Code – MJ-6	Course – MANAGERIAL ACCOUNTING			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The objective of the course is to familiarize the students with the basic cost and management accounting concepts and their applications in managerial decision making.

Course contents:

PART – A (COST ACCOUNTING)	
Unit 1	**Introduction:** (6 Classes) Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting; Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre.
Unit 2	**Elements of cost and Overheads:** (10 Classes) **Elements of cost:** Elements. Classification and types of cost. Preparation of cost sheet (format and basic level problems only). **Overheads:** Meaning and Classification of Overheads, Allocation, Apportionment and Absorption of overheads. (Basic level problems only)
Unit 3	**Methods of Costing** (10 Classes) Job Costing – Meaning, Features, Advantages and Limitation (Basic level problems only) , Contract Costing – Basic Concepts , Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains , Operating Costing – Meaning, Features & Objectives Techniques of Costing
PART – B (MANAGEMENT ACCOUNTING)	
Unit 4	**Introduction:** (4 Classes) Nature and Scope, Financial Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.
Unit 5	**Financial Statement Analysis:** (10 Classes) Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements , Common Size Financial Statements, Trend Percentage,
Unit 6	**Ratio Analysis:** (10 Classes) Nature and Interpretation, Classification of Ratios Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios; Concept of Funds Flow Statement and cash flow statement.
Unit 7	**Marginal Costing & Budgetary Control:** (10 Classes) Marginal costing- Concept-Meaning and computation of contribution, Cost - Volume - Profit Relationship, PV ratio and BEP - Construction of Break Even Chart - Profit planning. Concept of Budgets and Budgetary Control, Limitations of Budgetary Control. Preparation of Different Budgets: Fixed and Flexile Budgeting (Basic level problems only).

[**Note:** Distribution of Questions between Problems and Theory of this paper must be 25:75 i.e., Problem Questions: 25 % & Theory Questions: 75 %]

Text books: -
1. Maheshwari , S.N.; Principles of Management Accounting, Sultan Chand & Sons,2003 14th Edition
2. Khan & Jain; Management Accounting, Tata McGraw Hill Publishing House, 2002 Their Edition.
3. Maheshwari, S.N.; Advanced Cost Accounting and Cost Systems, Shree Mahavir Book Depot, 2003 Second Edition.
4. Pandey, I.M.; Management Accounting Vikas Publishing House, 2003 Third Edition.
5. Debarshi Bhattacharyya, Cost and Management, Pearson

Code – MJ-7	Course – STRATEGIC MANAGEMENT			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The course is designed specifically to introduce students with key strategy concepts and aims to help to integrate and apply their prior learning to various business situations of cross-functional issues.

Course Contents:

Unit 1	**History of strategic management:** **(14 Classes)** Importance of strategic management, understanding strategy, defining strategy, importance of strategy, levels at which strategy operates strategic Intent (vision, mission, goals and objective), strategic planning and strategic management. Strategic management process: Formulation phase-vision, mission and environmental scanning, objective and strategy, implementation phase- strategic activities, Evaluation and control.
Unit 2	**Environmental Appraisal:** **(14 Classes)** Concept and environmental sector, PEST analysis, Organizational Appraisal: Concepts and capability factors, porter's value chain model, framework for developing strategic advantage- SWOT analysis as a tool for assessing organizational capabilities and environment opportunities. Type of strategies: corporate level strategy (grand strategies- stability, expansion, retrenchment, combination) Business level strategy, function level strategies
Unit 3	**Formulation of strategy:** **(12 Classes)** Approaches to strategy formation; Major strategy options – stability, Growth and expansion, diversification, Retrenchment, Mixed strategy; Choice of strategy – BCG model, stop light strategy model; Directional policy matrix (DPM) model, product/ market evolution-matrix and profit impact of market strategy (PIMS) model.
Unit 4	**Generic competitive strategy:** **(12 Classes)** Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option. Corporate strategy:- Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy
Unit 5	**Strategic evaluation and control:** **(8 Classes)** Strategic Control and Corporate Governance: Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls.

Text Books:
1. Ghosh, P. K.; Strategic Management, Sultan Chand & Sons, New Delhi, 2014.
2. Kazmi, Azhar; Business Policy, Tata McGraw-Hill, New Delhi
3. Suri R.K.; Business Policy & Strategic Management, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland; Strategic Management, McGraw Hill, New York, 1999.

Code – MJ-8	Course – MANAGEMENT INFORMATION SYSTEM			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives: The objective of the course is to acquaint the students about the concept of information system in business organization, and also the management control systems.

Course Contents:

Unit 1	**Introduction** **(10 Classes)** Definition, purpose, Objective and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization - concept and design.	
Unit 1	**(10 Classes)** Transaction Processing System, Decision Support System, Executive Information system, Expert system and the recent developments in the field of MIS, MIS and Decision Making Concept.	
Unit 2	**Information** **(5 Classes)** Concept of Information, Classification of Information, Value of Information, MIS and Information Concept.	
Unit 3	**System Development** **(16 Classes)** System Development: Concept of system, Type of Systems - Open, Closed, Deterministic, Probabilistic, etc System Development Life Cycle, Concept of System Analysis and Design (SAD), System development life cycle , Need for Systems Analysis - SRS, DFD, DD & Decision tables, the process of SAD, MIS and system Analysis, System Design - design method, detailed system design, design documentation. System Implementation & testing.	
Unit 4	**(9 Classes)** Planning, Designing, and Implementation of MIS, Concept of Philosophy of DSS, Introduction to Enterprise Management System	
Unit 5	**Database management** **(10 Classes)** The Concept of DBMS, Objective, role, advantage & disadvantages of DBMS, SQL, use of database for integration across functional areas and RDBMS.	

Text Book:
1. D.P. GOYAL: Management Information System. MacMillon
2. Davis & Olson: Management Information Systems
3. Murdic, R.G. and Ross J.E., Information System for Modern Management (PHI: New Delhi)

MINOR COURSE UNDER
"BACHELOR OF BUSINESS ADMINISTRATION" (BBA) PROGRAMME

Code – MN – 2B	Course – E – COMMERCE AND DIGITAL MARKETING			
Sem – IV	L – 60	T – 0	P – 0	C – 4
Marks Scheme – F.M. 100 (75 End Sem Exams + 25 Sem Internal Theory exams)				

Course Objectives:
- To understand increasing significance of E-Commerce and its applications in Business.
- To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business
- To understand Latest Trends, Practices in E-Commerce and Digital Marketing,

Course Contents:

Unit-1	**An overview of E-Business, Models, Types** (8 Classes) • Conceptual Framework of E-Commerce, General Model of Business; Defining E-commerce, Characteristics, advantages and disadvantages, adoption and impact of E- Business; • Electronic Data Interchange (EDI); Types of e-Transactions – B2B, B2C, C2C, C2B etc., Electronic Storefronts, E-Marketplace	
Unit-2	**The E-Business Technology and E Security** (11 Classes) • Web Presence – domain registration, website development, developing static and dynamic webpages and hosting, registering the Website with Search Engines. • Web server hardware and software; Data centre services. • Security – service providers, digital certificates, encryption, SSL, Digital signatures.	
Unit-3	**Electronic Payment Systems:** (11 Classes) • Overview of electronic Payment Technology, Online payment mechanism; Electronic Payment systems, payment Gateway, EFT, NEFT, RTGS, SWIFT, NFC, Green Channel. • **Legal issues :** Laws for E-Commerce, Issues of Trademarks & Domain Names	
Unit-4	**Digital Marketing – I** (15 Classes) • Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing. Keyword research, Competitor analysis in digital marketing. • Various Activities of Digital Marketing: Search Engine Algorithm, Search Engine Optimization and stages, Search Engine Marketing, Content Marketing and Content Influencer Marketing, Remarketing, Campaign Marketing, E-mail Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts and Vodcasts.	
Unit-5	**Digital Marketing – II** (15 Classes) • The P.O.E.M. framework. • Digital Marketing on Various Social Media Platforms. • Online Advertisement, Online Marketing Research, Online PR. • Web Analytics. • Promoting Web Traffic. • Latest Developments and Strategies in Digital Marketing.	

Reference Book:
1. Agarwala & Agarwala, E-Commerce
2. Bajaj & Nag, E-Business (TMH: New Delhi)
3. E-Commerce: An Indian Perspective Paperback – Import, 30 Nov 2015-by P. T. Joseph
4. Gupta, Seema (2018). Digital Marketing.McGraw Hill Education (India) Private Ltd.
5. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
6. Agarwal anita, Kotian Vasant Rahul, Agarwal Tushar, Kannan Vijayalaxmi. 2016, E-Commerce and Digital Marketing, Himalaya Publishing House Pvt. Ltd.,

AEC-IV Language Through Literature - II

SEMESTER- IV (2 Credits 50 Marks)

Course Objective

- To use literature as a medium to teach/learn grammar, reading, spelling, vocabulary, writing mechanics, creative writing and thinking skills
- To strengthen contextual understanding of the language through textsrelevant to specific disciplines and offer scope for imaginative involvement and self-expression
- To stimulate interest in acquiring twenty first century skills
- To engage in self-assessment activities for self- development
- To help absorb the values, ethics and attitudes of life and culture expressed in literature

Course Content
UNIT- I Poetry (1 Credit – 25 marks)

Leisure	*W. H. Davies*
The Secret of theMachines	*Rudyard Kipling*
Water	*Ralph Waldo Emerson*
Casey at the Bat	*Earnest LawrenceThayer*
Very Indian Poem inIndian English	*Nissim Ezekiel*

UNIT- II Short Stories (1 Credit – 25 marks)

Witches' Loaves	*O. Henry*
The Country of the Blind	*H. G. Wells*
The Boy Who Broke theBank	*Ruskin Bond*
The Squirrel	*Ambai*

Source Books:

Confluence, Edited by KN Sobha, Cambridge University Press

Semester Examination and distribution of marks:-
End Semester Examination (ESE): 50 Marks
Group A
1. *Ten* Objective Type Questions (**1 x 10 = 10**) [MCQs not to be set]

2. *Two* Short Answer Type Questions (**5 x 2 = 10**)
    (Two questions to be answered out of a choice of Four)

Group B

Three Long Answer Type Questions (**10 x 3 = 30**)
(Three questions to be answered out of a choice of Six)

Semester-IV

VAC-2(Value Added Course-2)

Paper Name-GLOBAL CITIZENSHIP EDUCATION FOR SUSTAINABLE DEVELOPMENT

Credits-2   **Full Marks-50**

End Semester University Examination-50   **Pass Marks-20**

No Internal Examination

Objectives

That the undergraduate students embibe the true qualities of a global citizen. Every student must be aware of the local and global problems and be able to solve them applying their competencies and true knowledge. Moreover, the course is designed to make students aware of multifarious problems, understand them and that they learn to adopt corrective measures to mitigate the problems. The objective of the course lies in inculcating broad perspectives of problem- solving ethos so that they become part of the epistemic community to mitigate local and global ills. As such the thrust is upon digital engagement with community participation of the young learners as 'future-proofing' tool. Hence, sensitized students should be able to grasp the true meaning of environmental- consciousness and sustainable development, within the broader perspective of transdisciplinary approach.

Learning Outcomes

1.Understanding and acquiring comprehensive knowledge of the global issues within the broader multidisciplinary approaches.

2. To develop wide-ranging practical skills and acquire the capacity to extrapolate from what one has learned to apply those competencies in the varied contexts to solve specific problems.

3. That the students acquire problem solving skills, critical thinking, creativity and enhance their communication skills to cooperate and coordinate as a team for common good.

4. Students pursue learning activities throughout their life that include learning out to learn skills.

5. That every student acquires multicultural competence that entail global perspective and honour diversity yet accomplish common group tasks and goals.

6. That students embrace universal human values, promote sustainable development and take effective measures to mitigate the effects of environmental degradation and is aware of climate change and its impact.

7. That every student promotes universal respect for and observance of human rights, promotes peace and non-violence and fosters community participation.

Unit-I: Introduction (i) The concept of Citizenship (ii) Citizenship Education in India. (iii) The Concept of Global Citizenship & Global Citizenship Education (iv)The notion of Global Citizenship embedded in Indian ethos. **(10 Hrs)**

Unit-II: (i) Attributes and Aims of Global Citizenship Education (ii) Importance of Problem solving skills, critical thinking and creativity to generate solutions (iii) Knowledge and multi-culturalism (iv) Value inculcation and accountability of knowledge **(10 Hrs)**

Unit-III: (i) Global governance systems and Human Rights education (ii)Equality and Non-discrimination, Dignity and Justice, Inclusion and Participation (iii) The importance of peace and non-violence in mediating and resolving conflicts (iv) Environmental awareness and sustainability. UN's Sustainable Development Goals for heralding peace and prosperity by the year 2030. **(10 Hrs)**

Readings:

1. Bakshi ,G.D, Constitution of India , Part 2, Articles 5-11 and part 4-A
2. Guha ,Ramchandra , Environmentalism : A global history.
3. Carlsen , Rachel , silent spring

4. www.undp.org
5. Hrdin, G. Living within limits: Ecology, Economics and population.
6. Hardin , G"Essays on Science and Society :Extensions of "The Tragedy of the Commons " " Science 280 (5364): 682-683.
7. Journal of Education for sustainable development, CEE, Centre for environment education, www.journals.sagepub.com/home/jsd
8. Das, Sujata. K Global Climate and sustainable development, Disha Books (Orient Longmen)
9. Ossewaarde , Martin J, Introduction to Sustainable Development ,sage
10. Devaki , N , Education for Sustainable Development , Shanlax
11. Chalkley,Brian, Martin Haigh,David Higgitt,Education for Sustainable Development, Routledge