



TECHNO INDIA UNIVERSITY
WEST BENGAL

EM 4, Sector V, Salt Lake, Kolkata-700091, West Bengal, India
Phone: +91 9836544416/17/18/19, Fax: +91 33 2357 1097

3-Year Bachelor of Business Administration (BBA) Curriculum and Syllabus

Fourth Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
Theory					
TIU-UMG-T202	Cost and Management Accounting	3	1	0	3
TIU-UMG-T204	Retail Management	2	1	0	3
TIU-UMG-T206	International Trade & Commerce	3	1	0	3
TIU-UMG-T208	Statistical Methods for Management Decision Making	3	1	0	4
TIU-UMG-T210	Small Business Management	2	1	0	3
TIU-UEN-T200	Career Advancement Skill & Development	2	1	0	3
Practical					
TIU-UEN-L202	Managerial Communication Lab	0	0	2	2
TIU-UMG-P298	Evaluation of Summer Internship/ Project	0	0	2	2
Sessional					
TIU-UES-S298	Entrepreneurship Skill Development	0	2	0	2
Total Credits					25



COST AND MANAGEMENT ACCOUNTING

TIU-UMG-T202

L-T-P: 2-1-0

Credit: 3

1. Basics of cost and management accounting — Evolution of cost accounting and management accounting, cost concepts and cost object, cost classification cost organisation and its relationship with other departments. Elements of cost and cost determination **Material cost-** purchase procedure, store keeping and stock control, pricing issue of material and accounting thereof; **Labour costs** — remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time,

2. Overheads — nature, collection and classification.

Production overheads — collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost

Administration, selling and distribution overheads — analysis, accounting and control, treatment of miscellaneous items in cost accounting.

Preparation of Cost Sheet

3. Methods of costing:

Specific order costing — job, batch and contract, determination of cost accounting in job, batch and contract, valuation of work – in – progress in job costing, features of contract costing, certification of work done, profit on incomplete contracts, cost plus contracts.

Process costing — treatment of normal and abnormal losses and gains, valuation of work – in – progress using first – in – first – out and average methods (equivalent production), inter – process transfer and pricing, concepts and accounting for joint products, by-products, waste, scrap, spoilage and defectives, research and development expenses.

Service or Operating Costing — unit costing and multiple costing, application, identification of cost unit and cost determination and control.

Cost Accounting Records — cost ledgers, reconciliation of cost and financial accounts ; integrated accounts, basis of computerization of accounts.

4. Marginal costing and break-even analysis — basic concepts, marginal costing and absorption costing, cost-volume-profit analysis, break-even analysis, limitations of break-even analysis, differential cost analysis and relevant cost analysis, applications for management decision making (simple types)

5. Budgetary control — basic concepts, functional budgets and master budgets, flexible budgets.



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6. Standard Costing — concepts / uses and setting of standard cost accounting methods, computation of simple cost variances ; relationship of standard costing and budgetary control, possible reasons for variation in costs.

7. Cash Flow and Fund Flow analysis.

8. Financial Analysis and Control.

Books

1. Management Accounting ,M.E.Thukaram Rao, New Age International
2. Management Accounting, Khan & Jain, TMH
3. Cost Accounting-An Introduction, Nigam & Jain, PHI
4. Cost & Management Accounting ,Inamdar.EP



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RETAIL MANAGEMENT

TIU-UMG-T204

L-T-P: 2-1-0

Credit: 3

- 1) **Marketing Channels:** Definition & Importance, Functions of Marketing Channels – Intensive, Selective & Exclusive distribution strategies, Decisions in Channel Management
- 2) **Wholesaling:** Concept, Importance, Functions –Wholesaler Marketing Decisions – Trends in Wholesaling
- 3) **Retailing:** Concept, Importance, Functions - Indian Vs. Global Scenario
- 4) **Retail formats:** Store & Non Store Retailing –Franchising-Unconventional channels
- 5) **Retail Location:** Factors affecting location decision – Site Selection –Location based retail Strategies
- 6) **Store Design:** Interiors and Exteriors - Store layout – Types of layouts –Factors affecting store layout – Store image mix – Store Façade – The Internet Store.
- 7) **Store Administration:** Floor space management–Managing store inventories and display
- 8) **Retail Communication Mix:** Planning retail communication - Managing in-store promotions and events
- 9) **Integrated Marketing Channels:** Channels for Consumer goods, Industrial goods & Services – Horizontal, Vertical, Multichannel Marketing Systems

Books:

- 1) Retailing Management – Swapna Pradhan
- 3) Retail Management – Gibson Vedamani
- 3) Channel Management & Retail Management – MeenalDhotre



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INTERNATIONAL TRADE & COMMERCE

TIU-UMG-T206

L-T-P: 2-1-0

Credit: 3

1. International Business Environment – Globalization – Forces, Meaning, dimensions and stages in Globalization – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade – Tariff and Non-tariff Barriers – Trade Blocks – Rise of new economies like Japan, South East Asia and China as compared to India.
2. Country Risk Analysis – Political, Social and Economic – Cultural and Ethical practices – Halsteade model - Responsibilities of International Business
3. Managing Multinational Enterprises – Problems and Potential – Multinational Service Organizations – Indian companies becoming Multinationals – Potential, Need and Problems
4. Introduction to International Financial Management – Balance of Trade and Balance of Payment – International Monetary Fund, Asian Development Bank and World Bank – Financial Markets and Instruments – Introduction to Export and Import Finance – Methods of payment in International Trade - Introduction to current EXIM policy.
5. Bilateral and Multilateral Trade Laws – General Agreement on Trade and Tariffs, (GATT), World Trade Organization – IPR, TRIPS, TRIMS, GATS – Ministerial Conferences.
6. International Marketing – Entry strategies – Market selection – Barriers
7. Global sourcing and its impact on Indian Industry – Globalization and internal reform process – India's competitive advantage in industries like IT, Textiles, Gems & Jewellery etc. – Potential and threats

Books Recommended:-

1. International Business Environment – Sundaram and Black
2. International Business Environment – Bhalla and Raju
3. International Business – Francis Cherulinam
4. International Business – Rao and Rangachari
5. Export Management – Rathod



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STATISTICAL METHODS FOR MANAGEMENT DECISION MAKING

TIU-UMG-T208

L-T-P: 2-1-0

Credit: 4

Module 1: Introduction

Statistics – Definition, Importance and Scope in Managerial Decision Making , Collection of Data - Primary Data and Secondary Data, Presentation of Data - Classification and Tabulation of Data, Pie Diagrams, Histograms, Frequency Polygons, Ogives, Application of Diagrams and Graphs.

Module 2: Measures of Central Tendency

Arithmetic Mean, Geometric Mean and Harmonic Mean, Median and Mode, Quartiles and Percentiles.

Measures of Variation, Concepts, Range, Mean Deviation, Standard Deviation, Coefficient of Variation.

Module 3: Correlation and Regression

Concepts, Scatter Diagram, Coefficient of Correlation - Karl Pearson's and Spearman's Rank Correlation, Regression Analysis - Regression Lines and Regression Coefficient.

Business Forecasting, Methods of Forecasting, Time Series Analysis: Components of Time Series,

Module 4: Index Numbers

Concepts and Applications, Unweighted Index Numbers, Weighted Index Numbers, Consumer Price Index Numbers.

Module 5: Probability

Concepts, Addition Law, Multiplication Law, Conditional Probability and Bayes' Theorem, Normal Distribution.



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Estimation of Parameters, Point and Interval Estimation, Confidence Limits for Population Mean, Proportion, Difference of

Means and Proportions.

Module 6: Sampling and Sampling Distribution

Concepts, Random Sampling and Non Random Sampling, Sampling Distribution – Central Limit Theorem, Sampling Distribution of the Mean, Proportions, Difference of Means and Proportions.

Module 7: Test of Hypothesis

Type I and Type II Errors, One Tailed and Two Tailed Test, Chi Square Test, Analysis of Variances - ANOVA tables, One-Way Classification, Statistical Quality Control Charts

Minimum 5 cases to be discussed

Module 8:

Chi-square test, F-Test, T-test

Suggested Readings

1. Business Statistics, J.K. Sharma, Pearsons Education.
2. Statistics for Management, Richard I. Levin & Rubin, Pearson Education
3. Quantitative Analysis for Management , Render and Stair, TMH
4. Quantitative Business Analysis - Text & Cases, Samul Bodiley
5. Quantitative Methods in Business, Anderson , Thomson Learning.
6. Business Statistics, S.P. Gupta & M.P. Gupta, Sultan Chand and Sons.



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SMALL BUSINESS MANAGEMENT

TIU-UMG-T210

L-T-P: 2-1-0

Credit: 3

Module-1

Concept of a small Business, Getting Started, Franchises & Buyouts, The Family Business

The Marketing Plan, Organization, Legal, Strategic Alliances, Location Plan, The Financial Plan, Sources of Financing, Harvest Plan or Exit Strategy

Module- 2

Building Customer Relationships, Product & Supply Chain Management, Pricing & Credit, Decisions, Promotional Planning, Global Marketing

Module- 3

Professional Management, Managing Human Resources, Managing Operations, Managing Risk, Managing the Firm's Assets, Evaluating Financial Performance

Module- 4

Role of Support Institutions and Management of Small Business : Director of Industries; DIC; SIDO; SIDBI; Small Industries Development Corporation (SIDC); SISI; NSIC; NISBUD; State Financial Corporation SIC; Marketing Management; Production Management; Finance Management; Human Resource Management; Export Marketing;

Module- 5

Small industry setup: Types of organization-sole proprietorship, partnership, joint stock company, cooperative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

Books:

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore