



# Utkal University, Odisha BBA GEN Sem 2 syllabus

# **Computer for Management**

#### **Unit-I**

Fundamentals: Concepts of computers, Application areas, Classification of Computer System. Data representation and Binary Numbers, computer hardware and software.

#### **Unit-II**

ALS, Internal organization of ALU, Types of memories, selection of memory systems, role of

control unit, data communication, LAN and WAN, Switches, hubs, routers, idea of distributed

systems, the internet, world wide web, search engine, email, home page.

#### **Unit-III**

programming, concept, flowchart, algorithms, programming languages and packages, batch

processing, multi programming, parallel process, stored programme concept, programme execution,

fetch decode, execute cycle, arithmetic, Logic and shift operations.

#### **Unit-IV**

Operating Systems, DOS, WINDOWS, Conventional machines, digital logic machine, operating

system, basic idea of an OS, OS as a resource manager, memory management, input output management.

#### **Unit-V**

Web fundamentals, internet and WWW internet, internet based E Commerce, issues, problems, prospects.

### **References:**

- 1. Balguruswami Computer Fundamentals.
- 2. V.Rajaraman Computer Fundamentals.

# **Cost and Management Accounting**

#### Unit - I

Overview of Cost Accounting, Concepts and practices. Difference between Cost Accounting and Financial

Accounting, Cost Accounting and Management Accounting,

Management Accounting: Scope, Objects and

Functions and Limitations of Management Accounting, Tools and Techniques of Management Accounting

#### Unit - II

Classification of Cost, Cost Center and Cost Unit, Preparation of cost sheet, Allocation and

Absorption of Overhead, Preparation of Labour hum mate & Machine hum mate. Unit - III

Marginal Costing and Cost - Volume Profit Analysis.

#### Unit - IV

Job ,Contract and Process costing.

#### Unit - V

Budgetary Control, Standard Costing and Variance Analysis.

### References

- 1 Cost Accounting, S.. P. Jain & K.L. Narang, Kalyani Publishers.
- 2. Nigam B.M.L. & Jain, I.C., Cost Accounting An Introduction, PHI.

# **Management Theory and Practices**

### **Management Theory and**

### **Practices**

### **Unit - 1 Introduction**

Concept, process and significance of management; Managerial roles; An overview of

functional areas of management; Development of management;

Classical and neo-classical systems;

Contingency approaches.

### **Unit - 2 Planning**

Concept, process and types. Decision making - concept and process; Management by

Objectives; Corporate Planning; Environment analysis; Strategy formulation.

## **Unit - 3 Organizing**

Concept, nature, process and significance; Authority and Responsibility relationships; Centralization and decentralization; Departmentalization; Organization structure - forms and contingency factors.

### **Unit - 4 Leading**

Leadership Theories, Leadership Styles. Communication - Types, process, barriers.

## **Unit - 5 Controlling**

Concept and process; effective control system; Techniques of control.

### **Economics**

**Economics** 

### **Unit - 1 Introduction to Business Economics**

Concepts and precepts; Goods, Services, utility, value, wealth, marginalism, time perspective, stock and flow variables equilibrium, Basic principles of Economics, Basic problems of an economy.

### **Unit - 2 Demand and Supply Analysis**

Meaning of demand, law of demand, Determinants of Demand, Increase and Decrease in demand, Exceptions to the law of demand, Individual and Market demand;

Meaning of supply, Law of supply, Increase and Decrease in Supply, Determinants of supply"

Exceptions to the Law of supply, Equilibrium; Elasticity concept; Perfect elasticity, Perfect

Inelasticity, Relative Elasticity, Relative Inelasticity.

### **Unit - 3 Elasticity of demand**

Price, Income, Cross and Promotional elasticity of demand; Elasticity of

supply: Price, Income and Cross elasticity of Supply; Elasticity and Implications for total Revenue

determinants of Elasticity, simple numerical problems to be solved.

### **Unit - 4 Production and cost Analysis**

What are costs; Costs as opportunity costs, Accounting vs Economic costs, Accounting vs Economic profit; Production functions in the short run and in the long run producer's equilibrium; Types of costs: Variable and fixed costs, short run and long run costs, Average cost, Marginal Cost; Diminishing Returns and Marginal cost; Production and costs in the long run; Economics and Diseconomies of Scale; Revenue

concepts, total revenue, Average revenue and Marginal Revenue.

### Unit - 5 Market structure and Business Decisions

Distinguishing characteristics between market forms;
Perfect competition; Monopoly; Monopolistic competition; Oligopoly;
Short run decisions of a firm
to shut down; Long run decision of the firm to exit; Practical
application of different market forms.

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