

Lesson Plan

FYUGP 2023-24 BBA Honours Program: Semester – IV

Major-- UBBAMAJ14004

COST & MANAGEMENT ACCOUNTING

(Lectures: 65 Hours)

<i>Unit</i>	<i>Topic</i>	<i>Lectures</i>
I Introduction	Cost Accounting: Meaning, objectives and advantages; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.	4
	Management Accounting: Meaning, Objectives, Nature and Scope; Difference between cost accounting and management accounting	4
II Elements of Costs	Materials: Inventory control techniques; Accounting and control of purchases; storage and issue of materials;	3
	Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average	3
	Labour: Accounting and Control of labour cost; Time keeping and time booking; Concept and treatment of idle time, over time, labour turnover and fringe benefits;	4
	Methods of wage payment and the Incentive schemes – Halsey, Rowan, Taylor 's Differential piece wage.	4
	Overheads: Classification, allocation, apportionment and absorption of overheads;	6
III Methods of Costing	Unit costing, Job costing, Contract costing,	4
	Process costing (excluding joint and by-products),	6
	Service costing (only transport)	3
IV Budgetary Control	Concept of budget; Budgetary control: objectives, merits, and limitations;	2
	Functional budgets;	5
	Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.	2
V Standard Costing	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications;	4
	Variance Analysis – material and labour and overheads	4
VI Marginal Costing	Absorption vs. Marginal Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio;	2
	Break-even analysis-algebraic and graphic methods;	2
	Angle of incidence, margin of safety, Key factor	4

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INCOME TAX LAWS & PRACTICE

(Lectures: 65 Hours)

Unit I: Introduction	
Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year,	2
Gross Total Income, Total Income,	1
Maximum Marginal Rate of Tax; Permanent Account Number	1
Residential Status;	3
Scope of Total Income on the Basis of Residential Status	2
Exempted Income under Section 10	1
Unit II: Income of Individual under Different Heads-(Part-I)	
Income from Salaries	16
Income from House Property	8
Unit III: Income of Individual under Different Heads-(Part-II)	
Profits and Gains of Business or Profession;	6
Capital Gains;	6
Income from Other Sources	3
Unit IV: Total Income and Tax Liability of Individual	
Income of other persons included in Assessee's Total Income;	2
Aggregation of Income and Set-off and Carry Forward of Losses;	4
Deductions from Gross Total Income;	3
Rebates and Reliefs;	1
Computation of Total Income of Individuals;	3
Tax Liability of an Individual.	3

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Managerial Economics

(Lectures: 65 Hours)

Unit	Topic	Lectures
I	Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;	8
	Theory of consumer behaviour: cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.	7
II	Producer and optimal production choice: optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources)	8
	Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.	7
III	Theory of firm and market organization: perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes).	6
	Monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly.	6
	Monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity).	3
IV	Oligopoly (Cournot 's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)	3
	Factor market: demand for a factor by a firm under marginal productivity theory	5
	Perfect competition in the product market, monopoly in the product market.	5
	Market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.	5

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MDC -- UBBAMAJ14004

E-COMMERCE

Unit and Topic	Content	CLASS IN DAYS
Unit 1	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, classification of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)	4 4
Unit 2	Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), vulnerabilities in the E-commerce environment, solutions, Encryption, securing channels of communication, protecting networks and protecting servers and clients.	8
Unit 3	IT Act 2000: Definitions, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signature, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.	8
Unit 4	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. Practical	7 5

Unit 5	<p>Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, online shopping from e-tailers.</p> <p>Practical</p>	<p>8</p> <p>6</p>
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Lesson Plan

BBA (FYUGP) SMSM 2024-25

SEMESTER- IV

PAPER DESCRIPTION: ENGLISH COMPULSORY

PAPER TITLE: LITERARY APPRECIATION SKILL

TOTAL NO. OF LECTURES: 30

UNIT & TOPIC	CONTENT	NO of LECTURES
UNIT-1 Short Stories	<ul style="list-style-type: none">- Anton Chekhov: <i>The Bet</i>- Ruskin Bond: <i>The Blue Umbrella</i>	14
UNIT- II PLAY	<ul style="list-style-type: none">- St. John Greer Ervine: <i>Porgress</i>- Lady Gregory- <i>Rising of the Moon</i>	16