

Institute Of Management Studies,  
Devi Ahilya Vishwavidyalaya, Indore  
MBA (Hospital Administration) 5 Years

**PROGRAM STRUCTURE**

<b>Code</b>	<b>Subject</b>		<b>Credit</b>
MS6B-201	Introduction to Pharmacology	Compulsory	3
MS6B-203	Hospital Administration	Compulsory	3
MS6B-205	Business Economics	Compulsory	3
MS6B-207	Organizational Behaviour	Compulsory	3
MS6B-209	Marketing Management	Compulsory	3
MS6B-211	R.D.B.M.S.	Compulsory	3
MS6B-213	Environment Sustainability and Climate Change Mitigation	<b>Electives Generic (Any One)</b>	3
	Food Science and Safety		
MS6B-251	Cost and Management Accounting	<b>Electives Generic (Any One)</b>	3
	Bio Medical Waste and Facility Management		
MS6B-153	Comprehensive Viva Voce		3*
	<b>Total Credits</b>		<b>24+3*</b>

**INSTITUTE OF MANAGEMENT STUDIES(DAVV, INDORE)**  
**M.B.A. (HOSPITAL ADMINISTRATION) 5 Years**  
**Batch 2021-24**  
**Semester III**

<b>Subject Name</b>	<b>INTRODUCTION TO PHARMACOLOGY</b>	<b>Subject Code</b>	<b>MS6B-201</b>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: CORE**

**Course Objective:**

For proper selection of drugs, it is essential to have a basic knowledge about the disease and the drug available for its treatment. The series of lectures will provide the student, basic knowledge about the drugs used for the treatment of various diseases commonly encountered in clinical practice.

**Learning Outcome:**

Upon completion of this course students will be able to understand pharmacological concepts, drug categories and drug treatments.

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>UNIT –I General Pharmacology</b>	1.1 Drug – Definition, Sources, Nomenclature 1.2 Drug Laws, Sources of Drug information. 1.3 Dosage forms of drugs, Routes of drug administration. 1.4 Drug absorption, Distribution, Half-life of Drugs 1.5 Bio – availability, Fixed dose combinations Drug poisoning and its management.
<b>Unit-2 Autonomic Nervous System</b>	2.1 Cholinomimetic drugs, 2.2 Sympathmimetic drugs 2.3 Antimuscarinic agents 2.4 Sympathetic blocking drugs 2.5 Neuromuscular blocking agents.
<b>Unit-3 Central Nervous System</b>	3.1 General anesthetics, Sedatives and Hypnotics 3.2 Antipileptics 3.3 Analgesics – Narcotic and Nonsteroidal anti-inflammatory agents.
<b>Unit- 4 Gastrointestinal System</b>	4.1 Acid – peptic disease 4.2 Antiemetics, Purgatives 4.3 Drug therapy of Diarrhea

<b>Unit – 5 Respiratory System</b>	5.1 Drug therapy of Cough 5.2 Bronchial asthma
<b>Unit – 6 Cardiovascular System and Blood</b>	6.1 Drug treatment of Angina Pectoris, Hypertension, Shock, Anticoagulants, Thrombolytic agents, Fibrinolytic agents.
<b>Unit – 7 Genito Urinary System</b>	7.1 Diuretic 7.2 Drug acting on Uterus
<b>Unit – 8 Hormones</b>	8.1 Thyroid and antithyroid drugs 8.2 Corticosteroids, Antidiabetic drugs.
<b>Unit – 9 Chemotherapeutic Agents</b>	9.1 General principles, Sulfonamides, Penicillins, 9.2 Cephalosporins, Fluroquinolones, Macrolides, Chloramphenicol, 9.3 Antifungal agents, Antiviral agents, 9.4 Anticancer drugs and Immunosuppressive
<p><b>Learning Resources:</b>  <b>Text Reading:</b>  Essentials of Medical Pharmacology, K.D. Tripathi, Jaypee Publish:  Pharmacology and Pharmacotherapeutics R.S. Satoskar, S.D. Popular PrakashBhandarkar,  S.S. Ainapure, Goodman and Gillman’s pharmacology</p>	

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**Semester III**

<b>Subject Name</b>	<b>HOSPITAL ADMINISTRATION</b>	<b>Subject Code</b>	<i>MS6B-203</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: CORE**

**Course Objective:**

The objective of the course is to enable students to have a good understanding of Hospital Administration.

**Learning Outcome:**

Upon completion of this course students will be able to analyze the structure and interdependence of healthcare system elements and issues using critical thinking to formulate innovative system designs that improve healthcare delivery.

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>Unit – 1 Introduction to Hospital Field</b>	<p>Definitions -- hospital and medical care, types, control. Functions-- medical care, prevention, professional education and research. Role of hospital in health spectrum.</p> <p>Hospital of India-to-day. Classification &amp; Accreditation , Number, type, size, distribution, ownership, utilization, rations, trends, problems</p>
<b>Unit-2 Hospital Administration</b>	<p>Principles, Responsibilities, Roles &amp; Functions of Hospital Administrator, Expected qualities of a good Hospital Administrator, Organization of Hospital. The governing authority; ; business aspects; clinical aspects; channels of authority and communication.</p> <p>Importance of qualified v/s non qualified, Medical v/s non Medical Hospital Administrator, Problems of hospital administration and their expected solutions</p>
<b>Unit-3</b>	<p>Management of different clinical , Para clinical &amp; support service departments in Hospitals</p> <p>Hospital hazards, Administration of Government (Rural, District &amp; Municipal Hospital) v/s Private Hospitals Administration of a teaching hospital Administration of a corporate hospital.</p> <p>Administration of a voluntary hospital. Recent trends in hospital administration.</p>

<b>Unit- 4</b>	Hospital utilization and its evaluation, Public Health Education in Hospitals – Patient Education through I.T.(CAPE),Public Relations in Hospitals, Quality Management in Hospitals-Certification & Accreditation TQM in Hospitals
<b>Unit – 5</b>	Management of Medical Records Department (manual & computerized) Management of Hospital Information System (Manual, Online & Offline) Hospital Audits, Financial Audit, Clinical Audit, Tissue Audit Nosocomial Infection Management of Biomedical Waste in Hospitals (Law & the Reality) Role of Administration in Education and Research      Recent trends in hospital administration
<p><b>Learning Resources:</b></p> <p><b>Text Reading :</b></p> <ol style="list-style-type: none"> <li>1.S.Porkodi &amp; Shashikala,Hospital Architecture Planning &amp; Design, Parshwa Publication,New Delhi</li> <li>2. B.M.Sakharkar , Principles of Hospital Administration and Planning ,</li> <li>3.Kunders Hospital planning &amp; hospital Management</li> </ol>	

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*Semester III*

<b>Subject Name</b>	<b>BUSINESS ECONOMICS</b>	<b>Subject Code</b>	<i>MS6B-205</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: GENERIC**

**Course Objective:**

The objectives of the course are to acquaint the students with the basic knowledge and develop awareness about Macro Economics and Economic Environment.

**Learning Outcome:**

At the end of the course, students will be able to:

- Explain economic events in individual markets and the aggregate economy using basic economic theory and tools.
- Outline the implications of various economic policies on individuals and on the economy.

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>Unit –1 Macro Economics</b>	1.1 Theory of income and employment 1.2 Importance of Macro Economics 1.3 Utility and limitations of Macro Economic analysis. 1.4 National Income Accounting, Methods of computing National Income, Problems in Computing National Income.
<b>Unit-2 Theory of Employment</b>	2.1 Classical theory of employment, Keynesian theory of employment 2.2 Determination of effective demand, 2.3 Aggregate supply and demand price 2.4 Equilibrium level of consumption, Keynes law of consumption 2.5 post Keynesian's Development
<b>Unit-3 Investment</b>	3.1 Meaning, Types 3.2 Factors affecting Investment marginal efficiency of capital
<b>Unit- 4 Business Cycle</b>	4.1 Meaning. Characteristics of Trade Cycle 4.2 Keynes theory

<b>Unit – 5 Monetary and Fiscal policies</b>	5.1 Monetary Policy, Measures of Money Stock 5.2 Monetary policy of money supply 5.3 Instruments of monetary policy
<b>Unit – 6 Fiscal Policy</b>	6.1 The Union Budget 6.2 The State Budget 6.3 Finances of the Union and States. 6.4 Public spending in Health Sector
<b>Unit – 7 Money and Banking</b>	7.1 Money, its functions, Supply, 7.2 Effects of change in value of money 7.3 Banking – Indian commercial banking structure, Public sector banks vis – a-vis Private sector banks, RBI – Role & Functions
<p><b>Learning Resources:</b></p> <p><b>Text Reading:</b></p> <ol style="list-style-type: none"> <li>1. M.L. Seth, “Macro Economics”.</li> <li>2. Davett, “Modern Economic Theories”.</li> <li>3. Macroeconomics by: M.C. Vaish. Or H.L. Ahuja</li> <li>4. Macroeconomics by: Dornbussch&amp; Fischer or GregrayMankiv or Fred Gothiel.</li> </ol>	

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**Semester III**

<b>Subject Name</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>Subject Code</b>	<i>MS6B-207</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: Generic**

**Course Objective:**

This course aims to improve students understanding of human behavior in organization and the ability to lead people to achieve more effectively toward increased organizational performance.

After completing this course, students should be able to:

1. Understand individual behavior in organizations, including diversity, personality, attitude perception, learning and motivational theories.
2. Understand group behavior in organizations, including group and team development leadership, conflict management
3. Understand the organizational system, including organizational culture, change and stress management.

**Learning Outcome:**

1. Students will find keys to understand people
2. Students can find the basis of individual and group behavior
3. Students will develop various soft skills

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks consisting of two sections A and B respectively. Section A will be of 40 marks and have five theory questions out of which a student will be required to do any four questions. Section B will be of 20 marks and consist of case(s).

**Course Contents**

<b>Unit –I Introduction</b>	<b>1.1</b> Definition, concept, need and importance of OB <b>1.2</b> Nature and scope of OB <b>1.3</b> OB models <b>1.4</b> Case(s) on OB concepts to be discussed in class
<b>Unit-2 The Individual Behaviour</b>	<b>2.1 Personality:</b> Determinants and attributes <b>2.2 Perception:</b> Factors influencing perception, process, Attribution theory <b>2.3 Learning:</b> Concept, Theories of learning <b>2.4 Attitude:</b> Concept and types, cognitive dissonance theory <b>2.5 case(s)</b> on individual behavior to be discussed in class
<b>Unit-3 Motivation</b>	<b>3.1 concept</b> <b>3.2 Early theories:</b> Maslow’s Hierarchy of Needs, Gregor’s theory X and Y,



	<p>Two factor theory of Herzberg</p> <p><b>3.3 Contemporary theory of motivation:</b> Vrooms Expectancy Reinforcement theory</p> <p><b>3.4</b> One case on Motivation to be discussed in class</p>
<b>Unit- 4 Group Behaviour</b>	<p><b>4.1</b> Defining and classifying group</p> <p><b>4.2</b> Group development, properties, structure, process</p> <p><b>4.3</b> Group Dynamics: Group think, Group shift</p> <p><b>4.4</b> Teams: Types, creating effective teams</p> <p><b>4.5</b> One case on Group behavior to be discussed in class</p>
<b>Unit -5 Leadership</b>	<p><b>5.1</b> Nature and significance of leadership</p> <p><b>5.2</b> Trait theories</p> <p><b>5.3</b> Behavioral theories: Ohio studies, Michigan studies managerial grid</p> <p><b>5.4</b> Contingency theories: Fiedler model, SLT theory, LMX theory Path goal theory</p> <p><b>5.5</b> One case on leadership to be discussed in class</p>
<b>Unit-6 Conflict</b>	<p><b>6.1</b> Meaning of conflict, types, transition in conflict thoughts</p> <p><b>6.2</b> Conflict Process</p> <p><b>6.3</b> Conflict management Techniques</p> <p><b>6.4</b> One case on conflict management to be discussed in class</p>
<b>Unit-7 Dynamics of OB</b>	<p><b>7.1</b> Organizational Change: forces of change, resistance to change Lewin’s change management model</p> <p><b>7.2</b> Work stress: Understanding stress, Potential sources consequences and coping strategies</p> <p><b>7.3</b> Organizational culture: creating and sustaining culture</p> <p><b>7.4</b> One case on change and stress management to be discussed in class</p>
<p><b>Learning Resources:</b></p> <p><b>Text Reading :</b> Latest Edition</p> <ol style="list-style-type: none"> <li>1. Stephen P. Robbins, “<b>Organizational Behaviour: Concepts, Controversies, and Applications</b>”, New Delhi, Prentice Hall</li> <li>2. Fred Luthans, “<b>Organizational Behaviour</b>”, New York, McGraw Hill.</li> <li>3. Bill Scott, “<b>The Skills of Communications</b>”, Jaico Publications, Bombay.</li> <li>4. John W. Newstrom and Keith Davis, “<b>Organizational Behaviour: Human Behaviour at Work</b>” New Delhi, Tata McGraw Hill.</li> </ol> <p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Change Management – Murthy, C. S. V.</li> <li>2. How to study an Organization – Prof. Giuseppe Bonaz.</li> </ol>	

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*Semester III*

<b>Subject Name</b>	<b>MARKETING MANAGEMENT</b>	<b>Subject Code</b>	<b>MS6B-209</b>
<b>Subject Nature: Generic</b>			
<b>Course Objective:</b>			
<ul style="list-style-type: none"> <li>• To familiarize the students with marketing concepts and practices.</li> <li>• To acquaint them with the challenges of marketing environment and competition;</li> <li>• To expose them to the elements of marketing mix; and develop their capacity to formulate appropriate marketing strategies and tactics</li> <li>• The objectives of the course are to introduce and develop the basic principles of marketing management to the students of hospital administration.</li> </ul>			
<b>Learning Outcome:</b>			
At the end of the course students should be able to;			
<ol style="list-style-type: none"> <li>1. Define Marketing Management and explain its pivotal role.</li> <li>2. <b>A clear understanding and exposure to the concept of marketing and its roots in Hospital-centric approach, and the elements of marketing mix.</b></li> </ol>			
<b>Examination scheme:</b>			
The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, out of which best two will be considered. The semester examination carrying 60 marks Students will be required to attempt any 5 questions out of 7. All questions carry equal marks.			
<b>Course Contents</b>			
<b>Unit-1 Marketing Concepts</b>	1.1 Customer Value and Satisfaction 1.2 Customers Delight, 1.3 Conceptualizing Tasks and Philosophies of Marketing Management, 1.4 Value chain, market planning and scanning the Marketing Environment.		
<b>Unit-2 Market Segmentation, Targeting, Positioning</b>	2.1 Market segmentations,. 2.2 Levels of market segmentations, 2.3 Patterns, procedures, requirement for effective segmentation, 2.4 Evaluating the market segments, 2.5 Selecting the market segments, developing a positioning strategy.		
<b>Unit-3 Product &amp; Pricing Decision</b>	3.1 Objectives, 3.2 Product classification, 3.3 Product-Mix, Product life cycle strategies 3.4 Porter's Generic Competency Model 3.5 Planning & Forecasting. 3.6 Factors affecting price 3.7 pricing methods and strategies.		

<b>Unit- 4 Distribution Decisions</b>	4.1 Importance and Functions of Distribution Channel, 4.2 Considerations in Distribution Channel Decisions 4.3 Distribution Channel Members
<b>Unit -5 Promotion Decisions</b>	5.1 A view of Communication Process, 5.2 developing effective communication, 5.3 Promotion-Mix elements.
<b>Unit-6 Consumer Behaviour &amp; Decision Processes</b>	6.1 Introduction to Consumer Behavior and Consumer Research: 6.2 Nature, Scope and application of Consumer Behavior and Consumer Research. 6.3 Pre-purchase process: Information processing, 6.4 Purchase Processes: Consumer Decision rules. 6.5 Post Purchase Processes: Framework, dissonance satisfaction / dissatisfaction.
<b>Learning Resources:</b>	
<ol style="list-style-type: none"> <li>1. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque, " <b>Principles of Marketing: A South Asian Perspective</b>" 13th edition Pearson Education.</li> <li>2. Willam J. Stanton, Michael J. Etzel and Bruce J. Walker, Ajay Pandit "<b>Marketing Concepts and Cases</b>", Tata Mc Graw Hill, 13<sup>th</sup> Edition.</li> </ol>	
<b>Reference Books:</b>	
<ol style="list-style-type: none"> <li>1. Philip Kotler, Kelvin Lane Keller, Abraham Koshy, Mithileshwar Jha "<b>Marketing Management - A South Asian Perspective</b>" – 13th Edition, New Delhi: Pearson Education.</li> <li>2. Rajan Saxena, <b>Marketing Management</b>, 4th Edition, Tata McGraw Hill</li> </ol>	

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**Semester III**

<b>Subject Name</b>	<b>R.D.B.M.S.</b>	<b>Subject Code</b>	<i>MS6B-211</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: CORE**

**Course Objective:**

The objective of this course is to help students to understand the basics of Relational Database Management System, and back-end Tool using ORACLE and their use in organization and processing complex business information.

**Learning Outcome:**

At the end of this course students will be able to understand the basic principles, theory and practice of using relational databases.

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on their assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>Unit -1 Database Management System</b>	Data, Database, Database Management Systems, Types of Database Management Systems – Relational, Hierarchical, Network, and Object oriented database management systems, Entity Relationship Model (E-R Model) Normalization Theory, Codd's Rules for RDBMS.
<b>Unit-2 Relational Database Management System</b>	Concepts of RDBMS, Components of RDBMS, Introduction to SQL, Data Definition language, Data Manipulation Language, Query Language, Data Control Language, Cartesian Product and Joins,
<b>Unit-3</b>	Use of Union, Intersection, Minus, SQL operators and functions, SQL select statement and type of queries, In, Exists, Group by Having and Like clause in SQL, View, Sequence and synonyms SQLPLUS, creating reports using SQLPLUS.
<b>Unit-4 SOL/PLSQL</b>	Introduction to PL/SQL, The PL/SQL block constructs, using variables and SQL statement in the PL/SQL block, PL/SQL constructs like If..Else..Endif, Loop..Endloop, while loop etc. Working master detail relationship, writing triggers informs and creating list of values with cursors, creating and using stored functions, procedures and packages.

**Learning Resources:****Text Reading:**

1. SK Singh, Database Systems-(Indian Original) Pearson
2. McFedden, Jeffrey Hoffer-Modern Database Management, 9e-(Indian Adaptation) Pearson
3. Alexis Leon & Methews Leon, Database Management Systems, Vikas Publ New Delhi,
4. Rob Coronel, Database Systems & Design, Implementation & Management , Thomson Learning , Bangalore.

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*Semester III*

<b>Subject Name</b>	<b>Environmental Sustainability and Climate Change Mitigation</b>	<b>Subject Code</b>	<i>MS6B-213</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: Foundation Course**

**Course Objective:**

The objective of this course is to develop global perspective about the environmental management and to develop understanding of how environmental and ecosystem services are crucial elements to reduce disaster risk in Hospital. Climate change mitigation CDM and other options for sustainable development, Carbon trading a new concept.

**Learning Outcome:**

Upon successful completion of this course students will be capable to understand how environmental and ecosystem services are crucial elements to reduce disaster risk in hospitals

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>Unit-1</b>	<ol style="list-style-type: none"> <li>1. Basic concept of environment and ecosystem,</li> <li>2. Global environmental issues</li> <li>3. Environmental sustainability, Sustainable development, Path to sustainability.</li> <li>4. Global environmental summits.</li> </ol> <p>Objective and the components of environmental management</p>
<b>Unit-2</b>	<ol style="list-style-type: none"> <li>2.1 Management tool, Environmental impact assessment.</li> <li>2.2 The millennium ecosystem assessment.</li> <li>2.3 Brief introduction of HYOGO framework, Biosafety categna protocol.</li> </ol>
<b>Unit-3</b>	<ol style="list-style-type: none"> <li>3.1 Environmental risk, Global climate changes: cause, impact</li> <li>3.2 Ozone depletion and its consequences</li> <li>3.3 Kyoto Protocol and Montreal protocol</li> </ol>
<b>Unit- 4</b>	<ol style="list-style-type: none"> <li>4.1 Case studies of climate related disasters.</li> <li>4.2 Climate change mitigation CDM, Carbon trading</li> </ol>

**Text Books :** (Latest Edition)

1. Environmental Management, N.K. Liberoi, Excell Books.
2. Environmental Science, G. Taylor Miller, Jr. Cengage Learning.

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**Semester III**

<b>Subject Name</b>	<b>COST AND MANAGEMENT ACCOUNTING</b>	<b>Subject Code</b>	<i>MS6B-215</i>
		<b>Total Credits</b>	<b>03</b>

**Subject Nature: GENERIC**

**Course Objective:**

The aim of the course is to enable students to know and understand the various facets of accounting procedures and practices used in business management.

**Learning Outcome:**

On successful completion of this course, students will be able to:

- Explain the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making.
- Apply traditional and contemporary approaches to product costing in job, process, & activity based costing environments.
- Use standard costs to prepare budgets for planning and control purposes.

**Examination Scheme:**

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each, of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

## Course Contents

<b>Unit - 1 Introduction to Cost Accounting</b>	1. Purpose, Utility Interrelationship of Financial Accounting and Management Accounting with Cost Accounting.
<b>Unit-2 Elements of Costs</b>	2.1 Material, Labour and Overheads 2.2 Fractions and Segment Classification of Cost 2.3 Direct and Indirect Cost Centers and Cost Units.
<b>Unit-3 Various types of Costs</b>	3.1 Product cost and period costs 3.2 Absorbed and Unabsorbed Costs 3.3 Expired and Unexpired Cost; Variable and fixed cost 3.4 Out of Pocket costs and Sunk Costs 3.5 Opportunity Cost and Liquidity Costs 3.6 Incremental, Marginal and Differential Costs.
<b>Unit- 4 Materials</b>	4.1 Materials Purchasing Procedure, Organization Control and Records 4.2 Valuation of Inventory Control Over Materials, Inventory Control Techniques, 4.3 Accounting for losses & Wastages Accounting for issue of Materials from stores.

<b>Unit – 5 Labour</b>	5.1 Time keeping and Time Booking, 5.2 Remuneration of Labour and Methods of Wage payments.
<b>Unit – 6 Overhead</b>	6.1 Accounting and Control of Overhead, 6.2 Classification and Absorption of Overheads
<b>Unit – 7 Methods of Costing</b>	7.1 Unit and Job costing and preparing Tenders 7.2 Contract Costing, Process Costing.
<b>Learning Resources:</b>	
<b>Text Reading :</b>	
<ol style="list-style-type: none"> <li>1. Cost Accounting – Pearson Education.</li> <li>2. Cost Accounting methods &amp; Problems – B.K. Bhar</li> <li>3. Cost Analysis and Control – B.M. Nigam and G.L. Sharma, Himalaya Publishing House, 1992.</li> <li>4. A.T.B. of Cost Accounting – M.N. Arora, New Delhi, Vikas Publishing House Pvt. Ltd., 1994 Third Revised Edition.</li> </ol>	