

SYLLABUS

Bachelor of Business Administration (BBA)

Applicable from Academic Session 2017-18 onwards

Semester I

- 101 Business Organization
- 102 Business Mathematics
- 103 Business communication I
- 104 Fundamentals of Computers & Information Technology
- 105 Fundamentals of Accounting
- 106 Business Environment

Semester II

- 201 Management thoughts & Philosophy
 - 202 Micro Economics for business
 - 203 Cost Accounting
 - 204 Legal & Regulatory framework of business
 - 205 Business communication II
 - 206 Business Statistics
 - 207 Seminar & Viva Voce
- INDUSTRY VISIT

SEMESTER I

BBA 101: Business Organization

Course Objective:

To develop an understanding of the business enterprise, trade, commerce and Industry- its formation, procedures and functioning

Course Content:

Unit I

(10 lectures)

Concept, Nature and Scope of Business; Concept of business as a system; Business and Environment Interface; Classification of Business Activities

Forms of Ownership: Sole Proprietorship, Joint Hindu Family Firm, Partnership Firm, Joint Stock Company, Co-operative Organization; Types of Companies- organs of the company, company meetings & Resolutions. Choice of form of Organization, Stages of formation & Establishment of a firm

Unit II

(8 lectures)

SMEs: Meaning & Characteristics of Small Business, Need, Significance & Problems, Role of small business in a developing Economy

Public Sector: Concept, Rationale, Forms of Public Enterprises, Government Programmes, Problems

Unit III

(8 lectures)

Government & Business Interface: Rationale, Forms of Government and Business Interface.

Business Risk: Meaning, Nature, Causes, Types, Risk Management, Methods of Handling Risk.

Unit IV

(10 lectures)

Business Combinations: Concept & Causes, Types and various forms of business combinations; Business Associations: Chambers of Commerce and Industry in India, FICCI, CII, ASSOCHAM, AIMO etc.

SUGGESTED READINGS

- | | |
|--|-------------|
| • Fundamentals of Business Organization and Management | Y.K.Bhushan |
| • Business Organization & Management | C.B.Gupta |
| • Business Organization | T.N.Chhabra |
| • Business Organization & Management | C.R.Basu |

BBA 102: Business Mathematics

Course Objective:

To enable the students to interpret and solve business-related word problems and to develop simple mathematical models from a business perspective

Course Content:

Unit I (10 lectures)

Percentage Ratio & Proportion, discount, Profit & Loss, simple interest, compound interest, annuity.

Set Theory; Definition, types of sets, Venn Diagram, equality of sets, operations on sets, Cartesian product of sets,

Functions & Relations: Relations, properties of Binary relations on a set, Equivalence Relations

Business application of sets and functions

Unit II (8 lectures)

Matrices and Determinants: Matrices, types of Matrices, addition and multiplication of matrices, multiplication by a scalar, determinants-minor and cofactors, properties of determinants, product of two determinants, inverse of a matrix, application of matrices

Unit III (8 lectures)

Algebra: Arithmetical, Geometric and Harmonic progressions, Exponential and Logarithmic series, Binomial theorem, permutation and Combinations

Unit IV (10 lectures)

Differentiation and integration, maxima and minima, application of differentiation and integration in business

SUGGESTED READINGS

- Business Mathematics R.S.Sondhi
- Business Mathematics J.K.Singh
- Business Mathematics Quazi. Zameerudin

BBA 103: Business Communication I

Course Objective:

To develop the reading, writing and speaking skills of the students

Course Content:

Unit I

(10 lectures)

Applied Grammar: Tenses: their role and correct usage, subject- Predicate, Verb agreement, Voices: active & Passive, Clauses, Conjunctions, Prepositional Phrases, Transformation, Synthesis, Syntax, Conditional Sentences, Analyzing and Correcting errors in sentences.

Vocabulary- Extension Methods, Synonyms, Antonyms, One word Substitution, words often confused – Idioms & Phrases.

Unit II

(10 lectures)

Reading & Writing Skills : - Reading comprehension- paraphrase with practical exercises , Reading Skills – Intensive & Extensive Reading, Skimming & Scanning, letter writing – types of letters, memorandum; inquiries and their replies, placing and cancelling orders, adjustment letters, accepting and rejecting offers, resume & CV writing, business report writing, application, Precis Writing, E-Mail writing, notifications, Classifications, Press Communique, Endorsement, Noting in files, Letters for Payment reminders.

Unit III

(08 lectures)

Listening Skills: Definition, Principles & Process of listening, Importance of effective listening, Active & Passive listening, Barriers & guidelines to effective listening

Unit IV

(08 lectures)

Understanding Business Communication – Concept, definition, nature, importance, components, process, direction, channels, patterns, means/media, barriers, types

SUGGESTED READINGS

- Business Communication R.C.Bhatia
- High School English Grammar & Composition Wren & Martin
- Business Communication K.K.Sinha

BBA 104: Fundamentals of Computers & Information Technology

Course Objective:

To develop an understanding of the basics of computers and knowledge of MS-Office.

Course Content:

Unit I (10 lectures)

Basics of Computers

Meaning, Characteristics & Classification of Computers, Types, Generations of Computers, Application of computers in modern society, Virus and Worms, Block Diagram of computer.

Hardware: Input Devices- Keyboard, Mouse, Electronic Pen, Touch Screen, Scanner, OCR Devices, OMR, Bar-Code Reader, MICR, Speech Recognition Devices

Output Devices – Monitor, Printers, Plotters, Screen Image Projector, Voice Response System.

Storage Devices : Primary Storage- RAM, ROM, PROM, EPROM and EEPROM, Cache Memory. Secondary Storage – Magnetic Tape, Floppy Disk, Hard Disk, CD-ROM, DVD, Pen Drive, Memory Card.

Unit II (08 lectures)

Software: Meaning, Types of Software – System Software and Application Software.

Data Representation : Bits & Bytes, Number System- Binary, Octal, Hexadecimal, BCD Conversions, Arithmetic Operations based on Binary Number, Introduction to ASCII & EBCDIC.

Unit III (08 lectures)

Data Communications & Networks: Modes of Communication, Digital & Analog Signals, modems, Topologies of Network.

Transmission Modes – Simplex, Half Duplex, Duplex, Configuration.

Internet & Browsing: Meaning, Concept, ISP, Uses of Internet, World Wide Web (WWW) and its working, Web Browser and its function, Concept of Search Engines, Chatting.

E-Mail : Concept, E-Mail Address, SMTP, Services, Basics of sending and receiving E-Mails and attaching files with them.

Networks : Meaning, Scope & Benefits of Computer Network, Network Types – LAN, WAN, MAN

Unit IV (10 lectures)

Introduction to MS –Office – MS-WORD (Word Processing), MS-Excel(Spread Sheet), MS-PowerPoint (Presentation Graphics) – Features, Uses, Need & Importance for Modern Business Activities.

SUGGESTED READINGS

- Basics of Computer
- Introduction to Computers
- Basics of Computer

M.Morris
Peter Norton
V.Rajaramanna

BBA 105: Fundamentals of Accounting

Course Objective:

To develop an understanding of principles and fundamentals of accounting done by any business organization.

Course Content:

Unit I

(10 lectures)

Meaning , nature and concepts of financial accounting, Users of accounting information, Accounting Process,; Users of Accounting Information; Single Entry & Double entry book keeping system; Principles of Accounting; Journal; Ledger : Meaning, need & Importance, Advantages, Posting of transactions to Ledger; Numerical Problems on Ledger.

Trial Balance: Preparation, Errors and their Rectification, Numerical Problems on Preparation and Correction of Trial Balance.

Unit II

(10 lectures)

Final Accounts: Meaning, Types & Objectives, Trading Account, Profit & Loss Account, Balance Sheet Adjustments; Final Accounts of sole traders, Partnership Firm & Non- Profit Organizations; Adjustments at the end of financial year. Bank Reconciliation Statements

Unit III

(10 lectures)

Depreciation, Provisions and Reserves: Concept of Deprecation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS-6 (Revised) Depreciation Accounting, Provisions and Reserves. **Goodwill:** Meaning, Importance & Methods of Valuation

Unit IV

(10 lectures)

Shares and Share Capital: Shares, Share Capital, Accounting Entries, Under subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares, Surrender of Shares, Issue of Two Classes of Shares, Right Shares, Re-issue of shares.

Debentures: Classification of Debentures, Issue of Debentures, different Terms of Issue of Debentures, Writing off Loss on Issue of Debentures, Accounting Entries, Redemption of Debentures.

SUGGESTED READINGS

- | | |
|--|---------------------------------|
| • Financial Accounting | T.S.Grewal |
| • Financial Accounting | S.M.Shukla |
| • An Introduction to Accountancy | S.N.MAheshwari & S.K.Maheshwari |
| • Fundamentals of financial Accounting | R.L.Gupta & V.K.Gupta |

BBA 106: Business Environment

Course Objective:

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India and how they influence managerial decisions.

Course Content:

Unit I

(10 lectures)

Business Environment: Concepts, Components & Importance, Type of Environment – Internal, External, Micro & Macro; Environmental Scanning, Scope & Characteristics of Business, Objectives, Uses and Limitations of Environmental Analysis. A brief study of the different forms of economic systems.

Unit II

(8 lectures)

Economic Environment: Nature & Structure of the economy, Monetary & Fiscal Policies, Economic Planning in India, Economic Reforms of 1991.

Unit III

(8 lectures)

Industrial & Legal Environment: Industrial Growth & Policy, FEMA, Competition Act 2002,.

Unit IV

(10 lectures)

Socio-Cultural Environment : Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, Social Audit, Social Class, Groups, Circle, mobility, position & status

Political Environment: Political System, Policies & Stability, Functions of State, Economic roles of Government.

SUGGESTED READINGS

- Business Environment
- Business Environment
- Business Environment
- Business Environment

Francis Cherunillam

K.Asathappa

Suresh Bedi

Ian Worthington, Chris Britton

BBA 201: Management Thoughts and Philosophy

Course Objective:

To give an insight to the various management thinkers

Course Content:

Unit I (04 lectures)

Introduction : Management as a discipline, Values in Management, Managerial Roles.

Unit II (10 lectures)

Schools of Management Thoughts I

The management Process school, the empirical School, The Human Behavior School

Unit III (8 lectures)

Schools of Management Thoughts II

The Social System School, Decision Theory School, The System School.

Unit IV (14 lectures)

Management Thinkers (Classical)

F.W. Taylor, Henry Fayol, George Elton Mayo, A. H. Maslow, Douglas McGregor

Management Thinkers (Contemporary)

Peter F. Drucker, Michael Porter, C. K. Prahalad, Indian thinkers in management – JRD TATA, GD Birla, Ramkrishna Bajaj.

SUGGESTED READINGS

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|--|-----------------|
| • Management Thoughts & Philosophy | Naveen Mathur |
| • Management Thought | R. N. Singh |
| • New Horizons In Management | P.K. Shrivastav |
| • Indian Management “ Thought and Practices” | Amit Gupta |
| • A History of Management Thought | Morgen Witzel |

BBA 202: Micro Economics

Course Objective:

To give an insight into the various concepts of economics and its implications in the business world.

Course Content:

Unit I

(8 lectures)

Definitions of Economics: Introduction to Micro Economics- Definition, Scope, and Importance. **Utility Analysis:** Concept of utility, Law of Diminishing Marginal Utility, Law of equi-marginal utility, Consumer's Surplus.

Unit II

(10 lectures)

Theory of Demand: Meaning & Determinants of Demand, Law of Demand, Exceptions to law of demand. **Theory of Supply:** Meaning & determinants of Supply, Law of supply, exceptions to law of supply. **Cost analysis:** Accounting Costs and Economic Costs. **Short Run Cost Analysis:** Fixed, Variable and Total Cost Curves, Average and Marginal Costs curves, Long Run Cost Analysis: Average and Marginal Cost Curves.

Unit III

(10 lectures)

Revenue: Total, Average and Marginal Revenue, Relationship between AR and MR curves. **Pricing under Various Market Conditions:** Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition, Monopoly - Price Determination under Monopoly, Monopolistic Competition - Price and Output Determination under Monopolistic Competition.

Unit IV

(10 lectures)

Theory of Distribution: Marginal Productivity theory of Distribution

Rent: Concepts of Differential Rent, Scarcity Rent, Economic rent, Contract Rent, Quasi Rent and Pure Rent. **Modern theory of rent.** **Wages:** Money Wages and Real Wages, factors determining real wages. **Theories of wages:** wage fund theory, subsistence theory, residual claimant theory **Theories of Profit-** risk theory of profit, uncertainty-bearing theory of profit, innovation theory of profit.

SUGGESTED READINGS

- Textbook of Economic Theory
 - Introduction to Positive Economics
 - Business Economics (Micro)
 - Micro Economics - M. L. Seth
 - 5. Micro Economics
 - Managerial Economics - Theory and Application
 - Managerial Economics
 - Introduction to Micro Economics
- Stonier and Hague
Richard G. Lipsey
Dr. Girijashankar;
M. L. Jhingan;
D. M. Mithani
D.N. Dwivedi;
C.B. Sachdeva

BBA 203: Cost Accounting

Course Objective:

To Familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing

Course Content:

Unit I (10 lectures)

Introduction to Cost Accounting : Basic Cost Concepts – elements of cost, classification of cost, total cost build up and cost sheet, Emerging terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing.

Materials Control: Meaning- Steps Involved- materials and inventory - techniques of material/inventory control – valuation of incoming & outgoing material – material losses

Unit II (6 lectures)

Labor Cost Control : Direct and Indirect Labor, Steps Involved – treatment of Idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labor turnover, methods of wage payment, Incentive plans.

Unit III (10 lectures)

Overheads : Meaning & Classification of overheads – Treatment of specific items of overheads in cost accounts – stages involved in distribution of overheads – methods of absorption of overheads – treatment of under and over absorption of overheads

Unit IV (10 lectures)

Methods of Costing: Single output costing, job costing, contract & batch costing, Process (including joint products and by-products and inter-process profits), Operating/Service costing, (Transport & Power House only).

SUGGESTED READINGS

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|--|-----------------------|
| • Advanced Cost Accounting | Saxena and Vasistha. |
| • Advance Cost Accounting | S.P. Jain and Narong. |
| • Cost Accounting | S.N. Maheshwari |
| • Cost Accounting | Ratnam. |
| • Practice in Advanced Costing and Management Accounting | Prof. Subhash Jagtap. |

BBA 204 : Legal and Regulatory Framework

Course Objective :

To enable the students to grasp the details as to how things function with regard to the various contracts and acts which are essential for running a business

Course Content:

Unit I (16 lectures)

Indian Contract Act- 1872: Introduction, Nature & Classification of contracts, offer and acceptance, Considerations, Capacity of Contract, Free Consent, Agreements Declared Void, Contingent Contracts, Quasi Contracts, Discharge of Contracts, Breach of Contract, Remedies for Breach of Contract. Special Contracts – Indemnity, Bailment and Pledge.

Unit II (8 lectures)

The Sale Goods Act- 1930 : Introduction, Formation of the Contract of Sale, Goods and their Classification, Condition and Warranties, Passing (Transfer) of Property (Ownership) in goods, Transfer of Title by Non-Owners, Performance of Contract of Sale, Unpaid Seller and His Rights, Sale by Auction.

Unit III (8 lectures)

Indian Partnership Act 1932: definition, Formation of Partnership, Partnership Firm, Firm's Name, Registration of Firms, Effect of Non-Registration, Types of Partners, Relation of Partner to one another and with third parties, Reconstitution of Firm.

Unit IV (8 lectures)

Negotiable Instrument Act- 1881 : Nature and Characteristics of Negotiable instruments, Kinds of Negotiable Instruments-Promissory Notes, Bills of Exchange and Cheques, Crossing of Cheques, Payment and Collection of Cheques and Demand Drafts, Discharge and Dishonor of Negotiable Instruments. Holder and Holder in due course, Payment in due course. Penalties in case of Dishonor of certain cheques for insufficiency of Funds.

SUGGESTED READINGS

- Business Law S.S. Gulshan & Kapoor
- Business Law Satish Mathur
- Business Law M.C.Kuchhal

BBA 205: Business Communication II

Course Objective:

To develop the skills of the professional undergraduate students for proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.

The students should improve their personality, communication skills and enhance their self-confidence.

Course Content:

Unit I

(10 lectures)

Group Communication – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics

Unit II

(6 lectures)

Interviews: Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.

Unit III

(6 lectures)

Speeches and Presentation - Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.

Unit IV

(14 lectures)

Report Writing : Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data (through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading, Report presentation – written & Oral presentation – principles of oral presentation. Factors affecting presentation, sales presentation, speeches to motivate, effective presentation skills

SUGGESTED READINGS

- Business Communication
- Business Communication
- Business Communication
- Business Communication

K.K.Sinha
Himanshu Agrawal
R.C.Bhatia
K.K.Sinha

BBA 206 : Business Statistics

Course Objective:

To enable the students to develop an understanding of the various statistical tools & its application in the business research

Course Content:

Unit I (10 lectures)
Role of Statistical Techniques in the field of Business and Industry; Classification and tabulation of data, Frequency Distribution; Diagrammatic and Graphical Presentation of Statistical Data; Bar Diagram, Histogram, Frequency Polygon, Frequency Curve & Ogive.

Unit II (10lectures)
Measures of Central Tendency; Mean, Median, Mode; G.M., H.M., ; Measures of Dispersion- Mean Deviation, Standard Deviation and Co-efficient of Variation, Skewness and Kurtosis.

Unit III (10 lectures)
Correlation – Karl Pearson and Ranking Methods, Regression, Regression Expressions, Lines of Regression. Interpolation and Extrapolation – Binomial Lagrange and Newton Methods.

Unit IV (10 lectures)
Analysis of Time Series – Measurement of Trend and relational; Chi Square Test – Independence of Attributes and Goodness of fit.
Probability – Definition, Addition and Multiplication rule, conditional Probability, Bays Theorem; Theoretical Distribution; Binomial, Poisson and Normal.

SUGGESTED READINGS

- Business Statistics
 - Statistical Methods
 - Quantitative Technique
 - Quantitative Technique
 - Business Statistics
- Dr. S.C.Gupta
S.P.Gupta
Srivastava, Shanoy& Sharma
C.R. Kothari
G.C.Beri

BBA 207: Seminar & Viva Voce

Course Objective:

To enhance the communication & presentation skills of the students.

Course Content:

Each student will be allotted a topic by the concerned teacher from the papers studied in the Ist & IInd semesters. The students will have to prepare a write up on the topic and will have to give a presentation on the same. A viva- voce will be conducted on the presented topic by the external examiner.