

## **BBA- I Semester**

### **BBA-N101**

### **Business Organisation**

- Unit I      Meaning and definition of business essentials & scope of business  
Classification of Business Activities, Meaning, Definition,  
Characteristics and objectives of Business Organisation, Evolution of  
Business Organisation . 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.
- Unit IV     Business Combination Meaning Causes, Objectives, Types and Forms  
Mergers, Takeovers and Acquisitions.
- Univ V      Business Finance: Financial need of Business methods & sources of  
finance.  
  
Security Market, Money Market, Study of Stock Exchange & SEBI.

### **Suggested Books:**

- 1.Chottorjee S.K.              Business Organisation
- 2.Jagdish Prakash            Business Organistaton and Management
- 3.Om Prakash                Business Organisation
- 4.Sherlekar S.A.              Business Organisation and Management
- 5.Singh & Chhabra            Business Organisation

## BBA- I Semester

**BBA N 102**

### **Business Mathematics**

- 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.
- Unit III                     Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.
- Unit IV                     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 V                      Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

#### **Suggested Books:**

- |                   |                            |
|-------------------|----------------------------|
| 1.Mehta & Madnani | Mathematics for Economics  |
| 2.Mongia          | Mathematics for Economics  |
| 3.Zamiruddin      | Business Mathematics       |
| 4.Raghavachari    | Mathematics for Management |

## **BBA- I Semester**

### **BBA N 103            Principles of Economics**

- 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 and Analysis 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 Monopoly, oligopoly and Monopolistic completion. Price discrimination under monopoly competition.
- Unit V                     Theories of factor pricing, factor pricing v/s product pricing. Theories of rent theories of interest theories of wages theories of profit, Concept of profit maximization

### **Suggested Books:**

- 1.Adhjkari M                      Management Economics
- 2.Gupta G.S.                      Managerial Economics
- 3.Lal S.M.                         Principles of Economics
- 4.Vaish & Sunderm              Principles of Economics

## **BBA- I Semester**

### **BBA N 104**

### **Book Keeping and Basic Accounting**

- 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. Reserve and provision, Preparation of final accounts along with adjustment entries.
- Unit V                      Issue of shares and debentures, Issue of bonus shares and right issue, Redemption preference shares and debentures.

#### **Suggested Books:**

- 1.Agarwal B.D.                      Advanced Accounting
- 2.Chawla & Jain                      Financial Accounting
- 3.Chakrawarti K.S.                      Advanced Accounts.
- 4.Gupta R.L. & Radhaswamy                      Fundamentals of Accounting
- 5.Jain & Narang                      Advanced Accounts
- 6.Shukla & Grewal                      Advanced Accounts

## **BBA- I Semester**

### **BBA N 105**

### **Business Laws**

- 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.
- Unit II Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.
- Unit III 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, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.
- Unit IV Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.
- Unit V Definition Features Types Recognition And Endorsement of Negotiable Instruments.

### **Suggested Books:**

- 1.Dhanda PMV Commercial and Industrial Laws
- 2.Kapoor D Elements of Mercantile law(including Companing Law Industrial Law)
- 3.Gulshan S and Kapoor Lectures on Business & Economics Laws
- 4.Kuchall Business Laws
- 5.Mandal C. Economics and other Legislations

## **BBA- I Semester**

### **BBA N 106**

### **Fundamentals of Management**

Unit I	Introduction Concepts, Objectives, Nature Scope and significance of management Evolution of management thought-Contribution Taylor, Weber and Fayol management.
Unit II	Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.
Unit III	Organizing: Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.
Unit IV	Directing: Concept, Principles & Techniques of directing and Coordination Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.
Unit V	Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

### **Suggested Books:**

- 1.Pagare Dinkar Principles of Management
- 2.Prasad B M L Principles and Practice of Management
- 3.Satya Narayan and Raw VSP Principles and Practice of Management
- 4.Srivastava and Chunawalla Management Principles and Practice

## **BBA- I Semester**

### **BBA N 107**

### **Business Ethics**

Unit I	Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.
Unit II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.
Unit III	Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.
Unit IV	Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.
Unit V	Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

### **Suggested Books:**

1. Koltar, Philip           Marketing Management
2. Stanton, Etzel         Walker, Fundamentals of Marketing
3. Saxena Rajan         Marketing Management
4. McCarthy, FJ         Basic Marketing

## **BBA- II Semester**

### **BBA N 201**

### **Business Environment**

Unit I	Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business.
Unit II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector
Unit III	Industrial Policy –Its historical perspective(In brief);Socio-economic implications of Liberalisation, Privatisation, Globalisation.
Unit IV	Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA
Unit V	Overview of International Business Environment, Trends in World Trade : WTO- Objectives and role in international trade.

### **Suggested Readings:**

- 1.Francis Cherunilum                      Business Environment
- 2.K.Aswathapa                              Business Environment





## **BBA- II Semester**

### **BBA N 203**

### **Indian Economy**

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; Planning commission, Critical evaluation of current Five Year Plan.
Unit IV	Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile)
Unit V	Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

### **Suggested Readings:**

- 1.Kenes J.M. General Theory of Employment, Interest and Money
- 2.Brooman Macro Economics
- 3.Seth, M..L. Monetary Theory
- 4.Vaish, M.C. Monetary Theory
- 5.Singh, S.P. Macro Economics

## **BBA- II Semester**

### **BBA N 204**

### **Principles of Accounting**

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 and Consignment.
Unit III	Accounts of banking companies and General Insurance companies, Department and Branch account.
Unit IV	Accounts related to Hire Purchase and Instalment payment transactions, Royalty Accounts
Unit V	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. Agarwal, B.D.	Advanced Accounting
2. Chawla & Jain	Financial Accounting
3. Chakrawarti, K.S.	Advanced Accounts
4. Shukla, M.B.	Financial Analysis and Business Forecasting
5. Jain & Naranag	Advanced Accounts

## **BBA- II Semester**

### **BBA N 205**

### **Organisation Behaviour**

- 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.
- Unit II Individual Behavior – Individual behavior, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory.
- Unit III Behavior Dynamics : Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organisations..
- Unit IV 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 V 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, Recent advances in OB.

### **Suggested Readings:**

- |                 |   |
|-----------------|---|
| 1.Bennis, W.G.  | Organisation Development                  |
| 2.Breech Islwar | Oragnaistion-the frame-Work of Management |
| 3.Dayal, Keith  | Organisational Development                |
| 4.Sharma, R.A.  | Organisational Theory and Behavior        |
| 5.Prasad, L.M.  | Organisational Behavior                   |



## **BBA- III Semester**

### **BBA N 301**

### **Advertising Management**

- Unit I Advertising: Introduction, Scope, importance in business : Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.
- Unit II Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix-components, role in marketing, Branding-meaning, importance in advertising.
- Unit III Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget-approaches allocation of budget.
- Unit IV Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix.
- Unit V Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.

### **Suggested Books**

1. Advertising and Promotion George E. Beich & Michael A. Belch. T.M.H.
2. Advertising Management, Concept and Cases Manendra Mohan, TMH
3. Advertising Management Rajeev Batra, PHI

## **BBA- III Semester**

### **BBA N 302**

### **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.
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.
Unit V	Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

### **Suggested Readings:**

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.

## **BBA- III Semester**

### **BBA N 303**

### **Human Resource Management**

#### 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, Structure 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, Functional and grand strategies, Strategy factors.

#### Unit III

Human Resource Procurement & Mobility

Productivity & improvement job analysis & Job design, work measurement, ergonomics.

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., Minimum Wages Act 1948, Workmen Compensation Act 1923, Payment of bonus Act 1965.

#### Unit V

Employee relations

Discipline & Grievance handling types of trade unions, problems of trade unions

### **Suggested Books:**

1. Human Resource Management – Dipak Kumar Bhattacharya
2. Managing Human Resource-Arun Monappa
3. Essential of HRM and Industrial Relations-P.Subba Rao
4. Personnel Management-C.B. Memoria



## **BBA- III Semester**

### **Marketing Management**

#### **BBA N 304**

##### **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.

##### **Unit III**

Marketing Mix:

Product : Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.

Distribution : Concept, importance, different types of distribution channels etc.

##### **Unit IV**

Price: Meaning, objective, factors influencing pricing, methods of pricing.

Promotion : Promotional mix, tools, objectives, media selection & management.

##### **Unit V**

Marketing Research : Importance, Process & Scope

Marketing Information Systems : Meaning Importance and Scope

Consumer Behavior : Concept, Importance and factors influencing consumer behavior.

#### **Suggested Books:**

1. Marketing Mgt. by Philip Kotlar (PHI)
2. Marketing by Etzet, Walker, Stanton
3. Marketing Management by Rajan Saxena

## **BBA- III Semester**

### **BBA N 305**

### **Company Accounts**

Unit I	Joint Stock Companies- its types and share capital, Issue, Forfuture 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.
Unit III	Accounting for Amalgamation of companies as per Accounting Standard 14 Accounting for Internal reconstruction.
Unit IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.
Unit V	Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.

#### **Suggested Books:**

- 1.Gupta R.L. Radhaswamy M, Company Accounts, Sultan chand &
- 2.Maheshwari, S.N., Corporate Accounting, Vikas Publishing
- 3.Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
- 4.Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts, S. Chand & Co.
- 5.Moore C.L. and Jaedicke R.K., Management Accounting

**BBA- III Semester**  
**Company Law**

**BBA N 306**

Unit I	Corporate Personality : Kinds of Company, Promotion and Incorporation of Companies.
Unit II	Memorandum of Association, Articles of Association Prospectus.
Unit III	Shares ; Share Capital, Members , Share Capital- Transfer and Transmission, Directors-Managing Director, Whole Time Director.
Unit IV	Capital Management-Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds quorum, voting resolutions, minutes.
Unit V	Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up-Kinds and Conduct.

**Suggested Books:**

- 1.Grower L.C.B. Principles of Modern Company Law, Stevens & Sons, London
- 2.Ramaiya A. Guide to the Companies Act. Wadhwa & Co., Nagpur
- 3.Singh, Avtar Company Law, Eastern Book Co. , Lucknow
- 4.Kuchal, M.C. Modern Indian Company Law, Sri Mahavir Books, Noida
- 5.Kapoor, N.D. Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

## **BBA- IV Semester**

### **Consumer Behaviour**

#### **BBA N 401**

- Unit I Introduction to consumer Behavior (CB)- Importance, Scope, need for studying CB, Consumer research process.
- Unit II Consumer models : Economic model, Psychoanalytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-kollat-Blackwell model.
- Unit III Individual determinates:  
Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.
- Unit IV Influences & Consumer Decision making :  
Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.
- Unit V Industrial Buying Behaviour :  
Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

#### **Suggested Books:**

- |  |                    |
|--|--------------------|
| 1.Consumer Behaviour in Indian Perspective | Suja. R. Nair      |
| 2.Consumer Behaviour                       | Schifman & Kanuk   |
| 3.Consumer Behaviour                       | Louden & Bitta     |
| 4.Consumer Behaviour                       | Bennet & Kasarjian |

**BBA- IV Semester**  
**Financial Management**

**BBA N 402**

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, Approaches to the financing of current Assets determining capital (with numerical problems) Management of different components of working capital.
Unit V	Management of Earning : Concept & relevance of Dividend decision. Dividend Models-Water, Gordons, MM Hypothesis. Dividend policy-determinants of dividend policy.

**Suggested Books:**

1. Financial Management	S.N. Maheshwari
2. Financial Management	Khan & Jain

## **BBA- IV Semester**

### **Production Management**

#### **BBA N 403**

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.
Unit III	Plant Location & Plant layout.
Unit IV	Materials Management & Inventory Control : Purchasing Economic lot quantity/Economic order quantity(EOR), Lead time, Rorder level. Brief of ABC analysis, Stock Keeping.
Unit V	Quality Control : Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.

#### **Suggested Books:**

1. Prodcution Operation management	B.S. Goel
2. Production & Operation Management	Buffa
3. Production & Operation Management	S.N.Chany

**BBA- IV Semester**  
**Sales Management**

**BBA N 404**

Unit I

Sales Management :

- Evolution of sales function
- Objectives of sales management positions
- Functions of Sales executives
- Relation with other executives

Unit II

Sales Organisation and relationship :

- Purpose of sales organization
- Types of sales organization structures
- Sales department external relations
- Distributive network relations.

Unit III

Salesmanship :

- Theories of personal selling
- Types of Sales executives
- Qualities of sales executives
- Prospecting, pre-approach and post-approach
- Organising display, showroom & exhibition

Unit IV

Distribution network Management

- Types of Marketing Channels
- Factors affecting the choice of channel
- Types of middleman and their characteristics
- Concept of physical distribution system

Unit V

Sales Force Management

- Recruitment and Selection
- Sales Training
- Sales Compensation

**Suggested Books:**

- |                            |                         |
|----------------------------|-------------------------|
| 1.Sales Management         | -Cundiff, Still, Govoni |
| 2.Salesmanship & Publicity | -Pradhan, Jakate, Mali  |
| 3.Sales Management         | -S.A. Chunawalla        |

## **BBA- IV Semester**

### **BBA N 405**

### **Research Methodology**

Unit I	Introduction – Meaning of Research ; Objectives of Research; Types of Research; Research Process; Research Problem formulation.
Unit II	The Design of Research-Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Data types; Sources of Error.
Unit III	Sampling Design- Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.
Unit IV	Processing & Analysis of Data- Processing operations; problems in processing; types of analysis Hypothesis Testing- Chi-square test, Z test, t-test, f-test.
Unit V	Presentation- Diagrams; graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.

#### **Reference Books:**

1. Research Methodology

C.R. Kothari



## **BBA- IV Semester**

### **Consumer Behaviour**

#### **BBA N 406**

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
Unit IV	Decision making under Uncertainty-Criteria of Maximax, maximin, Maximax Regret, laplace & Hurwinz. Decision making under Risk-Criteria of EMV & EOL, Decision Tree approach & its applications.
Unit V	PERT & CPM-Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

#### **Reference Books:**

1.Operation Research

V.K. Kapoor

## **BBA- V Semester**

### **BBA N 501**

### **Consumer Behaviour**

Objectives : The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

- Unit I Nature and Scope :  
Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Intermental concept, Principle of time perspective, Discounting principle and Equimarginal 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, 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, Indifferent curves.
- Unit IV Pricing :  
Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.
- Unit V Profit Mgt & Inflation :  
Profit, Functions of profit, Profit maximization, Break Even analysis.  
Elementary idea of Inflation.

#### **Suggested Readings:**

1. Varsney & Maheshwari : Managerial Economics
2. Mote Paul & Gupta : Managerial Economics : Concepts & Cases
3. D.N. Dwivedi : Managerial Economics
4. D.C. Huges : Managerial Economics
5. Peterson & Lewis : Managerial Economics
6. Trivedi : Managerial Economics
7. D. Gopalkrishnan : A Study of Managerial Economics

## **BBA- V Semester**

### **BBA N 502**

### **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
Unit IV	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 V	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.

#### **Reference Books:**

1. Entrepreneurship Development

Vasant Desai

## **BBA- V Semester**

### **BBA N 503**

### **Consumer Behaviour**

Objectives- It enables the student to know the basics of Income Tax and its implications.

Unit I	Basic Concept : Income, Agriculture Income, Casual Income, Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.
Unit II	Basis of Charge : Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
Unit III	Heads of Income : Income from Salaries, Income from House Properties.
Unit IV	Heads of Income : Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.
Unit V	Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

#### **Suggested Readings:**

- 1.Mehrotra, H.C. Income Tax Law and Account
- 2.Prasad, Bhagwati Income Tax Law and Practice
- 3.Chandra Mahesh and Shukla D.C. Income Tax Law and Practice
- 4.Agarwal, B.K. Income Tax
- 5.Jain, R.K. Income Tax

## **BBA- V Semester**

### **Cost and Management Accounting**

#### **BBA N 504**

- Unit I Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
- Unit II Accounting for Material, Labour and Overheads.
- Unit III Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.
- Unit IV Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.
- Unit V Marginal Costing and Absorption Costing.

#### **Suggested Readings:**

- Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting  
Khan & Jain : Management Accounting  
Gupta, S.P. Management Accounting

**BBA- V Semester**

**Industrial Law**

**BBA N 505**

Unit I	Factory act 1948.
Unit II	Workmen compensation act 1923
Unit III	Industrial dispute act 1947, Minimum wages act 1948
Unit IV	Employee state insurance act 1948.
Unit V	Employee provident fund act 1952 Payment of gratuity act 1972.

**Suggested Readings:**

1.Element of industrial law

N D Kapoor

## **BBA- V Semester**

### **Consumer Behaviour**

#### **BBA N 506**

Unit I	History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.
Unit II	Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.
Unit III	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 IV	Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.
Unit V	Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, 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.

#### **Reference Books:**

1.Computer Fundamental	Sinha, P.K.
2.Fundamentals of Computers	Jain, V.K.
3.Operating System	Godbole, G.B.
4.Window-98	Manual
5.Internet	Leon & Leon

## **BBA- VI Semester**

### **BBA N 601**

### **International Trade**

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.
Unit V	India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

### **Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing



## **BBA- VI Semester**

### **BBA N 602            Strategic Management & 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 Hierachy, Setting of objectives, Key areas involved.
Unit III	Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.
Unit IV	Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Prcoess, Criteria, Environmental Analysis, Resource Analysis
Unit V	Concept of Synergy: Types, Evaluation of Synergy. Capability Profiles, Synergy as a Component of Strategy & its relevance

### **Suggested Readings:**

- |                                  |                                    |
|----------------------------------|------------------------------------|
| 1. Peter F. Drucker              | Management Task & Responsibilities |
| 2. Igor Ansoff                   | Corporate Strategy                 |
| 3. Gluek & Jaunch                | Corporate Strategy                 |
| 4. Hatton & Hatton               | Strategic Management               |
| 5. Christian, Anderson, Bower    | Business Policy                    |
| 6. McCarthy, IninChiello, Curran | Business Policy & Strategy         |
| 7. Azhar Kazmi                   | Business Policy                    |
| 8. Stanford                      | Management Policy                  |

## **BBA- VI Semester**

### **BBA N 603**

### **Vat & Service Tax**

Unit I	Legislative background, Basic concept of VAT-white paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Importance Definition under VAT, Difference between Sales Tax System and VAT
Unit II	Computation(VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input Tax Credit, Filling of Returns, Refunds, Audit, Appeals, Revision and Appearances.
Unit III	Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services, Central Sales Tax; Goods and Service Tax.
Unit IV	Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.
Unit V	Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals, Revisions.

### **Recommended Books:**

1. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta  
Bharat law House.
2. Indirect Taxes law and Practice, V.S. Datey, Taxman
3. Income Tax, Dr. V.K. Singhania, Taxman

## **BBA- VI Semester**

### **BBA N 604**

### **Management Information System**

- Unit I Management Information System( MIS): Concept & definition, Role of MIS, Process of Management, MIS-A tool for management process, Impact of MIS, MIS & computers, MIS & the user, IMS- a support to the Management.
- Unit II Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning, MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.
- Unit III Information & System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.
- Unit IV 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, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.
- Unit V 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) System, Benefits of ERP, EMS & ERP

#### **Reference Books:**

1. Management Information System, Jawadekar W S
2. Managing with information, Kanter, Jerome
3. Management Information System, Loudon & Loudon

4. Information system for  
Modern Management, Murdick & Ross, R.claggetti

**BBA- VI Semester**

**BBA N 605**

**Auditing**

- 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.
- Unit III Audit of Limited Companies: Company Auditor- Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
- Unit IV Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.
- Unit V Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

**Suggested Books:**

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

## **BBA- VI Semester**

### **BBA N 606            Fundamental of E-Commerce**

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.
Unit IV	EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.
Unit V	Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

### **Reference Books:**

- |                            |   |
|----------------------------|---|
| 1. Frontiers of E-Commerce | Ravi Kalkota, TMH                       |
| 2. O, Brien J              | Management Information System, TMH      |
| 3. Oberoi, Sundeep         | E-Security and You, TMH                 |
| 4. Young, Margret Levine   | The complete reference to Internet, TMH |

