



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

Third Semester

| Course Code | Course Title | Contact Hrs. / Week | | | Credit |
|----------------------|--|---------------------|---|---|-----------|
| | | L | T | P | |
| Theory | | | | | |
| TIU-UMG-T201 | Financial Accounting | 3 | 0 | 0 | 3 |
| TIU-UMG-T203 | Managerial Economics | 3 | 0 | 0 | 3 |
| TIU-UMG-T205 | Production Management | 3 | 0 | 0 | 3 |
| TIU-UMG-T207 | Operation Research | 3 | 0 | 0 | 3 |
| TIU-UMG-T209 | Entrepreneurship Development | 2 | 0 | 0 | 2 |
| TIU-ULW-T205 | Corporate Law | 2 | 0 | 0 | 2 |
| TIU-UEN-T201 | Career Advancement & Skill Development-III | 2 | 1 | 0 | 3 |
| Practical | | | | | |
| TIU-UEN-L201 | Communication Skill and Language Lab -II | 0 | 0 | 1 | 1 |
| Sessional | | | | | |
| TIU-UMG-P299 | Minor Project | 0 | 2 | 0 | 2 |
| TIU-UES-S299 | Entrepreneurship Skill Development – III | 0 | 2 | 0 | 2 |
| Total Credits | | | | | 24 |



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FINANCIAL ACCOUNTING

TIUBBA-301

L-T-P: 2-1-0

Credit: 3

Module – I (Financial accounting)

1. Introduction to Financial Accounting – Concepts – Conventions – Importance and scope – Accounting Principles– Double entry system – Brief overview of accounting cycle – introduction to Balance Sheet and Income Statement
2. Accounting for Fixed assets – Introduction – Valuation of Fixed assets – principles and norms of standard accounting treatment
3. Depreciation – Methods – Accounting – Importance
4. Revenue Recognition - Introduction -Definitions -Sale of Goods -Rendering of Services - The Use by Others of Enterprise Resources Yielding Interest-Royalties and Dividends -Effect of Uncertainties on Revenue Recognition -accounting standard
5. Provisions – Doubtful Debt – Bad Debt – Importance – Provisions – Reservations – Accounting Treatments
6. Financial Statements – Introduction to Corporate Final Accounts as per Schedule VI of Companies Act 1956
Income Statement – Interpretation of Annual Reports.

Module – II(Cost accounting)

1. Cost Accounting : key terms, cost concepts, classifications, total cost components, cost accounting and management accounting, cost accounting and financial accounting.
2. Elements of Cost : Materials (Purchasing, Storekeeping, Issue, Pricing & Control); Labour (Costing & Control) ; Overheads (Analysis, Distribution and Control, Treatment of Special Items).

Readings Textbook:

- Atkinson - Management accounting, Pearson Education
- Banerjee, Bhabatosh – Financial Policy and Management Accounting, PHI, 7th edition, 2008
- Bhattacharyya, Asish - Cost Accounting For Business Managers,
- Elsevier Drury - Management & Cost Accounting,
- Thomson Learning Horngren, Dattar, Foster - Introduction to Management Accounting, Pearson Education/PHI



MANAGERIAL ECONOMICS

TIUBBA-302

L-T-P: 2-1-0

Credit: 3

Unit 1: Introduction to Managerial Economics

Managerial Decision Making and Economic Theory, Goals of the firm: Measuring and Maximising Economic Profit, Economic Cost of Using Resources, Economic Profit versus Accounting Profit, Other Goals Forms of Business Organisation, Separation of Ownership and Control, Pricing decisions under Risk and Uncertainty, The Principal-Agent Problem, Asymmetric Information, Moral Hazard and Adverse Selection.

Unit 2: Demand Analysis

- (A) Demand Functions - Law of Demand, Explaining the law of demand, Violations of the Law of Demand, Shifts in Demand; Elasticity of Demand: Price Elasticity, Factors affecting price elasticity, Price elasticity and Change in Total Revenue, AR, MR and Price elasticity, Range of Values of Price Elasticity; Income Elasticity, Inferior, Superior and Normal goods, Income Elasticity and Share in Total Expenditure; Cross Price Elasticity, Substitutes and Complements;
- (B) Introduction to methods of demand estimation
- (C) Indifference curves, budget line and consumer equilibrium, ICC, PCC

Unit 3: Production and Cost Analysis

- (A) Production Function, Short Run and Long Run, Production with One Variable Input, Total Product, Average and Marginal Products, Law of Variable proportions, Relationship between TP, AP and MP.
- (B) Short Run Costs of Production, Fixed and Variable Costs, Short Run Total, Average and Marginal Cost and Relationship between them, Short Run Cost Curves, Relationship between AVC, MC, AP and MP; Long run cost curves, Relationship between LAC and SAC, Economies of Scale and Scope
- (C) Production with Two Variable Inputs, Isoquants – Characteristics, Marginal Rate of Technical Substitution, Laws of Returns to Scale, Iso cost Curves, Finding the Optimal Combination of Inputs, Production of a given output at Minimum Cost, Production of Maximum Output with a given level of Cost, Expansion Path, Finding the Long Run Cost Schedules from the Production Function
- (D) Law of supply, elasticity of supply, market equilibrium, changes in equilibrium.

Unit4 : Managerial Decision Making under Alternative Market Structures



(A) Characteristics of Perfect Competition, #Profit Maximisation in Competitive Markets, Output Decision in the Short Run, Shut Down Point, Short Run Supply for the Firm and Industry; Output Decision in the Long Run, Break Even Point, Long Run Supply for the Perfectly Competitive Industry, Profit Maximising Input Usage under Competitive Conditions;

(B) Profit Maximisation under Monopoly, Output and Pricing Decisions in the Short and Long Run,

(C) Short and long run equilibrium under monopolistic competition

(D) Interdependence of strategic decision making – oligopoly, Collusion – cartels, price leadership.

Unit5 : Pricing Decisions

Price Discrimination under Monopoly, Average Cost Pricing, Marginal cost pricing, Peak Load Pricing, Limit Pricing, Multiproduct Pricing, Transfer Pricing.

Unit 6: Externalities and Market Failure

Understanding externalities and market failures, pricing under market failure

References:

- Damodaran, Suma – Managerial Economics – Oxford University Press
- Hirschey, Mark – Economics for Managers – Thomson South-Western
- Lipsey & Chrystal - Economics (Eleventh Edition) – Oxford University Press
- Maddala & Miller - Micro Economics – Theory & Applications (International Edition) – Tata McGraw Hill
- Maurice & Thomas – Managerial Economics – Tata McGraw Hill
- Peterson & Lewis – Managerial Economics – Prentice Hall of India Pvt. Ltd. / Pearson Education.
- Pindyck and Rubinfeld (Sixth Edition) - Micro Economics – Prentice Hall of India Pvt. Ltd./ Pearson Education
- Salvatore, Dominick - Managerial Economics in a Global Economy – Oxford University Press -
- Salvatore, Dominick - Micro Economics – Theory & Applications (Fourth Indian Edition) – Oxford University Press
- Samuelson & Nordhaus – Economics (Sixteenth Edition)- Tata McGraw Hill
- Sen, Anindya - Micro Economics – Theory & Applications – Oxford University Press



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PRODUCTION MANAGEMENT

TIUMBA-303

L-T-P: 2-1-0

Credit: 3

Module 1:

- History and Overview of Production Management.
- Capacity Planning.
- Location Planning.
- Types of Production Processes.
- Layout Planning

Module 2:

- Productivity Management.
- Purchasing and Warehousing.
- Methods Study, Motion Study and Work Measurement.

Module 3:

- Job Evaluation
- Materials management.

Module 4:

- Total Quality Management
- Case Studies

Recommended Books:

Study Books:

- K.Ashwathappa, Sreedhar Bhat, Production and Operations Management, HPH, 2012.
- Dipak Kumar Bhattacharyya, Production and Operations Management, Universities Press
- J.K, Sharma: Operations Research, Macmillian, 2013.

Reference Books:

- Ajay K Garg, Production and Operations Management, TMH, 2012
- B. Mahadevan, Operations Management: Theory and Practice, Second Edition, Pearson, 2010.
- Kenneth K. Boyer, RohitVerma, Operations Management: Cengage Learning, 2011.
- Prof. L.C. Jhamb: Production Operations Management, 18th edition, Everest Publishing House,



- Richard B. Chase, Ravi Shankar, Operations and Supply Management 12th Edition, TMH

OPERATION RESEARCH

TIUMBA-304

L-T-P: 2-1-0

Credit: 3

UNIT -1. LINEAR PROGRAMMING

- a) Formulation of LP Models
- b) Graphical LP Solution
- c) Simplex Method
- d) Artificial Variables – Big M - Method and Two-phase Method
- e) Duality, Sensitivity Analysis, Shadow Price and their economic interpretation

UNIT -2. TRANSPORTATION, TRANSHIPMENT AND ASSIGNMENT MODELS

- a) Construction of Transportation, Trans-shipment and Assignment Models
- b) The Transportation Algorithm
- c) The Hungarian Method for the Assignment Problem
- d) The Trans-shipment problem

UNIT -3. GOAL PROGRAMMING

- a) Construction of Goal Programming Models
- b) Goal Programming Algorithms

UNIT -4. INTEGER LINEAR PROGRAMMING

- a) ILP Algorithms - Branch and Bound, Cutting Plane Algorithm

UNIT -5. DECISION ANALYSIS

- a) Decision Making under Certainty – Analytic Hierarchy Process
- b) Decision Making under Risk and Uncertainty

UNIT -6. MARKOV PROCESSES AND MARKOV CHAINS

- a) State transition diagrams
- b) Calculation of the state of the system at any time period
- c) Calculation of the long-run system state: Fundamental Matrix and associated calculations.

UNIT -7. QUEUEING MODELS



- a) M/M/1 Queues and applications
- b) M/M/c and M/M/c/k Queues and their applications

UNIT -8. SIMULATION MODELS

- a) Construction of Simulation Models
 - b) Generation of Random numbers from discrete distributions
- Application models to be discussed in detail

Suggested Readings

- Anderson, Sweeny and Williams - Quantitative Methods for Business (8th edition); Thomson learning
- Hillier, F.S. and Lieberman, G.J. : Operations Research (8 th edition), TMH
- Kasana, H.S. & Kumar, K.D. - Introductory Operations Research; Springer Rander B, Stair R M Jr, Hanna M E : Quantitative Analysis for Management (9th edition); Pearson Education
- Ross, Sheldon – Simulation; Elsevier Taha, H.A. : Operations Research - An Introduction (8th edition), Prentice Hall/Pearson Education
- Vohra, N. D. Quantitative Techniques for Management (3rd edition), TMH
- Winston, Wayne L. – Operations Research: Applications and Algorithms (4th edition); Thomson Learning



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ENTREPRENEURSHIP DEVELOPMENT

TIUMBA-305

L-T-P: 2-0-0

Credit: 2

Module -I

Entrepreneurship: Meaning & concept; psychological & social factors; conditions needed for entrepreneurship; role of government; qualities of a prospective entrepreneur.

Module -II

Entrepreneurial Motivation : McClelland's N-Ach theory; self – analysis, personal efficacy, culture & values, risk- taking behaviour, technology backup. Entrepreneurial Skills: Creativity, problem solving, decision making, communication, leadership quality.

Module -III

Information : Assistance from different organizations in setting up a new venture; technology parks; industrial corporations; directorate of industries / cottage and small scale industries, SISI, Khadi& Village Industries Commission, DGS & DNSIC, DGFT

Module -IV

How to apply for assistance – procedure, forms, procedures for obtaining contract from Railways, Defence, P & T etc., SIDBI.
Preparation of Project Report: Product/service selection; feasibility report preparation

Module -V

Case Studies: Diagnostic case studies of successful / unsuccessful entrepreneurs; key variables explaining success/ failures

Suggested Readings

- Chandra, Prasanna – Projects (6th Edition); TMH
- Clements and Gido – Effective Project Management; Thomson Learning
- Clifford F. Gray and Erik W. Larson – Project Management (3rd edition); TMH
- Donald F. Kuratko and Richard M. Hodgetts – Entrepreneurship (7thedition); Thomson Learning