

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)

Syllabus

BBA

NEP-2020

W.R.T. Academic Year: 2024-2025

Title of the Course: Management Accounting								
Year: II				Semester: III				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours/ Lectures per Week	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
MNR-3	BBA 301 T	03	00	03	45/03	30	70	100

Course Objectives	
1	To Impart basic Knowledge of management accounting
2	To understand the implications of various financial ratios in decision making
3	Applications and use of various tools of management accounting in the business
4	To develop decision making Skills
5	To understand Business applications and calculation

Course Outcome		Blooms Taxonomy
CO1	Remember the importance of Budget and Budgetary Control.	Remembering
CO2	Student must understand classification of various ratios.	Understanding
CO3	Applying different methods of Analysis.	Applying
CO4	To Analyze and calculate contribution and Break Even Point	Analysing
CO5	Evaluating different types of ratios.	Evaluating
CO6	Creating management accounting synergy between management and Employee.	Creating

Unit	Title	Contents	No. of lecture / Hours
1	Introduction	1.1 Management Accounting-Definition, Objectives, Scope, Functions, Advantages, Limitations. 1.2 Distinction between Financial accounting and Management accounting, 1.3 Distinction between Cost accounting and Management Accounting	15
2	Analysis and Interpretation of Financial Statement	2.1 Methods of analysis-Comparative statement, common size statement, Trend percentage or trend ratios (Horizontal analysis), Fund Flow Statement. 2.2 Introduction of Ratio analysis –meaning, necessity and advantages of ratio analysis. 2.3 Types of Ratio:-Liquidity Ratio, Leverage Ratios, Activity Ratios, Profitability ratios (Introduction and problems on following ratios only) 2.4 Current Ratio, Quick Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Expenses Ratios, Debt Equity Ratio, Debtors Turnover Ratio, Stock Turnover Ratio)	15
3	Marginal Costing and Budgetary control	3.1 Marginal Costing-Meaning, Definition, Advantages and limitations of Marginal Costing, 3.2 Contribution, Profit volume ratio, Break Even Point, Margin of Safety, Problems on Contribution, PV Ratio, BEP and MOS. 3.3 Budget and Budgetary Control-Meaning, Definition, nature types of budget, Steps in budgetary control Problems on Cash Budget	15

Scheme of Marking

1.Internal Assessment : 30

2.External Assessment : 70

Scheme of Examination	Exam format	Minimum passing marks
CIE (30 Marks)	Internal assessment will be 30% marks of total marks. The subject teacher need to adopt any three of the following methods for internal assessment <ul style="list-style-type: none"> • Online Quiz • Presentations • Projects • Assignments • Tutorials • Oral Examination • Open Book Test 	(Min.12 Marks) 40% out of total marks
ESE/External Exam (70 marks)	External examination will be 70 marks MCQ Questions 14 marks Descriptive type questions Short Answers(Solve any 3 out of 4) 24 marks Long Answer (Solve any 2 out of 4) 32 Marks	(Min 28 marks) 40% out of total marks

Reference Books:-

Sr. No	Title of the Book	Authors	Publication	Place
1	Management Accounting	L.M. Pandey	Vikas Publishing House, Delhi	Delhi
2	Management Accounting	S.K.R. Paul	New Book Central Agency	Delhi
3	Accounting for Management	S.N. Maheshwari, S.K. Maheswari, Sharad K. Maheshwari	Vikas Publishing House	Delhi
4	Management Accounting	M.Y. Khan ,P.K. Khan	McGraw hill Education	Delhi
5	Management Accounting	Anthony A. Atkinson, Robert S. Kaplan, Ella, MacMatsumura, G Arun Kumar, Smark, Young	Pearson Education	Delhi

E-Resources

1. <https://youtu.be/tmrPjAbp5WY?si=ZX3ar1qO-100ZA1Z>
2. <https://youtu.be/3TgqOL1Bdms?si=NgBWsp-yjjBNPpHm>
3. https://youtu.be/Kc2MqeWeXFM?si=cxcK1n_eMgve0iCh
4. https://youtu.be/bS1eE88gepk?si=pFSU_38XDuvVvhW8

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Syllabus

BBA

NEP-2020

W.R.T. Academic Year: 2024-2025

Title of the Course: Recent Trends in HRM								
Year: II				Semester: IV				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours/ Lectures Per Week	Allotted Marks		
		Theory	Practical			CIE	ESE	Total
MNR-4	BBA 401 T	03	00	03	45 / 03	30	70	100

Course Objectives	
1.	To make students understand the theoretical and practical fundamental knowledge of recent trends in HRM.
2.	To discuss the various integrating HR strategies with business strategies.
3.	To understand how to develop HR plan and policies.
4.	To make student understand how to manage people in international context.
5.	To understand HR issues in MNCs.

Course Outcome		Blooms Taxonomy
CO1	The students must understand the business and corporate strategies.	Remembering
CO2	To understand how to manage people in Multinational Corporations.	Understanding
CO3	HRM in LPG.	Evaluating
CO4	To understand various cyber laws and its relationship with HRM.	Analyzing
CO5	The students must know how to develop plan and policies of HR.	Applying
CO6	Creating awareness among HR trends.	Creating

Unit	Title and Contents	No. of Lecture Hours
1	Strategic HRM 1.1 Introduction to Strategic HRM, Definition, Need and Importance 1.2 Introduction to business and corporate strategies 1.3 Integrating HR strategies with business strategies 1.4 Developing HR plans and policies.	15
2	HRM in Knowledge Based Organization 2.1 Concept, characteristics of KBOs, Dimensions of HRM in KBOs 2.2 New role and challenges for HRM in the KBOs 2.3 Quality Work Life: Meaning, Special issues in QWL 2.4 Voluntary Recruitment Schemes (VRS)	15
3	International HRM 3.1 Managing people in international context 3.2 Human Resource issues in Multinational Corporation, Concept of Moonlighting 3.3 HR Outsourcing, Diversity Management – Cyber Law and HRM 3.4 HRM in LPG.	15
Scheme of Marking: 1. Internal Assessment: 30 2. External Assessment: 70		
Scheme of Examination	Exam Format	Minimum Passing marks
CIE (30 Marks)	Internal assessment will be 30% marks of total marks. The subject teacher needs to adopt any Three of the following methods for internal assessment. • Online Quiz • Presentations • Projects • Assignment • Tutorials • Oral examination • Open Book test	(Min. 12 Marks) 40% out of total marks
ESE / External Exam (70 Marks)	External examination will be 70 marks. MCQ Questions 14 Marks Descriptive Type Question Short Answers (Solve Any 2 out of 3) 24 Mark Long Answers (Solve Any 2 out of 4) 32 Mark	(Min. 28 Marks) 40% out of total marks
Note: There will be Separate Passing (40% Passing) for each CIE and ESE		

Reference Books

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	International Human Resource Management: Managing people in Multinational context	Peter J Dowling et al	South Western	T. N.
2.	Strategic HRM	Charles Greer	Pearson Education Asia	New Delhi
3.	Strategic HRM	Jeffery Mello	Thompson Publication	New Delhi

1. E-Resource:

1. https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://m.youtube.com/watch%3Fv%3DZtW2zORoZD8&ved=2ahUKEwja7Iiz_O2DAxUuxTgGHSdkAHAQwqsBegQIExAF&usg=AOvVaw0VG709G5diVLSecN40pfAL
2. https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://m.youtube.com/watch%3Fv%3DLvnGh07SdQg&ved=2ahUKEwja7Iiz_O2DAxUuxTgGHSdkAHAQwqsBegQIFBAG&usg=AOvVaw0wocOr_scsQeCvxBynYz3z
3. https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://www.youtube.com/%40hrtrends813&ved=2ahUKEwja7Iiz_O2DAxUuxTgGHSdkAHAQjjh6BAgrEAE&usg=AOvVaw0M-TORp_ztHxyltQPGIsYm