

**Course Objective:** *The aim of this course is to enable students understand individual and group behavior of employees at work places and how it affects in improving the individual and organizational performance.*

**Course Learning Outcomes:**

1. Understanding the concept of organizational behavior
2. Strengthening the foundations of individual behavior with an understanding of human personality, perception and learning.
3. Understanding the basic process of interpersonal relationship
4. Develop an understanding of teams and groups in organizations

**Unit I**

Organizational Behavior- Concept, nature, scope and importance. Major disciplines and their contribution to OB. Approaches to the study of OB. Emerging challenges in the field of organizational behavior. The Role of OB in Present Management Scenario.

**Unit II**

Personality: concept, nature and its determinants. Big five personality traits. Personality theories. Emotional Intelligence; *Perception*: concept, process & perceptual errors, managerial implications of perception and developing perceptual skills. *Learning*: Meaning, Process, Theories of learning, Classical Conditioning, Operant Conditioning; Cognitive and Social Learning Theory.

**Unit III**

Attitude: Concept and nature. ABC model of attitude, formation and functions of attitude. Motivation: Concept, process and its importance. Theories of motivation-Content and Process theories. Interpersonal Behavior: Transactional analysis, levels of self-awareness, ego states, life positions. Johari Window.

**Unit IV**

Leadership-Traits, Behavioural and Contingency approaches to leadership. Transactional and Transformational leadership. Theories of leadership. Group dynamics: Nature & types of group. Need for group formation. Stages of group development. Group Decision-making process, Role and responsibilities of a group leader. Organizational culture and conflict. Stages of conflict, Sources and Management of Organizational Conflict.

**TUTORIAL (2 CREDITS)**

- **Case Study: At least one case situation to be discussed from each unit.**
- **Seminar/Presentation/Practical/Project Work/ Assignment based on case component**

**SUGGESTED READINGS:**

1. Steven McShane & Van Glinar, "Organizational Behavior", Tata McGraw Hill Publishing Co.
2. Stephen Robbins, "Organizational Behavior". Prentice Hall India Pvt. Ltd New Delhi.
3. Fred Luthans, "Organizational Behavior". McGraw Hill Book Company.
4. Kavita Sharma, "Organizational Behavior", Pearson India.

<b>BBA 3<sup>rd</sup> semester</b>	<b>MANAGEMENT ACCOUNTING BBA22C302</b>	<b>Minor (4+2) credits</b>
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**Course Objectives:** To gain knowledge of use of costing data for decision-making and control, and emerging modern cost management concepts. This course will focus on providing skills in contemporary Management Accounting methodologies and issues. The teaching environment will cover lectures, case discussions and discussion of project assignments.

**Course Learning Outcomes:**

1. Strengthening the foundations of the analytical approach to Managerial decision-making
2. Understanding the external environment, common information problems faced/created by managers.
3. Understanding how accounting decisions affect real company practices.
4. Understanding how managers make a variety of decisions

**Unit I**

Overview of Management Accounting- Meaning, Objectives and Significance. Comparison of Management Accounting, Cost Accounting and Financial Accounting. Concept of Cost- Elements of cost, components of costs, Cost Sheet – Concept and Preparation. Cost Centres and cost units.

**Unit II**

Marginal Costing- Concept and significance. Cost–Volume Profit analysis- Contribution, PV ratio, Margin of Safety, Break-Even analysis.  
Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy. Shut down vs. Continue.

**Unit III**

Budgets and Budgetary Control: Meaning, Types of Budgets (Fixed, flexible & Cash only), Steps in Budgetary Control.

Financial Statement Analysis-Objectives and sources of information. Concept of cash flow and fund flow. Ratio analysis- concept and types of ratios (Liquidity, Solvency and Profitability ratios).

**Unit IV**

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, and Activity based Costing.

**TUTORIAL (2 CREDITS)**

- **Case Study: At least one case situation to be discussed from each unit.**
- **Seminar/Presentation/Practical/Project Work/ Assignment based on case component/Theory component**

**SUGGESTED READINGS:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers).