



JHARKHAND Rai University

UGC RECOGNISED UNIVERSITY

ACCREDITED BY NAAC

Program: BBA
Semester: Second
Course: Cost and Management Accounting
Course Code: 11.156

L	T	P	C
4	0	0	4

Course Objective:

- The basic theory, concepts and practice of management and cost accounting.
- To enable students to understand information contained in the published financial statements of companies and other organizations.
- It includes the preparation of accounting statements, their uses and limitations will also be emphasized.
- It help the students in taking the managerial decisions by using various tools of financial statement analysis.

Unit I

Introduction: Cost and Cost Accounting, Scope, Objectives, Advantages and disadvantages, cost sheet, Techniques of Costing - Single Output Costing, Job Costing, Contract & Batch Costing,

Unit II

Standard Costing and Variance Analysis: material variances, labour, variances, Cost volume profit Analysis For A Multi-Product Firm, Marginal Costing: contribution, P/V ration; Break even analysis, margin of safety, application of marginal costing techniques.

Unit III

Introduction To Management Accounting: Objectives, Importance & limitations of Management Accounting, Management accountant function. Similarities and Difference Between cost and Management accounting, Ratio Analysis, Cash Flow Statement (as per AS14). Fund Flow statement analysis

Unit IV

Pricing And Decision-Making: Budgetary Control, Meaning, Classification, types of budget, Zero base budgeting, Master budget, cash budget .

Suggested Reading:

1. Cost Accounting – Theory and Problems Maheshwari, S. N. and Mittal, S. N. (2009), 22nd Revised Edition, Shri Mahavir Book Depot.
2. Cost Accounting, Rajasekaran, (2010), 1st edition, Pearson Education.
3. Cost Accounting - Principle Practices Dutta, Mahesh, (2006), 1st edition, Pearson Education.
4. Cost Accounting, Arora, M.N., (2009), Vikas Publishing House.



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Program: BBA
Semester: Second
Course: MARKETING MANAGEMENT
Course Code: 11.152

L	T	P	C
4	0	0	4

Course Objective:

- To Provide an understanding of the Conceptual framework, covering basic components of the marketing mix; Globalization of marketing for organizational growth;
- It will helpful in Manage the resources and processes in effective manner in the organization.
- Apply knowledge of 4ps concepts in an integrated manner.
- It will helpful in analyzing an organization's activities to develop/implement a marketing strategy.

Unit I

Marketing: Nature and scope of marketing, Consumer need, want & demand. Concepts of traditional and modern marketing, Various Marketing Concepts: production, product, selling, marketing and societal marketing, marketing environment-marketing and its environment. Consumer Buying Behavior: Factors affecting buying behavior.

Unit II

Market segmentation: Nature, basis & strategies. Marketing mix: Introduction & factors affecting. Product decisions: Product definition, new product development process, product life cycle, positioning, branding & packaging decisions.

Unit III

Pricing decision: Importance, objectives & strategies. Product promotion: Promotion mix & factors affecting it. Distribution: Channel decisions, types & factors, physical distribution system & its components. Marketing of services: Introducing services, characteristics, services marketing mix, successful marketing of service, mastering service quality.

Unit IV

Promotion: Promotion Mix, Push vs. Pull Strategy; Promotional Objectives, Advertising- Meaning and Importance, Types, Media Decisions, Promotion Mix, Personal Selling- Nature, Importance and Process, Sales Promotion – Purpose and Types; Publicity and Public Relations- Definition, Importance and Methods.

Suggested Reading:

1. Principles of Marketing- A South Asian Perspective, Kotler Philip, Armstrong Graw, Prafulla Y. Agnihotri and Haque, (2010), 13th edition, Pearson Education.
2. Marketing Management Global Perspective Ramaswamy and Namkumar, S. (2009), Indian Context, McMillan, Delhi.
3. Marketing Management, Saxena, Rajan. (2008), 3rd edition, McGraw Hill Education.
4. Marketing Management, Kumar, Arun and Meenakshi. N, (2009), Vikas Publishing House.



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Program: BBA

Semester: Second

Course: HUMAN RESOURCE MANAGEMENT

Course Code: 11.153

L	T	P	C
4	0	0	4

Course Objective:

- To give students the knowledge, understanding and key skills that are required by today's HR professionals
- To enable students to effectively contribute to dynamic organizations.

Unit I

Introduction: Nature, Scope, Evolution of personnel management, Relevance of HRM, , Organization of Personnel Department, Job Analysis and Job Description, Job Redesigning, Job Enlargement and Job Enrichment, Human Resource Planning, Recruitment and Selection Process.

Unit II

Psychological Tests and Interview: Placement Induction and Promotions, Meaning, Purpose and methods of Performance Appraisal. Performance and Potential Appraisal – Concept and Objectives; Traditional and Modern Methods, Limitations of Performance Appraisal Methods, 360 Degree Appraisal Technique.

Unit III

Human Resource Development: Identification of training needs and techniques of training, employee development and career planning. An introduction to teams, employee, empowerment and participation

Unit IV

Compensation and Maintenance: Compensation: Job Evaluation – Concept, Process and Significance; Components of Employee Remuneration – Base and Supplementary; Nature and Role of incentives, individual and organization wide incentive system, Nature and significance of Fringe Benefits. Maintenance: Overview of Employee Welfare, Health and Safety, Social Security.

Suggested Reading:

1. Human Resource Management, Aswathappa, K., (2010), McGraw Hill Education.
2. Fundamentals of Human Resource Management, DeCenzo, D. A. and RoBBA-L-ins, S.P. (2007), 9th edition, John Wiley.
3. Human Resource Management, Rao V.S.P. Excel books
4. Personnel Management, ArunMonnappa and MirzaSaiyadan, Tata Mcgraw Hill.



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Program: BBA

Semester: Second

Course: Life Skills 2

Course Code: 40B.151

L	T	P	C
2	0	0	2

Course objectives:

- At the end of the course the student should become a good communicator not only in the organization but in day today life also. Should know and learn the dynamics of external and internal communication.
- Use some 2000 (at least 1500) general-purpose words of English to express himself/herself in writing & 1500 such words to talk about day-to-day events & experiences of life.
- Understand slowly-delivered spoken material in Standard Indian English, and
- Speak reasonably clearly (if not fluently) on routine matters with his fellow Students, with proper word stress, intonation pattern, accent and perfect articulation.
- Should have command over the language.

WRITING SKILLS

Unit I- Letter Writing

- Business/official Letters
- Letter Writing Skills
- Planning of the Letter
- Letter Writing Process
- Form & Structure
- Essentials of Letter Writing
- Types of Professional Letters: letter of enquiry, letter of placing order, information seeking letter, letter of claim & complaint, information giving letter, letter of acceptance, letter of rejection

UNIT- II Professional Writing

- Job Application, introduction, layout & format (specimen)
- D O letter
- Resume & Job Application
- Covering Letter
- Editorial Letter
- Writing Mails & SMS (E-Language)
- Notice, Memo, Circular & Minutes Writing.
- Social Letters (letters to friends/relatives etc.)



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STUDY SKILLS

UNIT- III Reading Skills

- Newspaper Reading
- Mechanics of Note making
- Note Making Techniques/ Reduction Devices

Organization Techniques/Method of Sequencing

- Mechanics of Summarizing
- Outlining & Paraphrasing

UNIT- IV Referencing Skills

- Referencing Skills
- Method of Referencing
- Using Foot Notes
- Scanning and Skimming Skills
- Finding required Information/Meaning/ Pronunciation

Suggested Books & Readings:

1. Monippally, Matthukutty. M. 2001. *Business Communication Strategies*. 11th Reprint. Tata McGraw-Hill. New Delhi
2. Swets, Paul. W. 1983. *The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates*. Prentice Hall Press. New York
3. Lewis, Norman. 1991. *Word Power Made Easy*. Pocket Books
4. Sen , Leena .Communication Skills ; Eastern Economy Edition
5. Ghanekar , Dr. Anjali . Essentials of Business Communication Skills ; Everest Publishing House
6. David Green .*Contemporary English Grammar, Structure &Composition* ; MacMillan
7. Dictionary; Oxford
8. Dictionary ; Longman



Program: BBA
Semester: Second
Course: BUSINESS ECONOMICS
Course Code: 11.154

L	T	P	C
4	0	0	4

Course Objective:

- To acquaint with concepts and techniques used in the economics
- It will be helpful to the students for selecting scarce resources in effective manner.
- To enable them to apply this knowledge in day to day business decision making.

Unit I

Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics.

Unit II

Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium.

Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept & Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand,

Unit III

Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale

Unit IV

Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

Suggested Reading:

1. Economics, P. Samuelson, W. Nordhaus. (2009) 18th Edition, McGraw Hill Education.
2. Managerial Economics, Dwivedi, D.N (2008), 7th edition, Vikas Publishing House.
3. Managerial Economics in a Global Economy, Salvatore. D. ((2006)), 6th edition, Oxford University Press.
4. Microeconomics for Managers, David Kreps. (2009). 1st edition, Viva Books Pvt. Ltd.
5. Managerial Economics, H. Craig Petersen and Sudhir K. Jain ((2006), 4th edition, Pearson Education.
6. Economics, David C. Colander (2008) 8th ed. McGraw Hill Education.