

**Shri Rawatpura Sarkar University,
Raipur**



**Examination Scheme
Bachelor of Business Administration
Semester-II**

(Effective from the session: 2022-23)



Faculty of Management

Shri Rawatpura Sarkar University, Raipur

Master of Business Administration Semester IInd

(Effective From The Session: 2022-23)

S.No	Course Code	Th/P	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	MBB 201	Th	Cost Accounting	Core	4	-	-	4	70	30	-	-	100
2	MBB 202	Th	Business Environment	Core	4	-	-	4	70	30	-	-	100
3	MBB 203	Th	Management Information Systems	Core	4	-	-	4	70	30	-	-	100
4	MBB 204	Th	Business Communication	AE	4	-	-	5	70	30	-	-	100
5	MBB 205	Th	E- Commerce	SE	4	-	-	4	70	30	-	-	100
Total Contact hr per week: 21				Total Credit: 21				Grand Total Marks:				500	



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Course Title	COST ACCOUNTING				
Course Code	MBB 201				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Analysis of cost and LIFO, FIFO, basic knowledge of basic accounts.				
Course Objectives	This course exposes the students to the basic concepts and the tools used in cost accounting. To understand the basic concepts and processes used to determine product costs, To be able to interpret cost accounting statements, To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making, and To be able to solve simple cases.				
Course Contents	<p>UNIT I Cost Accounting: Definitions, Scope, Objectives of Cost Accounting- Distinction between cost and Financial Accounting Purpose of Costing and Cost Accounting</p> <p>UNIT II Elements of Cost – Material, Labor and Overheads, Functional Classification of Cost- Direct and Indirect Cost. Stores control-E.O.Q all levels, Pricing of Material Issues Labor cost: Classification of labor cost -method of wage and incentives.</p> <p>UNIT III Accounting of Material, Labor and Overheads Cost, Unit Costing</p> <p>UNIT IV Methods of Costing –Contract Costing, Process Costing (Excluding Equivalent costing , By-products and Job Costing)</p> <p>UNIT V Marginal Cost Analysis- Cost-Volume-profit Analysis, Standard Costing and Variance analysis</p>				



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Course Outcomes	<ul style="list-style-type: none">• At the end of the course, students will be able to:• 1. Classify the cost with respect to variability.• 2. Record direct cost, ascertain and allocate indirect cost.• 3. calculate full cost of product and services.
Text Books	<ol style="list-style-type: none">1. R.K. Gupta, Principles and Practice of Cost Accounting, Agra Book Stores.2. Nigam H- Principles and Practice of Cost Accounting, S.Chand & Co. New Delhi.
Reference Books	<ol style="list-style-type: none">1. S.I. Iyengar- Cost Accounting, Sultan Chand & Co. New Delhi.2. M.L. Agrawal – Cost Accounting, Sahitya Bhawan Publications.3. S.P. Jain and K.L. Narang- Cost Accounting, Kalyani Publishers.



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Course Title	BUSINESS ENVIRONMENT				
Course Code	MBB 202				
Course Credits	L	T	P	TC	
	3	-	-	4	
Prerequisites	Business policy, ethics and government rules and regulations.				
Course Objectives	The objective of this course is to provide an understanding for the graduate business student about Structures of Indian Industry.				
Course Contents	<p>UNIT I Business environment: introduction, meaning, components of business environment</p> <p>UNIT II Structures of Indian Industry-Public and Private sector.</p> <p>UNIT III Problems of Growth, Unemployment, Poverty, Regional imbalances, Social injustice, inflation, Parallel economy. Industrial sickness. The current Five Year Plan. - Major policies; Resource allocation.</p> <p>UNIT IV Monetary and Fiscal Policy; industrial Policy. Industrial Licensing, Privatization, Liberalization, Globalization, Export-Import Policy.</p> <p>UNIT V International Economic Grouping: GATT, WTO, World Bank, IMF, UNCTAD</p>				
Course Outcomes	<ul style="list-style-type: none">• At the end of the course, students should be able to: 1.Problems in business 2.Various national and international body makes business doing easy				



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Text Books	<ol style="list-style-type: none">1. Francis Cherumilam, Business Environment, Himalaya Publishing House2. Adhikari .M., Economic Environment of Business.3. K. Aswathapa, Essential of Business Environment, Himalaya Publishing House
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Course Title	MANAGEMENT INFORMATION SYSTEM				
Course Code	MBB 203				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Basics of information system				
Course Objectives	Use of information system indecision making, aware the students about importance of information system.				
Course Contents	UNIT I Introduction to Management Information System: Nature, Scope and significance. UNIT II Structure of MIS, system, sub-system, integrated system, system view of Business. UNIT III Process of MIS Development: Defining the problem, Setting system objectives, Determining information needs, sources, Development and selection of alternative design. UNIT IV Implementation of MIS, Evaluating of MIS, Maintenance of MIS UNIT V Information system particularly Finance Information System, Marketing Information, System and Human Resources Information System.				
Course Outcomes	<ul style="list-style-type: none">• At the end of the course, students should be able to:• 1.Evalute the information system• 2.Objective of information system• 3.Information need, source and utilization.				



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Text Books	<ol style="list-style-type: none">1. Robert G. Murdic Joel E, Ross, James R. Clagget, Information Systems for Modern Management, PHI, New Delhi.2. Gordon B. Davis, M.H. Olson, Management Information System, Prentice Hall, New Jersey.
Reference Books	<ol style="list-style-type: none">1. Jerome Kanter, Management Oriented Management Information Systems, PHI, New Delhi.



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Course Title	Business Communication				
Course Code	MBB 204				
Course Credits	L	T	P	TC	
	4	-	-	4	
Prerequisites	Basics of Formal Communication				
Course Objectives	To identify various communication skills involved in the business organization.				
Course Contents	<p>Unit I Communication-Defining Communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback.</p> <p>Unit II Channels of communication, Types of Communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.</p> <p>Unit III Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.</p> <p>Unit IV Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.</p> <p>Unit V Barriers to Effective Communication and ways to overcome them, Listening: Importance of Listening, Types of Listening , Barriers to Listening and overcoming them, Listening situations, Devebping Listening Skills.</p>				



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Course Outcomes	To develop business communication skills among the students.
Text Books	1) Business Communication-Urmlila Rai , S. M. Rai –Himalayas Publishing House, Asha Kaul-Hall Of India 2) Business Correspondence & Communication Skills-Kapoor (S. Chand & Co) 3) Effective Skills:-Ravi Agrawal –Sublime Publishing Jaipur
Reference Books	4) Developing Communication Skills-Mohan –Macmillan Publishing 5) The Communicator Orient Black swan



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Course Title	E- Commerce				
Course Code	MBB 205				
Course Credits	L	T	P	TC	
	3	-	-	4	
Prerequisites	Online shopping and Advertisement strategies				
Course Objectives	The objective of this course is to provide an understanding for the E-commerce Industry.				
Course Contents	<p>UNIT I E-commerce: The revolution is just beginning, Ecommerce : A Brief History, Understanding E-commerce: organizing Themes</p> <p>UNIT II E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process.</p> <p>UNIT III Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies.</p> <p>UNIT IV Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies,</p> <p>UNIT V Social networks and online communities, Online auctions, E-commerce portals</p>				



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Course Outcomes	Creating Awareness about E- commerce Related Business
Text Books	1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson 2. S. J. Joseph, E-Commerce: an Indian perspective, PHI