

## BBM-431: COST ACCOUNTING

### Module 1:

#### INTRODUCTION

**Cost accounting**- meaning and scope- objective- advantage of cost accounting- cost concept- cost centre- cost unit- classification and element of cost- costing method and technique- activity based costing- target costing (Theory).

**4 Hours**

### Module 2:

Preparation of cost sheet, Tender and Quotations.

**10 Hours**

### Module 3:

**Materials**- meaning of material control- steps in material control-need-objective of material control- issue of material- methods of pricing material issues(FIFO- LIFO- Simple and weighted average methods only). Minimum level- maximum level- re-order level- EOQ- ABC analysis- VED analysis

**10 Hours**

### Module 4:

**Labour**-Meaning of labour cost- methods of remunerating labour- Time rate and Piece rate systems- Halsey & Rowan premium systems

**10 Hours**

### Module 5:

**Overheads**- Classification of overhead costs- allocation of overhead expenses- appointment of overhead expenses- basis of appointment- primary and secondary distributions (Repeated & simultaneous equation method only) Absorption of Overheads – Machine Hour rate Only

**12 Hours**

### Module 6:

**Contract Costing**- types of contracts- recording of cost of contract- recording of value and profit on contract- cost plus contract- target costing- escalation clause- question and practical problems.

**10 Hours**

### Module 7:

**Process Costing**- Features of process costing- application of process costing- comparison between Job costing and Process Costing- advantages of process costing- disadvantages of process costing- fundamental principles of process costing- element of process cost- process losses- normal process loss- abnormal process loss-

**10 Hours**

### Module 8:

**Reconciliation of Cost and Financial Accounts**-meaning, reasons for differences (Theory only).

**5 Hours**

**Module 9:**

**Cost Audit-** meaning of Audit, definition of Cost Audit, type of cost audit. Objective of cost audit, advantage of cost audit Auditing techniques, cost audit programme; functions of cost auditors: difference between cost audit and financial audit.

**4 Hours**

**Reference Books**

1. Cost Accounting- M.N.Arora, (Himalaya Publishing House)
2. Cost Accounting- S.P. Jain and K.L Narang (Kaylani Publishers)
3. Cost Accounting- Mahabaleswara Bhatta (Himalaya Publishing House)
4. Cost Accounting- J. Made Gowda (Himalaya Publishing House)

## **BBM-432: RESEARCH METHODOLOGY**

**To understand the various components of research and to provide a cross discipline perspective on research methodology.**

### **MODULE 1:**

#### **RESEARCH METHODOLOGY: AN INTRODUCTION**

Meaning of research, objectives of research, significance of research, research and scientific method, objectivity, importance of knowing how research is done, Types and methods of research, Research process, criteria of good research, Limitations of social research, Ethics in social science research. **(8 hours)**

### **MODULE 2**

Business Decisions : Concept and process – Research as a decision support system – component business research dimensions, Research for marketing Decisions , Research for personnel decisions, Research for financial decisions) **(10 hours)**

### **MODULE 3:**

#### **DEFINING A RESEACH RESEARCH PROBLEM**

Meaning of a research problem, Selecting the problem, necessity of defining the problem, Technique involved in defining a problem, An illustration, Conclusion **(12 hours)**

### **MODULE 4:**

#### **RESEARCH DESIGN**

Meaning of Research design, need for research design, basic features of a good design, important concepts relating to research design, different research designs – Exploratory research design and conclusive research design: Descriptive research and causal research, Basic principles of Experimental Designs. **(10 hours)**

### **MODULE 5:**

#### **SAMPLING**

Introduction, Sampling techniques or methods, Probability sampling techniques: Simple random sampling, Systematic sampling, stratified sampling, cluster sampling, Non probability sampling: Convenience sampling, Judgmental sampling, quota sampling, snowball sampling, Sampling design and choice of sampling techniques, Sample size, Sampling and Non-Sampling errors. **(12 hours)**

### **MODULE 6:**

#### **METHODS OF DATA COLLECTION**

Collection of Primary data, Collection of data through questionnaire, Collection of data through schedules, difference between questionnaires and schedules, Guidelines for constructing questionnaire/schedule, some other methods of data collection. Collection of secondary data, Selection of appropriate method of data collection **(8 hours)**

**MODULE 7 : PROCESSING, ANALYSIS AND INTERPRETATION OF DATA**

Hypothesis testing, Chi square, Analysis of variance: One way analysis of variance, Analysis of covariance, Processing of data – Introduction, editing, classification and coding, Transcription, Tabulation and Graphical representation.

Meaning of interpretation, Why interpretation? Technique of Interpretation, Precaution of interpretation.

**(8 hours)**

**MODULE 8 :  
REPORT WRITING**

Significance of report writing, Different steps in Writing report, Layout of a research report, Types of Reports, Mechanics of writing a research report, precautions for writing research reports,

Introduction to SPSS

**(7 hours)**

**Suggested books:**

O.R.Krishnaswami, Methodology of research in social sciences, Himalaya publishing house

C.R. Kotari, Research methodology, Wishwa prakashan, second edition

Naresh K Malhotra, Marketing research:An applied orientation, Pearson Prentice hall, Fourth edition

## **BBM-433: INDIAN FINANCIAL SYSTEM**

### **MODULE-I**

**10 hrs**

#### **Financial System**

The Structure of the Financial System – Functions of the Financial System – Financial System and Economic Development – Reforms in Financial Sector in India.

### **MODULE-II**

**16 hrs**

#### **Financial Institutions:**

The Reserve Bank of India – Functions of Reserve Bank of India – Monetary Policy and Credit Control – Commercial Banking – Non – Banking Financial Intermediaries – Development Banks Insurance Business in India – The Insurance Regulatory and Development Authority(IRDA)

### **MODULE-III**

**16 hrs**

#### **Financial Markets and Financial Instruments:**

**Money Market** Role and Structure of the Money Market – New Issue Market - Call Money Market – Bills Money Market – Foreign Exchange Markets.

#### **Financial Instruments**

### **MODULE-IV**

**14 hrs**

#### **Capital Market**

Government and Industrial Securities Markets:

Integration of Money and Capital Markets – Equity and Loan Capital – Role and Functions of Stock Exchanges – The National Stock Exchange of India – Over the Counter Exchange of India – Discount and Finance House of India – Securities and Exchange Board of India – Stock Holding Corporation of India –Market for Derivatives

### **MODULE – V**

**10 Hrs**

#### **Financial Services**

Merchant Banking, Mutual Fund, Lease financing Factoring Credit Rating and Venture Capital Finance

### **MODULE-VI**

**5 hrs**

#### **International Finance Markets:**

Nature, Organization and Participants – offshore Financing Instruments – Role and Functions of the Asian Development Bank IMF and World Bank.

### **BOOKS FOR REFERENCE:**

1. Gordon And Natarajan Financial Services And Markets
2. V.A Awadhani Financial Services And Markets
3. Vasant Desai The Indian Financial System And Development
4. G. Ramesh Babu Indian Financial System

## **BBM-434: MANAGEMENT INFORMATION SYSTEMS**

### **MODULE I:**

A SIMPLE MODEL OF MIS : Meaning of MIS, Definition, A Simple model of MIS, What an information system, Characteristics of information, Classification, What is a system, Computer based information systems, Technical operation of a CBIS, Business data processing, Data processing cycle, A business perspective of information systems, Characteristics of MIS.

**(05)**

### **MODULE II:**

MANAGEMENT INFORMATION SYSTEMS: What are management information systems, Features of MIS, Importance of management information systems, Pyramid structure of MIS, MIS versus data processing, Structure of MIS, Subsystems of MIS, The Conceptual structure of MIS, Security and international issues of MIS, MIS issues of a multinational organization?

**(08)**

### **MODULE III:**

THE CONCEPT OF DATA PROCESSING: Database, Major issues in data management, File management, File organization, File based systems problems, Objectives of DBMS, Database concepts, Database models, Difference between models, Dataware Housing, Data Mining.

**(07)**

### **MODULE IV:**

MIS AND NETWORKS : Batch Processing, Online Processing (Quick Response Systems), Components of a Telecommunication Systems, Communication Networks, Network Topologies, Implementation of LANS – Transmission Media, Wireless LAN (WLAN), Internet, World Wide Web (WWW), E-Mail, Intranet.

**(08)**

### **MODULE V:**

ANALYSIS AND DESIGN OF MIS: Software Engineering, Systems Analysis, System Design, Systems Analysis and Design, Entity Relationship Diagram, Systems Development life Cycle, Project Management.

**(08)**

### **MODULE VI:**

MIS DEVELOPMENT & IMPLEMENTATION: MIS Planning, Project Preparation, Needs Analysis, MIS Design, Selection, MIS Implementation, Management Challenges.

**(05)**

### **MODULE VII :**

HUMAR RESOURCES INFORMATION SYSTEMS: Types of personnel administration data systems, Employee Profile system, Employment control reporting system.

**(05)**

**MODULE VIII:**

FINANCIAL / OPERATIONS DATA SYSTEMS: Payroll data system, Accounts payable systems, Accounts receivable system, Materials requirement planning (MRP), Manufacturing Resource Planning (MRP II). **(08)**

**MODULE IX:**

DIFFERENT TYPES OF INFORMATIONS SYSTEMS : Group decision support systems (GDSS), Executive information systems (EIS), Expert systems, Artificial intelligence, ERP, E-CRM, Transaction processing systems, Knowledge work and office automation systems, Computer crimes and ethics, Information security and control, Information out sourcing and Data Resource Management. **(06)**

**BOOKS FOR REFERENCE:**

1. Management information systems by James O'Brien Golgotha publications.
2. Management Information Systems By Davis And Olson Published by TATA MC GRAW HILL
3. Management information systems by THOMAS THARAKAN SURABHI PUBLICATIONS

## **BBM-435: ENTREPRENEURSHIP DEVELOPMENT**

### **OBJECTIVES**

Entrepreneurship has emerged as a profession. Hence the need to familiarize the students about specific educational and learning programs and the assistance offered in order to provide an insight to start their own venture.

### **MODULE – I: Introduction to Entrepreneurship: (12 HOURS)**

The concept of Entrepreneurship, Entrepreneurial competencies, functions of an Entrepreneur, types of Entrepreneurs. Myths of Entrepreneurship, The concept of Entrepreneurship-theories. The role of Entrepreneurship in economic development. **Intrapreneurship.**

### **MODULE – II: Entrepreneurship development in India: (10 HOUR)**

Factors affecting Entrepreneurship, location mobility of Entrepreneurs, Entrepreneurship development programs- need, objective and phases of Entrepreneurship development programs. Institutions of Entrepreneurship Development.

### **MODULE – III: Creativity and Innovation: (8 HOUR)**

The creative process, Search for Business ideas, Selection of Product/Service, Product innovation, Product planning and development strategy , New Product Development, Services Industries- Human side of an enterprise

### **MODULE – IV: Establishing an Enterprise: (12 HOUR)**

The start-up process, Project identification, Selection of the product, Project formulation, Assessment of project feasibility, Market survey, Risk Analysis, Break-Even Analysis. Preparation of project report, selection of site, legal considerations and basic start-up problems.

### **MODULE- V: Institutional Support to entrepreneurs: (12 hour)**

Need for institutional support – National Small Industries Corporation (NSIC), Small Industries Development Organization (SIDO), Small Scale Industries Board (SSIB), Small Industries Service Institutes (SISI), and District Industries Centres (DIC). Industrial Estates and IIE, Guwhati.

### **MODULE – VI: Project Report: (6 hour)**

Project Report – Meaning and importance. Project identification, Contents of a Project Report, Format of a Report (As per requirements of financial institutions) Project Appraisal, Market Feasibility, Technical Feasibility, Financial feasibility and Economic feasibility. Technical Consultancy Organisation(TCO)

### **Books for reference :**

1. Fundamentals of entrepreneurship : Renu Arora
2. Small Scale & Entrepreneurship development : Vasant Desai
3. Entrepreneurship development : S.S Kankha

## **BBM-436: COMPANY LAW**

**Objectives: The objectives of this course to help the students to have basic knowledge about the Company formation and the practices followed by the companies under the provisions of companies act.**

**MODULE-I**

**5 hrs**

**Company**

Meaning and definition of Company, Special features, - Kinds of Companies – features of various types of companies – differences between Private and Public companies – Development of Company Law in India- Objects of the Act.

**MODULE-II**

**10 hrs**

**Formation of A Company**

Promotion – Role of Promoters –Position of Promoters- Incorporation of a Company – Memorandum of Association – Its contents and alteration – Doctrine of Ultra vires – Articles of Association – Its contents – Distinction between Memorandum of Association and Articles of Association – Constructive Notice – Doctrine of Indoor Management – Certificate of Incorporation and Commencement of Business.

**MODULE-III**

**10 hrs**

**Share Capital**

Prospectus – Its contents – Statement in lieu of Prospectus – Allotment of Shares – Share capital – Kinds of shares – Alteration and reorganization of Share capital – voting rights – Depositories Act – Debentures –its kinds – creation of fixed and floating charges – Borrowing powers of Companies – Mortgages and charges – Registration of charges.

**MODULE-IV**

**Membership of a company**

**10 hrs**

Modes of acquiring membership – Termination of Membership – rights and liabilities of members – Register of Members.

**MODULE- V**

**Company Management**

**10 hrs**

Appointment, removal, disqualification, rights and duties of managerial personnel their remuneration.

**MODULE: VI**

**Company Meetings & Company Secretary**

**10 hrs**

Meetings of Board of Directors – Meetings of shareholders – Statutory meeting – Annual general meeting – extraordinary general meeting – Resolutions - Quorum – Principle of majority rule – Protection of minority interest – Investigation – Prevention of oppression and mismanagement – Powers of Court and Central Government  
Company Secretary- Qualifications – Appointment – Duties.

**MODULE: VII**

**5 hrs**

**Company Auditor:**

Auditor-Appointment-Powers and Duties.

**MODULE: VIII**

**5 hrs**

Compromise, Arrangement, Reconstruction and Amalgamation.

**MODULE: IX**

**10 hrs**

**Winding Up of a Company**

Types of winding up – winding up by the Court – Voluntary winding up (members' voluntary winding up and creditors' voluntary winding up) – Winding up subject to the supervision of the Court – Liquidator – his duties, powers and liabilities – Consequences of winding up.

**BOOKS FOR REFERENCE**

1. Ramaiah The Companies Act 1956
2. N.D. Kapoor Company Law and Secretarial Practice
3. Maheshwari And Maheshwari Company Law and Secretarial Practice
4. Gulshan -Company Law