



RANI CHANNAMMA UNIVERSITY

BELAGAVI

**REVISED CURRICULUM FRAMEWORK FOR
UNDER GRADUATE COURSE**

**STRUCTURE & SYLLABUS OF BACHELOR OF
BUSINESS ADMINISTRATION**

BBA

1ST TO 2ND Semesters

w.e.f.

Academic Year 2024-25 and Onwards

Submitted by

Chairman,
Board of Studies (UG),
Bachelor of Commerce,
Rani Channamma University, Belagavi.

BBA Program

BBA Syllabus (w.e.f. 2024-25 and onwards)								
Sem	Part	Paper	Title of Paper	Hours/ Week	Marks			Subject Credits
					IA	Exam	Total	
I	DSC	Theory	Principles of Management	5	20	80	100	5
			Marketing for Managers	5	20	80	100	5
			Financial Accounting for Managers	5	20	80	100	5
		Total : Hours / Credits			15			300
II	DSC	Theory	Human Resource Management	5	20	80	100	5
			Advanced Marketing Management	5	20	80	100	5
			Cost Accounting for Managers	5	20	80	100	5
		Total : Hours / Credits			15			300

BBA Syllabus
SEMESTER – I
COURSE NO. DSC - 101
PRINCIPLES OF MANAGEMENT

<p>Objectives:</p> <ol style="list-style-type: none"> 1) To provide broad knowledge about the basic concepts, principles and theories of Management 2) To outline the fundamental Functions of Management 3) To identify the Contemporary Issues and challenges in the field of Management 	
<p>Learning Outcomes:</p> <p>On having completed this course student should be able to:</p> <ol style="list-style-type: none"> 1) Summarize the basic concepts, principles and theories of Management 2) Demonstrate the role of Managers in an Organization 3) Understand role of managerial functions in successful operations & performance of organizations. 4) Identify the contemporary issues and challenges in Management 5) Develop ethical workplace management practices 	
<p>Pedagogy:</p> <p>This course uses multiple Pedagogies like Lecture Method, Group Discussion, Role Play, Case Lets, Video Case Studies, Gamification, Mini Project, Assignments, News/Journal/Magazine Article Review, Seminars/PPTs Presentation</p>	
<p>UNIT I : INTRODUCTION TO MANAGEMENT Meaning, Definition, Meaning, Scope and Principles of Management; Evolution of Management Thought; Management Theories/Approach- Classical, Behaviour, Quantitative and Contemporary; Management as Art Or Science, Management as a Profession; Process and Levels of Management; Introduction to Functions of Management, Role of Managers – Managerial Skills</p>	<p>12 Hours</p>
<p>UNIT II : PLANNING AND DECISION MAKING Planning – Meaning, Objectives, Nature, and Importance of Planning; Process, Policies, Procedures and Strategy; Types of Plans; Levels of Planning; Steps in Planning; Making Effective Plans, Management By Objective (MBO); Management By Exception (MBE); Forecasting and Decision Making - Nature of Decision Making - Types of Decisions – Decision Making Process – Rational Perspectives and Behavioral Aspects of Decision Making, Problems in Decision Making</p>	<p>14 Hours</p>
<p>UNIT III : ORGANIZING Organizing – Meaning, Purpose, Nature and Importance; Principles of Organization; Types of Organization - Organizational Structure and Design – Formal and Informal Organizations - Line, Staff and Functional Authority – Line and Staff Relationship, Conflict between Line and Staff – Overcoming the Line-Staff Conflict - Departmentation - Span of Control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of Authority</p>	<p>12 Hours</p>
<p>UNIT IV : STAFFING, DIRECTING & CONTROLLING Staffing - Meaning, Purpose, Nature and Importance; Components of Staffing; Manpower Planning; Recruitment and Selection - Sources of Recruitment,</p>	

<p>Selection Process; Training and Development; Performance Appraisal</p> <p>Directing – Meaning, Purpose, Nature and Importance; Function; Principles; Effective Communication Skills for Directing, Barriers of Communication</p> <p>Controlling - Meaning, Purpose, Nature and Importance; Essentials of Control; Process of Control; Types of Control; Requirements of an Effective Control System ; Techniques of Managerial Control ; Behavioral Implications of Control</p>	<p>14 Hours</p>
<p>UNIT V : CONTEMPORARY ISSUES AND CHALLENGES IN MANAGEMENT</p> <p>Total Quality Management; Work Force Diversity; Technology Management; Talent and Knowledge Management; Leadership; Organizational Change and Development; Enterprise Mobility;, Virtual Teams; Work from Home; Ethical Workplace; Corporate Social Responsibility</p>	<p>8 Hours</p>
<p>Recommended Book: 1) Principles of Management, T.Ramasamy (2018), Himalaya Publishing House, Mumbai.</p> <p>Reference Books: 1. Daft, R., (2009), Principles of Management (1st Edition), Cengage Learning. 2. Gupta, R.S., Sharma, B.D. & Bhalla. N.S., (2011), Principles & Practices of Management (11th Edition), Kalyani Publishers, New Delhi 3. Koontz, H., & Weihrich H., Essentials of Management, McGraw Hill Publishers. 4. L M Prasad, (2007), Principles and Practices of Mgt, Himalaya Publishing House, New Delhi 5. Rao P.S., (2018), Principles of Management, Himalaya Publishing House, New Delhi 6. Singh (2016), Principles & Practices of Mgt. & Organizational Behaviour, Sage Publication. 7. Stoner, Freeman, Gilbert, (2014), Management (6th Edition), Prentice Hall, New Delhi. 8. T. Ramasamy (2018) Principles of Management, Himalaya Publishing House, Mumbai. 9. Williams, Management, (International Edition) South-Western Cengage Learning. 10. Harold Koontz & Heinj Weihrich, (2018), Essentials of Management, 10th Edition, Tata McGraw-Hill Education, New Delhi.</p>	

COURSE NO. DSC - 102
MARKETING FOR MANAGERS

<p>Objectives:</p> <ol style="list-style-type: none"> 1) To provide broad knowledge about the basic concepts of Marketing Management 2) To understand the application of Marketing concepts and techniques 3) To outline the fundamental Functions of Managers associated with Marketing Activities 4) To inject essential skills required for discharging Marketing Functions 4) To identify the Contemporary Issues and challenges in the field of Marketing Management 	
<p>Learning Outcomes:</p> <p>On having completed this course student should be able to:</p> <ol style="list-style-type: none"> 1) Summarize the basic Concepts of Marketing Management 2) Demonstrate the Role of Marketing Managers in an Organization 3) Understand role of Marketing Functions in successful operations & performance of Organizations. 4) Develop Marketing Plan 5) Critically evaluate existing Marketing Strategies and Tactics. 6) Identify the contemporary issues and challenges in Marketing Management 7) Develop Ethical and Responsible Marketing Management Practices 	
<p>Pedagogy:</p> <p>This course uses multiple Pedagogies like Lecture Method, Group Discussion, Role Play, Case Lets, Video Case Studies, Gamification, Mini Project, Assignments, News/Journal/Magazine Article Review, Seminars/PPTs Presentation, Field based Activities.</p>	
<p>UNIT I : INTRODUCTION TO MARKETING Marketing - Meaning, Definition, Scope of Marketing; Evolution of Marketing; Core Marketing Concepts - Production Concept, Product Concept, Selling Concept; Marketing Environment - Micro and Macro Environment; Marketing Plan- Meaning, Criteria and Preparation; Role of Marketing Manager; Skills of Marketing Manager</p>	<p>10 Hours</p>
<p>UNIT II : MARKET SEGMENTATION Market Segmentation - Meaning, Definition, Need and Importance; Bases for Market Segmentation; Types of Market Segmentation; Target Market and Product Positioning Tools</p>	<p>10 Hours</p>
<p>UNIT III : PRODUCT & NEW PRODUCT DEVELOPMENT Introduction; Meaning of Product; Product Characteristics and Classification, Product Life Cycle (PLC); PLC Marketing Strategies; Product Classification; Product Line Decision; Product Mix Decision.</p> <p>Meaning of a New Product; Need and Limitations for Development of a New Product; Reasons for launching New Products, Reasons for Failure of a New Product, Stages in New Product Development and Consumer Adoptions Process, Ansoff's Matrix, BCG Matrix,</p> <p>Services; Meaning of Services, Unique Characteristics of Services</p>	<p>14 Hours</p>
<p>UNIT IV : DISTRIBUTION CHANNEL AND PROMOTION Distribution Channel - Meaning, Need and Importance of Distribution Channel; Marketing Channels- Structure, Types and Criteria of Selecting a Channel; Wholesaling, Retailing, and Physical Distribution; Designing</p>	

<p>Marketing Channels, Channel Functions</p> <p>Promotion - Meaning, Need and Importance of Promotion; Concept of Promotion Mix; Factors determining Promotion Mix; Promotional Tools - Advertising, Sales Promotion; Types of Advertisement; Personal Selling and Sales Management; Publicity; Public and Customer Relations, Direct and Online Marketing, Multilevel Marketing-the New Marketing Model</p>	<p>16 Hours</p>
<p>UNIT V : CONTEMPORARY ISSUES & CHALLENGES IN MARKETING</p> <p>Recruiting Talented Marketing Personnel; Generating leads; Moving into New Markets; Retaining Customers; Retaining and Training Staff, Technology Advancement and Marketing, Digital Marketing, Content Marketing, Social Marketing, Morph Marketing, De-marketing, Relationship Marketing, Sustainable marketing, Service marketing, Understanding Today's Consumer</p>	<p>10 Hours</p>
<p>Recommended Book:</p> <p>1) Kotler Philip, Gary Armstrong & others, (2017), Principles of Marketing, Pearson</p> <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Ganguly/Bhadury, Principles of Management (First Edition), Cengage Publication India 2. Marshall & Johnston, Marketing Management, McGraw Hill 3. McCarthy, E.J., (2016). Basic Marketing: A managerial approach. Irwin, New York. 4. Paul Baines, Chris Fill, Kelly page (2018), Marketing Management, 15th Edition, Oxford University Press. 5. Ramaswamy, V. S. & Namakumari, S., (2019), Marketing Management: Global Perspective-Indian, Sage Publishing 6. Saxena and Rajan, Marketing Management, Tata-McGraw Hill, New Delhi. 7. Sreeramulu, (2019), Basics of Marketing, Himalaya Publishing House 8. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi. 9. Kotler. P, & Keller. K. L., (2016), Marketing Management, 17th Edition, Pearson Education Prentice Hall of India 	

COURSE NO. DSC - 103
FINANCIAL ACCOUNTING FOR MANAGERS

<p>Objectives:</p> <ol style="list-style-type: none"> 1) To provide broad knowledge about the basic concepts and Principles of Accounting 2) To understand the application of Accounting principles in Preparation of Books of Accounts 3) To outline the fundamental Functions of Accounts Manager 4) To inject essential skills required for discharging Accounting Functions 4) To identify the Contemporary Issues and challenges in the field of Financial Accounting 	
<p>Learning Outcomes:</p> <p>On having completed this course student should be able to:</p> <ol style="list-style-type: none"> 1) Summarize the basic Concepts and Principles of Financial Accounting 2) Demonstrate the Role of Accounts Manager in an Organization 3) Passing Journal Entries, and Preparation of Ledger Accounts, Trial Balance 4) Prepare Cash Book and Bank Reconciliation Statement 5) Rectify the Accounting Errors 6) Prepare Final Accounts of different types of Business Organization 7) Identify the Contemporary Issues and Challenges in Financial Accounting 8) Develop Ethical and Responsible Accounting Practices 	
<p>Pedagogy:</p> <p>This course uses multiple Pedagogies like Lecture Method, Group Discussion, Case Lets, Mini Project, Numerical Problem Solving, Seminars/PPTs Presentation, Field based Assignment, Blending Learning Method</p>	
<p>UNIT I : INTRODUCTION TO FINANCIAL ACCOUNTING</p> <p>Financial Accounting - Meaning, Definition, Need and Objectives of Financial Accounting; Nature of Financial Accounting; Financial Accounting: An Information System; Financial Accounting Process; Users of Financial Accounting Information; limitations of Financial Accounting; Book Keeping, Accounting and Accountancy; Financial Accounting Framework; Financial Accounting Concepts and Conventions; Generally Accepted Accounting Principles – Accounting Standards – IFRS – INDAS; Basic Terminologies in Financial Accounting, Role of Accounts Manager; Skills of Accounts Manager</p>	<p>12 Hours</p>
<p>UNIT II : RECORDING OF BUSINESS TRANSACTIONS</p> <p>Business Transactions – Introduction, Meaning, Examples, Capital and Revenue Expenditures, Capital and Revenue Receipts, Assets and Liabilities-Meaning- Classification of Assets and Liabilities; Contingent Assets and Contingent Liabilities</p> <p>Systems of Accounting – Double Entry System – Accounting Equation - Types of Accounts - Rules of Double Entry Book Keeping - Journal : Meaning and Features, Recording Transaction in Journal, Exercises.</p> <p>Recording transaction in Subsidiary Books – Meaning of Subsidiary Books – Types of Subsidiary Books : Purchase Book, Purchases Return Book, Sales Book and Sales Return Book, Exercises; Cash Book – Types of Cash Book : Single Column, Double Column, And Triple Column; Opening and Closing Entries; Exercises</p> <p>Ledger Accounts – Meaning and Preparation of Ledger Accounts, Exercises</p>	<p>14 Hours</p>

<p>UNIT III : TRAIL BALANCE AND FINAL ACCOUNTS Trial Balance – Meaning and Features, Need for Trial Balance, Preparation of Trial Balance, Exercises</p> <p>Final Accounts- Meaning, Preparation of Final Accounts - Trading Account, Profit & Loss Account and Balance Sheet of Sole Trading Concerns and Joint Stock Companies, Closing and Adjustment Entries, Exercises; Understanding Contents of Financial Statements of Joint Stock Company as per Companies Act 2013; Understanding the Contents Corporate Annual Report</p> <p>Preparation of Accounts by using Spreadsheet - Google Sheets, Microsoft Excel and Tally, Exercises</p>	<p>14 Hours</p>
<p>UNIT IV : BANK RECONCILIATION STATEMENT & RECTIFICATION OF ERRORS Bank Reconciliation Statement- Introduction, Meaning, Need for Reconciliation, Preparation of Bank Reconciliation Statement, Exercises</p> <p>Rectification of Errors - Introduction, Meaning of Errors, Examples, Meaning of Rectification of Errors in Accounting, Examples, Need for Rectification of Errors, Types of Errors, Process of Rectification and Accounting Entries for Rectification - Preparation of Suspense Accounts</p>	<p>10 Hours</p>
<p>UNIT V : CONTEMPORARY ISSUES & CHALLENGES IN FINANCIAL ACCOUNTING Contemporary Issues in Financial Accounting - Accounting for Price Level Changes; Accounting for Human Resources; Accounting for Intangible Assets; Brand Accounting; Environmental Accounting; Accounting for Social Responsibility of Business; Brand Accounting; Nation Income Accounting; Creative Accounting; Green Accounting; Neuroscience Accounting; Cloud Based Accounting</p> <p>Challenges in Financial Accounting - Inventory Valuation; Computation of Annual Depreciation; Treatment of Good Will; Research And Development Costs; Hiring and Retaining Accounting Talent; Role of Automation and Artificial Intelligence in Accounting; Up-Skilling for Accounting; Tax Law Changes; Expense Management; Payroll Management; Cyber-Security; Work from Home; Low Morale; Accounting Innovation</p>	<p>10 Hours</p>
<p>Recommended Book: Jain S.P., & Narang K L, (2020), Basic Financial Accounting I, New Delhi, Kalyani publishers.</p> <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Arora M. N., (2013), Accounting For Management, New Delhi, Himalaya Publishing House. 2. Bhattacharya,(2013), Essentials of Financial Accounting (Based on IFRS) (2nd Edition), Prentice Hall India 3. Gupta A., (2020), Financial Accounting for Management: An Analytical Perspective, Noida, Pearson Education. 4. Jawahar Lal & Seema Srivastava, (2013), Financial Accounting,: Himalaya Publishing House, New Delhi 5. Maheshwari S. N., & Maheshwari S.K., (2020), Advanced Accountancy 1, Jain Book Agency, New Delhi 	

6. Porter G. A., & Norton C. L., (2013), Financial Accounting (IFRS update)(6th edition), Cengage Learning.
7. Shukla M., (2020), Advanced Accounts, S Chand Group, New Delhi
8. Raman B. S., (2014), Financial Accounting (1st Edition), United Publishers, New Delhi
9. R. Narayanswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd
10. Sah, Concept Building Approach to Financial Accounting (Second Edition), Cengage Publication India
11. B. S. Raman, Advance Financial Accounting
12. J. V. Baligar, Advance Financial Accounting
13. M. C. Shukla, T. S. Grewal & S. C. Gupta, Advanced Accounts, S. Chand

BBA Syllabus 2024 – 2025
SEMESTER – II
COURSE NO. DSC - 201
HUMAN RESOURCE MANAGEMENT

<p>Objectives:</p> <ol style="list-style-type: none"> 1) To provide broad knowledge about the basic concepts, Techniques of HRM 2) To familiarize the students with the relevance of modern human resource requirements 3) To understand Role of HRM in Performance and Achievement of Goals of an Organization 4) To Inject HRM Skills 5) To identify the Contemporary Issues and Challenges in the HRM 	
<p>Learning Outcomes:</p> <p>On having completed this course student should be able to:</p> <ol style="list-style-type: none"> 1) Understand of the basic Concepts, Functions and Processes of HRM 2) Understand the different roles of HR Managers/Practitioners in an Organizations 3) Design and formulate various HRM Policies/Processes/Systems such as Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans 4) Identify the Contemporary Issues and Challenges in HRM 5) Develop Ethical Workplace Behavior & Culture and Responsible HRM Practices 	
<p>Pedagogy:</p> <p>This course uses multiple Pedagogies like Lecture Method, Group Discussion, Role Play, Case Lets, Video Case Studies, Gamification, Mini Project, Assignments, News/Journal/Magazine Article Review, Seminars/PPTs Presentation, Field Visit for Experiential learning</p>	
<p>UNIT I : INTRODUCTION TO HRM Meaning, Definition, Scope, Need; Evolution of HRM; Functions of HRM; The changing Role of HRM in a changing Environment; Theory of HRM; Managerial and Operative Role of HRM; HRM Skills; Best Fit Models, SHRM; Themes of HRM; Forces Shaping HRM at Work; Legal framework for HRM Personnel Management vs. Human Resource Management; The Role of Globalization in HR Policy and Practice; Challenges before HRM</p>	<p>8 Hours</p>
<p>UNIT II : ACQUIRING HUMAN RESOURCES Human Resource Planning - Introduction, Meaning, Need and Importance; Stages of HRP, Short-Term and Long-Term HRP, Forecasting Techniques, Action Plans in case of shortage and surplus of HR</p> <p>Job Analysis – Meaning, Importance and Benefits of Job Analysis; Factors to be considered, Process of Job Analysis, Methods of collecting Job Information, Job Analysis Framework</p> <p>Job Description - Meaning, Importance and Benefits of Job Description; Factors to be considered Process of Job Description, Job Description Framework</p> <p>Job Specification – Meaning, Importance and Benefits of Job Specification; Factors to be considered, Process of Job Specification, Job Specification</p>	<p>16 Hours</p>

<p>Framework</p> <p>Job Design – Meaning, Importance and Benefits of Job Design; Factors affecting Job Design-Techniques of Job Design, Process of Job Design, Job Design Framework</p> <p>Job Evaluation, Job- Restructuring, Job Rotation, Job Enlargement and Job Enrichment, Internal Mobility (Only Concepts)</p>	
<p>UNIT III : EMPLOYEE RESOURCING</p> <p>Employee Resourcing- Introduction, Concept, Need and Importance.</p> <p>Recruitment – Meaning, Purpose, Need and Importance; Factors governing Recruitment; Sources of Recruitment; Alternative to Recruitment; Recruitment Process</p> <p>Selection - Meaning, Purpose, Need and Importance; Factors governing Selection; Steps involved in Selection; Types of Selection Tests; Types of Interviews</p> <p>Placement – Meaning; Induction and Orientation - Meaning, Purpose, Benefit, Content of an Induction Program and Orientation, Process of Induction and Orientation</p>	<p>14 Hours</p>
<p>UNIT IV : DEVELOPING HUMAN RESOURCES</p> <p>Developing Human Resources - Introduction, Need and Importance</p> <p>Training – Meaning, Purpose, Need and Importance; Steps involved in Training, Training need Identification, Types of Training – On the Job Training Methods, Off the Job Training Methods – Meaning, Features, Process, Merits and Limitation; Design of Training Programme; Implementation of Training; Evaluation of Training – Meaning, Methods, Benefits and Limitations; Retraining</p> <p>Learning & Development – Meaning of Learning, Purpose, Need and Importance; Learning Principles, Levels of Learning, Kolb’s Learning Cycle, Transfer of Learning; Management Development - Concept of Learning, Purpose, Need and Importance</p> <p>Management Development - Meaning of Management Development, Purpose, Need and Importance; Management Development Program; Management Development Methods</p> <p>Career Planning: Meaning, Purpose, Role and Significance of Career Planning, Stages in Career Planning, Impact of Career Planning on Productivity.</p>	<p>14 Hours</p>
<p>UNIT V : CONTEMPORARY ISSUES & CHALLENGES IN HRM</p> <p>Compliance with Laws and Regulation; Management Changes; Leadership Development; Adapting to Innovation; Compensation Management; Retaining Talented Employees; Workplace Diversity; Work-Life Balance; Workforce Adjustment; Employee Wellbeing; Work from Home; HRM and</p>	<p>08 Hours</p>

Technological Development; Talent Management; HR Accounting; Green HRM Practices; HR Audit; Trade Union; Employee Grievance Handling; HR Analytics; ICT in HRM; Ethical HRM Practices	
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Recommended Book:

C. B. Memoria & S. V. Gankar, Personnel Management, Himalaya Publishing House

Reference Books:

1. Armstrong M., (2010), Handbook of HRM Practice, Kogan Page, USA
2. Basak S. P., (2012), Human Resource Management: Text & Cases, Pearson, New Delhi
3. David Lepak and Mary Gowan, Human Resources Management, Pearson
4. Decenzo and Robbins, Human Resources Management, John Willey
5. Dessler G., (2010), Human Resource Management, Prentice Hall, New Delhi
6. Sen Gupta, (2018), Human Resource Management (1st Edition), Sage Publication
7. P Subba Rao (2009), Human Resource Management, HPH

COURSE NO. DSC - 202
ADVANCED MARKETING MANAGEMENT

<p>Objectives:</p> <ol style="list-style-type: none"> 1) To provide broad knowledge about the Basic Concepts, Process and Models of Advance Marketing Practices 2) To understand Role of Marketing Managers in Performance and Achievement of marketing Goals of an Organization 3) To Inject Advanced Marketing Mgt Skills 4) To identify the Contemporary Issues and Challenges in the Advance Marketing Mgt. 	
<p>Learning Outcomes:</p> <p>On having completed this course student should be able to:</p> <ol style="list-style-type: none"> 1) Understand of the Basic Concepts, Process and Models of Advance Marketing Practices 2) Understand the different roles played in Marketing Mangers in Competitive Market 3) Design and formulate various Advance Marketing Mgt. Policies/Processes/Systems 4) Identify the Contemporary Issues and Challenges in the Advance Marketing Mgt 5) Develop Ethical Workplace Behavioral & Culture and Responsible the Advance Marketing Practices 	
<p>Pedagogy:</p> <p>This course uses multiple Pedagogies like Lecture Method, Group Discussion, Role Play, Case Lets, Video Case Studies, Gamification, Mini Project, Assignments, News/Journal/Magazine Article Review, Seminars/PPTs Presentation, Field Visit for Experiential learning</p>	
<p>UNIT I : MARKETING RESEARCH Introduction to Marketing Research; Defining Research Problem; Research Approach; Research Design; Meaning, Need, Purpose, Importance of Marketing Research; Methods of Marketing Research – Quantitative, Qualitative Methods and Interpretative Approaches; Marketing Research Report Preparation, Ethical Issues in Marketing Research</p>	<p>12 Hours</p>
<p>UNIT II : CONNECTING WITH CUSTOMERS Introduction; Consumer Behavior – Meaning, Features, Factors affecting Consumer Behaviour; Types of Buying Decision Behavior; The Buyer Decision Process; The Buyer Decision Process for New Products; Business Buyer Behavior; The Business Buyer Decision Process; Models of Consumer Behavior; Identify and influencing the New Consumer.</p>	<p>12 Hours</p>
<p>UNIT III : INTEGRATED MARKETING COMMUNICATION Meaning and Role of IMC in Marketing Process; One Voice Communication V/s IMC; Introduction to IMC tools (only Concept); Marketing Communication Process - Source, Message and Channels; Communication Response Hierarchy- AIDA Model, Hierarchy of Effect Model, Innovation Adoption Model, Information Processing Model; Planning for Marketing Communication; Managing Digital Communications; Forms of Online Marketing Communication - Social Media, Mobile Marketing, Content Marketing, Influencer Marketing; Affiliate Marketing; SEO (Search Engine Optimization), Email Marketing.</p>	<p>14 Hours</p>
<p>UNIT IV : CUSTOMER RELATIONSHIP MANAGEMENT Introduction; Definition & Meaning; Emergence of CRM Practice; Factors Responsible for CRM growth; CRM Process; Framework of CRM; Benefits of</p>	

CRM; Types of CRM; Scope of CRM, CRM and Cost-Benefit Analysis; Customer Value; Customer Expectation; Customer Satisfaction; Customer Centricity, Customer Acquisition; Customer Retention; Customer Loyalty; Customer Lifetime Value; Customer Experience Management; Web based Customer Support; CRM Planning.	12 Hours
UNIT V : DIGITAL TRANSFORMATION IN MARKETING Digital Marketing Analytics - Meaning, Need, Components, Types, Role of Marketing Analyst; Social Media Analytics - Meaning, Need, Importance; Neuro-Marketing - Meaning, Need, Importance; Artificial Intelligence in Marketing – Meaning of Artificial Intelligence, Application of Artificial Intelligence in Marketing and Challenges; Data-Driven Marketing – Meaning, Need, Importance, Ethical Issues in Digital Transformation in Marketing, Contemporary Issues and Challenges in Marketing	10 Hours
<p>Recommended Book: Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E, Principles of Marketing: A South Asian Perspective, Pearson.</p> <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Matthew Harrison, (2016), Market Research in Practice: An Introduction to Gaining Greater Market Insight, Kogan Page 2. Naresh K. Malhotra, (2013), Essentials of Marketing Research, Pearson Education 3. Das Satyabhusan and Malhotra Naresh K, (2019), Marketing Research: An Applied Orientation, Pearson 4. Kumar Leon G., Schiffman; Joe, Wisenblit; S. Ramesh, (2018), Consumer Behavior, 12 Edition, Pearson 5. S. Ramesh Kumar, (2017), Consumer Behaviour: The Indian Context (Concepts and Cases) 6. Daniel D. Prior, Francis Buttle , (2024), Customer Relationship Management 7. Don Peppers and Martha Rogers, (2022), Managing Customer Experience and Relationships: A Strategic Framework 8. Robyn Blakeman, Integrated Marketing Communication: Creative Strategy from Idea to Implementation (Third Edition), Rowman & Littlefield Publishers 9. Gibson, (2017), Retail Management (5th Edition), Pearson Education 10. Swapna Pradhan, (2020), Retailing Management: Text and Cases (6th Edition), McGraw Hill 11. George Westerman, Didier Bonnet, and Andrew McAfee, Leading Digital: Turning Technology into Business Transformation 12. PR Smith & Ze Zook, Marketing Communications: Integrating Online and Offline, Customer Engagement and Digital Technologies 13. Philip Kotler, Marketing 5.0: Technology for Humanity 	

COURSE NO. DSC - 203
COST ACCOUNTING FOR MANAGERS

Objectives:	
<ol style="list-style-type: none"> 1) To provide broad knowledge about the basic concepts and Principles of Cost Accounting 2) To outline the fundamental Functions of Cost Accountants 3) To inject essential skills required for discharging Cost Accounting Functions 4) To through light on latest development in Cost Accounting 5) To identify the Contemporary Issues and challenges in the field of Cost Accounting 	
Learning Outcomes:	
On having completed this course student should be able to:	
<ol style="list-style-type: none"> 1) Summarize the basic Concepts and Principles of Cost Accounting 2) Demonstrate the Role of Cost Accountant in an Organization 3) Prepare Cost Sheet, Process Accounts, Contract Accounts, Service Accounts, etc 4) Understand latest development in Cost Accounting 5) Identify the Contemporary Issues and Challenges in Cost Accounting 6) Develop Ethical and Responsible Cost Accounting Practices 	
Pedagogy:	
This course uses multiple Pedagogies like Lecture Method, Group Discussion, Case Lets, Mini Project, Numerical Problem Solving, Seminars/PPTs Presentation, Field based Assignment, Blending Learning Method	
UNIT I : INTRODUCTION TO COST ACCOUNTING Cost-Meaning; Classification; Elements of Cost; Objectives of Cost; Nature & Importance of Costing; Users of Cost Accounting; Role & Functions of Cost Accountant; Use of IT in Costing Requisites for Installation of good Cost Accounting System; Cost Sheet – Meaning, Format of Cost Sheet, Exercises; Methods of Costing; Cost Accounting v/s Financial Accounting; Skills of Cost Accounts	12 Hours
UNIT II : UNIT COSTING & BATCH COSTING Unit Costing - Meaning; Process of Cost Accumulation and Calculation; Suitability; Exercises Batch Costing – Meaning; Process of Cost Accumulation and Calculation; Determination of Economic Batch Quantity (EBQ); Suitability; Exercises; Difference between Job and Batch Costing	10 Hours
UNIT III : JOB COSTING & CONTRACT COSTING Job Costing – Meaning; Principles; Process; Suitability; Job Cost Card/ Sheet; Accounting of Costs for a Job; Exercises; Advantages and Disadvantages of Job Costing Contract Costing- Meaning; terms used: Work-in-Progress, Cost of Work Certified, Cost of Work Uncertified, Progress Payment, Retention Money, Cash Received, Notional Profit, Estimated Profit; Exercises; Cost Plus Contract; Escalation Clause in a Contract; Exercises; Suitability; Advantages and Disadvantages of Contract Costing	12 Hours
UNIT IV : PROCESS COSTING Process Costing - Meaning; Features; Process; Format of Process Accounts, Exercises; Treatment of Normal, Abnormal Loss and Abnormal Gain, Valuation of Work in Process: Equivalent Units; Exercises; Process Costing	14 Hours

Methods: (i) First-in-First Out (FIFO) Method, (ii) Weighted Average Method, Exercises; Inter-Process Profits : Meaning and Exercises	
UNIT V : ADVANCED COSTING METHODS Activity Based Costing (ABC); Life Cycle Costing; Target Costing; Kaizen Costing; Throughput Costing; Back Flush Costing; Transfer Pricing; Cloud Cost; Preparation of Cost Accounts by using Spreadsheet - Google Sheets, Microsoft Excel, Exercises; Contemporary Issues & Challenges in Cost Accounting	12 Hours
Recommended Book: Parag Gupta, Advance Cost Accounting	
Reference Books: <ol style="list-style-type: none"> 1. M.L. Agrawal and, Dr. K.L. Gupta, Cost Accounting (Principles and Practice), Sahitya Bhawan Publications 2. M N Arora (2021), A Textbook of Cost and Management Accounting 4 R. Palaniappan & N. Hariharan, (2020), Cost Accounting: Theory & Practice, Dreamtech Press 4. S P Jain and K L Narang, Cost Accounting. 5. Shukla M.C. and Grewal T.S, Cost Accounting, S Chand And Company Ltd 6. V.K. Saxena, (2012), Cost Accounting: Problems & Solutions, Sultan Chand & Sons 7. Jawahar Lal, Seema Srivastav, and Manisha Singh, (2019), Cost Accounting : Text, Problems and Cases (6th Edition), McGraw-Hill 	