

SEMESTER IV (BBA)

0201082: FINANCIAL REPORTING AND CONTROL (ACCOUNTS)

Full Marks: 100

Introduction to Financial Accounting Marks: 12

Meaning and Definition; Functions; Characteristics; Stakeholders of Financial Accounts; Categories; Common terms used in Accounting

Introduction to Book-keeping and Accounting Concepts Marks: 10

Introduction; Entities; Advantages; Concept of Double Entry; Types of Account; Accounting Concepts

Double Entry and Journals Marks: 10

Stages of Preparing the Financial Statement; Journals: Importance of Journal, Format

Ledger Marks: 10

Meaning and Definition; Types; Steps in Posting from Journal to Ledger

Trial Balance Marks: 8

Meaning and Definition; Errors; Limitations

Final Account Marks: 10

Meaning and Definition: Trading Account, Profit and Loss Account; Balance Sheet

Introduction to Managerial Accounting Marks: 15

Definition and Meaning; Why Management Accounting; Function of Management Accounting; Difference between Financial Accounting and Managerial Accounting

Financial Ratio Analysis Marks: 10

Meaning of Ratio Analysis; Presentation of Ratio; Classification of Ratios

Cash Flows Marks: 15

Meaning and Definition; Benefits of Cash Flow Statement; Categories; Format; Methods for Preparing Cash Flow Statements

Reference Books:

1. Albrecht, S. W., Stice, K. E., Stice, D. J. & Swain, R. M., 2010. *Accounting: Concepts and Applications*, 11th ed. Cengage Learning.
2. Banerjee, K. B., *Accountancy for Class XI*, PHI Learning Pvt. Ltd.
3. Belkaoui, R. A., 2004. *Accounting Theory*, 5th ed. Cengage Learning EMEA.
4. Bendrey, M., Hussey, R. & West, C., 2004. *Essentials of Financial Accounting in Business*, Cengage Learning EMEA.
5. Copeland, M. R., Dascher, E. P., Strawser, R. J. & Strawser, H. R., 1999. *Managerial Accounting*, 8th ed. Cengage Learning College.

0201084: HUMAN RESOURCE MANAGEMENT

Full Marks: 100

Human Resource Management-An Introduction

Marks: 8

Basic Definition; Responsibilities: Human Resource Management Goal:, Recruitment and Selection of Candidates:, Training and Development of Employee:, Organisational Development:, Career Development of the employee:, Job Design:, Performance Management System; Comparison between Personnel Management and Human Resource Management: Comparison on the Basis Beliefs and Assumption:, Comparison on the basis of Strategic Aspects:, Comparison on the Basis of Line Management:, Key Levers::; Importance of the Human Resource Management; Role of the Human Resource Management; Human Relation Theory; Revolution of the Human Resource Management; Human Relation Concept; To Understand Human Behavior

Human Resource Management in India

Marks: 5

Introduction; Concern of the Human Resource Management Department; Significance; History in India; Indian Management is Unique; Human Relation Movement in India; Scope of Human Resource Management in India

Human Resource Planning

Marks: 5

Definition: Human Resource Planning; Benefits; Uses; Activities Involve; Need; Process: Benefits; Human Resource Planning System; Responsibility of Human Resource Planning Department

Recruitment and Selection

Marks: 8

Introduction; Concept: Manpower Planning, Job Analysis Method, Identification of Vacancies, Preparation of Budget, Preparation and Publication of Information, Reception of Application Form; Other Methods of Recruitment: Campus Recruitment:, Walk-In Interview, Employee's Referrals, Labor Unions, Indoctrination Seminars, Unconsolidated Application, Nepotism, Leasing, Voluntary Organisations, Computer Data Bank; Recruitment and Selection Policy: Selection Policy, Recruitment Policy; Recruitment Practice In India; Selection Technique; Evaluation and Selection Criteria; The Selection Process: Preliminary Interviews, Application Blanks, Check of References, Written Tests, Employment Interviews, Medical Examination, Appointment Letter; Types of Interviews: Informal Interview, Formal Interview, Patterned Interview, Depth Interview, Stress Interview, Group Interview, Panel Interview; Approval by Manager; Medical Examination; Induction

Training and Development

Marks: 9

Introduction; Concept of Training; Objective: To Increase Productivity, To Improve Quality, To Help a Company Fulfill Its Future Personnel Needs, To improve Organisational Climate, Obsolescence Prevention:, Personal Growth; Difference between Training and Development; Objective of Training: Acquiring Intellectual Knowledge, Acquiring Manual Skills, Acquiring Problem-solving Skills; Importance; Benefits; Training Need Identification; Total Organisational Analysis; Organization Analysis Requirements; Organisational Diagnosis; Task Analysis: Task Lists, Job Breakdown, Job Performance; Performance Analysis; Training Needs Identification; Different Kinds of Training Needs; Methodology of Training and Development: On-the-job Technique, Off-the-job Technique, Orientations are for New Employees; Training and Development Process; Simulation Exercises and Role Paying: Audiovisual, Job Rotation, Apprenticeship, Internship, Programmed Learning, Laboratory Training; Evaluating Training Program; What Should Be Evaluated?; Training Evaluation Outcomes: Reactions, Learning, Behavior, Results

Employees Growth

Marks: 7

Introduction; What is Career Planning; Importance; Succession Planning; Need; Other Career Programs: Work Family Programs, Relocation Assistance and Hiring Practices, Work Family Seminar and Flexible HR Practices, Flexible Work Schedules, Outplacement Program, Special Programs for Women, Minorities and Employees with Disabilities, Fast Track Employees

Performance Appraisal

Marks: 10

Introduction; Concept and Need of Employee Review: Objectives of Performance Appraisal; Concept; Types of Appraisal Methods: Critical Incident Method, Weighted Checklist Method, Paired Comparison Analysis, Graphic Rating Scales, Essay Evaluation Method, Behaviorally Anchored Rating Scales, Performance Ranking Method, Management by Objective (MBO) Method, 360 Degree Performance Appraisal, Forced Ranking (Forced Distribution), Behavioral Observation Scale; 360 Degree Performance Appraisal; Steps: Superiors, Self-assessment, Peers, Subordinates, Customers; Important Factor in the 360 Degree Feedbacks; Advantages; Problem with the 360 Degree Appraisal Process; Management by Objectives (MBO); Unique Features and Advantages of MBO; Benefit

Compensation Management

Marks: 8

Introduction: Components of Compensation System; Types: Direct Compensation, Indirect Compensation; Need of Compensation Management; Managing Compensation: Subsistence Theory, Standard of Living Theory, Residual Claimant Theory, The Wage Fund Theory, Demand and Supply Theory, Marginal Productivity Theory, Purchasing Power Theory, The Bargaining Theory of Wages, Classification of Wages; Designing and Administering Benefits: Collective Bargaining, Mediation and Conciliation, Investigation, Arbitration, Adjudication

Job Evaluation

Marks: 8

Introduction; Assess Employee Contribution; Definition; Objective; Essentials for the Success of Programme; Procedure: Analyze and Prepare Job Description, Select and Prepare a Job evaluation Plan, Classify Jobs, Install the Programme, Maintain; Job Evaluation Method; Advantages; Limitations of Job Evaluation; Job Satisfaction; Determinants of Job Satisfaction can be Enumerated as; Promotion and Transfers; Promotion; Definitions of Promotion; Transfers; Types

Morale

Marks: 7

Introduction; Meaning; What is Low Morale; Importance; Employee's Morale: The Employee's Background Which Includes, An Employee's Personal Environment Encompasses, Management Practices Influencing Morale Include, Bottom Line; Morale and Productivity; Measurement of Employee's Morale; Interview Method: Guided Interview, Unguided Interview; A combination of the Guided and Unguided Interview; Company's Record Method; General Impression of the Supervisor; Listening-in by a Trained Observer; The Questionnaire Method; Conducting the Survey; Measurement of Employee Morale; Improving Morale

Motivation

Marks: 8

Introduction; Concept; Definition of Motivation by Different Author; The Motivation Cycle; Working Situation of Employees; Motivation Techniques; Steps; Theories of Motivation; Maslow's Hierarchy of Needs; McGregor's Theory X and Theory Y: Theory X, Theory Y, Theory Z, Some Important Points; Herzberg's Hygiene & Motivational Factors: Hygiene or Dissatisfiers, Motivators or Satisfiers; Analysis of Maslow, Herzberg, and McGregor's Theories

Grievance and Discipline Procedure

Marks: 8

Introduction; Causes of Grievance Arise;; Pre-requisites of a Grievance Procedure; Grievance Handling Procedure; Benefits; Grievance Handling: Initial Step, Intermediate Step, Final Company-Union Step; Arbitration; Concept of the Discipline; Principles for Maintenance; Meaning and Objective; Disciplinary Procedure; Basic Ingredients or Guidelines of a Disciplinary Action; Disciplinary- Action Penalties; Procedure for Disciplinary: An Accurate Statement of the Disciplinary Problem, Collection of Data or Fact Bearing on the Case, Selection of Tentative Penalty, Choice of Penalty

Group and Leadership

Marks: 9

Concept of Group: Definition; Characteristic; Group Fulfills the Following Needs of its Members; Types; Formal Work Groups; Informal Work Groups: Informal Work Groups and Security Needs, Informal Work Groups and Social Needs, Informal Work Groups and Esteem Needs, Informal Work Groups and Esteem Needs, Advantages, Disadvantages, Elements of Group Behavior; Group Decision Making; Advantages; Potential Problems with Group Decisions; Problems of Individual Dominance; Group Dynamics; Principles; Definition Leadership; Concept; Characteristics; Co-existence with Followership; Understanding Nature; Situation; Importance; Leadership Theories; Contingency Theories; The Path-Goal Theory; Contemporary Theories; Team Leader; Classification of Leadership

Reference Books:

1. Aswathappa, K. *International Human Resource Management*, Sadhna, Das, McGraw Hill Companies.
2. Beardwell, L. & Holden, L., *Human Resource Management*, Jacrnillan, Delhi.
3. Bohlander, et al, 2004. *Managing Human Resources*, 13th ed., Cengage Learning
4. Byars, L. & Rue, L., 2010. *Human Resource Management*, 10th ed., McGraw-Hill/Irwin.
5. Chhabra, T. N. *Human Resource Management*, Dhanpat Rai & Co., Delhi.
6. De Cenzo D.A & Robin, S.P.,1997. *Personnel /Human Resource Management*. McGraw Hill.
7. Singh, K. & Duggal, B. R. *Human Resource Management*, Sun India Publications, Delhi.
8. Stewart, G. L. & Kenneth, G. B., 2010. *Human Resource Management*, 2nd ed., Wiley.
9. Suri, R. K. & Chhabra, T.N. *Industrial Psychology*, Sun India Publications, New Delhi.

0201131: TAXATION

Full Marks: 100

Income Tax Act, 1961

Marks: 12

History of Taxation Post 1922: Preliminary, Changes in Administrative Set up since the Inception of the Department; Important Definitions of Income Tax Act, 1961 (Section 2); Rates of Taxes; Basis of Charge; Residential Status; Tax-free Income; Capital and Revenue

Heads of Income

Marks: 15

Introduction; Salaries: Heads of Income, Meaning of Salary, Incomes Forming Part of Salary, Basic Salary, Fees, Commission and Bonus, Taxable Value of Allowances; Income from House Property: Conditions to be satisfied for income to be charged to tax Under the head 'income from house property' [sec. 22]. As per Section 22; Profits and Gains of Business or Profession: Scheme of Business Deductions, Specific Deductions under the Act; Capital Gains: Short Term Capital Gains, Long Term Capital Gain; Income from Other Sources: Incomes Not Specified In Section 56, Taxability of Select Incomes, Taxability of Dividend

Computation of Taxable Income

Marks: 10

Introduction; Statement of Taxable Income and Tax; Computation of Taxable Income of HUF: Deduction from Gross Total Income, Calculating Tax Liability; Computation of Taxable Income of a Company: Compute Taxable Income of a Partnership Firm

Tax Management

Marks: 20

Introduction: What is an Income Tax Return?, Wealth Tax Return; Tax Returns; Due Dates for Filing of Returns; Manner of Filing of Returns Manner of Furnishing Returns: Filing of Bulk Return by Employer [Section 139 (1A)], Filing of Return of Income on Computer Readable Medium [Section 139(1B)], Filing of Return in Electronic Form, Scheme of Filing Returns by Salaried Employees (getting Form No. 16AA) through Employer; PAN Form; Filling up a Tax Challan; Assessment of Return: Income, Person – One who earns Income, Types of Income, Types of Assessment, Normal Procedure of Taxation, Income Tax Return (ITR), Need for Checking by IT Department, Self Assessment - 1) Self Assessment u/s 140 A, Scrutiny Assessment - Regular/ Scrutiny Assessment u/s 143(3), Best Judgment Assessment - Best Judgement Assessment u/s 144: Conditions, Reassessment - Assessment / Reassessment of Income Escaping Assessment u/s 147; Advance Tax: Who is Liable to Pay Advance Tax?, Dues Dates and Instalments of Advance Tax, Important Note for Salaried Tax-Payers, How to Calculate Advance Tax?, Rates of Advance Tax, How to Deposit Advance Tax?; Interest: Levy of Interest, Assessment Scheme –Scope, Settlement Commission Scheme; TDS: Deduction of Tax at Source in Works Contract, What does the TNVAT Rules Say about the TDS?, Conclusion

Wealth Tax, 1957

Marks: 7

Introduction; Chargeability; Applicability of Wealth Tax: Valuation Date; Basic Concepts of Assets: Deemed Assets, Exempt Assets [Sec 5]; Debt Owed

Central Sales Tax

Marks: 13

Introduction; Features of this Act; Important Definitions; Levy and Collection of Tax and Penalties; Principles for Determining Place of Sale or Purchase: 1 In The Course of Inter State Trade, Sale or Purchase of Goods Outside a State, Sale or Purchase of Goods in the Course of Import and Export – Section 5; Liability to Tax on Inter-State Sales: Rates of Tax, Determination of Turnover, Collection of Tax Section 9 A; Registration of Dealers: Compulsory Registration Section 7 (1), Voluntary Registration Section 7 (2), Procedure for Registration, Amendment of Certificate of Registration, Cancellation of Certificate of Registration

Value Added Tax (VAT)

Marks: 15

Introduction; Features; Advantages; Disadvantages; Set-off of Tax Credit under VAT; When Credit cannot be Availed?; Tax Relief under VAT: Distinction between 'Zero Rated sale' and 'Exempt Sale', Refund if VAT Credit of Input Tax Available cannot be Utilised for any Reason; Rates of Taxes under VAT; Concessions for Small Dealers: Composition Scheme for Dealers with Turnover up to Rs 50 Lakhs, Dealers who make Inter-State Purchase; Variants of VAT; Different Modes of Computation of VAT: Addition Method, Tax Credit /Invoice Method, Subtraction Method, Procedural Provisions Relating to VAT; Documentation Required to Avail Credit of Tax Paid on Inputs and Capital Goods; Payment of VAT Tax and Filing of Returns; Accounting Treatment of VAT

Central Excise Tax

Marks: 8

Introduction; Nature of Excise Duty: Taxable Event, Rates; Chargeability; Definitions and Concepts: Factory, Goods, Manufacture or Production, Manufacturer; Classification of Goods: Scheme of Classification, Trade Parlance Theory; Valuation of Goods; Registration of Goods; Clearance of Goods; Duty Payment Provisions; Excise Duty Set Off Provisions

Reference Books:

1. *The Bureau of Indian Standards Act, 1986*. New Delhi: Universal Law Publishing Co. Pvt. Ltd.
2. 2011. *The Indian Partnership Act, 1932*. New Delhi: Universal Law Publishing Co. Pvt. Ltd.
3. Bhargava, U. K., 1977. *Taxation*. The University of Michigan.
4. Bird, R. M. and Gendron, P., 2007. *The VAT in developing and Transitional Countries*. Cambridge University Press.
5. Brudno, W., 1960. *Taxation in India*. Little Brown.
6. Hariharan, N., *Income Tax: Law and Practise: Assessment year 2009-10.2009*. 4th ed. New Delhi: Tata-Mcgraw Hill Publishing Company Limited.
7. Shuklendra, A., *Law of Income Tax*, Modern Law House, 2000.
8. Singh, S. R., Shrivastava, M. P. and Gupta, S.K., 2008. *Economics of Value Added Tax (VAT)*. New Delhi: A P H Publishing Corporation.
9. Tax Management Inc. *Tax Management Portfolios*. Tax Management Inc., 2006.

0201130: MANAGING INFORMATION

Full Marks: 100

Organisational Overview

Marks: 8

Introduction; Organisation and its Types; Organisation Structure; Characteristics; Functions; Life Cycle of an Organisation; Vertical and Horizontal Organisational: Types of Structures

Management Functions and Business Processes

Marks: 14

Management Functions and Levels: Management Functions, Levels of Management; Business Functions and Processes; Information Systems Requirements; Requirement Analysis; Tools and Methods for Requirement Planning: Methods for Requirement Analysis, Tools, Requirement Analysis Tools

Management Systems

Marks: 12

Introduction; Management Systems Types; Management System; Levels of Management Activities: Transaction Processing Systems (TPS), Knowledge Work Systems (KWS), Office Automation System, Management Information Systems, Decision Support Systems (DSS), Executive Support System

Business Values of Information Systems

Marks: 15

Introduction; Impact: Social Global Impact; Empirical Studies; Cost Value Performance: Traditional Financial Evaluation Procedures; Total Cost of Ownership; Culture for Information Systems: Information System Adoption; Decision Management with Information Systems: Decision Support Systems, DSS Architecture

Portfolio Management and IT Applications

Marks: 8

Introduction to Portfolio Management; Design and Implementation; Methods; Portfolio Management Issues and Challenges

Enterprise Resource Planning (ERP) Systems

Marks: 15

Introduction; Brief History; ERP Components; Distinctive Ways of Implementing an ERP: Guidelines for ERP Implementation; Conquering Implementation of ERP; ERP Benefits; Customer Expectations in ERP Packages; Drawbacks; ERP System Accomplishments; Steps to Avoid Pitfalls

Intelligence Information Systems

Marks: 18

Introduction; Knowledge Management in Organisation: Approach for Successful Implementation of Knowledge; Creating, Developing and Sharing Knowledge: Drivers of Knowledge Management, Knowledge Representation; Artificial Intelligence in Business; Business Analytics; Business Intelligence; Role; Tools; Reports

Social, Ethical and Legal Aspects

Marks: 10

Society in the Information Age: Broad Applications of Information Technology; Moral Dimensions: Computer Crime; Technology Trends and Ethical Issues; Responsibility, Accountability and Liability; Information Right and Acts; Intellectual Property and Rights: Copyrights

Reference Books:

1. Adizes, I., 1990. Corporate Lifecycles: How and Why Corporations Grow and Die and What to Do About It. The Adizes Institute.
2. Amnec, N. and Sourd, V., Portfolio Theory and Performance Analysis. Wiley.
3. Atwood, C., 2009. Knowledge Management Basics (ASTD Training Basics Series). ASTD Press.
4. Bradford, M., 2010. Modern ERP: Select, Implement & Use Today's Advanced Business Systems, 2nd ed.,
5. Burton, R., 2006. Organizational Design: A Step-by-Step Approach. Cambridge University Press.
6. Dell, C. and Hubert, C., 2011. The New Edge in Knowledge: How Knowledge Management Is Changing the Way We Do Business. Wiley.

0201004: PRODUCTION AND OPERATION MANAGEMENT

Full Marks: 100

Introduction to Operations Management

Marks: 11

Introduction: Historical Milestones; Definition; Difference between Production and Operations Management; Scope; Responsibilities; Key Decisions of Operation Managers; Recent Trends

Production Processes, Manufacturing and Service Operations

Marks: 8

Introduction; Production Processes; Manufacturing Operations and Service Operations: Characteristics of Manufacturing, Characteristics of Services, Challenges faced by Operations Managers

Long Range Capacity Planning and Facility Location

Marks: 15

Introduction; Long Range Capacity Planning; Estimating the Capacities of Existing Facilities; Forecasting Long-term Future Capacity Demand; Identifying and Analysing Sources of Capacity to Meet Future Capacity Needs; Capacity Management; Selecting from among the Alternative Sources of Capacity; Facility Location; Steps in Location Selection: Domestic or International Location, Selection of region, of Community, of Site; Errors; Importance of Location Factors; Location Models

Facility Layout

Marks: 7

Introduction; Inputs; Types: Flexible Manufacturing System; Layout Design Procedure; Layout Problem: Importance

Project Management and Scheduling

Marks: 12

Introduction; Project Design; Setting Project Objectives: Importance; Scope of the Project; Work Structure; Project Structure; Project Planning and Scheduling; Bar Charts: Program Progress Charts, Limitations of Bar Chart; Overview of Capital Budgeting; Overview of Strategic Planning

Inventory Management

Marks: 15

Defining Inventory; Nature: Raw Materials, Work-In-Process, Finished Goods, MRO Goods Inventory; Types: Transit Inventory, Buffer Inventory, Anticipation Inventory, Cycle Inventory; Top 5 Principles of Inventory Management; Inventory Planning; Basic Concepts; Need for Planning; Reasons for Maintaining Raw Material Inventory; Resource Inventory Management; Production Planning; Planning in Inventory Control; Hierarchy of Planning; Business Needs; An Effective Material Organisational Structure; Methods of Valuation of Inventory; Ratio Analysis in Business; Inventory on the Income Statement: Inventory on the Balance sheet

Quality Management

Marks: 15

Introduction; Definition of Total Quality Management; Cost of Quality; Continuous Improvement (Kaizen); Employee Empowerment: Team Approach; Tools of Quality Control: Cause-and-Effect Diagrams, Flowcharts, Checklists, Control Charts Scatter Diagrams, Pareto Analysis, Histograms; Process Management; Quality Standards: ISO 9000 Standards; Reason for TQM Failure

JIT and Lean Production

Marks: 17

Introduction; History and Philosophy; Just-In-Time Concept; Benefits and Problems; Implementation; Lean Manufacturing: Production, Production Overview, Basic Elements of Lean Manufacturing, Characteristics of a Lean Enterprise; Key Feature; Benefits; Five Elements to Enabling Approach; 13 Tips to Transition Company into Lean Enterprise; Six-Sigma: Objectives, Integrating Six Sigma with Business Process Management, Six Main Benefits of the Sigma Breakthrough Strategy, Difference between TQM and Six Sigma, Critical Success Factors of an Organisation

Reference Books:

1. Arora, K. C., 2004. Production and Operations Management, Service Operations, Firewall Media.
2. Battman, G., 2008. The First Step to Gain Superiority in Quality and Productivity.
3. Bitner, M. J., 1992. Servicescapes: The Impact of Physical Surroundings on Customers and Employees Journal of Marketing 56.
4. Bollinger, S., 1998. Fundamentals of Plant Layout, Society of Manufacturing Engineers in Association with Richard Muther and Associates
5. Bragg, S. M., 2011. Inventory Best Practices, 2nd, ed., Wiley
6. Brown, J., Shivnan, J. and Harhen, J., 2000. Production Management Systems (With an Integrated Attitude). (M. Ghazanfari and S. Saghiri, translators), Tehran: Elm o Sanat University Press.
7. Francis, R. L., and White, J. A., 1992. Facility Layout and Location: An Analytical Approach. Englewood Cliffs, NJ: Prentice Hall.
8. Gaither, N. and Fraizer, G., 2002. Operations Management-Overview, 9th ed., Thompson Learning.
9. Goetsch, D. L. and Stanley, D., 1995. Implementing Total Quality, Upper Saddle River, N. J: Prentice-Hall.