

COST AND MANAGEMENT ACCOUNTING

PAPER CODE: BBAN-301

(July to December 2024)

August

UNIT-I

Introduction: - Objective, elements of cost, cost sheet, importance of cost accounting, types of costing, installation of costing system, difference between cost accounting and financial accounting.

Material Control: - Meaning and objectives of material control, material purchase procedure, fixation of inventory levels – Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues.

September

UNIT-II

Labor Cost Control: - its importance, methods of Time Keeping and Time Booking; Treatment and Control of Labor Turnover, Idle Time, Overtime, Systems of Wage Payment – Time Wage System, Piece Wage System and Balance or Debt Method; Overhead – classification, allocation and apportionment of overhead including machine hour rate.

Methods of Costing – Job, Batch and Contract Costing, Process Costing Fundamental, Process Losses & Gains.

October

UNIT-III

Management Accounting: - Meaning, nature, scope, objective and functions; marginal costing and profit planning, practical application of marginal costing techniques.

Responsibility Accounting: - types of responsibility centers, performance evaluation criteria, responsibility reporting; budgeting – role of budgets and budgeting in organizations, budgeting process, operational and financial budgeting.

November:

UNIT-IV

Nature and types of Financial Statements; techniques of financial statement analysis, ratio

analysis, fund flow and cash flow analysis, techniques in performance measurement.

Management accounting information for activity and process decisions; basic capital budgeting

Revision , Assignmen and Test

MARKETING MANAGEMENT

PAPER CODE: BBAN-302

(July to December 2024)

August:

UNIT-I

Introduction to Marketing; difference between marketing and selling; core concepts of marketing; marketing mix; marketing process; marketing environment.

September:

UNIT-II

Determinants of consumer behavior; consumer's purchase decision process (exclude industrial purchase decision process); market segmentation; target marketing; differentiation and positioning; marketing research; marketing information system.

October:

UNIT-III

Product and product line decisions; branding decisions; packaging and labeling decisions; product life cycle concept; new product development; pricing decisions.

November:

UNIT-IV

Distribution channels: - retailing, wholesaling, warehousing and physical distribution, conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing; promotion mix - personal

selling, advertising, sales promotion, publicity.

Assignment Test and Revision

INDIAN BUSINESS ENVIRONMENT

PAPER CODE: BBAN-503

(July to December 2024)

August:

UNIT-I

Nature, components and determinants of business environment; basic nature of Indian economic system; growth of public and private corporate sector; social responsibility of business; economic reforms since 1991 – an overview.

September:

UNIT-II

Review of industrial policy developments and pattern of industrial growth since 1991; industrial licensing policy; public sector reforms; privatization and liberalization trends; growth and problems of SMEs; industrial sickness.

October:

UNIT-III

Development banking: an overview and current developments; regulation of stock exchanges and the role of SEBI; banking sector reforms; challenges facing public sector banks; growth and changing structure of non-bank financial institutions.

November:

UNIT-IV

Trend and pattern of India's foreign trade and balance of payments; latest foreign trade policy; India's overseas investments; policy towards foreign direct investment; globalization trends in Indian economy; role of MNCs; impact of multilateral institutions (IMF, World Bank and WTO) on Indian business environment.

Managerial Skills

(July to December 2024)

AUGUST:

UNIT-I Introduction to managerial skills: Meaning and concept of managerial skills, Need and its importance, Techniques of skill development for effective management, Application of management skills. Coordination and Interpersonal roles.

September:

UNIT-II Problem-solving: Problem-solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works.

October:

UNIT-III Teams and Groups: Team Building, developing teams and teamwork, advantages of a team, leading a team, team membership, Group Dynamics, Group Behaviour, Cohesion, Importance of Brain Storming, Sensitivity Training, Nominal Group techniques, Leadership and competence development.

November:

UNIT-IV Communication: Process of communication, Need and Importance of communication skills, Types of communication, conduct of meetings, Interviews, reporting of projects, reporting of case analysis, Building self-confidence, Role of motivation skills in developing managers