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## **ALLAHABAD STATE UNIVERSITY, ALLAHABAD**

Syllabus of Bachelor of Business Administration (BBA) Three Years Full Time (Six Semester) Programme.

Will Effective from:

1<sup>st</sup> & 2<sup>nd</sup> semester 2017-18, 3<sup>rd</sup> & 4<sup>th</sup> semester 2018-19, 5<sup>th</sup> & 6<sup>th</sup> semester 2019-20

**ORDINANCE**1. The Bachelor degree in Business Administration ( BBA) of ALLAHABAD STATE UNIVERSITY, ALLAHABAD shall be conferred on 10+2 Students who have completed prescribed course of study for not less than three years spread over three academic years and have passed the examination as prescribed under the relevant ordinances.

2. The method of teaching adopted shall be combination of lectures and seminars by the faculty and guest speakers, case discussions, students presentation, use of audio-visual devices, computers etc.

The minimum qualification for admission shall be a 10+2 from any School/College in India or abroad recognized or equivalent thereto.

3. Under this scheme sanctioned seats to the colleges out of which seats are reserved as follows:

SC candidates 21%

ST candidates 2%

OBC candidates 27%

Necessary reservation will be given to the wards of employees and teachers of the university as per university rule. Reservation for girl students shall be as per the gov.rules.

4. The admission shall be made through Written test or on Merit basis as decided by the university/affiliated college concerned from time to time. The written test will be conducted by the university/affiliated college concerned. The test structure for the admission test will be decided by the university/college from time to time.

5. The schedule of fee to be paid in each semester by the students shall be as per University/College Rules formulated from time to time. In the addition to the above, semester examination fee will be payable separately as per university rules.

6. No student will be permitted to pursue any other course of study or take up an employment during the tenure of this programme.

7. No candidate shall be allowed to appear in the semester examination unless he/she has attended at least 75% of the lectures in each paper and appeared in sessional tests as conducted by the university/College concerned.

8. The evaluation of the students shall be done on the basis of internal assessment and at the end of the written semester examination having a relative weightage of 30 & 70 in each paper.

A- a .The marks of internal assessment will be awarded on the following basis:

(i) Marks of the sessional test 20 marks

(ii) Class participation/ attendance

and general discipline 10 marks

TOTAL 30 marks

Marks obtained in the "Internal Assessment" as regular student by the candidates of all categories shall remain unchanged and shall be counted in the computation of annual examination result. If a student fails to appear in the sessional tests he will be treated as fail in the semester examination result. However, he/ she will be eligible to appear in the sessional test of next semester.

A. Duration of semester written examination carrying 70 marks in each paper shall be of three hours.

B. A candidate will be declared to have passed the semester examination if she/ he secure passing marks as prescribed by the university.

C. The final result of the candidates shall be declared on the basis of combined results of all the semester examination.

A candidate securing 60% or more marks or above will be awarded first division and candidates securing 50% more but less than 60% marks in the aggregate will be placed in II division. Candidate securing less than 50% marks in aggregate and 40% marks in individual paper will be declared Fail.

9. Students shall be eligible for the facility of improvement/ back paper as per university rules from time to time.

10. A candidate who fails in a semester examination or fails to clear back paper, shall be permitted to appear in the semester examination as Ex- student only on the completion of his/her prescribed course of study. Such students shall be treated as parripassue with regular students of the concerned semester.

11. The Bachelors Degree in Business Administration shall consist of the course structure and detailed syllabus prescribed in the Annexure .

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A I SEMESTER**

**(Will effective from Session 2017-18) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-101	BUSINESS ORGANISATION	70 marks	30 marks	100 marks
BBA-102	BUSINESS MATHEMATICS	70 marks	30 marks	100 marks
BBA-103	PRINCIPLES OF ECONOMICS	70 marks	30 marks	100 marks
BBA-104	BOOK KEEPING AND BASIC ACCOUNTING	70 marks	30 marks	100 marks
BBA-105	BUSINESS COMMUNICATION	70 marks	30 marks	100 marks
BBA-106	COMPUTER APPLICATIONS	70 marks	30 marks	100 marks
	<b>Total Marks</b>	<b>420 marks</b>	<b>180 marks</b>	<b>600 marks</b>

## **BBA- I SEMESTER**

**BBA-N101**

### **BUSINESS ORGANISATION**

**Objective:** The objective is to familiarize the students with aspects of Business Organization and its Environment.

#### **Unit I**

Meaning and definition of Business, essentials & scope of Business, Classification of Business activities. Business Organisation- Meaning, Definition, characteristics, objectives and evolution, Modern Business, Business & Profession.

#### **Unit II**

Business Unit, Establishing a new business unit, Meaning of Promotion. Features for Business, Plant location, Plant Layout & size of Business unit.

#### **Unit III**

Forms of Business Organisation- Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives. Business Combination- Meaning, Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

#### **Unit IV**

Business Finance- Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

#### **Suggested Readings:**

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, "Modern Business Organization & Management-Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1980).
5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997).

## **BBA- I SEMESTER**

**BBA-N102**

### **BUSINESS MATHEMATICS**

**Objectives:** The course has been designed to provide elementary yet essential background of mathematical method so that managers may use themselves in business analysis and decision making.

#### **Unit I**

Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction.

#### **Unit II**

Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian, Elimination Method. Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.

#### **Unit III**

Set theory: Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.

#### **Unit IV**

Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. etc)

#### **Suggested Readings:**

1. Zamarudeen, Bhambri, Khanna, "Business Mathematics", Vikas Publishers, (2009)
2. Mehta & Madnani, "Mathematics for Economics", Sultan Chand and Sons(2004)
3. Dikshit & Jain, "Business Mathematics", Himalaya Publishing House(2009)
4. Rsgshvachari, M., "Mathematics for Management- An Introduction" TMH, (2005)
5. Arora, S.R., & Gupta, Kavita, "Business Mathematics", Taxman Publications, (July 2015) New Delhi
6. Agrawal, B.M., "Business Mathematics", Kitab Mahal, Allahabad
7. Shukla, S.M., "Business Mathematics", Sahitya Bhawan Publications

## **BBA- I SEMESTER**

**BBA-N103**

### **PRINCIPLES OF ECONOMICS**

**Objective:** The objective of this paper is to familiarize the student with various theoretical concepts of economics that are related to business life.

#### **Unit I**

Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.

#### **Unit II**

Meaning of demand, Demand theory and objectives, Demand analysis. Demand schedule. Demand Curve and Nature of Curves, Laws of Demand, Elasticity of Demand Types & Measurement, Indifference curves analysis, Consumer Equilibrium & Consumer Surplus. Price, Income and substitution effect.

#### **Unit III**

Production- Meaning, Analysis and Production function. Laws of production, Laws of increasing returns & Laws of constant returns. Equal product curves and Producer equilibrium.

#### **Unit IV**

Market analysis- Nature of market, Types of markets and their characteristics, pricing under different market structures- Perfect competition, Monopoly, Oligopoly and Monopolistic competition. Price discrimination under monopoly competition,. Theories of rent, theories of interest, theories of wages, theories of profit, Concept of profit maximization

#### **Suggested Readings:**

1. Gupta G., "Managerial Economics", McGraw-Hill Education (India) Pvt Limited(2011)
2. Dwivedi D.N., "Managerial Economics", Vikas Publishing House, New Delhi.(2014)
3. Seth, M.L., "Principles of Economics", Lakshmi Nrain Agrawal Educational Publishers, Agra, (2010)
4. Adhikary M, "Business Economics", Excel Books, New Delhi. (2000)
5. Ahuja H.L., "Business Economics", S. Chand & Co., (2001)
6. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir

## **BBA- I SEMESTER**

### **BBA-N104 BOOK KEEPING AND BASIC ACCOUNTING**

**Objective:** The objective of this subject is to acquaint students with the basic accounting & book keeping concepts, tools and techniques influencing managerial decisions.

#### **Unit I**

Meaning of book keeping, Process of book keeping and accounting, Basic terminology of accounting, subsidiary books of accounts, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting Principles, conventions & Concepts.

#### **Unit II**

Accounting Equation, Dual Aspect of Accounting, Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance.

#### **Unit III**

Rectification of errors, preparation of bank reconciliation Statement, Bills of Exchange and promissory notes.

#### **Unit IV**

Valuation of stocks, accounting treatment of depreciation, Reserves and Provision, Preparation of final accounts along with adjustment entries.

#### **Suggested Readings:**

1. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S.Chand & Company Ltd., (2011)
2. Jain & Narang, "Advanced Accounts", Sultan Chand & Sons, (2010)
3. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).
4. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010).
5. Radhaswamy & Gupta, R.L., "Advanced Accounting", Sultan Chand & Sons (2009).
6. Shukla & Grewal, "Advanced Accountancy", Sultan Chand & Sons
7. Shukla M.B., "Financial Accounting", Kitab Mahal



## **BBA- I SEMESTER**

**BBA-N105**

### **BUSINESS COMMUNICATION**

**Objective:** The objective of this paper is to develop effective business communication skills among the students so that they can act with confidence in presenting business information.

#### **Unit I**

Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication

#### **Unit II**

Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations, Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.

#### **Unit III**

Oral & Non-verbal communication: Principles of Oral Presentation Factors affecting Presentation, effective Presentation skills, conducting Surveys. Body Language, Para Language, Effective Listening, Interviewing skill, Writing resume and Letter or application

#### **Unit IV**

Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

#### **Suggested Readings:**

1. Urmila Rai, S.M. Rai; Business Communication, Himalaya Publishing House, (2009).
2. Rao, Nageshwar and P. Rajendra Das. Communication Skills. Himalaya Publishing House: Mumbai, (2006).
3. Chhabra, T.N., "Business Communication", Sun India Publication Delhi, 7th edition (2012)
4. Ludlow, R. & Panton, F., "The Essence of Effective Communications", Prentice Hall of India Pvt. Ltd, (1998).
5. Bhende D.S., "Business Communication", Himalaya Publishing House
6. David Berio, "The Process of Communication", Rinehart & Winston, (1960).
7. Gowd, L.M. & Dixit, K.R., "Advance Commercial Correspondence", Universal Publication, (1976).
8. Gurky J.M., "A reader in human communication", Random House
9. Rao & Das : Communication Skills, I.K. International PH

## **BBA- I SEMESTER**

**BBA-N106**

### **COMPUTER APPLICATIONS**

**Objective:** The objective of this paper is to provide an understanding of computers, computer operating system & application of relevant software in management decision making.

#### **Unit I**

History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers; Input-Output Devices: Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Response Devices.

#### **Unit II**

Storage Devices: Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.

#### **Unit III**

Computer Software: Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.

#### **Unit IV**

Operating System & Internet: Definition and functions of O.S. Batch Processing, Multi-purposing, Multi-programming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

#### **Suggested Readings:**

1. Reema Thareja, "Fundamentals of Computers", Oxford University Press, (2014)
2. Peter Shirley, "Fundamentals of Computer Graphics", CRC Press, (2010)
3. Anita Goel, "Computer Fundamentals", Pearson India (2010)
4. Sinha, P.K., "Computer Fundamental", BPB Publications, (2004)
5. Jain, V.K., "Computer for Beginners", Pustak Mahal,
6. Leon & Leon, "Internet for everyone", Vikas Publishing, 15th Anniversary Edition, 2/e

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A II SEMESTER**

**(Will effective from Session 2017-18) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-201	FUNDAMENTALS OF MANAGEMENT	70 marks	30 marks	100 marks
BBA-202	INDIAN ECONOMY	70 marks	30 marks	100 marks
BBA-203	PRINCIPLES OF ACCOUNTING	70 marks	30 marks	100 marks
BBA-204	BUSINESS STATISTICS	70 marks	30 marks	100 marks
BBA-205	BUSINESS LAWS	70 marks	30 marks	100 marks
BBA-206	BUSINESS ETHICS	70 marks	30 marks	100 marks
	<b>Total Marks</b>	420 marks	180 marks	600 marks

## BBA- II SEMESTER

### BBA-N201 FUNDAMENTALS OF MANAGEMENT

**Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

#### Unit I

Introduction Concepts, Objectives, Nature Scope and significance of management Evolution of management thought- Contribution Taylor, Weber and Fayol management. **Planning:** Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.

#### Unit II

**Organizing:** Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.

#### Unit III

**Directing:** Concept, Principles & Techniques of directing and Coordination, Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.

#### Unit IV

**Controlling:** Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

#### Suggested Readings:

1. Thornton, "Management Principles and Practice", Wingspan Publishing, (2013)
2. Karmakar, "Principles and Practice of Management and Business Communication", Pearson Publication, (2012)
3. Gupta, C.B. "Management Concepts and Practices", Sultan Chand and Sons, (2008)
4. Srivastava and Chunawalla, "Management Principles and Practice", Himalaya Publication, (2007)
5. Chopra, R.K., "Principles & Practices of Management", Sun India Publication (2005)
6. Prasad, L.M., "Principles and Practice of Management" Sultan Chand and Sons, (2005)
7. Tripathi, P.C. & Reddy, P.N., "Principles & Practices of Management", 2nd edition, Tata McGrawHill

## **BBA- II SEMESTER**

**BBA-N202**

### **INDIAN ECONOMY**

**Objective:** Objective of this course is to acquaint students of the Indian Economy, present and future of Indian Economics, and how the Indian Economy is influencing the business environment in India context.

#### **Unit I**

Meaning of Economy, Economic growth & development, characteristics of India Economy, Concepts of Human development, Factors affecting economic development.

#### **Unit II**

An overview of Economic Resources of India, Human Resources of India: Concept of Population Explosion, Interrelation of Population and economic development, Population policy of India, Problem of Unemployment in India.

#### **Unit III**

Economic planning in India, NITI AYOJ, Critical evaluation of current Five Year Plan. Role of Agriculture in Indian economy, agriculture development during plan period and green revolution, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile).

#### **Unit IV**

Role of Commercial Bank and Financial Institutions, Role of MSME enterprise in Indian Economy. Foreign Trade-Composition and Direction.

#### **Suggested Readings:**

1. J.N. Mishra & Kamlesh Kumari, *Bhartiya Arthbhashtha*.
2. Datt, Rudrar Sundhram, "Indian Economy", Sultan Chand, (2013).
3. Mishra, S.K. & V.K. Puri, "Problems of Indian Economy", Himalaya Publishing House, (2011)
4. Seth, M.L., "Monetary Economics", Lakshmi Narain Agarwal, (2008).
5. Vaish, M.C., "Monetary Theory", Vikas Publishing House,

## **BBA- II SEMESTER**

**BBA-N203**

### **PRINCIPLES OF ACCOUNTING**

**Objective:** The objective of this course is to familiarize the students with basic concepts and methods of Financial Accounting as a practical subject in Business Management

#### **Unit I**

Accounting Standards in India, Concept of GAAP (Generally Accepted Accounting Principles) International Accounting Standards, Accounting for Price level changes.

#### **Unit II**

Accounting of Non-trading Institutions, Joint Venture A/c Consignment A/c, Accounts of banking companies and General Insurance companies, Departmental Accounts and Branch Accounts.

#### **Unit III**

Accounts related to Hire Purchase and Instalment payment transactions, Royalty Accounts.

#### **Unit IV**

Partnership Accounts: Final Account, Reconstitution of Partnership firms- admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner).

#### **Suggested Readings:**

1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
2. Maheshwari S.N & Maheshwari S K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
3. Chawla, R. C. & Jain, S.P., "Financial Accounting", Kalyani Publication, (2001)
4. Agarwal, B.D., "Advanced Accounting", Pitambar Publishing, (1990)
5. Shukla M.B., "Financial Accounting", Kitab Mahal.

## **BBA- II SEMESTER**

**BBA-N204**

### **BUSINESS STATISTICS**

**Objective:** The objective of the course is to make the students familiar with basic statistical techniques and their applications in managerial decision making.

#### **Unit I**

Introduction to Statistics: Meaning, Scope, Importance and Limitation, Managerial Application, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data- Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data- Diagrammatical and Graphical Presentation of Data. Analysis of Data, Interpretation of Data.

#### **Unit II**

Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion- Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.

#### **Unit III**

Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation. Regression Analysis– Meaning, Importance, Simple Regression Equation. Standard error of estimates. Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.

#### **Unit IV**

Interpolation and Extrapolation: Meaning, Importance Methods- Binomial, Newton's Lagrange's Analysis of Time Series: Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Moving Average Method and Method of Least square. Business Forecasting.

#### **Suggested Readings:**

1. Gupta, S.P. & Gupta, M.P. , "Business Statistics", Sultan Chand & Sons, (2007)
2. Gupta, C.B., "Introduction of Stastical Methods", Vikas Publishing House Pvt Ltd, (2009)
3. Puri, V.K., "Elements of Business Statistics", Himalaya Publishing House, (1992)
4. Freund, J. E., &. Perles, B.M., "Modern Elementary Statistics", Prentice hall (2006)
5. Gupta, K.L., "Business Statistics", Navyug Publication,
6. Shukla, S.M. & Sahai, S.P., "Business Statistics", Sahitya Bhavan Publication, (2015)

## **BBA- II SEMESTER**

**BBA-N205**

### **BUSINESS LAWS**

**Objective:** The objective of this course is to provide the students the basic knowledge of the provisions of various Acts related to business and management.

#### **Unit I**

Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal. Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.

#### **Unit II**

Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, unpaid sellers, Auction Sale.

#### **Unit III**

Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.

#### **Unit IV**

Definition Features Types Recognition and Endorsement of Negotiable Instruments: cheques, promissory notes, bill of exchange, bank draft, bank notes, share warrants etc.

**\* The students are required to study the latest provisions of the above Acts as and when amended with time.**

#### **Suggested Readings:**

1. Singh, B.K. & Tiwari, A., "Business Regulatory Framework", SBPD Publishing, (2015).
2. Avatar Singh – The Principles of Mercantile Law, Estern Book Co. Lucknow (2014)
3. Kuchal, M.C., "Business Law", Vikas Publishing House (2012)
4. Kapoor, N.D., "Elements of mercantile law including company law and industrial law", Sultan Chand and Sons (2008)
5. Gulshan S and Kapoor, "Business Law", New Age International (P) Ltd (2006)
6. Gupta, O.P, "Business Regulatory Framework", SBPD Publishing House.
7. Saranava W., Business Laws, Kitab Mahal



## **BBA-II SEMESTER**

**BBA-N206**

### **BUSINESS ETHICS**

**Objective:** The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions

#### **Unit I**

Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics. Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.

#### **Unit II**

Relationship between Ethics & Corporate Excellence- Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.

#### **Unit III**

Gandhian Philosophy of Wealth Management- Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.

#### **Unit IV**

Corporate Social Responsibility- Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

#### **Suggested Readings:**

1. Khandelwal, N. M., "Indian Ethos and Value for Management", Himalaya Publishing House, (2011)
2. R Nandagopla, Ajith Sankar RN, "Indian ethos & Values in Management", Tata Mcgraw Hill, (2010)
3. Neeru Vasisth & Namita Rajput, "Business Ethics & Values", Taxmann Publication, (2009)
4. Pandey, Janardan, "Gandhi and 21st Century", Concept Publishing Company, (1998)
5. Patil, V. T., "New Dimensions and Perspectives in Gandhism, ", Inter India Publications (1989)
6. .Shukla, M.B., "Business Ethics", Kitab Mahal

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A III SEMESTER**

**(Will effective from Session 2018-19) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-301	BUSINESS ENVIRONMENT	70 marks	30 marks	100 marks
BBA-302	COMPANY LAW	70 marks	30 marks	100 marks
BBA-303	MANAGERIAL ECONOMICS	70 marks	30 marks	100 marks
BBA-304	ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT	70 marks	30 marks	100 marks
BBA-305	COMPANY ACCOUNTS	70 marks	30 marks	100 marks
BBA-306	RESEARCH METHODOLOGY	70 marks	30 marks	100 marks
	<b>Total Marks</b>	<b>420 marks</b>	<b>180 marks</b>	<b>600 marks</b>

## **BBA- III SEMESTER**

**BBA-N301**

### **BUSINESS ENVIRONMENT**

**Objective:** The present course aims at familiarizing the participants with various aspects of economic, social, political and cultural environment of India. This will help them in gaining a deeper understanding of the environmental factors influencing Indian business organizations.

#### **Unit I**

Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business, Economic Systems: Capitalism, Socialism, Communism, Mixed Economy, Public Sector & Private Sector

#### **Unit II**

Industrial Policy- Its historical perspective (In brief): Socio-economic implications of Liberalisation, Privatisation, Globalisation.

#### **Unit III**

Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA, 1999

#### **Unit IV**

Overview of International Business Environment, Trends in World Trade: World Trade Organization (WTO)- Objectives and role in international trade.

#### **Suggested Readings:**

1. Cherunilam, Francis. "Business Environment", Himalaya Publishing House, (2010).
2. Ashwathappa, K., "Essential of Business Environment TEXT, Cases & Exercises", Himalaya Publishing House Pvt. Ltd, (2014).
3. Shukla, M.B., "Business Environment", Taxmann's Publication (2011)
4. Gupta, C.B., "Business Environment", Sultan Chand & Sons, (2014).
5. J.N.mishra and Kamlesh kumara,:Bhartiya Arthbyavashtha
6. Adhikari, M., "Economic Environment of Business", Excel Book.

## **BBA- III SEMESTER**

**BBA-N302**

### **COMPANY LAW**

**Objective:** The objective is to enable the students to get familiarized with the existing Company Law which facilitate the students in understanding company formation and its binding laws.

#### **Unit I**

Corporate Personality: Kinds of Company, Promotion and Incorporation of Companies.

#### **Unit II**

Memorandum of Association, Articles of Association; Prospectus, Shares, Share Capital, Members, Share Capital- Transfer and Transmission, Directors- Managing Director, Whole Time Director.

#### **Unit III**

Capital Management- Borrowing powers, mortgages and charges, debentures, Company Meetings- kinds quorum, voting resolutions, minutes.

#### **Unit IV**

Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up- Kinds and Conduct. **Latest Provisions of New Company's Act, 2013.**

#### **Suggested Readings:**

1. Kapoor, G. K., Dhamija, Sanjay, "Company Law: A Comprehensive Text Book on Companies Act 2013", Taxmann Publication, (2015).
2. Gulshan S.S. and Kapoor G.K., "Business Law including Company Law", New Age International Publishers, (2014)
3. Singh, Avtar, "Company Law", Eastern Book Co., Bharat Law House, Delhi, (2004)
4. Kuchal, M.C., "Modern Indian Company Law", Sri Mahavir Books, (2004)
5. Maheshwari, S.N. and S.K. Maheshwari; A Manual of Business Law, 2nd Edition, Himalaya Publishing House, 2004.

## BBA-III SEMESTER

BBA-N303

### MANAGERIAL ECONOMICS

**Objectives:** The basic objective of this course is to make the students aware of the various economic issues that they are expected to face as managers at the corporate level and to equip them with the tools and techniques of economic analysis for improving their decision-making skills.

#### Unit I

**Nature and Scope:** Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, Discounting principle and Equi- marginal principle.

#### Unit II

**Demand Analysis:** Concept and importance of Demand & its determinants Income & Substitution effects; Various elasticities of demand, using elasticities in managerial decisions, revenue concepts, and relevance of demand forecasting and methods of demand forecasting.

#### Unit III

**Cost Concept:** Various cost concepts and classification, Cost output relationship in short run & long run cost curves); Economics and diseconomies of scale, Cost control and Cost reduction, Indifference curves.

#### Unit IV

**Pricing:** Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly; Profit Mgt & Inflation: Profit, Functions of profit, Profit maximization, Break Even analysis. Elementary idea of Inflation.

#### Suggested Readings:

1. Dwivedi, D.N., "Managerial Economics", Vikas Publishing House, (2011)
2. Varsney & Maheshwari, "Managerial Economics", Sultan Chand & Sons, (2009)
3. Trivedi, M. L., "Managerial Economics", McGraw Hill Education (2001)
4. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub, (2009)
5. Cauvery, Sudhanayak, Girija, Meenakshi, "Managerial Economics", S.Chand, (2011)
6. Chaturvedi & Gupta, "Managerial Economics", International Book House Pvt Ltd, (2013)
7. W. Bruce Allen, "Managerial Economics: Theory, Applications, and Cases", Viva Books, (2011)
8. Peterson & Lewis, "Managerial Economics", Pearson Education, (2006)

## **BBA- III SEMESTER**

### **BBA-N304 ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**

**Objective:** The objective of the course is to familiarise the students with the basic concepts of entrepreneurship.

#### **Unit I**

**Name & Scope:** Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.

#### **Unit II**

**Entrepreneurial Development:** Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.

#### **Unit III**

**Transportation:** North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems, Project & Reports, Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.

#### **Unit IV**

**Small industry setup,** Types of organization- sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability; Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

#### **Suggested Readings:**

1. Vasant Desai, "Entrepreneurship Development and Business Communication", Himalaya Publishing House Pvt. Ltd. (2008).
2. Shukla, M.B., "Entrepreneurship & Small Business", Kitab Mahal; Present Edition edition (2007).
3. Lal, A, "Entrepreneurship Development and Management", Vayu Education of India, (2012).
4. Natarajan, Gordon, "Entrepreneurship Development", 4th edition, Himalaya Publishing House Pvt. Ltd.
5. Gupta, S. L., Arun Mittal "Entrepreneurship Development", International Book House, (2012).

## **BBA- III SEMESTER**

**BBA-N305**

### **COMPANY ACCOUNTS**

**Objective:** The objective of this subject is to enable the students to have a comprehensive understanding about the provisions of the Company accounts.

#### **Unit I**

Joint Stock Companies: its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.

#### **Unit II**

Final Accounts: Including Computation of managerial Remuneration and disposal of profit; Accounting for Amalgamation of companies as per Accounting Standard 14 Accounting for Internal reconstruction.

#### **Unit III**

Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.

#### **Unit IV**

Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.

#### **Suggested Readings:**

1. Gupta R.L. Radhaswamy M., Company Accounts, Sultan Chand & Co.
1. Goyal, Goyal, "Corporate Accounting 3rd Edition" PHI learning pvt. Ltd (2013)
2. Maheshwari, S.N., & Maheshwari, S.K., "Corporate Accounting", Vikas Publishing (2009)
3. Monga J.R., Ahuja, Girish, & Sehgal, Ashok, "Financial Accounting", Mayur Paper Backs, Noida
4. Shukla, M.C., Grewal T.S. & Gupta, S.C., "Advanced Accounts", S. Chand & Co. (2011)
5. Shukla, M.B., "Corporate Accounting", Kitab Mahal.

## **BBA- III SEMESTER**

**BBA-N306**

### **RESEARCH METHODOLOGY**

**Objective:** The objective of this course is to develop the research skills of the students in investigating into the business problems with a view to arriving at objective findings and conclusions and interpreting the results of their investigation in the form of systematic reports.

#### **Unit I**

Introduction – Meaning of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; The Design of Research- Research Design, Features of a Good design, Different Research Designs, Measurement in Research, Data types, Sources of Error.

#### **Unit II**

Sampling Design- Census & Sample Surveys, Steps in Sampling Design, Types of Sample designs- Probability & Non Probability sampling.

#### **Unit III**

Processing & Analysis of Data- Processing operations, problems in processing, types of analysis; Hypothesis Testing- Chi-square test, Z test, t-test, f-test.

#### **Unit IV**

Presentation- Diagrams; graphs, charts; Report writing- Layout of Research report, Types of Reports, Mechanism of writing a Research report, Precaution for writing report.

#### **Suggested Readings:**

1. Kothari, C.R., "Research Methodology", New Age, (2013).
2. Ranjit Kumar, "Research Methodology", Sage Publication, (2012).
3. Krishnaswamy, O.R., "Research methodology in Social Sciences", HPH, (2008).
4. Tripathi P.C., "A Textbook of Research Methodology", Sultan Chand & Sons, (2002).
5. Gupta, S., "Research Methodology and Statistical Techniques", Deep & Deep Publication (P) Ltd., 2002
6. Divivedi, R., "Research Methods in Behavior Science", Macmillan India Ltd., (2001).
7. Saravanavel, P., "Research Methodology", Kitab Mahal, Allahabad, (2013).



**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A IV SEMESTER**

**(Will effective from Session 2018-19) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-401	FINANCIAL MANAGEMENT	70 marks	30 marks	100 marks
BBA-402	MARKETING MANAGEMENT	70 marks	30 marks	100 marks
BBA-403	ORGANISATION BEHAVIOUR	70 marks	30 marks	100 marks
BBA-404	COST AND MANAGEMENT ACCOUNTING	70 marks	30 marks	100 marks
BBA-405	STRATEGIC MANAGEMENT & BUSINESS POLICY	70 marks	30 marks	100 marks
BBA-406	INTERNATIONAL TRADE	70 marks	30 marks	100 marks
	<b>Total Marks</b>	<b>420 marks</b>	<b>180 marks</b>	<b>600 marks</b>

## **BBA- IV SEMESTER**

**BBA-N401**

### **FINANCIAL MANAGEMENT**

**Objective:** Efficient Management of a business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the students with the overall framework of financial decision- making in a business unit.

#### **Unit I**

Introductory: Concept of Financial management, Finance functions, objectives of financial management, Profitability Vs shareholder wealth maximization. Time value of Money- Compounding & Discounting.

#### **Unit II**

Capital Structure Planning: capitalization Concept, basis of capitalization, consequences and remedies of over and under capitalization, Determinants of Capital structure, Capital structure theories.

#### **Unit III**

Management of Fixed Capital: Cost of Capital, Nature & Scope of Capital budgeting-payback NPV, IRR and ARR methods and their practical applications. Analysis of risk & uncertainty.

#### **Unit IV**

Management of Working Capital: Concepts of working Capital, Management of different components of working capital; Management of Earning: Concept & relevance of Dividend decision; Dividend Models-Walter, Gordons, MM Hypothesis. Dividend policy-determinants of dividend policy.

#### **Suggested Readings:**

1. Chandra, P., "Financial Management", McGraw Hill Education, (July 2015)
2. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 7rd Edition, (2014)
3. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition, (2004).
4. Pandey I. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003
5. Horne Van C. & Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
6. Reddy, "Financial Management", Kitab Mahal, Allahabad

## **BBA- IV SEMESTER**

**BBA-N402**

### **MARKETING MANAGEMENT**

**Objective:** This course intends to provide an experienced-based approach to marketing theory and its practical application. The course is so designed to enable the students to learn the basic of marketing. Topics of the syllabus shall be addressed and discussed from an application oriented perspective

#### **Unit I**

Marketing: Definition, nature, scope & importance, Marketing Management, Core concepts of marketing, selling concept, production concept, modern marketing concept, Societal marketing.

#### **Unit II**

Segmentation: Concept, basis of segmentation, Importance in marketing; Targeting: Concept Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning. Marketing Mix: Product- Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.

#### **Unit III**

Price: Meaning, objective, factors influencing pricing, methods of pricing.  
Distribution: Concept, importance, different types of distribution channels etc. Promotion: Promotional mix, tools, objectives, media selection & management.

#### **Unit IV**

Marketing Research: Importance, Process & Scope, Marketing Information Systems: Meaning Importance and Scope; Consumer Behavior: Concept, Importance and factors influencing consumer behavior.

#### **Suggested Readings:**

1. Kotler, Philip, Agnihotri, P.Y., Haque, E.U., "Principles of Marketing: A South Asian Perspective", 13th Edition, Pearson India, (2010)
2. Shukla, Ajit K., "Marketing Management", Vaibhav Laxmi Prakashan, Varanasi.
3. Rajan Saxena, "Marketing Management", Tata McGraw-Hill Education, (2005)
4. Sherlekar.S.A., "Marketing Management", Himalaya Publishing House, 14th edition
5. Varshney R.L. & Gupta S.L., "Marketing Management", Sultan Chand & Sons. (2005)
6. Chunawalla, S. A., "Marketing Principles and Practice", Himalaya Publishing House, (2006)

## **BBA- IV SEMESTER**

**BBA-N403**

### **ORGANISATION BEHAVIOUR**

**Objective:** To impart the students an understanding of behavioural components in the process of management & to develop an understanding of organizational and individual variants that effect organizations.

#### **Unit I**

Introduction, nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB. Individual Behavior: Individual behavior, Personality, Perception and its role in individual decision making, Learning,

#### **Unit II**

Motivation: Hierarchy of needs theory, Theory X and Y, Hygiene theory, Vroom's Expectancy theory. Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window. Leadership: Its Theories and Prevailing Leadership styles in Indian Organisations.

#### **Unit III**

Group Behavior : Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict.

#### **Unit IV**

Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life (QWL), recent advances in OB.

#### **Suggested Readings:**

1. Prasad, L.M., "Organizational Behaviour", Sultan Chand & Sons, 5th Revised Edition Reprint (2014)
2. Aswathappa, K., "Organisational Behaviour (English) 10th Edition", Himalaya Publishing House Pvt. Ltd, (2012)
3. Robbins, Judge, Vohra, "Organizational Behavior", Pearson Prentice Hall, (2011)
4. Rao, V.S.P., "Organizational Behaviour", Excel Books (2009).
5. Sharma, R.A., "Organisational Theory and Behavior", Tata McGraw-Hill, (1994)
6. Bennis, W.G., "Organisation Development- Its Nature, Origin and Prospects, Reading Mass, Addison-Wesley Publishing Co., (1969)

## **BBA- IV SEMESTER**

### **BBA-N404 COST AND MANAGEMENT ACCOUNTING**

**Objective:** The objective of this subject is to familiarize students with the various concepts and element of cost.

#### **Unit I**

Introduction: Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.

#### **Unit II**

Element of Cost: Accounting for Material, Labour and Overheads, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.

#### **Unit III**

Management Accounting: Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.

#### **Unit IV**

Marginal Costing and Absorption Costing.

#### **Suggested Readings:**

1. Maheshwari, S.N., "Cost Accounting", Mahaveer Publishers, (2013)
2. Arora, M. N., "Cost Accounting: Principles and Practice", Vikas Publishing House, (2013)
3. Jain & Narang: Cost Accounting, Kalyani Publishers, (2012)
4. Khan & Jain, "Management Accounting", Tata McGraw-Hill Education, (2006)
5. Shukla M.B., "Cost Accounting", Kitab Mahal,
6. M.L. Agarwal: Cost Accounting, Sahithya Bhawan Publications, (2007)

## **BBA- IV SEMESTER**

### **BBA-N405 STRATEGIC MANAGEMENT & BUSINESS POLICY**

**Objective:** The objective of this subject is to expose the students to the various strategic issues such as strategic planning, formulation, implementation and evaluation etc. and preparation of business policy.

#### **Unit I**

Nature & importance of Business Policy, Development & Classification of Business Policy, Mechanism or Policy making.

#### **Unit II**

Responsibilities & tasks of Top Management: objectives of Business Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Key areas involved.

#### **Unit III**

Corporate Planning: Concept of long term planning, Strategic Planning, Nature, Process & Importance. Corporate Strategy: Concept, Components and Importance.

#### **Unit IV**

Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis; Concept of Synergy: Types, Evaluation of Synergy. Capability Profiles, Synergy as a Component of Strategy & its relevance

#### **Suggested Readings:**

1. Rao, P. Subba, "Business Policy and Strategic Management", Himalaya Publishing House, (2014)
2. Wheelen, Thomas L., "Concepts in Strategic Management and Business Policy : Toward Global Sustainability", Pearson India, (2012)
3. Rathore, P.S., "Strategic Management", Kitab Mahal Distributers, (2009)
4. Kazmi, Azhar, "Strategic Management and Business Policy", McGraw Hill Education Pvt. Ltd. (2008)
5. Drucker, Peter F., "Management Task & Responsibilities", Harper Business, Reprint edition (1993)
6. Ansoff, Igor, "Corporate Strategy", McGraw-Hill Inc., US (1965)

## **BBA- VI SEMESTER**

**BBA-N406**

### **INTERNATIONAL TRADE**

**Objective:** The objective of this subject is to facilitate the students in understanding International Trade & Business in a multi cultural world.

#### **Unit I**

**Basics of international trade:** Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.

#### **Unit II**

**Foreign trade & economic growth:** Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.

#### **Unit III**

**International economic institutions:** International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.

#### **Unit IV**

**Recent trends in India's foreign trade:** Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports; India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

#### **Suggested Readings:**

1. Gupta, C.B., "International Business", S. Chand, 1st edition (2014)
2. Varshney & Bhattacharya, "International Marketing", Sultan Chand And Sons, (2012)
3. P. SubbaRao, "International Business", HPH, (2009)
4. Francis Cherunilam, "International Business: Text and Cases", PHI Learning Pvt. Ltd, (2010).
5. R. Srinivasan, "International Marketing", PHI Learning Private Limited, (2008)

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A V SEMESTER**

**(Will effective from Session 2019-20) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-501	AUDITING	70 marks	30 marks	100 marks
BBA-502	INDIAN BANKING SYSTEM	70 marks	30 marks	100 marks
BBA-503	INCOME TAX	70 marks	30 marks	100 marks
BBA-504	HUMAN RESOURCE MANAGEMENT	70 marks	30 marks	100 marks
BBA-505	PRODUCTION MANAGEMENT	70 marks	30 marks	100 marks
BBA-506	MANAGEMENT ACCOUNTING	70 marks	30 marks	100 marks
	<b>Total Marks</b>	<b>420 marks</b>	<b>180 marks</b>	<b>600 marks</b>



## **BBA- V SEMESTER**

**BBA-N501**

### **AUDITING**

**Objective:** To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

#### **Unit I**

**Introduction:** Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.

#### **Unit II**

**Internal Check System:** Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities. **Audit of Limited Companies:** Company Auditor- Appointment, Powers, Duties and Liabilities. **Auditor's Report and Audit Certificate.**

#### **Unit III**

**Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.**

#### **Unit IV**

**Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.**

#### **Suggested Readings:**

1. Kumar, R., & Sharma, V., "Auditing Principles and Practice", PHI Learning Private Limited. (2011).
2. Ainpure, V., & Aniapure, M. "Auditing and Assurance (Second ed.)", PHI Learning Private Limited, (2009).
3. Kumar, P. "Auditing", Kalyani Publisher, (2006).
4. Gupta, Kamal, "Contemporary Auditing", Tata McGraw-Hill Education, (2004)
5. Basu, B.K., "An insight with Auditing", Syndicate Pvt. Ltd., (1981)

## **BBA- V SEMESTER**

**BBA-N502**

### **INDIAN BANKING SYSTEM**

**Objective:** The objective is to familiarize the students to understand the practice and procedure of Indian banking system.

#### **Unit I**

Indian Banking System: Structure and organization of banks, Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

#### **Unit II**

State Bank of India: Brief History, Objectives Functions; Structure and organization; Working and progress. Reserve Bank of India: Objectives; Organization; functions and working; monetary policy, credit control measures and their effectiveness.

#### **Unit III**

Banking Regulation Act, 1949: History, Social Control, Banking Regulation Act as applicable to banking companies and public sector banks, Banking Regulation Act as applicable to Co-operative banks.

#### **Unit IV**

Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.

#### **Suggested Readings:**

1. Saha, S. K., "Indian Banking System", SBPD Publication, (2015)
2. Deshmukh, N. D., "Indian Banking System", Chanralok Prakashan, (2014)
3. Amandeep Verma, "Indian Monetary System and Banking Reforms", Unistar Books, (2014)
4. Muraleedharan, D., "Modern Banking: Theory and Practice", PHI Learning Pvt. Ltd, (2009)
5. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman, (1975)
6. Report on Trends and Progress of Banking in India: Reserve Bank of India Publication
7. Tennan M.L.: Banking-Law and Practice in India; India law House, (2002)

## **BBA- V SEMESTER**

**BBA-N503**

### **INCOME TAX**

**Objectives:-** It enables the students to know the basic knowledge of income Tax Law comprises of Income Tax Act,1961. Income Tax Rules,1962, Government Notification. Finance Act Annual. Circular & Clarification of CBDT, Judicial Decision and its implications.

#### **Unit I**

Income Tax: Meaning, Objectives and Importance, Definition of Important Terms as per Income Tax Act, 1961- Income, Gross Total Income, Total Income, Agricultural Income, Assessment Year, Previous Year, Assessee and Person, Residence and Tax Liability, Exempted Incomes, Computation of Taxable Income under Salary head.

#### **Unit II**

Computation of Taxable Income from House Property, Profit and Gains from business and profession or Vocation, (with provision of Depreciation) Capital Gains.

#### **Unit III**

Computation of Taxable Income from other sources, Aggregation of Incomes and Deemed Incomes. Set-off and Carry Forward of Losses, Deductions from Gross Total Income, Assessment of an Individual.

#### **Unit IV**

Assessment of H.U.F. and Firm, Assessment procedures- Filing of Return, Types of Assessment, Tax Administration- Authorities, Appeals & Penalties, Tax deduction at source, Advance payment of tax, Tax Management, Tax planning, Tax Evasion and Tax Avoidance.

#### **Suggested Readings:**

1. Ahuja, Giri & Gupta, Ravi, "Systematic Approach to Incomes Tax", Bharat Law House Pvt. Ltd., (2015)
2. Hariharan, N., "Income Tax Law & Practice 2015-16", Vijay Nicole Imprints Pvt Ltd, 10th edition (2015)
3. Chandra, Mahesh & Shukla, D.C., "Income Tax Law and practices 27th edition", Pragati Publications, (2015)
4. Pagare Dinkar, "Law and Practice of Income tax", Sultan Chand and Sons, (2015)
5. Income Tax Act and Rules, BAREACT
6. Ranga & Palkhiwala, "The Law and Practices of Income Tax", LexisNexis, (2014).
7. Singhanian & Singhanian, "Direct Taxes- Law and Practice", Taxmann Publication, (2015)
8. Shukla S.K. and Shukla : Ayakar Vidhan Avam lekhe.

## **BBA- V SEMESTER**

**BBA-N504**

### **HUMAN RESOURCE MANAGEMENT**

**Objective:** The objective of this course is to endow the student with a broad perspective on themes and issues of Human Resource Management along with their relevance and application in the Indian prospect. It will help the students to build up and refine decision making skills so that they can help organizations effectively conduct personnel management and employee relations.

#### **Unit I**

Introduction to HRM & HRD: Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, role of HRD manpower.

#### **Unit II**

Human Resource Policies & Strategies: Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme, developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System.

#### **Unit III**

Human Resource Procurement & Mobility: Productivity & improvement job analysis & Job design, work measurement, Human Resource planning- objectives, activities, manpower requirement process, Recruitment & Selection, Career planning & Development, Training methods, basic concept of Performance Appraisal. Promotion & Transfer.

#### **Unit IV**

Employee Compensation: Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc., Employee relations: Discipline & Grievance handling types of trade unions, problems of trade unions

#### **Suggested Readings:**

1. Chhabra, T.N., "Human Resource Management: Concepts and Issues", Dhanpat Rai & Co. (2014)
2. Ashwathappa, K., "Human Resource Management", Tata McGraw Hill. (2013)
3. Rao, V.S.P., "Human Resource Management", 3rd Edition, Excel Books, (2010)
4. Tripathi, P.C., "Personnel Management & Industrial Relation", Sultan Chand & Sons. (2013)
5. Dessler, G., "Human Resource Management", Pearson Publication.(2011)
6. Flippo, E.D., "Principles of Personnel Management", Tata McGraw Hill.
7. Memoria, C.B., "Personnel Management", Himalaya Publication

## **BBA- V SEMESTER**

**BBA-N505**

### **PRODUCTION MANAGEMENT**

**Objective:** The objective of the subject is to make the students understand the concepts of production management of an industrial undertaking and the benefits of automation.

#### **Unit I**

Nature & Scope of Production Management, Functions of Production Management, Production Systems, responsibilities of Production manager; Production Planning & Control (PPC), Objectives of PPC.

#### **Unit II**

Types of manufacturing Systems: Intermittent & Continuous Systems etc., Product design & development; Plant Location & Plant layout.

#### **Unit III**

Materials Management & Inventory Control: Purchasing Economic Lot quantity/Economic Order Quantity (EOQ), Lead time, Reorder level. Brief of ABC analysis, Stock Keeping.

#### **Unit IV**

Quality Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control (SQC).

#### **Suggested Readings:**

1. Goel, B.S., "Production Operation management", Pragati Prakashan (2011)
2. Buffa, E.S., "Modern Production Management", John Wiley Ed. (2002).
3. Chary, S.N., "Production and Operation Management", Tata McGraw-Hill, (2000).
4. Ashwathappa. K & Bhatt, Sridhar, "Production & Operations Management", HPH.
5. Paneerselvam, "Production and Operation Management", Prentice Hall, (2003).
6. Sharma, D.D., "Total Quality Management", Sultan Chand & Sons, Ed. (2002).
7. Adam Jr Everetl E. R J., "Production and Operations Management", Prentice-Hall, (2000), 5th Edition)

## **BBA- V SEMESTER**

**BBA-N506**

### **MANAGEMENT ACCOUNTING**

**Objective:** The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

#### **Unit I**

**Management Accounting** Meaning, Nature Objectives, Scope, Techniques, Principles, Functions, Importance, Limitations, Management Accounting vs Financial and cost Accounting, management Accountant-Role, Status, functions and responsibility.

#### **Unit II**

**Financial Statement Analysis-** Parties interested in Financial Statement, Essentials of a good financial Statement, importance of Financial Statement, Analysis and Interpretation- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios.

#### **Unit III**

**Fund Flow and Cash Flow Statement-** Concept, Meaning of the term fund and preparation of fund flow statement and cash flow statement(As-3).

#### **Unit IV**

**Reporting to Management:** Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management, Contemporary Issues in Management Accounting(Only Introduction):- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.

#### **REFERENCES:**

1. Anthony, Robert :Management Accounting
2. Bilrman, Haral Jr. Dyckman, Thoas, R. :Management Cost Accounting
3. Khan, M.Y. :Management Accounting
4. Khan & Jain :Management Accounting
5. Kulshreshtha :Management Accounting Concepts j& Cases
6. Lall, B.M. & Jain, I.C. :Management Accounting Principles and Practice
7. Maheshwari, S.N. :Management Accounting
8. Pandey, I.M. :Management Accounting
9. Sharma, R.K. :Management Accounting
10. Shukla, M.B. :Prabandhakiya Lekhankan(Hindi)

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**B.B.A VI SEMESTER**

**(Will effective from Session 2019-20) COURSE STRUCTURE FOR BBA**

<b>Code</b>	<b>Name of Paper</b>	<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
BBA-601	MANAGEMENT INFORMATION SYSTEM	70 marks	30 marks	100 marks
BBA-602	OPERATION RESEARCH	70 marks	30 marks	100 marks
BBA-603	FUNDAMENTAL OF E-COMMERCE	70 marks	30 marks	100 marks
BBA-604	GOODS& SERVICE TAX	70 marks	30 marks	100 marks
BBA-605	INDUSTRIAL LAW	70 marks	30 marks	100 marks
BBA-606	COMPREHENSIVE VIVA-VOCE	100 marks		100 marks
	<b>Total Marks</b>	<b>420 marks</b>	<b>180 marks</b>	<b>600 marks</b>

## **BBA- VI SEMESTER**

**BBA-N601**

### **MANAGEMENT INFORMATION SYSTEM**

**Objective:** To acquaint the students with the basics of Information technology for efficient management of business and generation of report that facilitate decision making.

#### **Unit I**

Management Information System( MIS): Concept & definition, Role of MIS, Process of Management, MIS-A tool for management process, MIS & computers, MIS & the user, IMS- a support to the Management. Planning:, MIS-Business Planning.

#### **Unit II**

Decision making: Concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts. Information & System: Information concepts, Information: classification of the information, Methods of data & information collection, MIS & System concept, MIS & System analysis.

#### **Unit III**

Development of MIS: Development of long range plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, ,Organization for development of the MIS.

#### **Unit IV**

Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence(AI) System, Knowledge based expert system(KBES), MIS & the role of DSS, Transaction Processing System(TPS), Enterprise Management System(EMS), Enterprise Resource Planning (ERP).

#### **Suggested Readings:**

1. Louden & Louden, "Management Information System", Prentice Hall, 12th edition (2011)
2. Gupta, Hitesh, "Management Information System (An Insight)", "International Book House Pvt. Ltd.", First edition, (2011).
3. Murthy, C.S.V., "Management Information System", Himalaya Publishing House, First edition, (2010).
4. Murthy, C.S.V., "Management Information System (Text, Cases and Applications)", Himalaya Publishing House, 10th edition, (2009).
5. Jawadekar W. S., "Management Information System", TMH, (2002)
6. Gupta, A.K., "Management Information System" S. Chand Co. Ltd., First edition, (2000).
7. Indrajit Chatterjee, Management Information Systems, Jawahar Book Centre.



## **BBA- VI SEMESTER**

**BBA-N602**

### **OPERATION RESEARCH**

**Objective:** This Course is designed to develop a deeper understanding of the quantitative techniques, which could be successfully used for improving the quality of managerial decisions. The students will study this course with a generalist approach and avoid the minor details of the topics prescribed hereunder.

#### **Unit I**

Nature, Definition & characteristics of operations research, Methodology of DR, Models in OR; OR & managerial Decision making, OR techniques.

#### **Unit II**

Linear Programming: Introduction, Advantages of Linear Programming, Applications areas of Linear Programming. LPP-problem formulation, Graphic Method, Simplex Method (including Big M method)

#### **Unit III**

Transportation- North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems, Decision making under Uncertainty-Criteria of Maximax, maximin, Maximax Regret, lap lace & Hurwitz; Decision making under Risk- Criteria of EMV & EOL, Decision Tree approach & its applications.

#### **Unit IV**

PERT & CPM- Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

#### **Suggested Readings:**

1. Kapoor, V.K., "Operation Research", Sultan Chand And Sons, (2011).
2. Tamilarasi, A., Natarajan, A. M., Balasubramanie, P., "Operations Research", Pearson, (2014)
3. Singh & Kumar, "Operation Research", UDH Publisher, (2013)
4. Sharma, J. K., "Operations Research", Macmillan India, (2008).
5. Taha, "Operations Research : An Introduction", Pearson, (2011)

## **BBA- VI SEMESTER**

**BBA-N603**

### **FUNDAMENTAL OF E-COMMERCE**

**Objective:** The objective is to expose the students to electronic modes of commercial operations

#### **Unit I**

E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.

#### **Unit II**

Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

#### **Unit III**

Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems. EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.

#### **Unit IV**

Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

#### **Suggested Readings:**

1. Laudon, Kenneth C. & Guercio Traver, Carol, "E-commerce. business. Technology. society. 10th edition. Pearson, (2014)
2. O, Brien J, Ramesh Behl, Marakas, "Management Information System", TMH, (2013)
3. P. T. Joseph S. J., "E-Commerce: An Indian Perspective", PHI Learning Pvt. Ltd, (2012)
4. Nidhi Dhawan, "Introduction to E – Commerce", International Book House Pvt Ltd, (2012)
5. Pandey, Adesh K., "Concepts of E-Eommerce", S.k. Kataria & Sons, (2010)
6. Chan, Lee, Dillon, Chang, "E-Commerce, Fundamentals and Applications", Wiley India Pvt Ltd, (2007)
7. Elias M. Awad, "Electronic Commerce: From Vision to Fulfillment", PHI Learning, (2009)
8. Ravi Kalakota, "Frontiers of E-Commerce", TMH (1995)
9. Oberoi, Sundeep, "E-Security and You", TMH
10. Chaudhury, Abijit & Kuilboer, Jean-Pierre, "e-Business and e-Commerce Infrastructure", McGraw-Hill, (2002)
11. Basu A.K., "Fundamentals of banking- Theory and Practice", A. Mukherjee and Co., (2005)

## **BBA- VI SEMESTER**

**BBA-N604**

### **GOODS& SERVICE TAX**

**Objective:** The objective of this subject is to expose the students to the various provision of Goods and Service Tax(GST) relating to business product and processing.

#### **Unit I**

Legislative background, Basic concept of GST- white paper on GST, Report of Empowered Committee on GST, constitutional provisions, liability under GST Act, Importance, Definition under GST, Difference between VATand GST

#### **Unit II**

Central GST Council, Composition Powers and Functions,Coordinating Activities.and agencies at Central and State level.

#### **Unit III**

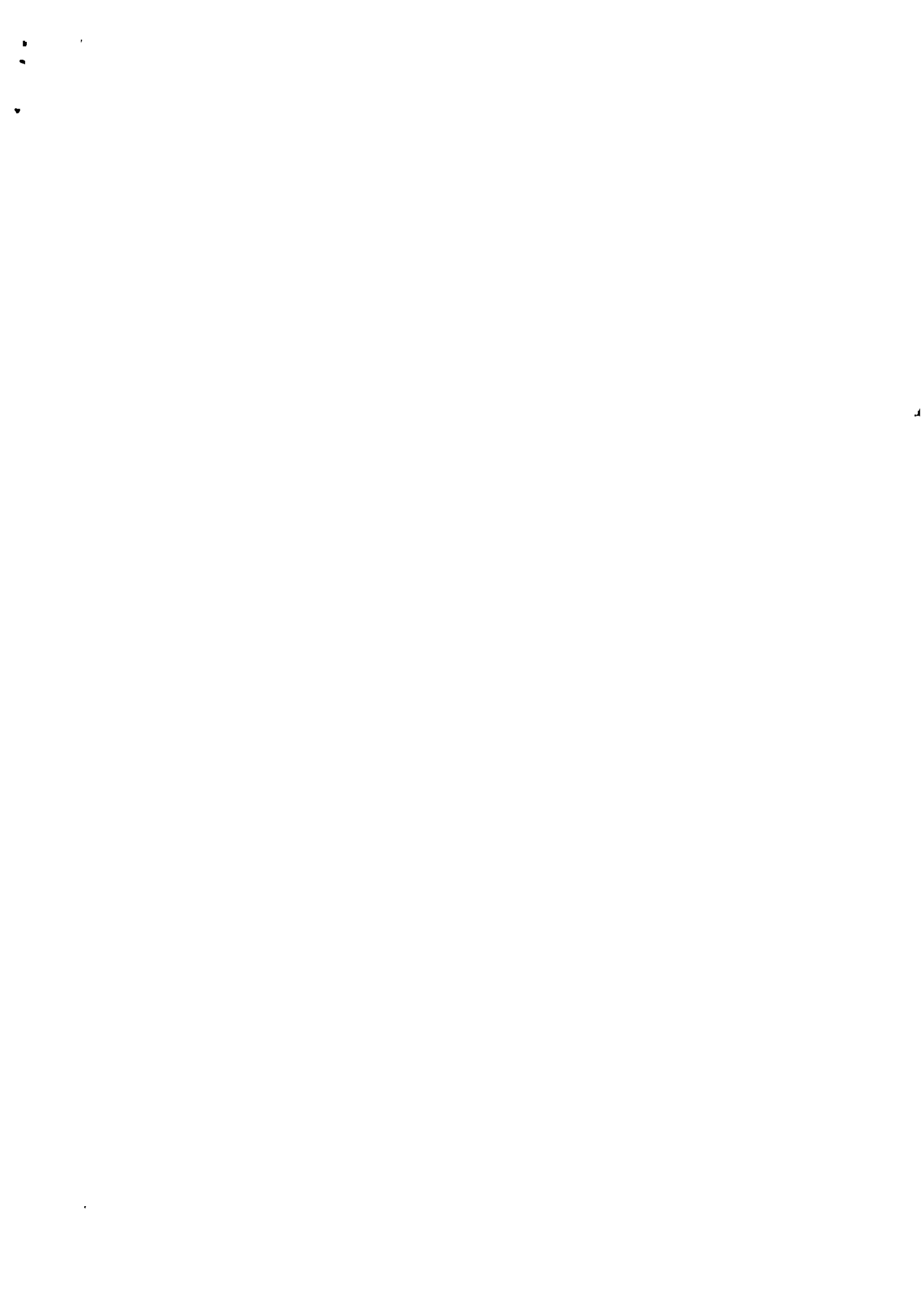
Procedure aspects including registration,Rates of Tax,Assessment,Input Tax Credit,Filling of Returns,Refund,Audit Appeal & Revision Appointment, Jurisdiction and Powers of authorities under GST.

#### **Unit IV**

Tax Structure Grouping of Tax rates,Implication.

#### **Suggested Readings:**

1. Datey, V.S., "Indirect Taxes law and Practice", Taxman Publication, (Dec. 2015)
2. Singhania, Monica, Singhania, Vinod, K., "Students Guide to Income Tax", Taxmann Publications Pvt. Ltd, (2015)
3. Arvind Dubey, "A Student"s guide to Service Tax and Value Added Tax ", LexisNexis, (2013)
4. Mohd. Rafi, "Indirect Taxes", Bharat Law House, (2013)
5. Bare Act on GST and various Publication of Taxman on GST



## BBA- VI SEMESTER

BBA-N605

### INDUSTRIAL LAW

**Objective:** The objective of this course is to provide the students the basic knowledge of the provisions of various Acts related to labour and industrial management.

#### Unit I

*Factory act 1948:* Definitions, Inspecting Staff, Provisions Regarding Health, Safety & Welfare, Hazardous Process, Working Hours of Adults & Holidays, Employment of Young Persons, Employment of Women. *Workmen compensation act 1923:* Definitions, Aims & Object, Rules regarding workmen's compensation, Determination of Amount of Compensation, , Latest provisions of **Workmen's Compensation (Amendment) Act, 2009.**

#### Unit II

*Industrial dispute act 1947:* Scope of Industry, Industrial Disputes machineries, Authorities under the Act, Procedure, Power and Duties of Authorities, Courts or Tribunal. *Minimum wages act 1948:* Meaning of „wage“ under the Act Procedure for fixing Minimum wage, Obligation of employer to pay minimum wage, Authorities and Remedies under the Act.

#### Unit III

*Employee state insurance act 1948:* Object and Scope, Definitions under the act, Benefits under the Act: Sickness benefit, Maternity Benefit, Disablement Benefit, Dependent's Benefit, Medical Benefit, Funeral Expenses, Employee's State Insurance Corporation -, Latest provisions of **Employee state insurance (amendment) Act, 2010**

#### Unit IV

*Employee provident fund act 1952:* Employee's pension scheme and fund, Employee's deposit-linked insurance scheme, administration of the schemes, Recovery of money from employer and contractor, Appellate tribunal, penalties and offences. *Payment of gratuity act 1972:* Scope of the Act Meaning of Employee, Employer, Continuous Service, etc., Conditions for Payment of Gratuity, Authorities under the Act and their powers and functions.

**\* The students are required to study the latest provisions of the above Acts as and when Amended with time.**

#### Suggested Readings:

1. Kapoor, N.D., "Element of industrial law", Sultan Chand & Sons, (2013)
2. Padhi, P.K., "Labour & Industrial laws", PHI Learning Pvt. Ltd (2012)
3. Misra, S. N., "Labour and Industrial Laws", Central Law Publications, (2014)
4. Monappa, "Industrial Relations and Labour Laws", Mcgraw Hill Education, (2012)
5. Srivastava, S. C., "Industrial Relations and Labour Laws", Vikas Publishing House, (2014)

**BBA- VI SEMESTER**

**BBA-N606**

**COMPREHENSIVE VIVA-VOCE**