

MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB
(Formerly West Bengal University of Technology)

Syllabus for BBA Global Business Programme
(Effective for Students Admitted in Academic Session 2019-2020)

SEMESTER-VI

Paper : Global Business Environment

Paper Code: BBA – GB 601

Contacts Hours /Week:20P

Credit: 4

Course Content	
Unit/ Module 1	Globalisation & Governance : Discuss globalisation and its drivers, merits and drawbacks. Address also globalisation's impact on income, growth & development policies and discuss possible governance solutions [10L]
Unit/ Module 2	Global Political Economy: 1. Discuss country differences and how they affect country competitiveness, growth & business-friendly policies. Consider also international relations to discuss the current geopolitical environment as well as Portuguese foreign policy [8L] 2. Global Trade & Investment – Review international trade and investment theories, and discuss their implications for global business [8L]
Unit/ Module 3	Global Monetary System: 1. Review exchange rate theories, monetary policies and the international monetary system, and discuss their implications for global business [8L] 2. Global Business Strategy – Discuss global business strategy in light of international opportunities and trends, as well as Portugal's competitiveness [6L] .

Suggested:

Books: 1. Janet Morrison, The Global Business Environment:
Meeting the Challenges, Palgrave Macmillan, 2011 (3rd edition)

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Paper: Financial Management II

Paper Code: BBA – GB 602

Credit: 4

Course Content	
Unit/ Module 1	Introduction : 1.Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. 2. Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses.
Unit/ Module 2	Accounting for Labor: 1.Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes. 2. Accounting for Overheads: Classification and departmentalization; absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment.
Unit/ Module 3	Cost Ascertainment: 1.Unit costing; job, batch and contract costing; Operating costing; Process costing – excluding inter-process profits, and joint and by-products. 2. Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

Suggested Readings

1. Arora M.N. : Cost Accounting Principles and Practice; Vikas
2. Jain SP and Narang K.L. : Cost Accounting; Kalyani, New Delhi
3. Homgren, Charles, Foster and Datar : Cost Accounting – A Managerial Emphasis; Prentice Hall of India.
4. Tulsian P.C : Practical Costing; Vikas
5. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand.
6. Bhabatosh Banerjee, Cost Accounting: Theory & Practice , Prentice Hall of India Ltd., New Delhi, 12th Ed., 2008

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Paper: Industrial Relations

Paper code: BBA-603

Credit: 4

Course Content	
Unit/ Module 1	Discipline: Concept of Discipline, Deviations in Work Behaviour Hot Stove Rule, Types of Discipline [3L]
Unit/ Module 2	Industrial Relations in India: Concept of Industrial Relations in India Theory of Industrial Relations in India. Approaches & Context of IR. Growth of Trade Unionism Structure of Trade Unionism Trends in Industrial Disputes Industrial Disputes Settlement machinery under ID Act, Collective Bargaining Worker's Participation in Management Labour Welfare Industrial Employment (Standard Orders) Act, 1946 Principles of Natural Justice The Central Civil Services (Conduct) Rules Code of Conduct, International Labour Movement: International Labour Organizations (ILO) – Origin, history, objectives and functions. [15L]
Unit/ Module 3	Negative Discipline: Act of Indiscipline or Misconduct Cause of indiscipline & Misconduct Principles for Maintenance of Discipline Basic Ingredients or Guidelines of a Disciplinary Action Warning (Verbal/Written) Charge Sheet Domestic Enquiry [7L]
	Positive Discipline: Counselling-Approaches, Process Skills of Positive Discipline Problems of Positive Discipline [5L]. Management of Discipline, Discipline Authority Punishment & Penalties Handling Court cases [5L], Grievance Management Causes and Effects, Need for Grievance Procedures, Discovery of Grievance Procedures, Essential Prerequisites of Grievance Procedure, Steps in the Grievance Procedure, Model Grievance Procedure, Grievance, Management In Indian Industry, Guidelines for Handling Grievances. [5L]

Suggested Readings:

1. V.S.P. Rao: Human Resource Management – Text and Cases, Excel Books.
2. Srivastava: Industrial & Labour Laws, Vikas Publishing House.
3. S.L. Agarwal: Labour Relations Law in India, Macmillan.
4. C.B. Mamoria & S. Mamoria: Industrial Relations in India, Himalaya Publishing House.
5. Venkataratnam, C.S. & Srivastava, B.K.: Personnel Management and Human Resources, TMH.