

# SYLLABUS

BACHELOR OF BUSINESS  
ADMINISTRATION

**B.B.A. Semester I & II Examination, 2012-2013**  
**B.B.A. Semester III & IV Examination, 2013-2014**  
**B.B.A. Semester V & VI Examination, 2014-2015**



**JAI NARAIN VYAS UNIVERSITY**  
**JODHPUR**

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## NOTIFICATION

**In compliance of decision of the Hon'ble High Court all students are required to fulfil 75% attendance rule in each subject and there must be 75% attendance of the student before he/she could be permitted to appear in the examination.**

REGISTRAR  
(Academic)



**JAI NARAIN VYAS UNIVERSITY**  
**JODHPUR**

## FACULTY OF COMMERCE AND MANAGEMENT STUDIES

### B.B.A. COMMITTEE

**Dr. R.C.S. Rajpurohit**

Professor and Dean

*Prof. (Dr.) Raman K. Dave*

Director

*Dr. M.L. Vasita*

Co-ordinator

### LIST OF TEACHING STAFF

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Prof. Lalit Gupta, Head

#### Professors

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Dr. Ashok K. Bohra

Dr. P.K. Bhandari

Dr. P.C. Daga

Dr. G.L. Malodia

Dr. J.R. Bohra

Dr. V.K. Sharma (on EOL)

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#### Associate Professors

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Dr. M.C. Tater

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Mrs. Meera Vaswani

(Mrs.) Rashmi Jain

(Mrs.) Sudha Bissa

Dr. Virendra Tater

Shri Anil Verma

#### Deptt. of Bus. Admn.:

Prof. J.K. Sharma, Head

#### Professors

Dr. R.C.S. Rajpurohit

Dr. Rajan Handa

#### Associate Professor

Dr. M.S. Gupta

#### Assistant Professor

Dr. M.L. Vasita

#### Deptt. of Bus. Fin. & Eco.

Prof. Sumnesh Nath Modi, Head

#### Professors

Dr. Amrit Lal Jingar

Dr. Mahendra Singh Rathore

Dr. Raman Kumar Dave

#### Associate Professors

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Dr. Triloki Nath Verma

Shri Jugal Kishore Singhal

Mrs. Padma Singhal

Dr. (Mrs.) Jatan Kanwar Jain

Dr. Narendra Kothari

Dr. Ram Singh Meena

Dr. Sunil Mehta

Dr. D.S. Kheechee

#### Assistant Professors

Shri Mahendra Kumar

Dr. (Mrs.) Anju Agarwal

#### Deptt. of Mgmt. Studies :

Dr. (Mrs.) Swapna Patawari, Head

#### Professor :

Prof. (Mrs.) Kalpana Mathur

#### Assistant Professor :

Dr. (Mrs.) Meeta Nihalani

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## FACULTY OF COMMERCE AND MANAGEMENT STUDIES

**Scheme for the course of  
Bachelor of Business Administration (BBA)**

**BACKGROUND AND OBJECTIVES OF THE COURSE**

The Commerce education in India has fairly witnessed a new dimension of management orientation in the last decade at both the degree and post-degree levels. Still a commonly expressed barrier in the growth of trade and industry with its competitive strength is the lack of trained managing personnel. Consequently the wide- felt need for management education has been gaining support. The current fast marching of our economy to an open one or its move towards industrial growth otherwise has further magnified the pressure for these personnel. The universities and other Institutions have already initiated to come up in its response.

Need of the hour is to equip the young generation with traditional business values blended with modern concepts and techniques of management. The degree course like BBA or BBM are becoming popular and in demand. The western Rajasthan is full of prospects and the society is expecting similar initiatives from this faculty.

"The management education at the under-graduate level is intended to serve as a grooming ground for the future managers. This will make a students more receptive to the advanced level of theory and practice of management science. In other academic fields also, the trend is, now-a-days, towards comprehensive course like five year integrated course in Physics, Law etc. Similar phenomenon already seem to have come in the field of management."

(Excerpts from an article appeared in the  
University News, 38(43) October 23, 2000, p. 8)

The course of BBA may be viewed as an intermediate step towards such in integrated course in management. It aims at catering to the demand for the skilled and chiselled managing personnel in the industry in general and at all levels in the world of business in particular in India. The expressed objective of this course is to provide a wider and sound base to the students not only for advanced course in management but also to open a range of career avenues like the management trainees picked- up by the industry, as also in the business researches/ studies engaged in by the business consulting houses giving a variety of vital services to the trade industry.

**1. The Eligibility and Admission:**

The course leading to the degree of BBA will be a full time (day hour) three year degree course after qualifying 10+2 (Senior Secondary) or its equivalent public examination conducted by any recognised Board of Education in India or abroad. The candidates seeking admission must have secured at least 50% marks in aggregate at the qualifying examination.

As the course is specialised one meant for the bright lot being the prospective supporting line of business leaders, it prescribes for the students to undergo a rigorous scheme of study, training and examination, therefore, the student shall be admitted will be prepared on the basis of criteria comprising of the following:

1. Written Test with weightage of 30 marks as under:
  - English Language, Comprehension and construction (10 Marks)
  - General knowledge (10 Marks)
  - Numerical Aptitude (simple arithmetical questions) (10 Marks)
2. Personality Assessment interview (10 Marks)
3. Group Discussion (10 Marks)
4. Past Academic Record : Actual percentage of marks secured in 10+2 or equivalent will be added to the above.
5. **Students who once join BBA will not be allowed to shift to any other course in the Faculty and fees will not be refunded.**

*Reservation of Seats :* The seats for the SC/ST/OBC candidates etc. will be reserved as per rules of reservation applicable in the University in general, however there will be no relaxation in the required eligibility of 50% marks at the qualifying examination.

**II. Scheme of Courses and Examination :*****Courses of Study :***

The three-year degree course of BBA will consists of six semesters. One academic session of one year will be devoted to two semesters. Candidates shall be admitted to BBA 1st Semester only and thereafter required to qualify all Six Semesters consequently to earn the degree. After admission in Semester - I candidate shall be admitted to the next semester only after having qualified the present semester as per the criteria laid-down in the scheme of examinations.

In each semester there shall be six teaching courses besides Term Paper, Group Assignment, Seminar, Training Report or Viva-Voce respectively. . Each course shall carry 100 marks.

**COMMON: AS FOUNDATION**

1.	Business Communication Skills	BBA 101
2.	Fundamentals of Computers	BBA 201
3.	Data Base Management System	BBA 301
4.	Data Base Programming	BBA 401
5.	E-Commerce	BBA 506
6.	Research Methodology	BBA 606

**DEPARTMENT OF BUSINESS ADMINISTRATION**

1.	Organisation and Management	BBA 102
2.	Business Laws	BBA 103
3.	Corporate Law	BBA 202
4.	Secretarial Practice	BBA 203
5.	Economic Laws	BBA 302
6.	Organisation Theory and Behaviour	BBA 303
7.	Production & Material Management	BBA 402
8.	Strategic Management	BBA 403
9.	Business Ethics and Ethos	BBA 501
10.	Entrepreneurship and Small Business	BBA 502
11.	Marketing Management	BBA 601
12.	Retail Management	BBA 602
13.	Human Resource Management	BBA 603

**DEPARTMENT OF ACCOUNTING**

01	Fundamentals of Accounting	BBA 104
02	Fundamentals of Statistics	BBA 105
03	Financial Accounting	BBA 204
04	Cost Accounting	BBA 205
05	Corporate Accounting	BBA 304
06	Business Statistics	BBA 305
07	Auditing	BBA 404
08	Income Tax	BBA 405
09	Management Accounting	BBA 503
10	Quantitative Techniques	BBA 504
11	Decision Science	BBA 604

**DEPARTMENT OF BUSINESS FINANCE & ECONOMICS**

01	Managerial Economics	BBA 106
02	Economic Environment	BBA 206
03	Banking Theory and Practice	BBA 306
04	International Business	BBA 406
05	Financial Market Operation	BBA 505
06	Financial Management	BBA 605

Common	Buss. Admn	Accounting	B.F.E.	Total
06	13	11	06	36

**Course/examination structure for BBA programme**  
**Academic session 2012-2013**
**SEMESTER I**

Course Code	Subjects	Maximum Marks	Examination Hrs	Period Per Week
BBA 101	Business Communication Skill	100	3 Hrs	06
BBA 102	Organisation And Management	100	3 Hrs	06
BBA 103	Business Laws	100	3 Hrs	06
BBA 104	Fundamentals of Accounting	100	3 Hrs	06
BBA 105	Fundamentals of Statistics	100	3 Hrs	06
BBA 106	Managerial Economics	100	3 Hrs	06
BBA 107	Two Term Paper (50 Marks Each)	100	-	-

Two term papers of 100 marks (50 Marks each) to be evaluated by Two Evaluators. The Dean, Director and Coordinator in the faculty and in colleges by Principal, Coordinator of BBA of the college and one Faculty member appointed by the Dean. Term paper should be written by the student in his/her own handwriting

**SEMESTER- II**

Course Code	Subjects	Maximum Marks	Examination Hrs	Period Per Week
BBA 201	Fundamentals of Computer (Theory only)	100	3 Hrs	06
BBA 202	Corporate Law	100	3 Hrs	06
BBA 203	Secretarial Practice	100	3 Hrs	06
BBA 204	Financial Accounting	100	3 Hrs	06
BBA 205	Cost Accounting	100	3 Hrs	06
BBA 206	Economic Environment	100	3 Hrs	06
BBA 207	Two Term Papers (50 Marks Each)	100	-	-

Two term papers of 100 marks (50 Marks each) to be evaluated by Two Evaluators. The Dean, Director and Coordinator in the faculty and in colleges by Principal, Coordinator of BBA of the college and one Faculty member appointed by the Dean. Term paper should be written by the student in his/her own handwriting.

**ACADEMIC SESSION 2013-2014  
SEMESTER - III**

Course Code	Subjects	Maximum Marks	Examination Hrs	Period Per Week
BBA 301	a) Data Base Management System 50 (b) Office Automation(practical) 50	100	3 Hrs	03 03
BBA 302	Economic Laws	100	3 Hrs	06
BBA 303	Organisation Theory and Behaviour	100	3 Hrs	06
BBA 304	Corporate Accounting	100	3 Hrs	06
BBA 305	Business Statistics	100	3 Hrs	06
BBA 306	Banking Theory & Practice	100	3 Hrs	06
BBA 307	Group Assignment	100	-	-

The candidates shall be divided into groups of 5 each, preferably on random basis. Each group will be assigned a topic of current significance in the business world. The group shall be required to prepare a document (in about 30-40 typed pages) on the respective topic based on the library survey and analysis of facts. Each group shall be guided by an instructor belonging to the area of the topic. Five class-sessions will be engaged by each instructor for giving insight and hold interaction on the respective topics. All students of the class shall have to attend these sessions irrespective of their group. A joint seminar will be held at the end of the session in the presence of the examiners, students and all the instructors. A panel of two examiners, one internal and one external both will be appointed by the Dean and award the marks on the basis of the quality of the document prepared, its presentation and satisfying on the queries. Each group will get about 20 minutes for presentation.

**SEMESTER - IV**

Course Code	Subjects	maximum Marks	Examination Hrs	Period Per Week
BBA 401	(a) Data Base Programming 50 (b) Fox Pro Programming(Dos/ Windows based) Practical 50	100	(a) 3 Hrs	06
BBA 402	Production & Material Mgt.	100	3 Hrs	06
BBA 403	Strategic Management	100	3 Hrs	06
BBA 404	Auditing	100	3 Hrs	06
BBA 405	Income Tax	100	3 Hrs	06
BBA 406	International Business	100	3 Hrs	06
BBA 407	Seminar on Contemporary Issues	100	-	-

Seminar on contemporary issues shall be related to business world, student will be required to present seminar in the presence of all the students of the class. Topic of seminar will be decided by the Dean, for Faculty and by the Principal in the respective colleges. Evaluation will be done jointly by a panel of two members one will be appointed by the Dean and another by the Principal of the college concerned.

**ACADEMIC SESSION 2014-2015  
SEMESTER - V**

Course Code	Subjects	Maximum Marks	Examination Hrs	Period Per Week
BBA -501	Business Ethics & Ethos	100	3 Hrs	06
BBA 502	Entrepreneurship and Small Business Management	100	3 Hrs	06
BBA 503	Management Accounting	100	3 Hrs	06
BBA 504	Quantitative Techniques	100	3 Hrs	06
BBA 505	Financial Market Operation	100	3 Hrs	06
BBA 506	E-Commerce	100	3 Hrs	06
BBA 507	(a) Training Report 50 (b) Viva-Voce 50	100	-	-

After completing theory examination of IV Semester students will be required to take field training in any of the industrial unit, suitable business house approved by the Dean/Principal concerned in case of college, for 4 weeks. After completion of training students will be required to prepare a written/typed report of 30 to 40 pages. The training report will be evaluated along with Viva-Voce by panel of two examiners one external and one internal appointed by the University.

**SEMESTER - VI**

Course Code	Subjects	Maximum Marks	Examination Hrs	Period Per Week
BBA 601	Marketing Management	100	3 Hrs	06
BBA 602	Retail Management	100	3 Hrs	06
BBA 603	Human Resource Management	100	3 Hrs	06
BBA 604	Decision Science	100	3 Hrs	06
BBA 605	Financial Management	100	3 Hrs	06
BBA 606	Research Methodology	100	3 Hrs	06
BBA 607	Viva-Voce	100	-	-

Viva-Voce examination will be held by a panel of two examiner one external and one internal appointed by the University

**Notes :**

- Students will be required to take admission in all respective semesters by applying in the prescribed admission form of the University.
- Each students will be required to submit the examination form in each



semester along with the examination fee as prescribed.

3. Tuition fees will be charged annually.
4. In computer paper students will be required to pass in theory and practical jointly. If any student fail in Computer Paper, he will be required to appear in both Theory and Practical.
5. Foundation Papers will be given **only in English Language** i.e. BBA 101, BBA 201, BBA 301, BBA 401, BBA 506 and BBA 606
6. Semester Examinations will be held in November/December and May/June every year.

**For Computer Courses: [ BBA 201, 301(a) & (b), 401 (a) & (b) ]**

In Semester II there will be a paper of “Fundamental of Computer”. Full paper shall be theory paper. Student will be required to obtain at least 40% marks to pass the paper.

In Semester 4: Computer paper will be divided into theory and practical  
Part A : Theory 50 Marks and Part B- Practical :50 Marks. Students will be required to obtain 40% marks in total.

In Semester 5: Computer Paper will be divided into theory and practical  
Part A : Theory 50 Marks and Part B- Practical :50 Marks. Students will be required to obtain 40% marks in total.

**Pattern of Examination Paper**

Question Paper will be divided into three sections namely, 'Section A', 'Section B' and 'Section C' In each section the questions will be asked as follows:

**Section A:** Intends to test the clarity of concepts and to-the-point knowledge unit-wise.

- (T-1) 10 very small questions, (two questions from each unit). Each question will carry 2 marks. Answer of each question shall be limited up to 30 words. This part will be compulsory.

$$10 \times 2 = 20$$

**Section B:** Intends to test the knowledge unit-wise and capability to elaborate and restrain within limited words.

- (T-2) 10 small questions (two questions from each unit) students will be required to answer one question from each unit. Each question will carry 07 marks. Answer of each question shall be limited up to 250 marks.

$$5 \times 7 = 35$$

**Section C:** Intends to test the overall-knowledge and capability to explain in detail; of the students.

- (T-3) 5 questions (one question from each unit). Students will be required to answer any three questions. Each question will carry 15 marks. Answer of each question shall be limited up to 500 words

$$3 \times 15 = 45$$

T 1: Very Small Question

T 2: Small Question

T 3: Detailed Question

**Note:1** In case of Numerical, Figures, Chart, Diagrams and Graphs, the above limit of words shall not apply.

**Note: 2** In case of a paper having Maximum Marks 50, then the marks allotted for each Section/Question will be reduced proportionately.

**The Division:**

**B.B.A. degree will be awarded out of 4200 Marks**

B.B.A. Semester I	700 Marks
B.B.A. Semester II	700 Marks
B.B.A. Semester III	700 Marks
B.B.A. Semester IV	700 Marks
B.B.A. Semester V	700 Marks
B.B.A. Semester VI	700 Marks

The Division shall be awarded to a successful candidate on the basis of marks of all the examinations in respect of all the semesters as mentioned above on the following basis:

Division	Percentage of Marks
First with honours	75 and above
First	60 and above but less than 75
Second	48 and above but less than 60
Third	40 and above but less than 48

Division	Marks out of 4200
First with honours 75 and above	3150 and above
First 60 and above but < 75	2520 and above but less than 3150
Second 48 and above but < 60	2016 and above but less than 2520
Third 40 and above but < 48	1680 and above but less than 2016

\*The candidate is supposed to get a minimum of 40% of marks in each course to pass the examination.

**Note:** The candidates who complete the course with the help of make-up or in more than one attempt will not be considered for awarding rank and/or Medal.

**The Promotion:**

A candidate may be promoted to the next semester if he/she fails in only TWO papers in the examination of the semester; however he/she will not be promoted to the next Semester if he/she fails to qualify the requirements of Term Paper, Group Assignment, Seminar, Training Report and Viva Voce respectively. A candidate failing in any of these will have to re-appear in the same Semester again even though he/she might have passed the theory papers.

Such candidates may be permitted to make-up the deficiency at subsequent but regular and scheduled examination only. Subsequent examinations of the respective Semesters will be treated as main examination.

There shall be no make-up or special examination for making up such deficiency.

Also a candidate appearing at an examination to make-up the deficiency shall have to appear at such an examination based on the course of studies in force at the time, unless the paper itself no longer forms the part of the course of the studies. In such eventuality the course of the study soon before the deletion shall be deemed to be relevant. However, the department shall have no responsibility to organize and impart teaching in the paper in which the candidate has deficiency.

Those candidates who appeared at the subsequent examination for clearing the deficiency and passed **shall be awarded actual marks obtained.**

The candidates shall not be promoted to the next semester if he/she fails to pass the courses namely, Term Paper, Group Assignment, Seminar, Training Report and Viva Voce respectively..

The candidate who fails at an examination and re-appears as ex-student shall not be required to submit Term Paper, Group Assignment, Seminar, Training Report and Viva Voce respectively if he/she has already completed the requirements and passed. In such cases the marks obtained in the previous examination shall be carried forward.

The candidate will be promoted to the next Semester even if he/she is not able to get pass marks in TWO papers of each Semester. The maximum number of deficiencies (backlog) shall never be more than TEN papers.

A candidate failing to pass any of the Semester Examination will be exempted to reappear in that specific paper in which he/she has obtained 60% or more.

The consolidated mark-sheet of the B.B.A. will be issued and the degree will be awarded only after completing all the requirements i.e. passing all the written examinations of all the Six Semesters, and passing in Term Paper, Group Assignment, Seminar, Training Report and Viva Voce respectively.

Note 1: For grace-marks and re-evaluation the rules and regulations declared by the University from time to time will be applicable.

Note 2: All candidates will have to complete all the requirements of the B.B.A. within SIX Academic Sessions.



**Academic Session 2012-2013**  
**B.B.A. Semester I**  
**PAPER - BBA 101**  
**BUSINESS COMMUNICATION SKILLS**

- Unit 1: Communication : Meaning and Definitions, Principles of Communication, Types of Communication, Personal Space, Non verbal communication, Language affecting behavior, Listening Skills, Requisites of an effective letter.  
 Business Letters : Formal and style; the heading, the data line Inside address, attention line, the opening, salutation, the body, the subject line, the message, the complementary closing signature, reference, initials, enclosure, notation, post script, spacing, continuation, page-punctuation style
- Unit 2: Kinds of Business letters, planning the letter characteristics. routine request, requesting appointments, letter of acknowledgment, persuasive request letters, refusal letters, collection letters, complaints, claim and adjustment letters.
- Unit 3: Sales letters, responses to letters with sales potentials, Public relations, Press release, memos and other form of messages, informal and analytical reports, agenda and minutes of meetings, Preparing classified advertisement, dinette mail advertising.
- Unit 4: Spoken communication : Telephone Techniques, Preparation for giving talk, interview applying for employment, answering enquiries, information technology and the future uses of word processor, telex and FAX.
- Unit 5: Letters for handling complex business situations : Asking extension of time for repayment of loan instalment, asking an increase in the OD, limit sanctioned by the bank, replying to industrial customer who received goods not ordered for etc. (Assignments to be given on case situations), Management Communication, Time Management

*Suggested Readings :*

Rao, Nageshwar : Business Communication.  
 Dr. S.C. Shrama : Business Communication.  
 Dr. V.S. Vyas : Business Communication.  
 Pal Rajendra and Korlahali J.S. : Essentials of Business Communication

**PAPER - BBA 102**  
**ORGANISATION AND MANAGEMENT**

- Unit 1: Meaning, functions, principles, importance and levels of management.
- Unit 2: Planning :Meaning, characteristics, types, benefits, objectives, strategies, process, premises, limitations and significance of planning, management by objective (MBO).
- Unit 3: Decision Making : Meaning, types of decision, decision making process. Organisation : Meaning and process of organisation, structure, principles, departmentation, span of management.
- Unit 4: Staffing :Recruitment, selection, training, performance evaluation, executive development.  
 Direction and Communication : Nature, principles, functions, techniques and importance of direction.
- Unit 5: Motivation and Leadership : The nature, process and significance of motivation, theories of motivation, meaning, type and styles of leadership  
 Control : Meaning and process, requisites of effective control, control techniques

*Suggested Readings :*

James, A.F. Stoner : Management  
 William, H. Newman : The Process of Management  
 V.S.P. Rao & P.S. Narayanan : Principles and Practice of Management  
 L.M Prasad. : Principles and Practice of Management  
 C. B. Gupta : Organisation and Management  
 Koontz and O Donnel : Essentials of Management  
 George R. Terry : Principles of Management  
 Samuel C. Certo : Principles of Modern Management  
 Peter F. Drucker : The Practice of Management  
 Randall, B. Dunham & John, L Pierce: Management

**PAPER- BBA 103**  
**BUSINESS LAWS**

- Unit 1 : The Indian Contract Act, 1872, Section 1 to 36.
- Unit 2 : The Indian Contract Act 1872, Section 37 to 75.
- Unit 3 : Special Contract Indemnity, Guarantee, Bailment and Agency.
- Unit 4 : Indian Sales of good Act, 1930 : Formation of contract, of Sales and their classification, Prices, Conditions and Warranties,

Transfer of property in goods ; Performance of the contract of Sales, Unpaid seller and his rights.

Unit 5: The Indian partnership act. 1932; Relation of partner to one - Another, Dissolution of Firm, Registration of Firms.

*Suggested Readings:*

Desai TR : Contract Act, Sales of goods act and Partnership.

M.C. Kuchhal : Mercantile Law.

N.D. Kappor : Elements Mercantile Law.

S.D. Karvar : Mercantile Law.

Pandis RH : Mercantile Law.

Gogna PPS : Business Law.

#### BBA 104

##### FUNDAMENTALS OF ACCOUNTING

Unit 1: Introduction to Accounting: Meaning, objectives, Basic Accounting terms. Accounting Principles: Meaning and nature, Accounting Concept. Bases of Accounting, Nature of Accounts. Origin of Transactions- Source Documents and Vouchers. Accounting Equation, Rules of Debit and Credit. Recording of Transactions: Books of Original entry- Journal, special purpose journal. Ledger posting from Journal and Balancing.

Unit 2: Trial Balance: Meaning, objectives & preparation. Errors: Types of Errors and rectification. Self Balancing and Section Balancing system.

Unit 3: Financial Statements: Meaning, Capital Expenditure, Revenue expenditure and Deferred Revenue Expenditure.

Preparation of Manufacturing, Trading and Profit loss a/c and Balance Sheet. Adjustments in preparation of Financials Statements.

Unit 4: i) Accounting for Non-profit organisations: Receipts and Payment Account, Preparation of Income and Expenditure Accounts and Balance Sheet from Receipt and Payment Account will additional information.

ii) Accounts from Incomplete records, Ascertain of Profit/loss by statement of Affairs methods, conversion method.

Unit 5: Accounting for Insurance Claim: Loss of Stock and consequential loss

Accounting for Depreciation, Provisions and Reserves.

*Suggested Readings :*

Gupta, R.L. Radhaswamy, M: Company Account, Sultan Chand & Sons, New Delhi.

Maheshwari, S.N. Corporate Accounting, Vikas Publishing House, New Delhi.

Mongra, J.R. Ahuja, Girish and Sehgal, Ashok: Financial Accounting, Mayur Paper Back, Noida.

#### PAPER - BBA 105

##### FUNDAMENTAL OF STATISTICS

Unit 1: Introduction of Statistics, Methods of Statistical investigation, Methods of measurement, Collection of data, Primary and Secondary Editing, approximation.

Unit 2: Classification and Tabulation, Source of errors, Presentation of data Diagrams, Charts and Graphs.

Measure of Central Tendency: Mean, Geometric Mean, Harmonic Mean, Median, Mode.

Unit 3: Index Number: Methods of construction: Simple, weighted and other averages.

Unit 4: Measurements of Dispersion and Skewness: Absolute and Relative

Unit 5: Correlation: Karl Person's coefficient of correlation in grouped and ungrouped data co-efficient of correlation by Sperman's method and concurrent deviation method. Linear Regression, Equations and estimation.

*Suggested Readings :*

Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi.

Levin and Rubin: Statistics for Management, Prentice Hall of India, New Delhi.

Elhance, D.N : Fundamentals of Statistics

Nagar, K.N : Sankhyiki Ke Mool Tatva

Gupta S.P. : Statistical Methods

## PAPER BBA 106

## MANAGERIAL ECONOMICS

- Unit 1: Definition & scope of Managerial Economics, Utility Analysis Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and Consumer surplus.
- Unit 2: Demand Analysis: Meaning, Law, Exceptions, Elasticity of Demand, Types of Elasticity Demand, Methods for Measuring Elasticity of Demand, Indifference Curve Analysis, Equilibrium
- Unit 3: Production Analysis: Production Function, Laws of Returns, Law of Variable Proportions, Ridge Lines, Expansion Path, Economies diseconomies.
- Unit 4: Cost and Revenue : Short run and Long run costs, Fixed and Variable Costs, Average, Marginal and Total Cost Curves, Cost Output relationship, Average Marginal and Total Revenue.
- Unit 5: Market Analysis: Theory of price determination: Price and Output determination under Perfect Competition, Monopoly and Monopolistic Completion.

*Suggested Readings :*

Joel Dean: Managerial Economics  
 Small & Savge: Introduction to Managerial Economics  
 Brisgham & Pappas: Managerial Economics  
 G.S. Gupta: Managerial Economics

**B.B.A. Semester II**

## Paper-BBA 201

## FUNDAMENTALS OF COMPUTERS

- Unit 1: Information: Concepts and Processing, Data, Information and knowledge, Need-for Information Qualities, Properties, Value and Information.
- Unit 2: Computer System Components:  
 Basic Structure of A Digital Computer-Concept of I/O devices, Memory concepts, Computer Languages-low level, high level, Hardware and Software, Language. Translators-Compiler, Interpreter, and External Command. Booting Process, Viruses and prevention.
- Unit 3: Classification of Computers, Category, Characteristics, Generations of Computer. Concepts of operating system, Basics of DOS, Internal and External Commands. Booting Process, Viruses and prevention.

- Unit 4: GUI Concept, Windows basics, Desktop, My Computer, Recycle bin, Internet Explorer, Taskbar, Start Button, Folder, Icon, Toolbars, Maximize-minimize, button, scroll bars, Close and Command button, Title bar and Status bar.
- Unit 5: Network Fundamentals, LAN, WAN, MAN Concepts and Differences, Network topologies: Bus, Star, Ring, Mesh & Hybrid. Basic of LAN cables and Connector. Coaxial Cables, Twisted pair, optical fiber, Hub, Repeaters, Routers, Switches, Network-Interface cards.

*Suggested Readings :*

IT Tools and Application: By Satish Jain, BPB Publication.  
 "O" Level Module MI-R3: Peal Software.  
 Computer Fundamentals-By Sinha and Sinha.  
 Elementary Computer Application: K. Girdhar Gopal.

## PAPER-BBA 202

## CORPORATE LAW

- Unit 1: A brief history of Indian Companies Act-Type of Companies, Formation of Public Limited Company, Memorandum and Article of Association.
- Unit 2: Prospectus, Shares, Share Capital, Allotment, Membership Borrowing Powers, Debenture-issue, floating and fixed charge, registration of mortgage and charges.
- Unit 3: Directors, Managing Directors and Managers, Prevention of Mismanagement and Oppressions.
- Unit 4: Winding of company.
- Unit 5: Company Meetings.

*Suggested Readings*

Gower L.C.B.: Principles of modern Company Law, Stevens & Sons, London  
 Ramaiya A: Guide to the Companies Act, Wadhwa & Co. Nagpur  
 Singh Avtar: Company Law, Eastern Book Co., Lucknow.  
 Kuchal M.C.: Modern India Company Law: Shri Mahavir Books, Nodia  
 Kapoor N.D.  
 Company Law incorporating the Provisions of the Companies Amendment Act 2000'  
 Sultan Chand & Sons, New Delhi Bagriyal A.K.: Company Law; Vikas Publishing House, New Delhi

PAPER - BBA 203  
SECRETARIAL PRACTICE

- Unit 1: Changing role of Company Secretary, Position of Company Secretary in India, Development of Institute of Company Secretaries of India, Appointment of Secretary, Resignation removal of Company Secretary, Statutory duties and authorities of Company Secretary, Conventional duties of Company Secretary, Liabilities of Company Secretary, Secretary in whole time practice, Definition of Company Secretary in practice, Certificate of practices as a practicing secretary, Statutory Certification, Authorized Representative Under various Act.
- Unit 2: Returns of Records of Company (ROC), Forms for returns, Payment of Fee, Document may be certified by practicing CA/CS/ICWA, Payment of additional fees for late filing of document, Registers and Records: Registers and books to be maintained, Place where register should be maintained, Inspection of Registers, Return to be filed.
- Unit 3: Shares: Share allotment procedure, Specimen allotment letter, Letter of Regret, Splitting of allotment, Calls forfeiture and Reissue of Share, Procedure for transfer and transmission of Shares.
- Unit 4: Dividends: Definition of dividend, Legal provisions dividends, Secretarial Procedure regarding declaration and payment of dividend, General Principles of meeting: Meaning of meeting, Notices of meeting, Agenda, Quorum, Chairman, Interrelations in debate/Discussion point of order, Methods of Ascertaining sense of meeting, Proxies, Minutes of Meeting, Motions, Resolution.
- Unit 5: Statutory meeting, Annual General Meeting, Extraordinary Meeting and other meeting.

*Suggested Readings:*

Taxman's Elements of Company Law.  
Dr. R.L. Nolkha: Company Law Secretarial Practice.  
Bahal J.C.: Secretarial Practice of India.  
Shukla S.M.: Company Adminiyam evam sachivlia padhati.  
Shariekarsa: Secretarial Practice.

PAPER BBA 204  
FINANCIAL ACCOUNTING

- Unit 1: Accounting for Hire-Purchase and Instalment payment system
- Unit 2: Branch Accounting and Departmental Accounting
- Unit 3: Partnership Accounts: Partners' Capital Accounts, Profit and Loss Appropriation Account, Adjustment in closed Books of Accounts, Reconstitution of Partnership: Changes in Profit Sharing Ratio, Admission of a Partner.
- Unit 4: Retirement of a Partner, Death of a Partner
- Unit 5: Dissolution of Partnership Firm: Modes of dissolution of firms' Insolvency of Partners, piecemeal distribution of cash.

*Suggested Readings:*

Gupta R.L. & Radhaswamy, M : Financial Accounting, Sultan Chand & Sons, New Delhi  
Shukla M.C. , Grewal T.S. and Gupta S.C.L.:  
Advanced Accounts, S. Chand & Co. New Delhi  
Maheshwari S.N. : Financial Accounting, Vikas Publishing House, New Delhi

PAPER - B.B.A. 205  
COST ACCOUNTING

- Unit 1: Concept of cost, methods, types, distinction between Financial and Cost Accounting, Elements of Cost, Purchasing, receiving and storage of material, pricing of material issues, material control.
- Unit 2: Recording Labour Cost, system of wage payments, Incentive Plans, Direct Expenses, Meaning of overhead, classifications allocation and apportionment of overheads, methods of absorption of overheads.
- Unit 3: Unit or single output costing, cost sheet and cost statement Tender quotations and production account, Reconciliation between profits shown by cost and financial statement.
- Unit 4: Job, Batch and contract costing. Operating Costing.
- Unit 5: Process Costing: Treatment of Normal and Abnormal Losses and Effectiveness, By-Product and Joint Products.

*Suggested Readings :*

Arora M.N.: Cost Accounting-Principle and Practice, Vikas, New Delhi.  
 Jain, S.P. and Narang, K.L. : Cost Accounting, Kalyani, New Delhi.  
 Horngren, Charles, Foster and Datar: Cost Accounting - A: Managerial Emphasis,  
 Prentice Hall of India, New Delhi.  
 Tulsian, P.C. Practical Costing, Vikas, New Delhi.  
 Maheshwari, S.N.: Advance Problems and Solutions in Cost Accounting,  
 Sultan Chand, New Delhi.  
 Agarwal, M.L.: Cost Accounting: Sahitya Bhawan, Agar.  
 Maheshwari & Mittal: Lagat Lekhankan, Mahaveer Prakashan, Delhi.  
 Oswal, Rajpurohit & Maheshwari: Cost Accounting Ramesh Book Depot, Jaipur

PAPER - BBA 206  
 ECONOMIC ENVIRONMENT

- Unit 1: Trends and structure of Indian Economy, Government Role in shaping business environment, Development Programmes under five year plans in India.
- Unit 2: Economic reforms and Recent growth strategies, Industrialisation and Rural Development poverty Inequalities of income.
- Unit 3: Different Economic Policies Industrial policy, Monetary policy, and Population policy.
- Unit 4: Economic Planning in India, Foreign direct investment, Public Sector, Small and Cottage industries.
- Unit 5: International investment in India, Foreign direct investment, Public Sector, Small and Cottage industries.

*Suggested Readings :*

Raj. K.N.: Indian Economic Growth, Performance and Perspective  
 Chaudhary Pramit: Indian Economy; Poverty and Development Uppal,  
 J.S: India's Economic Problems  
 Sengupta, N.K.: Government & Business  
 Verma, M.L.: Foreign Trade Management in India Govt. of India:  
 Economy Survey  
 Budget Speech

**Academic Session 2013-2014****B.B.A. Semester III****PAPER - B.B.A. 301(a)****DATA BASE MANAGEMENT SYSTEM (DBMS)**

50 Marks

*Introductory Profile :*

- Unit 1 : Database Fundamentals : Definitions, Components of Database, Properties of a database, Database Architecture, Database Administration, Data Independence.
- Unit 2 : Types of Data Models; Relational, Hierarchical Network, E-R, Conceptual, Physical and logical data models and their approach.
- Unit 3 : Relationships : One-to-One, One-to-Many, Many-to-Many, Many-to-One, ER Diagram, Keys concept : Primary, Composite, Candidate, Foreign Keys.
- Unit 4: Microsoft Access , Basics, Creating a table, Saving, addition, deletion modification of records, Sorting, filtering and implementation of keys concepts. Changing structure of a table.
- Unit 5: Forms and Reports : Creation and Design views. Query perforation and calculations involved in queries.

*Suggested Readings:*

Database Management : H. Korth  
 Database Management Approach : Almasri Navathe  
 MS Access 2003, Step by Step Ph. I  
 MS Access : J.L. Viaseas PH. I

**PAPER - B.B.A.301(b)****PRACTICAL****OFFICE AUTOMATION**

50 Marks

- 1 MS Word basics : toolbars, formatting bars, etc. and exercise on copy, paste, paste-special functions.
- 2 Various menus and shortcut key commands
- 3 Mail Merge
- 4 Changing the appearance of Text Fonts. Inserting Header and Footer in a page and in a document.

- 5 Concept of End note and foot note
- 6 Macro Creation and Tables and Column concepts
- 7 Arranging and Printing document
- 8 Bullets and Numbering implementation
- 9 Inserting Pictures from Clip art
- 10 Excel concepts as spread sheet or worksheet, Data Editing within a sheet i.e. moving, copying, pasting.
- 11 Basic Operations on cells- Drag and Drop- Insertion, deletion, formatting of cells
- 12 Creating a series of numbers, entering formulas, computing totals, sum, average, percentage.
- 13 Creating graphs and charts.
- 14 Basic Mathematical, logical and data functions.
- 15 Concepts of slides, creation, deletion, modification etc.
16. Creation of Table in MS-Access, Addition, deletion, modification of records etc.
17. Creating Simple reports.

*Suggested Readings:*

PC Software : Madhulika Jain, BPB

Elementary Computer Application : K. Girdhar Gopal

P.C. Software : O Level BPB

PAPER - B.B.A. 302

ECONOMIC LAWS

Unit 1 : Negotiable Instrument Act 1881

Unit 2 : SEBI Act 1992

Unit 3 : Consumer Protection Act 1986

Unit 4 : FEMA 1999

Unit 5 : Essential Commodity Act

*Suggested Readings:*

Khergahawal, J.S.: Negotiable Instruments Act, N.M. Tripathi Pvt. Ltd., Mumbai

A text Book of Mercantile Law : P.P.S. Gogna

Mercantile Law : S.S. Gulshan

Bare Act for relevant course.

PAPER - B.B.A 303

ORGANIZATION THEORY AND BEHAVIOUR

- Unit 1 : The concept of organization, meaning of organization theory. Organization goals, determinants of goals, goal displacement, goal distortion, organizational and industrial goals, integration of goals. Concept and determinants of organization structure. Different types and importance of organizational structure. Environment and structure, designing and organizing structure, planning for the structure.
- Unit 2 : Group Dynamics : The concept of groups, kinds and functions of groups, formal and informal groups, group cohesiveness, group thinking, transactional analysis.
- Unit 3 : Attitudes and perception : Concept of attitude; attitude, opinions and beliefs ; attitudes and behaviour; formation of attitude; factors determine formation of attitude, attitude measurement; attitude change. Definition and meaning of perception ; perceptual process; factors influencing perception.
- Unit 4: Conflict and Change : Meaning and Process of conflict; causes, sources, consequences of conflict; conflict resolution strategies. Kind of change; Identification of the problem and implementation of change: resistance to change; overcoming resistance to change.
- Unit 5 : Organizational Effectiveness : The concept of organizational effectiveness; efficiency, effectiveness and productivity; approaches of organizational effectiveness; contributing factors of organizational effectiveness.

*Suggested Readings:*

Fred Luthans : Organizational Behaviour.

Keith Davis : Human Behaviour at Work

Stephem Robbins : Organizational Behaviour

V.S.P. Rao & P.S. Narayan : Organization Theory and Behaviour

L.M. Prasad : Organizationa Theory and Behaviour

R.A. Sharma : Organization Theory and Behaviour

Paul Hersey & Keith: Management of Organizational Behaviour Blanchard

Edgar H. Schien : Organizational Psychology

Udai Pareek, T.V. Rao & Pestonjee, D.M. : Behavioural Process in Organization.

R.S. Dwivedi : Dynamics of Human Behavior and Work.



PAPER - B.B.A. 304  
CORPORATE ACCOUNTING

- Unit 1: (a) Share Capital : Issue, Forfeiture and re-issue of forfeited shares.  
(b) Issue of debentures  
(c) Underwriting of shares and debentures.
- Unit 2: (a) Redemption of Preference Shares  
(b) Redemption of debentures
- Unit 3: (a) Acquisition of business  
(b) Liquidation of Companies
- Unit 4: (a) Profit prior to incorporation  
(a) Preparation of Final Accounts of Companies  
(b) Disposal of profits and capitalization of Profit
- Unit 5: (a) Amalgamation of Companies  
(b) Re-Organization of Companies Internal and External reconstruction.

*Suggested Readings:*

Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan Chand & Sons, New Delhi.  
Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi  
Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.  
Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi  
Moore, C.L. and Jaedicke, R.K. : Managerial Accounting, South Western publishing Co., Cincinnati, Ohio.

PAPER - BBA-305  
BUSINESS STATISTICS

- Unit 1: Analysis of time series, meaning and components, method of analyzing Trend and seasonal variation
- Unit 2: Interpolation: Meaning & Methods-Binomial, Newton's Methods of finite differences, Lagrange Method
- Unit 3: Association of Attributes (Study of Two Attributes) Coefficient of Association

- Unit 4: Probability- Basic concepts and its types, Probability Rules, Probabilities under condition of statistic Independence and dependence
- Unit 5: Theoretical Frequency Distribution: Binomial, Poisson and Normal Problems distribution (Area Method only)

*Suggested Readings :*

Hoda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi.  
Lewin and Rubin: Statistics for Management, Prentice Hall of India, New Delhi.  
Ethance, D.N.: Fundamentals of Statistics.  
Nagar, K.N.: Sankhyiki Ke Moll Tatva.  
Shukla and Sahai: Sankhyiki Ke Siddhant.  
Gupta S.P.: Statistical Methods.  
Sancheti and Kapoor: Statistics.

PAPER - BBA-306  
BANKING THEORY AND PRACTICE

- Unit I: Meaning, Definition, Functions and Importance, types and organisation of Banks.
- Unit 2: Banking operations-Main Assets and Liabilities of bank, Process of Credit creation, Retail Banking Branch Banking and Unit Banking and Recent changes in Indian Banking system
- Unit 3: Banker and customer Relationship General and special Both operation of Bank A/cs Negotiable Instruments
- Unit 4: Crossing and Endorsement of Cheques, Meaning, types, Effect Cancellation and Duties of Bank regarding crossed cheque collection of cheques and Bills, Dishonour of cheques,
- Unit 5: Banking regulation Act 1949-Need, History, objectives, scope and Main provisions clearing Houses in India Bankers Credit and letter of credit.

*Suggested Readings:*

1. Chancellor, L.V. and Goldfield, S.M.: The Economics of Money and Banking, Harper and Row, New York
2. Reserve Banks of India: Functions and Working



3. Reserve Bank of India : Bulletins
4. Panchmukhi, V.R.: Rajpuria K.M. and Tandon, R: Money and Finance in World Economics Order, Indus Publishing Co. New Delhi
5. M.L. Seth: Money, Banking and Public Finance : Laxmi Narayan A Garwal Hospital Road, Agara.
6. K.K.C. Sekhar: Law and Practice of Banking
7. T T Sethi Money Banking International Trade/Public Finance S. Chand, New Delhi

### **B.B.A. Semester IV**

#### **PAPER - B.B.A 401 (a)**

#### **DATA BASE PROGRAMMING**

Introductory Profile :

##### **Unit 1 : Introduction of Fox Pro : (Dos/ Windows)**

Basic Concept and Starting Foxpro, The user interface, data types, creating database file:- Creating a database structure and saving database structure.

##### **Unit 2 : Inserting and Deliting database fields, posting and moving database fields, adding, saving, deleting records, viewing, database, quite foxpro.**

##### **Unit 3 : Viewing and Editing data, searching for information, using the various commands: Locate, Find, Seek, Mathematical, Time and Date, Functions: Sqrt, Log, and alog, int, floor, ceiling, abs, round, mim, max, between, mod, exp., sign, len, sum, average, count, fv, pv, day, month, year, DTOC, CTOD, DOW, CDOW, str, ISUPPER, ISLOWER, ISDIGIT.**

##### **Unit 4: Modifying and Editing database : Modify, Edit, Browse, Rename, Run, Pack, Set and view commands, with scope, Display, Use, Sorting and Indexing, database, files: Sort and Index Commands.**

##### **Unit 5 : Programming with Foxpro: Creating and running file. For, DOWHILE-ENDDO, IF AND ENDIF, ACCEPT, INPUT and WAIT, Commands and their implementation.**

*Suggested Readings:*

Foxpro 2.5 for DOS & Windows by R.X. Taxali, BPB Publication.

### **PAPER B.B.A 401 (b)**

#### **PRACTICAL**

Fox Pro programming (DOS / Windows based)

- 1 Basic of Foxpro, Starting and Closing
- 2 Basic programmms related to data types.
- 3 Creating student database and database structure (Adding, Saving, deleting, records.)
- 4 Creating datagbases for University employees for query processing.
- 5 Modifying, Editing, Append, Browse, Replace, Use, Pack Commands, implementation.
- 6 Programs on sorting and Indexing on fields.
- 7 Programs using numeric, logical string commands
- 8 Create database for an Institution and view its various details.

*Suggested Readings:*

Fox Pro by R.K. Taxali.

#### **PAPER - B.B.A. 402**

#### **PRODUCTION AND MATERIAL MANAGEMENT**

##### **Unit 1 : Meaning, Nature and Scope of Production Management, Production Planning and Control, Selection of sites for locating plants, Layout Planning.**

##### **Unit 2 : Routing, Scheduling, Dispatch and Follow up Operations for Jobbing, batch and mass production, New product design and product planning.**

##### **Unit 3 : Quality Assurance : Application of statistical quality control, Total quality Management. Role, scope and importance of material management. Make-or-buy Decisions.**

##### **Unit 4: Concept and scope of purchasing management, Principles and objectives of purchasing, Purchasing Procedure : requisitioning, selecting source of supply, Ordering, Delivery, Scientific Purchasing.**

##### **Unit 5 : Inventory Management : Meaning and functions, Inventory Planning and Control, E.O.Q., Minimum and Maximum Level, Re-order level, ABC analysis.**

*Suggested Readings:*

Buffa, A.E.S.: Modern Production Management  
 Chase, R.B., Aquilano N. Jr: Production and Operation Management  
 Laufer A.C.: Operations Management  
 O.P. Khanna: Industrial Engineering Management  
 S.K. Hajra & Choudhary & Nihar Roy: Production Management  
 Hicks, P.E.: Introduction to Industrial Engineering & Management Science  
 S.K. Dutta: Materials Management  
 Lamer & Donald: Purchasing and Materials Management  
 Dean S. Ammer: Material Management

## PAPER - BBA 403

## STRATEGIC MANAGEMENT

- Unit 1: An overview of strategic Management: Defining Strategy, levels at which strategy operates: Approaches to strategic decision making: strategic intent, vision, Mission, Business definition, objectives and goals, Environmental analysis and Diagnosis : concept of environment and its components; Environment scanning and appraisal, Organization appraisal, Strategic advantage analysis and diagnosis.
- Unit 2: Corporate-level strategies: Grand, Stability,. Expansion, Retrenchment, combination strategies, Corporate Restructuring. Business-level/strategies: Generic and tactics for business strategies.
- Unit 3: Strategic Analysis and choice: Process of strategic choice, corporate and business level strategic analysis, Subjective factors in strategic choice, contingency strategies and strategic plan.
- Unit 4: Activating Strategies: Interrelationship between formulation and implementation. Aspects of strategy Implementation, Project and Procedural Implementation. Resource allocation, Structural and Behavioural Implementation.
- Unit 5: Functional and Operational Implementation: Financial, Marketing, operations/production, Personnel plans and policies, information, Integration of functional plans and policies, Strategic evaluation and control: Techniques of strategic evaluation and control.

*Suggested Readings :*

Azhar Kaxmi: Business Policy and Strategic Management, Tata McGraw Hill New Delhi, 2005  
 Jain, P.C. L: Strategic Management (Hindi), 2005  
 Bhattacharry, S.K. And N. Venkataramin: Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, New Delhi, 2004

## PAPER - B.B.A 404

## AUDITING

- Unit 1 : Auditing: Meaning, Objectives, Frauds, Errors, Accounting & Auditing, Types of Audit.  
 Internal control, Internal Check & Internal Audit, Evaluation of Internal control system, Internal control system regarding purchases, sales, Salaries and wages.
- Unit 2 : Audit procedure: Planning & procedure of audits, Audit Programme, Audit working papers and evidences, Routine checking & Test checking vouching: Meaning, importance, vouching of cash and trading transactions.
- Unit 3 : Verification & valuation of assets & Liabilities Auditor's Report: Clean & qualified report.
- Unit 4 : Audit of limited companies Company Auditor: Appointment, Powers, duties & Liabilities Audit of Computerised Accounts
- Unit 5 : Special points in the audit of banking companies, General Insurance Companies, educational institutions & clubs Investigation: Meaning, Objective, Procedure, various kind of Investigation.

*Suggested Readings :*

Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, N. Delhi  
 Spicer & Pegler: practical Auditing, W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers  
 Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi  
 Pagare, Dinkar: Principles of Auditing. S. Chand & Co., New Delhi  
 Pagare, Dinker: Principles & Practice of Auditing, Sultan Chand, New Delhi  
 Sharma, T.R.: Auditing Principles & Problems, Sahitya Bhawan, Agra  
 Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur

## PAPER - B.B.A 405

## INCOME TAX

- Unit 1: Introduction: Definition, Residence and Tax Liability, Exemptions.
- Unit 2: Income from Salaries and Income from House Property.
- Unit 3: Profit and Gain of Business and Profession including Depreciation.
- Unit 4: Capital Gain and Income from Other Sources. Clubbing of Income.
- Unit 5: Computation of total Income with deduction under section 80; Assessment of Individual.

*Suggested Readings :*

Singhania, V.K. Student's Guide to Income Tax, Taxmann, Delhi.  
 Prasad, Bhagwati: Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.  
 Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya Bhawan Pub, New Delhi.  
 Chandra, Mahesh and Shukhla, D.C.: Income Tax Law and Practice, Pragati Publication, New Delhi.  
 Bhattacharya: Income Tax Law and Practice.  
 Lal, B.B.: Income Tax Law and Practice .  
 Pager, Dinkar: Income Tax.  
 Kanga and Paliwala: Law and Practice of Income Tax in India.  
 Gupta, Gupta and Modi: Aaykar.

## PAPER - B.B.A. 406

## INTERNATIONAL BUSINESS

- Unit 1: Introduction: Basics of International Trade. Terms of Trade.
- Unit 2: Balance of Payment, Commercial Policy, Regional Economic Grouping: SAARC, NAFTA, OPEC (North American Free Trade Agreement OPEC), GATT (WTO) and UNCATAD.
- Unit 3: International Economic Co-operation : Foreign Investment, Foreign Aid, Technology Transfer and International Trade. Trade in Service.
- Unit 4: India's Foreign Trade : Role, Composition, Directions of Imports and Exports and Export Promotion and incentives.
- Unit 5: Government and Foreign Trade : Role of State Trading in India's foreign trade. Free trade zone in India, EXIM Bank of India.

*Suggested Readings:*

Balagopal: Export Management.  
 Kalpua Das: Export Strategy in India.  
 Walker: Export Practice of Documentations.  
 I.T.C.: Export Financing.  
 M.L. Verma: Foreign Trade Management, Delhi, Vikas Publication.  
 Shri Ram Khanna,: International Trade in Textiles, New Delhi, Saga Publication.  
 V.S. Mahajan: India's Foreign Trad, Kitab Mahal, Allahabad.  
 Keegan,: Global Marketing.  
 Heller: International Trade Theory and Empirical Evidence parvez Pervez  
 Asheghian and Bahman Ebrahimi: International Business, London Harper Collins Publishers.  
 Peter H.Lindert: International Economics, Illinois, Richard D.  
 B. Soder Sten: International Economics.  
 Kindelberger: International Economics  
 Grrubec: International Economics  
 Bhagwati: Trade, Tariff & Growth.  
 Karare (ed): The Economics of Integration, Gatt Annual.

**Academic Session 2014-2015****B.B.A. Semester V**

Paper: BBA 501

**BUSINESS ETHICS & ETHOS**

- Unit 1: Business Ethics: Nature, scope and purpose of ethics; Relevance of values; Importance of Ethics & Moral standards; Ethics & Moral Decision Making.
- Unit 2: Corporate Social Responsibility: Nature, Scope & Importance; Corporate Governance: Concept, Importance for Industry.
- Unit 3: Ethical Issues related with Advertisements, Finance, Investment, Technology; Secular versus Spiritual Values in Management; Work ethics: concept of Swadhrma.
- Unit 4: Gandhian approach in Management & Trusteeship: Gandhiji's doctrine of Satya & Ahinsa, Concept, importance & relevance of Trusteeship principle in modern business.
- Unit 5: Indian Ethos: Need, purpose & relevance of Indian Ethos; Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain, Holistic Approach for Managers in Decision Making.

*Suggested Readings:*

Business Ethics: Ferando, Pearson Publication  
 Business Ethics: Bani P Banerjee, Excel Books  
 Business Ethics: Manisha Paliwal, New Age Publishers  
 Business Ethics: Daniel Albuquerque, Oxford Publishers  
 Business Ethics and Indian Ethos: Dr. Gaurav Bissa and Dr. GN Purohit, Ajmera Books Company.  
 Business Ethics: CSV Murthy, Himalaya Publishing House.  
 Business Ethics and Professional Values: AB Rao, Excel Books  
 Ethics in Management and Indian Ethos: Biswanath Ghosh, Vikas Publishing House  
 Business Ethics and Ethos: Jyotsna Mehta, Preeti Gupta, Pragati Prakashan

## PAPER - B.B.A. 502

## ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

- Unit 1 : Entrepreneurship Concept, Nature, Historical evolution, Role of Socio-Economic environment, Entrepreneurship and Innovation.
- Unit 2 : Entrepreneur- Qualities of a successful entrepreneur, Entrepreneur and Leadership, Entrepreneur and Risk Taking capacity, Social responsibilities of entrepreneur.
- Unit 3 : Promotion of Venture : Opportunities analysis, External environmental analysis, Preparation of project and feasibility report, Legal requirements for establishment of a new unit and raising fund, Sources of Venture, Capital and Capital Structure decision.
- Unit 4 : Entrepreneurial Development Programmes (EDP) : their role, relevance, Critical evaluation, Role of Government in organizing, EDP's.  
 Role of entrepreneur in economic growth. Export Promotion.
- Unit 5 : The concept of self employment, Problems of small scale industries and difference with cottage industry. Government efforts to improve present position of small scale and cottage industry in India. , Institutional Assistance, Financial Incentives.

*Suggested Readings:*

Vinayshreel, Gautam : Enterprise and Society Concept Publishing House, New Delhi  
 Tandon, B.C. : Environment and Entrepreneur Chug Publications, Allahabad  
 Vasant Desai : Organization and Management of Small Scale Industry, Himalaya Publishing House, Bombay.  
 Peter F Drucker : Innovation and Entrepreneurship Heinemann London  
 Rabindra N. Kanungo : Entrepreneurship and Innovation, Response Books Sage, Delhi  
 Mathew J. Manimala : Entrepreneurial Policies and Strategies, Response Books Sage, Delhi  
 Mario Rutten and Oarol Upadhyaya : Small Business Entrepreneurs in Asia and Europe Response Books, Sage, New Delhi  
 Srivastava, S.B. : A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi  
 Pandey, I.M. : Venture Capital The Indian Experience, Prentice Hall, New Delhi  
 Shashikala : Management of SSI, Deep and Deep Publication- New Delhi  
 Deasi, A.N. : Entrepreneurship and Environment, Ashish Publishing House, New Delhi  
 Gupta, C.B. and Srinivasan P.N. : Entrepreneurship Development in India, Sultan Chand and Sons, New Delhi  
 Shukla, M.B. : Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.

## PAPER - B.B.A. 503

## MANAGEMENT ACCOUNTING

- Unit 1 : Management Accounting : Meaning, nature, scope and functions of management accounting,  
 Ratio analysis; Classification of Ratios- Profitability ratios, Turnover Ratios, Liquidity ratios, Leverage ratios;
- Unit 2 : Funds Flow Statement Cash Flow Statement (Revised AS-3)
- Unit 3 : Absorption and Marginal Costing : Breakeven analysis: Marginal and differential costing as a tool for decision making,
- Unit 4 : Budgeting for Profit Planning and Control : Meaning of budget and budgetary control ; Objectives : Merits and limitations; Types of budgets; Fixed and Flexible budget.

Unit 5: Standard Costing and Variance analysis : Meaning of Standard Cost and Standard Costing ; Advantages and application, Variance analysis; material; labour and overhead

*Suggested Readings:*

Arora, M.N. : Cost Accounting- Principles and Practices, Vikas, New Delhi

Jain, S.P. & Narang K.L. : Cost Accounting, Kalyani, New Delhi

Anthony, Rober & Rece. Et. Al : Principles of Management Accounting, Richard Irwin Inc.

Horngren, Charles, Foster and Datar et al. : Cost Accounting-A Managerial Emphasis, Prentice Hall, New Delhi

Khan, M.Y. and Jain, P.K. : Management Accounting : Tata McGraw Hill, New Delhi

Kaplan R.S. and Atkinson, A.A. : Advanced Management Accounting, Prentice Hall India, New Delhi

Manmohan and Goyal S.N. : Principles of Management Accountancy

Agarwal, J.K. & Agarwal R.K. : Prabandhkiya Lekhankan

Gupta S.D./ : Prabandhkiya Lekha Vidhi

Maheshwari, S.N. : Management Accounting and Financial Control.

PAPER - B.B.A 504

QUANTITATIVE TECHNIQUES

Unit 1: Algebra of vectors and matrix and determinants: Addition, subtraction, multiplication and inversion of matrix, solution of system of linear equations with the help of matrix algebra.

Unit 2: Operation Research : Nature, significance, purpose and limitations, Methodology of operation research; construction solution and testing of the models.

Unit 3: Linear Programming : Formulation of linear programming problem, Graphical and Simplex method; duality problem.

Unit 4: Transport and Assignment problems, Network Analysis : PERT and CPM.

Unit 5: Replacement Theory, Game Theory and Queuing Theory (single queue single server model only)

*Suggested Readings:*

Sancheti, D.C. & Kapoor, V.K. : Business Mathematics.

Sharma, S.D. : Operation Research

Shrivastava Shenoy and Sharma : Quantitative Techniques for Managerial Decision Making

Thiefohf, RJ : Decision making through Operation Research

Kapoor V.K. : Operation Research

Gupta, P.K. & Hira, D.S. : Operation Research and Quantitative Analysis.

PAPER - B.B.A.505

FINANCIAL MARKET OPERATION

Unit 1: Financial Market in India Meaning, Classification and Significance of Financial Market.

Money Market: Meaning, Characteristics, Nature and Composition of Indian Money Market. Defect of Indian Money Market, Suggestions for imposing Indian Money Market.

Unit 2: Capital Market Meaning, instruments of Capital Market, Security Market (a) New issue Market, Function and Problems of New issue Market, Primary Market reforms. (b) Secondary Market : Meaning, functions and role of stock exchange, Listing of securities- Meaning, Procedure and Legal requirement, National Stock Exchange and the carter exchange.

Unit 3: Investor Protection: Complaints of investor, Grievances concerning stock exchange dealings and their removal, Grievance Cell in Stock Exchange. SEBI company Law Board, Press, Remedy through courts.

Unite 4: Functionaries on Stock Exchange, Brokers, Registration, duties, Sub Brokers- Registration and duties, Market Makers, Jobber's, Portfolio consultants, distributional investor and NRIs.

Unit 5: Financial Services : Merchant banking- Function, role, problem and suggestion for development of merchang banking, SEBI guidelines, credit rating-concept function and types.

Note : Every Unit required 10 Lectures.

*Suggested Readings :*

Gupta Suraj B : Monetary Economics, S.Chand & Co., New Delhi

Bhole L.M. : Financial Markets and Institution, Tata McGrew Hill, Delhi

Mathur Mukesh : Indian Financial Ssytem, Himanshu Publication, Udaipur.

Hooda R.P. : Indian Securities Market- Excell books, New Delhi.



## PAPER - B.B.A.506

## E-COMMERCE

- Unit 1: Introduction to E-Commerce, Definition, Element of E-Commerce Industry frame work, Types Internet Service Provider, Internet V/s Intranet, Hard Aspect of E-Commerce, Challenges in implementing, E-Commerce, The future of E-Commerce growth.
- Unit 2: WWW Concept, E-mail, facilities on Internet, Classification of Network, Internet Protocol, Mail Software, Netscape, Outlook Express Internet Surfing, Browser & Search Enginr, FTP, Telnet,.
- Unit 3: Electronic payment System Digital currencies, Smart-Card, Credit-Card, Security Consideration & Supply chain Management, Electronic Transaction, Security Mechanism & Method, Threat & Control Points, E-Commerce, & Banking Industry.
- Unit 4: ECRM Electronic Customer Relationship Management, Definition, Application, ECRM Component, Advantages, ECRM as tool to modern business, E-Com & Retailing, Changing retail Industry.
- Unit 5: The IT Act 2000 Definitions, Authentication of Electronic records, Electronic Governance legal recognition of Electronic, record, digital Signature, Cyber law, Cyber Regulation Appellate Tribunal Offences & Penalties.

*Suggested Readings:*

E-Commerce.

A Manager's Guide to E-business, Parrey Diwan, Sunil Sharma, Excel Books ISBN:81-7446-203-1.

E-Business Models.

MP Jaiswal, V Ganesh Kumar, Excel books ISBN : 81-7446-281-3.

Fundamentals of INFO Tech.

Deepak Bharihoke, Excel Book 81-7446-481-6

## B.B.A. Semester VI

## PAPER - B.B.A. 601

## MARKETING MANAGEMENT

- Unit 1: Introduction : Nature, Scope and Importance of Marketing as a business function and in the economy Marketing concept : Traditional and Modern.
- Unit 2: Marketing system and Marketing Environment, Consumer Behaviour : Nature, Scope, Significance and Determinants.
- Unit 3: Product : Concept of Product, Product Planning and New Product, Development, Concept of product and product mix Product life cycle, Green marketing.
- Unit 4: Promotion : Methods of Promotion. Optimum Promotion Mix, Advertising Media their merits and limitations. Price : Meaning importance, Objective Factors affecting pricing, service pricing methods pricing policies.
- Unit 5: Distribution channel and physical distribution : Distribution channels concepts and role, types of distribution channel, Retailer and Wholesaler. Physical Distribution of goods, Transportation, Warehousing.

*Suggested Readings:*

Kotler, Philip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi

Kotler Philip Marketing Management Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.

Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi.

Mc GCarthy, E. Jenome and Wiliam D. Perrault, Jr. Basic Marketing Management Approach, Richard D. Irwin, Homewood, Illionois.

Ramaswamy, V.S. and Namakumari, S : Marketing Management, Macmillan India, New Delhi

Srinivasan, R : Case Studies in Marekting : The Indian Context, Prentice Hall, New Delhi.

Santon, William J. , and Charles Futrell : Fundamentals of Marketing; Mc Graw Hill Publishing Co., New York.

Still, Richard R, Edward W, Clundiff and Norman A.P.

Govoni : Sales Management : Decisions, Strategies and Cases, Prentice Hall, New Delhi

PAPER- B.B.A. 602  
RETAIL MANAGEMENT

- Unit 1 : An introduction of Retails System, Retailing definition, Nature, Importance : The Retailing Environment-Economic Forces, Social Forces, Technological Forces, Competitive Forces; The development of retail institution, Dynamics of institutional change.
- Unit 2 : The retail consumer, Consumer purchase behavior, Buying process, Factors affecting consumer behavior and decision; Consumer-an individual approach and sociological approach, Reference-group influence.
- Unit 3 : Retail store Location- Types of Location Site, Retail Location Strategies, Retail Store Layout- Exteriors and Interiors, Creating an Environment for consumer purchase through design, Visual Merchandising.
- Unit 4 : Merchandise Planning Warehousing & Supply chain management- Role of IT in supply chain management, Merchandise flow, Online logistics Management, Retail Pricing, Credit management, Retail Promotion : Training to Staff, Employee motivation, Organization Culture.
- Unit 5 : Retail Formats Corporate chains, Retailer co-operative and voluntary system, Departmental Stores, Discount stores, Super Markets, Warehouse clubs, Direct Marketing, Tele Marketing, Automatic vending, Customer Service and Quality Management- Customer Service, Good Service quality to Customer, Customers Perspective of service quality, Evaluation of Retail Service.

*Suggested Readings:*

Butchev, Mc Aneity \_ Fundamentals of Retailing.  
Dorothy, S. Rogers, L Merei, T. Grassi- Retailing : New perspectives.  
Diamond Allen, Fashion Retailing  
Diamond, Jay & Gerald Pintal- Retailing.  
Levy, Michael & Barton A Weitz Retailing Management  
Suja Nair- Retail Management.

PAPER - B.B.A. 603  
HUMAN RESOURCE MANAGEMENT

- Unit 1 : Introduction : Concept, function, Scope of HRM, Personnel administration, powers and Responsibilities of personnel Manager.
- Unit 2 : Procurement : Job description, Sources of Recruitment, Steps in Selection Process Selection of Managerial, Technical and blucollared, personnel, Placement and Induction, Orientation and Socialization.
- Unit 3 : Training and Development : Concept and Importance, Training Programmes, Management Development Programmes, Performance Appraisal : Purpose of Appraisal, Appraisal criteria, Formal and Informal Appraisal.
- Unit 4 : Compensation : Job Evaluation, Base and Supplementary Compensation, Linkages of compensation with Procurement and low turnover of employees, promotion, Transfer, Demotions and Separations : Concept and Strategies.
- Unit 5 : Organisational Culture : Promoting an appropriate organization culture, making staff work.

*Suggested Readings:*

Dale Yoder: Personnel Management and Industrial Relations  
Edwin B. Flippo: Personnel Management and Industrial Relations  
The Dartel: Personal administration Handbook  
M.J. Jucius: Personnel Management  
David A. Deconzo and Stephen, P, Robins: Personnel/Human Resources Management  
C.B. Mamoria: Personnel Management  
P.C. Tripathi: Personnel Management & Industrial Relations  
N.K. Singh & G.K. Suri: Personnel Management  
M.N. rudrabasavaraj: Dyanamics of Personnel Administration Pigors and Myers: Personnel Administation  
C.N. Muiniramppa, A. Shankaraiah and N. Kamaraju Panthulu: Personnel Management & Industiral Relation  
Parekh Udai and Rao T.V.: Designing and Managing Human Resources Systems, New Delhi Oxford and IBH, 1981  
Lynton R.P. and Pareek, N.: Training and Development



PAPER - BBA 604  
DECISION SCIENCE

- Unit 1 : Sampling and Sampling Distribution: Introduction to sampling and basic concepts for Hypothesis Testing Procedure and Estimation of parameter, Testing of Hypotheses and Estimation of Parameter for large samples (Attributes and Variables)
- Unit 2 : Testing of Hypothesis and estimation of parameter for small samples (Variables) with student's t-test
- Unit 3 : F-test Analysis of Variance (ANOVA TEST)  
Chi-square test: Independence, Goodness of fit.
- Unit 4 : Statistical Decision Theory: Meaning and Scope, decision Framework, Expected Value of Perfect information (EVPI), Decision Rules.
- Unit 5 : Statistical Quality control, Concept, Control Charts-Mean, Standard Deviation and Range Chart, P-Chart, np-chart and C-chart.

*Suggested Books:*

Ethance D.N. Fundamentals of Statistics.  
Nagar, K.N. : Statistical methods.  
Sancheti and Kapoor: Statistical Method.  
Gupta, B.N.: Statistics.  
Levin, Rechard: Statistics for Management.

PAPER - B.B.A. 605  
FINANCIAL MANAGEMENT

- Unit 1 : Nature and scope of financial management, finance functions-treasury vs. controller functions, changing role of financial management
- Unit 2 : Cost of Capital: Cost of debt, preference, equity capital and retained earnings, Weighted average, marginal cost of capital
- Unit 3 : Investment decisions: Capital budgeting process- basic principles of capital expenditure proposals-various appraisal methods-Average rate of return-pay back period DCF methods, NPV, IRR and profitability index, Merits and demerits of appraisal methods-conflicts in decision making capital rationing. Investment appraisal methods in practice.

- Unit 4: Financing Decision: Sources of finance, debt preference and equity capitals. Operating and financial leverage, total leverage. Capital structure their-net income and net operating income approaches- optimal capital structure, Factors affecting capital structure. EBIT/EPS and ROI & ROE analysis. Capital structure policies in practice.
- Unit 5 : Dividend decisions- dividend theories-Modigliani-miller hypothesis dividend policies-dividend policy and share valuation- corporate dividend practices in India.  
Working capital policy-overall considerations-importance of working capital management. Estimation of working capital

*Suggested Readings :*

Prasanna Chandra : Financial Management Theory and Practice, Tata Mc Graw Hill, New Delhi.  
Khan M.Y. and Jain P.K. : Financial Management, Text and Problems, Tata McGraw Hill, New Delhi  
Pandey I.M. : Financial Management, Vikas Publishing House, New Delhi.  
Ravi M. Kishore : Financial Management, Taxman, Delhi

PAPER - B.B.A. 606  
RESEARCH METHODOLOGY

- Unit 1 : Research : Meaning types fundamental/ applied Approaches : Historical / Experimental / Exploratory Methodology.
- Unit 2 : Research Process : Selection and identification of research problem etc. Hypotheses : Meaning and formulation : Investigation : Research design : Meaning types, essentials.
- Unit 3 : Data : Types, methods of collection observation interview, schedule / questionnaire.  
Survey : Meaning procedure, Types questionnaire survey / interview survey, steps and problems of survey methods.  
Case Study : Meaning, assumptions procedure, merits and limitation.
- Unit 4: Source of Social Science Information, Problems encountered by researches in India.
- Unit 5 : Research Report : General Principles and Practice. Layout of Research Report, Types of Reports, Mechanics of writing Research Report. Preliminary and Reference section.

*Suggested Readings :*

C.R. Kothari : Research Methodology

Sharma, K.R. : Research Methodology

Rujit Kumar : Research Methodology

Robert B. Burns : Introduction to Research Methods

Lawrence F. Locke : Proposals that Work

Keith F. Punch : An Introduction to Social Research

Guilford : Fundamentals Statistics

Nachmias and Nachmias : Research Methods in Social Sciences

Garrett : Statistics in Psychology and Education

C.W. Emory : Business Research Methods

Clover, V.T. : Business Research Methods

Blalock, H.M. : An Introduction to Social Research

Gopal K. Kanji : 100 Statistical Tests

