Rao, Essential s of Human Resource Management and Industrial Relations, Himalaya Publishing House.
2. Durai, Praveen, (2010), Human Resource Management, Pearson Education.
3. Aswathappa K, Human Resource Management, Tata McGraw Hill Publishing.
4. Mamoria & Gankar, A Textbook of Human Resource Management, Himalaya Publisher.
5. Pattanayak, Human Resource Management, PHI, 2007.
6. Flippo, Edwin B, Personnel Management, McGraw Hill, Tokyo, 1989.
7. Dessler, Gary, Human Resource Management, PHI, 2006.
8. Mathis & Jackson, Human Resource Management, Cengage Learning, 2007
9. Snell & Bohlander, Human Resource Management, Cengage Learning, 2007
10. Flippo, Edwin B, Personnel Management, McGraw Hill, Tokyo, 1989
11. MendenHall, Oddou & Stahl (editors) Reading and cases in International Human Resource Management Routledge. 2007.
12. Venkataratnam, Personnel management & Human resource, Tata McGraw Hill, 2004
13. Kandula, Human Resource Management, PHI, New Delhi, 2005.
14. Monappa, Arun, Managing Human Resource, Macmillan, India,1989.

#### **BBA C 401 : BUSINESS ENVIRONMENT**

**Objective:** To familiarize students with the Business environment and the organisation and functioning of various banks and non-bank institutions in the money and capital markets of India.

##### **Unit I**

Meaning and significance of business environment, components of business environment – external, internal, micro, macro, social, economic, legal, demographic and political(emphasis on economic environment)

Sectoral review: Retail, Tourism & Hospitality

Importance of Five year plans, merits and limitations, achievements of the 11<sup>th</sup> plan, objectives and targets of the 12<sup>th</sup> Five year plan.

##### **Unit II:**

Review of industrial policy developments and pattern of industrial growth since 1991; industrial licensing policy;

Public sector reforms; privatization and liberalization trends; North East Industrial Policy, growth and problems of SMEs; industrial sickness– causes and remedies.

##### **Unit III:**

Foreign Trade and economic growth, composition and direction of India's foreign trade

Current EXIM policy, Balance of Payment, the objectives and role of WTO, WORLD BANK, IMF, ADB in global trade.

##### **Unit IV:**

Overview of Indian Financial System- Structure and characteristics of Indian Financial System

Reserve Bank Of India – functions and roles of RBI, monetary policy of RBI, techniques of monetary control – bank rate, cash reserve ratio, statutory liquidity ratio, open market operations.

Securities and Exchange Board of India: Organisation, Functions and objectives.

Commercial banks: functions, roles and structure of commercial banks in India

Cooperative banks – features, type ,structure and growth of cooperative banks.

Development banks – role of IDBI, UTI, EXIM bank of India, NABARD.