

Maulana Abul Kalam Azad University of Technology, West Bengal
(Formerly known as West Bengal University of Technology)
Syllabus of BBA (Banking and Finance)
Effective from academic session 2023-2024

Semester 3

COURSE TITLE		Marketing Management			CREDITS	5
Course Code		FY BFS 301	Course Category	Four-Year UG	L-T-P	4:1:0
	COURSE OUTCOMES					BTL/Mappe d Module
1.	Explain Marketing concepts and determinants.					BTL 2,3/M1
2.	Ability to categorize prices and products.					BTL 2,3,4/M3
3.	Discuss Consumer Behaviour					BTL 2,3/M2
4.	Distinguish varieties of products					BTL 2,3/ M2, M4
5.	Examine the methods of promotion					BTL 2,3/M4
Prerequisites: NIL						
MODULE – 1: INTRODUCTION						
Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concepts – traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.						12 L
MODULE – 2: Consumer Behaviour and Market Segmentation						
Nature, scope and significance of consumer behaviour; Market segmentation – concepts and importance; Bases for market segmentation						12 L
MODULE – 3: Price						
Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.						12 L
MODULE – 4: Product						
Concept of product, consumer, and industrial goods; Product planning and development; Packaging – role and functions; Brand name and tade mark; After sales service; Product life cycle concept.						12 L
MODULE – 5: Promotion						12 L
Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.						
TOTAL						60Hrs
Tutorial						15 Hrs
TEXT BOOKS						
1	Kotlar Philip and Armstrong Gary, Principles of Marketing; Pearson Education					

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2	Arun Kumar: Marketing Management, Vikas
REFERENCE BOOKS	
1	Saxena, Rajan : Marketing Management, Tata McGraw Hill

COURSE TITLE		FINANCIAL ACCOUNTING			CREDITS	5
Course Code:		FY BFS 302	Course Category	Four-Year UG	L-T-P- 4:1:0	
	COURSE OUTCOMES				BTL/Mapped Module	
1.	Demonstrate a critical understanding of the Basics of Accounting and the importance of Double Entry Book Keeping				BTL 2, 3/M1	
2.	Explain the various transactions, preparing Final Accounts and arriving at the net profits				BTL 2,3/M2	
3.	Outline the various concepts like average due date and account current for calculating the debt payments and also reconciling the difference between cash book and pass book				BTL 2,3/M3	
4.	Identify the role of wear and tear in machines and need for replacing the machinery at the appropriate time				BTL 2,3/ M2, M4	
5.	Examine the problems in Single entry and converting it into double entry system				BTL 2,3/M5	
MODULE – 1: DOUBLE ENTRY BOOK KEEPING						
Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Accounting Transactions, Double Entry Book Keeping, Journal, Ledger, Preparation of Trial Balance, Preparation of Cash Book					12 L	
MODULE – 2: FINAL ACCOUNTS & ACCOUNTS OF NON TRADING CONCERNS						
Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations					12 L	
MODULE – 3: BANK RECONCILIATION STATEMENT						
Average Due date, Account Current, Bank Reconciliation Statement					12 L	
MODULE – 4: DEPRECIATION						
Depreciation, Meaning, Causes, Types, Straight Line Method, Written Down Value Method Insurance Policy Method, Sinking Fund Method & Annuity Method. Insurance claims, Average Clause (Loss of stock & Loss of Profit)					12 L	
MODULE – 5: SINGLE ENTRY						
Single Entry, Meaning, Features, Defects, Differences between Single Entry and Double Entry System, Statement of Affairs Method, Conversion Method					12 L	
TOTAL					60 Hrs	
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TEXT BOOKS
<ol style="list-style-type: none">1. R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.2. Arun Kumar, Financial Management, Khanna Publishing House3. Jain &Narang, Financial Accounting - Kalyani Publishers - New Delhi.4. T.S. Reddy &A.Murthy, Financial Accountign - Margham Publications -Chennai.
REFERENCE BOOKS
<ol style="list-style-type: none">1. Shukls&Grewal, Advanced Accountign – S Chand - New Delhi.2. P.C. Tulsian, Financial Accounting <p>S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi</p>

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Semester 4

COURSE TITLE		Banking Theory Law and Practice		CREDITS	4	
Course Code		FY BFS 401	Course Category	Four-Year UG	L-T-P	3:1:0
	COURSE OUTCOMES					BTL/Mapped Module
1.	Outline the concept of Banking system					BTL 2,3/M1
2.	Examine Policy and Reforms					BTL 2.3/M2, M5
3.	Compare the social banking initiatives					BTL 2,3/M2
4.	Explore relationship between banker and customer					BTL 2,3,4/ M4, M4
5.	Understand Cheque					BTL 2/M5
Prerequisites: NIL						
MODULE – 1: Introduction to Banking System						
Indian Banking System, structure, Credit creation, retail banking products,						9 L
MODULE – 2: Policy Reforms and Innovations in Indian Banking						
Banking sector reforms: Narasimhan Committee Report I and II – Prudential norms: Capital Adequacy norms, SWIFT, Green Channel- Cheque Truncation System, Technology driven developments – ATM, Debit cards, Credit cards, Mobile banking, Internet banking						9 L
MODULE – 3: Social Banking Initiatives						
DRI Scheme, Priority Sector Lending, Nationalisation of Banks and its Objectives, Micro-Finance, RRBs						9 L
MODULE – 4: Banker and Customer						
Meaning and Definition, General relationship – Agent & Principal, Trustee & Beneficiary, Debtor and Creditor, Special Relationship – Rights of a Banker – Right of General Lien,						9 L
MODULE – 5: Cheque						9 L
Meaning of Cheque, Requisites of a valid cheque, Dating of cheques, Mutilated Cheque, Material Alterations, Crossing of Cheques – Meaning and Types, dishonor of cheques, Endorsement – Meaning, Requisites of a valid endorsement						
TOTAL						45 Hrs
Tutorial						15 Hrs
TEXT BOOKS						
1	Gordon and Natarajan – Banking Theory Law and Practice					
2	Tandon M.L- Banking Law and Practice in India					
REFERENCE BOOKS						

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1	D Muraleedharan – Modern Banking
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COURSE TITLE	Cost & Management Accounting			CREDITS	4
Course Code	FY BFS 402	Course Category	Four-Year UG	L-T-P	3:1:0
	COURSE OUTCOMES				BTL/Mapped Module
1	Explain the concept of cost accounting, cost concepts, and cost and profit centers				BTL 2, 3/M1
2	Make use of the concept of cost and financial accounts and reconciling the accounts to know the accurate position				BTL 2, 3, 4/M2
3	Examine the concept of budgets and using the tools as effective control of funds, materials and others.				BTL 2, 3, 4/M3
4	Make use of the concept of standard costing for finding out the variances in materials, labour and overheads and taking necessary corrective actions.				BTL 2, 3/ M2, M4
5	Apply concept of marginal costing for taking managerial decisions regarding the cost, profit and volume				BTL 2, 3, 4/M5
MODULE – 1: INTRODUCTION TO COST ACCOUNTING					
Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications.					9 L
Installation of costing systems, cost centres and profit centers					
MODULE – 2: RECONCILIATION OF ACCOUNTS					
Reconciliation and Integration of Cost and Financial Accounts: Reconciliation of Cost					9 L
and Financial Accounts, Integration of Cost and Financial Accounts					
MODULE – 3: BUDGETARY CONTROL					
Budgets And Budgetary Control: Essentials of Effective Budgeting, Functional Budgets, Master Budget, Fixed and Flexible Budgets, Zero Based Budgeting (ZBB), Performance					9 L
Budgeting					
MODULE – 4: STANDARD COSTING					
Standard Costing And Variance Analysis: Material Variances, Labour Variances, Overhead Variances, Sales Variances, Analysis & Interpretation of Variances					9 L
MODULE – 5: MARGINAL COSTING					
Costing For Decision And Control Purposes: Marginal and Absorption Costing, Cost-					9 L
Volume-Profit Analysis, CVP Analysis and Decision Making					
TOTAL					45Hrs
Tutorial					15 Hrs

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TEXT BOOKS	
1	Arora. M (2012) – Cost and Management Accounting, Vikas publishing house Pvt Lts.
2	Jain S.P. and Narang K.L. – Cost Accounting, 4 th Edition, 2013
REFERENCE BOOKS	
1	Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.
2	T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting

COURSE TITLE		ORGANIZATIONAL BEHAVIOUR			CREDITS	5
Course Code		FY BFS403	Course Category	Four-Year UG	L-T-P	4:1:0
	COURSE OUTCOMES					BTL/Mapped Module
1.	Examine Organizational Behavior concepts and determinants.					BTL 2, 3/M1
2.	Categorize Personality and values associated.					BTL 2, 3, 4/M2
3.	Make use of communication for effective team work.					BTL 2, 3/M3
4.	Apply motivation and leadership theories appropriately.					BTL 2,3/ M2, M4
5.	Explore ways to effectively implement Organizational change.					BTL 2,3, 4/M4
Prerequisites: NIL						
MODULE – 1: INTRODUCTION						
Introduction-Definition-concepts- determinants- challenges and opportunities- Organizational Behavior Models- Diversity in Organizations						15L
MODULE – 2: PERSONALITY & VALUES						
Personality types- Factors influencing Personality-Values at workplace and Attitudes- Concept and types of values- Component of attitude- Job related attitudes- Learning- Concept- Learning theories- Emotional Intelligence.						15L
MODULE – 3: Group Decision making and Communication						
Concept and nature of decision making process- Individual versus group decision making- Work Teams Behavior -Communication and Feedback- Transactional Analysis-Johari Window.						15L
MODULE – 4: Motivation						15L
Meaning and Importance- Motivation Theories- Motivation and organizational effectiveness- Meaning and concept of Leadership- Leadership Theories-Power and Influence.						
TOTAL						60 Hrs
Tutorial						15 Hrs
TEXT BOOKS						

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1	Robbins; S.P., Organisational Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi.
2	Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York.
REFERENCE BOOKS	
1	Greenberg, Jerald, and Robert A Baron, Organisational Behaviour, Prentice Hall of India Pvt. Ltd., NewDelhi
2	Singh, A.K., and B.P. Singh, Organisational Behaviour, Excel Books Pvt. Ltd, New Delhi.