



KOLHAN UNIVERSITY

Chaibasa, Jharkhand, India

Proposed Syllabus for
Four Year Undergraduate Programme (FYUGP)
of

***Bachelor of Business Administration
(BBA)***

Semester - 4

With Effect From
Academic Year 2022 - 2023

As Per Revised Curriculum and Credit Framework for the
FYUGP under the provisions of NEP - 2020

Programme Outcomes (PO) and Programme Educational Objectives (PEO) Of Bachelor of Business Administration

Programme Outcomes

PO1	Upon completion of the BBA program, the individual must demonstrate maturity, professionalism and team working skills.
PO2	Critical Thinking Skills: will be able to apply technological knowhow for business advancements on critical business issues by applying analysis, investigation and solution providing attitude and skills.
PO3	Communication Skills: Students are able to conceptualize a complex issue into a coherent written statement and oral presentation.
PO4	Business Knowledge: the students will have general idea of operations in business and the specialized skills to deal with selected domain.
PO5	Social Responsibility: Creating socially sensitive and ethical practicing sustainable business practices and demonstrate sensitivity to social, ethical and sustainability issues.
PO6	Life-long learning: Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.

Programme Educational Objectives

PEO 1	To develop students professionally to handle business issues.
PEO 2	Acquiring Conceptual Clarity of Various Functional Areas and Ability to analyze various functional issues affecting the organization.
PEO 3	To develop students to be a better team member.
PEO 4	To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.
PEO 5	To develop socially, ethically responsible business leaders.
PEO 6	To sharpen soft and hard skills among the students.
PEO 7	To promote entrepreneurial acumen among students.
PEO 8	Demonstrate understanding of sustainability related concerns in varied areas.
PEO 9	Analyze Global Environment and its Impact on Business.
PEO 10	To encourage, counsel and guide students throughout the course towards higher education, and research.

Code – MJ-6	Course – MANAGERIAL ACCOUNTING			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The objective of the course is to familiarize the students with the basic cost and management accounting concepts and their applications in managerial decision making.

Course contents:

PART – A (COST ACCOUNTING)	
Unit 1	Introduction: (6 Classes) Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting; Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre.
Unit 2	Elements of cost and Overheads: (10 Classes) Elements of cost: Elements. Classification and types of cost. Preparation of cost sheet (format and basic level problems only). Overheads: Meaning and Classification of Overheads, Allocation, Apportionment and Absorption of overheads. (Basic level problems only)
Unit 3	Methods of Costing (10 Classes) Job Costing – Meaning, Features, Advantages and Limitation (Basic level problems only) , Contract Costing – Basic Concepts , Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains , Operating Costing – Meaning, Features & Objectives Techniques of Costing
PART – B (MANAGEMENT ACCOUNTING)	
Unit 4	Introduction: (4 Classes) Nature and Scope, Financial Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.
Unit 5	Financial Statement Analysis: (10 Classes) Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements , Common Size Financial Statements, Trend Percentage,
Unit 6	Ratio Analysis: (10 Classes) Nature and Interpretation, Classification of Ratios Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios; Concept of Funds Flow Statement and cash flow statement.
Unit 7	Marginal Costing & Budgetary Control: (10 Classes) Marginal costing- Concept-Meaning and computation of contribution, Cost - Volume - Profit Relationship, PV ratio and BEP - Construction of Break Even Chart - Profit planning. Concept of Budgets and Budgetary Control, Limitations of Budgetary Control. Preparation of Different Budgets: Fixed and Flexible Budgeting (Basic level problems only).

[**Note:** Distribution of Questions between Problems and Theory of this paper must be 25:75 i.e., Problem Questions: 25 % & Theory Questions: 75 %]

Text books: -

1. Maheshwari , S.N.; Principles of Management Accounting, Sultan Chand & Sons,2003 14th Edition
2. Khan & Jain; Management Accounting, Tata McGraw Hill Publishing House, 2002 Their Edition.
3. Maheshwari, S.N.; Advanced Cost Accounting and Cost Systems, Shree Mahavir Book Depot, 2003 Second Edition.
4. Pandey, I.M.; Management Accounting Vikas Publishing House, 2003 Third Edition.
5. Debarshi Bhattacharyya, Cost and Management, Pearson

Code – MJ-7	Course – STRATEGIC MANAGEMENT			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The course is designed specifically to introduce students with key strategy concepts and aims to help to integrate and apply their prior learning to various business situations of cross-functional issues.

Course Contents:

Unit 1	<p>History of strategic management: (14 Classes) Importance of strategic management, understanding strategy, defining strategy, importance of strategy, levels at which strategy operates strategic Intent (vision, mission, goals and objective), strategic planning and strategic management.</p> <p>Strategic management process: Formulation phase-vision, mission and environmental scanning, objective and strategy, implementation phase- strategic activities, Evaluation and control.</p>
Unit 2	<p>Environmental Appraisal: (14 Classes) Concept and environmental sector, PEST analysis, Organizational Appraisal: Concepts and capability factors, porter's value chain model, framework for developing strategic advantage- SWOT analysis as a tool for assessing organizational capabilities and environment opportunities.</p> <p>Type of strategies: corporate level strategy (grand strategies- stability, expansion, retrenchment, combination) Business level strategy, function level strategies</p>
Unit 3	<p>Formulation of strategy: (12 Classes) Approaches to strategy formation; Major strategy options – stability, Growth and expansion, diversification, Retrenchment, Mixed strategy; Choice of strategy – BCG model, stop light strategy model; Directional policy matrix (DPM) model, product/ market evolution-matrix and profit impact of market strategy (PIMS) model.</p>
Unit 4	<p>Generic competitive strategy: (12 Classes) Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option.</p> <p>Corporate strategy:- Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy</p>
Unit 5	<p>Strategic evaluation and control: (8 Classes) Strategic Control and Corporate Governance: Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls.</p>

Text Books:

1. Ghosh, P. K.; Strategic Management, Sultan Chand & Sons, New Delhi, 2014.
2. Kazmi, Azhar; Business Policy, Tata McGraw-Hill, New Delhi
3. Suri R.K.; Business Policy & Strategic Management, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland; Strategic Management, McGraw Hill, New York, 1999.

Code – MJ-8	Course – MANAGEMENT INFORMATION SYSTEM			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The objective of the course is to acquaint the students about the concept of information system in business organization, and also the management control systems.

Course Contents:

Unit 1	Introduction Definition, purpose, Objective and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization - concept and design.	(10 Classes)
Unit 1	Transaction Processing System, Decision Support System, Executive Information system, Expert system and the recent developments in the field of MIS, MIS and Decision Making Concept.	(10 Classes)
Unit 2	Information Concept of Information, Classification of Information, Value of Information, MIS and Information Concept.	(5 Classes)
Unit 3	System Development System Development: Concept of system, Type of Systems - Open, Closed, Deterministic, Probabilistic, etc System Development Life Cycle, Concept of System Analysis and Design (SAD), System development life cycle , Need for Systems Analysis - SRS, DFD, DD & Decision tables, the process of SAD, MIS and system Analysis, System Design - design method, detailed system design, design documentation. System Implementation & testing.	(16 Classes)
Unit 4	Planning, Designing, and Implementation of MIS, Concept of Philosophy of DSS, Introduction to Enterprise Management System	(9 Classes)
Unit 5	Database management The Concept of DBMS, Objective, role, advantage & disadvantages of DBMS, SQL, use of database for integration across functional areas and RDBMS.	(10 Classes)

Text Book:

1. D.P. GOYAL: Management Information System. MacMillon
2. Davis & Olson: Management Information Systems
3. Murdic, R.G. and Ross J.E., Information System for Modern Management (PHI: New Delhi)

MINOR COURSE UNDER
“BACHELOR OF BUSINESS ADMINISTRATION” (BBA) PROGRAMME

Code – MN – 2B	Course – E – COMMERCE AND DIGITAL MARKETING			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives:

- To understand increasing significance of E-Commerce and its applications in Business.
- To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business
- To understand Latest Trends, Practices in E-Commerce and Digital Marketing,

Course Contents:

Unit-1	<p>An overview of E-Business, Models, Types (8 Classes)</p> <ul style="list-style-type: none"> • Conceptual Framework of E-Commerce, General Model of Business; Defining E-commerce, Characteristics, advantages and disadvantages, adoption and impact of E- Business; • Electronic Data Interchange (EDI); Types of e-Transactions – B2B, B2C, C2C, C2B etc., Electronic Storefronts, E-Marketplace
Unit-2	<p>The E-Business Technology and E Security (11 Classes)</p> <ul style="list-style-type: none"> • Web Presence – domain registration, website development, developing static and dynamic webpages and hosting, registering the Website with Search Engines. • Web server hardware and software; Data centre services. • Security – service providers, digital certificates, encryption, SSL, Digital signatures.
Unit-3	<p>Electronic Payment Systems: (11 Classes)</p> <ul style="list-style-type: none"> • Overview of electronic Payment Technology, Online payment mechanism; Electronic Payment systems, payment Gateway, EFT, NEFT, RTGS, SWIFT, NFC, Green Channel. • Legal issues : Laws for E-Commerce, Issues of Trademarks & Domain Names
Unit-4	<p>Digital Marketing – I (15 Classes)</p> <ul style="list-style-type: none"> • Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing. Keyword research, Competitor analysis in digital marketing. • Various Activities of Digital Marketing: Search Engine Algorithm, Search Engine Optimization and stages, Search Engine Marketing, Content Marketing and Content Influencer Marketing, Remarketing, Campaign Marketing, E-mail Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts and Vodcasts.
Unit-5	<p>Digital Marketing – II (15 Classes)</p> <ul style="list-style-type: none"> • The P.O.E.M. framework. • Digital Marketing on Various Social Media Platforms. • Online Advertisement, Online Marketing Research, Online PR. • Web Analytics. • Promoting Web Traffic. • Latest Developments and Strategies in Digital Marketing.

Reference Book:

1. Agarwala & Agarwala, E-Commerce
2. Bajaj & Nag, E-Business (TMH: New Delhi)
3. E-Commerce: An Indian Perspective Paperback – Import, 30 Nov 2015-by P. T. Joseph
4. Gupta, Seema (2018). Digital Marketing.McGraw Hill Education (India) Private Ltd.
5. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
6. Agarwal anita, Kotian Vasant Rahul, Agarwal Tushar, Kannan Vijayalaxmi. 2016, E-Commerce and Digital Marketing, Himalaya Publishing House Pvt. Ltd.,