

**FACULTY OF COMMERCE AND MANAGEMENT  
STUDIES**

**LACHOO MEMORIAL COLLEGE OF SCIENCE AND  
TECHNOLOGY (AUTONOMOUS), JODHPUR**



**A  
COMPLETE DOCUMENT  
AS APPROVED BY BOARD OF STUDIES  
FOR  
BACHELOR OF BUSINESS ADMINISTRATION  
(BBA)  
RULES, REGULATIONS AND COURSE CONTENTS**

**SEMESTER I & II EXAMINATION 2019-2020**

**SEMESTER II & III EXAMINATION 2020-2021**

**SEMESTER V & VI EXAMINATION 2021-2022**

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**PREPARED AND COMPILED BY:  
BOARD OF STUDIES, FACULTY OF COMMERCE AND  
MANAGEMENT STUDIES**

**LACHOO MEMORIAL COLLEGE OF SCIENCE AND TECHNOLOGY (AUTONOMOUS),  
JODHPUR**

## **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.

The 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 is becoming popular and is in demand. The western Rajasthan is full of prospects and the society is expecting similar initiatives from this Faculty.

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

The course of BBA may be viewed as an intermediate step towards such an integrated course in management. It aims at catering to the demand for the skilled and chiseled 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.

### **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 recognized 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 specialized 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 on merit basis.

**Faculty of Commerce and Management Studies,  
Lachoo Memorial College of Science & Technology (Autonomous),  
Jodhpur-342009**

**COURSE/EXAMINATION STRUCTURE FOR BBA PROGRAM**  
**EFFECTIVE FROM ACADEMIC SESSION 2019-20**

**BBA Semester I**

I Semester BBA Code No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination)  3 hours Examination	Maximum/ Minimum
BBA111	Business Communication Skills	4	20	80	100/40
BBA112	Organization and Management	4	20	80	100/40
BBA113	Business Laws	4	20	80	100/40
BBA114	Fundamentals of Accounting	4	20	80	100/40
BBA115	Fundamentals of Statistics	4	20	80	100/40
BBA116	Micro Economics	4	20	80	100/40
BBA121	Seminar on Contemporary Issues	4	20	80	100/40
<b>Total</b>		<b>28</b>	<b>140</b>	<b>560</b>	<b>700/280</b>

- **\*The BOS approved paper number BBA121 i.e. the paper on seminar on Contemporary issues. Here the faculty members will assign contemporary issues concerning with Corporate sector like, merger & acquisition, current economic issues, stock market developments, new HR initiatives, recent trends in marketing etc.to the students. Students will prepare seminar report under the guidance of assigned faculty members and will submit and present the report in the Continuous Internal Assessment Examinations (CIA) of 20 marks will be evaluated by the internal and End Semester Examinations(ESE) of 80 marks will be jointly evaluated by internal and external examiner.**

## BBA Semester II

II Semester BBA Code No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination)  3 hours Examination	Maximum/ Minimum
BBA211	Company Law and Secretarial Practices	4	20	80	100/40
BBA212	Human Resource Management	4	20	80	100/40
BBA213	Business Mathematics	4	20	80	100/40
BBA214	Macro Economics	4	20	80	100/40
BBA215	Financial Accounting	4	20	80	100/40
BBA216	Cost Accounting	4	20	80	100/40
BBA217	Fundamentals of Computer Applications	4	20	80	100/40
BBA218	Environmental Studies	2	20	80	100/40
<b>Total</b>		<b>30</b>	<b>140</b>	<b>560</b>	<b>700/280</b>

**\*The BOS approved paper number BBA218 i.e. the paper on Environmental Studies; Grade PP shall be awarded for a pass and NP for a failure.**

### BBA Semester III

III Semester BBACode No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination)  3 hours Examination	Maximum/ Minimum
BBA311	Personality Development	4	20	80	100/40
BBA312	Marketing Management	4	20	80	100/40
BBA313	Production and Operations Management	4	20	80	100/40
BBA314	Organizational Behavior	4	20	80	100/40
BBA315	Corporate Accounting	4	20	80	100/40
BBA316	Applied Information Technology	4	20	80	100/40
BBA321	Seminar on Contemporary Issues	4	20	80	100/40
<b>Total</b>		<b>28</b>	<b>140</b>	<b>560</b>	<b>700/280</b>

**\*The teaching-learning mode and examination paper of BBA 311 i.e. Personality Development and Counseling Skills will be in English language only.**

- **\*The BOS approved paper number BBA321 i.e. the paper on seminar on Contemporary issues. Here the faculty members will assign contemporary issues concerning with corporate sector like, merger & acquisition, current economic issues, stock market developments, new HR initiatives, recent trends in marketing etc. to the students. Students will prepare seminar report under the guidance of assigned faculty members and will submit and present the report in the Continuous Internal Assessment Examinations (CIA) of 20 marks will be evaluated by the internal and End Semester Examinations (ESE) of 80 marks will be jointly evaluated by internal and external examiner.**

### BBA Semester IV

IV Semester BBA Code No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination )  3 hours Examination	Maximum/ Minimum
BBA411	Research Methodology	4	20	80	100/40
BBA412	Management Accounting	4	20	80	100/40
BBA413	Business Environment	4	20	80	100/40
BBA414	Money, Banking & Insurance	4	20	80	100/40
BBA415	Business Entrepreneur -ship	4	20	80	100/40
BBA416	Income Tax: Law and Practice	4	20	80	100/40
BBA421	Office Automation II (COMP.LAB)	4	20	80	100/40
<b>Total</b>		<b>28</b>	<b>140</b>	<b>560</b>	<b>700/280</b>

\* The BOS approved paper number BBA421 i.e. the Practical paper on Office Automation II (COMP.LAB). As required for office automation purpose various office productivity exercises will be performed in the Computer practical lab by the students under the guidance of concerned faculty members and a file of the same is also submitted. Students are evaluated in Continuous Internal Examination (CIA) and End Semester Examination (ESE) on the basis of the submitted file in the Lab and on the basis of practical performance of the students in the lab.

\* \*In order to gain practical exposure of real life corporate/industrial world students are required to take Corporate/Industrial training of four weeks after completion of their fourth semester examination in any of the industrial unit or business houses approved by the Director. Students are also required to prepare and submit a training report on their training/field experience at the time of examinations.

### BBA Semester V

V Semester BBA Code No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination)  3 hours Examination	Maximum/ Minimum
BBA511	Financial Management	4	20	80	100/40
BBA512	Quantitative Methods	4	20	80	100/40
BBA513	Goods and Service Tax	4	20	80	100/40
BBA514	Auditing	4	20	80	100/40
BBA515	Business Ethics & Ethos	4	20	80	100/40
BBA516	Management Information System	4	20	80	100/40
BBA521	Industrial Training Report Presentation & Viva voce	4	20	80	100/40
<b>Total</b>		<b>28</b>	<b>140</b>	<b>560</b>	<b>700/280</b>

- **\*Paper BBA521 i.e. the paper on Summer Training Project report presentation, Students are required to submit and present the report in Continuous Internal Assessment Examination (CIA) of 20 marks will be evaluated in by internal and End Semester Examinations(ESE) of 80 marks will be jointly evaluated by internal and external examiner.**

### BBA Semester VI

VI Semester BBA Code No.	Name of Subject	Number of hours per week	Marks		
			CIA (Continuous Internal Assessment)  1 hour Examination	ESE (End Semester Examination)  3 hours Examination	Maximum/ Minimum
BBA611	Industrial and Economic Laws	4	20	80	100/40
BBA612	Retail and Advertising Management	4	20	80	100/40
BBA613	Strategic Management	4	20	80	100/40
BBA614	E-Business	4	20	80	100/40
BBA615	Financial Market Operations	4	20	80	100/40
BBA621	Comprehensive Viva- Voce	-	-	100	100/40
BBA622	Business Plan	4	20	80	100/40
<b>Total</b>		<b>24</b>	<b>120</b>	<b>580</b>	<b>700/280</b>

\*The BOS approved paper number i.e. BBA621 Comprehensive Viva-voce examination is based on the subject knowledge of BBA I to BBA VI Semester and will be jointly examined by the internal and external examiners.

\*The BOS approved paper number i.e. BBA622 Business Plan ,where students are required to submit and present the plan in Continuous Internal Assessment Examination (CIA)of 20 marks and will be evaluated jointly by the internal and external examiners in End Semester Examination.



**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**SEMESTER I**

**PAPER – BBA 111**  
**Business Communication Skills**

**BBA Semester –I**  
**Course/paper-BBA 111**

**Max.marks:100**  
**Time: 3hrs**

***Objective:-To enable students with effective communication so as to sustain in workplace environment.***

- Unit 1: Meaning and objectives of communication, Channels and Essentials of effective communication, limitations of communication .Barriers to communication and overcoming the barriers
- Unit-2: English grammar: Noun, Pronoun, Tenses. Articles and Subject verb Agreement. Paragraph writing, Essay writing, Application writing and Report writing.
- Unit 3: Essentials of effective oral communication, pronunciation, conversation skills, Presentation skills Group Communication: nature and characteristics. Committees: Meaning, essential and types. Non verbal communication.
- Unit 4: Essentials of Written Communication, Business Letter: Basic Requirements, Issues and Principles; Principles of Letter Writing– Structure and Layout-Specimen
- Unit 5: Conferences: meaning, essentials and importance. Communication through electronic devices like Computer, Fax, E-mail etc. Teleconferencing, Video and Audio Conferencing.

***Suggested Readings***

1. Kaul ,Asha.Effective Business Communication. New Delhi, PHL Learning pvt ltd,2006.
2. Bisen ,Vikram and Priya. BussinessCommunication. New Age International, 2 Edition.2014.
3. Wren Pc ,H. martin .High School English Grammer and Composition .New Delhi, Sultan Chand,2007
4. Sinha ,R P.English Grammer and Usage with Composition - Oxford Publications

**PAPER - BBA 112**  
**Organization & Management**

**BBA Semester –I**  
**Course/paper-BBA 112**

**Max.marks:100**  
**Time : 3hrs**

***Objective:- The objective of this paper is to familiarize the student with basic management concepts and behavioral processes in the Organization***

- Unit 1 Introduction to Management- Meaning & Definition, Nature, Scope and Functions of Management, Roles and Responsibilities of a Manager, System and Contingency Approach for understanding organizations,
- Unit 2: Planning – Concept, Nature, Importance, Merits & Limitations, Essentials of Planning, Objectives- Definition, Characteristics, Essentials of Objectives, Management by Objectives (MBO)
- Unit 3: Fundamentals of Organizing- Nature and purpose, Types of Organizations, Delegation of Authority- Centralization & Decentralization, Departmentation, Span of Management.
- Unit 4: Decision Making- Concept, Process, Types, Direction& Co-ordination- Concept & Importance, Management by Exception, Leadership: Meaning & Definition, Characteristics, Importance and Styles of Leadership.
- Unit 5: Motivation and Control- Motivation – Meaning & Importance, Types of Motivation, Early Theories of Motivation. Control – Meaning & Concept, Nature, Scope, Importance, Techniques, Span of Control

***Suggested Readings***

1. Gupta,C B.Management &Organisation.New Delhi,Sultan Chand publications,2013.
2. Allen,Louis A.Management &Organisation. Delhi ,McGraw Hill Publications,1958.
3. Koontz, H. and Wechrich, H. : Management, 10th ed., New York,McGraw Hill, 1995
4. Luthans Fred.Organizational Behaviour.Delhi McGraw Hill publications,Edition 12,2010
5. Ivanicevich and Matteson .Organizational Behaviour and Management. McGraw Hill publications
6. L .M. Prasad, “Organizational Behaviour”, 3rd Edition, Sultan Chand and Sons, 2001

**PAPER- BBA 113**  
**Business Laws**

**BBA Semester –I**  
**Course/paper-BBA 113**

**Max.marks:100**  
**Time: 3hrs**

***Objective:- To understand fundamental legal issues pertaining to business world to enhance ability to lead and delegate.***

- Unit 1: Indian Contract Act 1872, Section 1-36
- Unit 2: Indian Contract Act 1872, Section 37-75
- Unit 3: Special Contracts- Indemnity, Guarantee. Bailment, Agency
- Unit 4: Sale of Goods Act, 1930
- Unit 5: The Indian Partnership act 1932

***Suggested Readings***

1. Gogna, P .P. Business Law. New Delhi, S. Chand & Company, 2009
2. Kuchal M.C. Mercantile Law, New Delhi, Vikas Publishing House.2011
3. Shukla, M.C .Mercantile Law. New Delhi, S. Chand and Company, 2007.
4. Gulshan, S.S. Business Law. New Delhi, Excel Books 2007.

**PAPER- BBA 114**  
**Fundamentals of Accounting**

**BBA Semester –I**  
**Course/paper-BBA 114**

**Max.marks:100**  
**Time: 3hrs**

*Objective:- The basic purpose of this course is to develop insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision-making and control*

- UNIT 1: Introduction to Accounting: Meaning, objectives, Basic Accounting terms. Accounting Principles: Meaning and nature, accounting concept. 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; Bank Reconciliation Statement: Need for reconciliation between Cashbook and bank pass book and problems relating to the preparation of bank Reconciliation statements.
- UNIT 3: Financial Statements: Meaning, Capital and Revenue Expenditures, Preparation of Trading and Profit and loss account and Balance Sheet, Adjustments in preparation of Financial Statements
- UNIT 4: Accounting for Non-profit organizations; Receipts and Payment Account, Preparation of Income and Expenditure Accounts and Balance Sheet from Receipt and Payment account.
- UNIT 5: Accounting for Depreciation: Methods, computation and accounting treatment of Depreciation, change in depreciation method. Accounting for insurance claims for loss of stock and loss of profit.

***Suggested Readings***

1. Rajpurohit, Joshi, Fundamentals of Accounting, Rajasthan Pathaya Prakashan.2010-2011
2. Shukla, M.C, Grewal, T.S. Gupta, S.C.: Financial Accounting, New Delhi,S. Chand ltd.2006.
3. Mongra, J.R. Ahuja, Girish and Sehgal, Ashok: Financial Accounting, Mayurs PaperBacks, New Delhi
4. Maheshwari S.N., Corporate Accounting, Vikas Publishing House, New Delhi.2009

**Paper-BBA 115**  
**Fundamentals of Statistics**

**BBA Semester –I**  
**Course/paper-BBA 115**

**Max.marks:100**  
**Time: 3hrs**

***Objective:- The course is designed to equip the students with statistical techniques applicable to the solution of business problems.***

- Unit 1: Introduction of Statistics, Statistical investigation and its types, Methods of measurement, Collection of data, Primary and Secondary, Editing and approximation.
- Unit 2: Classification and Tabulation, Measure of Central Tendency: Mean, Geometric Mean, Harmonic Mean, Median, Mode. Presentation of data Diagrams, Charts and Graphs.
- Unit 3: Measurements of Dispersion and Skewness: Absolute and Relative
- Unit 4: Correlation: Karl Person's coefficient of correlation in grouped and ungrouped data coefficient of correlation by Spearman's method. Linear Regression, Equations and estimation.
- Unit 5: Index Number: Methods of construction: Simple, weighted and other averages.

***Suggested Readings***

1. Hooda, R.P.: Statistics for Business and Economics. New Delhi, Macmillan Publishers,2010.
2. Nagar K.N.-Sankhyiki Ke Mooltatva, Jain Book Agency ,2011-2012.
3. Gupta S.P-Statistical methods, New Delhi, Sultan Chand and sons,2009
4. Gupta S.P.-Fundamental of Statistics , New Delhi, Sultan Chand and sons,1990.

**Paper-BBA 116  
Micro Economics**

**BBA Semester –I  
Course/paper-BBA 116**

**Max.marks:100  
Time: 3hrs**

***Objective:-* The objectives of this course is to acquaint the participants with concepts and techniques used in Micro-Economic theory and to enable them to apply this knowledge in business decision making.**

- Unit-1: Definition & scope of Managerial Economics, Utility Analysis, Law of Diminishing Marginal Utility, Law of Equi -Marginal Utility, Consumer Surplus
- Unit-2: Demand Analysis: Meaning, Law, Exceptions, Elasticity of Demand, Methods for measurement of Elasticity of Demand, Indifference Curve Analysis
- Unit-3: Production Analysis: meaning, Laws of Returns, Law of Variable Proportions, Ridge Lines, Expansion Path, Economies & Diseconomies.
- Unit-4: Cost & 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: Price & output determination under Perfect Competition, Monopoly and Monopolistic

***Suggested Readings***

1. Dwivedi ,D. N.Managerial Economics.New Delhi,Vikas Publication,Edition 7,2009.
2. Mithani. Jhingan Managerial Economics. Delhi Himalaya Publication,2009
3. Dean,Joel. Managerial Economics, PHI Learning House,2009
4. Chaudhary C.M. Managerial Economics.New Delhi ,Arihant Publishing House,2009.

**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**SEMESTER II**



**Paper BBA 211**  
**Company Law and Secretarial Practices**

**BBA Semester –II**  
**Course/paper-BBA 211**

**Max.marks:100**  
**Time: 3hrs**

*Objective:- To familiarize the students with the understanding & provision of Corporate Law.*

- Unit 1: History of Indian Companies Act, Types of Companies, Formation of Public and Private Companies, Memorandum of Association, Article of Association, Introduction of Company Secretary in India.
- Unit 2: Shares, Share Capital, Allotment of Shares, Specimen Allotment Letter, Call for forfeiture and reissue of letter, Procedure of Transfer and Transmission of Shares
- Unit 3: Debenture- issue and its various charges, Dividends-definition, legal provisions, Secretarial procedure regarding declaration and payment.
- Unit 4: Directors, role of Company Secretary in Prevention of Mismanagement and Oppression, Company Meetings- meaning, notice of meeting, agenda of meeting, methods of ascertaining sense of meeting, proxies, minutes of meeting and resolution.
- Unit 5: Types of meetings in Company, Winding up of Company

***Suggested Readings***

1. P.P.S. Gogna: Company Law, S. Chand New Delhi,2010.
2. Kuchhal M.C. Modern India Company Law. Delhi, Vikas Publishing House, ,2007.
3. Taxman’s Elements of Company Law, Taxman Publication, Mumbai.
4. Davies,Paul. Company Law. Oxford Publication,2010

## Paper BBA 212

### HUMAN RESOURCE MANAGEMENT

**BBA Semester –II**  
**Course/paper-BBA 212**

**Max.marks:100**  
**Time: 3hrs**

*Objective:- In a complex world of industry and business, organizational efficiency is largely dependent on the contribution made by the members of the organization. The objective of this course is to sensitize students to various facts of managing people and to create an understanding of the various policies and practices of human resource management*

- Unit 1: Introduction-nature and scope of human resource management, development of HRM concept, HRM objectives and functions, Role of HRM department , duties and responsibilities of HR Manager
- Unit 2: Trends in HRM: change in labor force, composition, knowledge workers, employee empowerment. HRM challenges. HRM in globally competitive environment
- Unit 3: Manpower planning: Objectives, need, importance, short and long term Manpower planning, Recruitment and selection: sources of recruitment, procedure and basis of selection.
- Unit 4: Developing human resources: employee training, training need assessment, System approach to training, training methods and evaluation.
- Unit 5: Performance Appraisal: Need, Objectives, Ethics and concept of performance management, establishing the performance management system, establishing rewards and pay plans, employee benefits and ensuring a safe and health work environment

#### ***Suggested Readings***

1. Bhattacharya, Deepak Kumar, Human Resource Management, Excel Books, New Delhi. 2006
2. Rao.V.S.P.Human Resource Management: Text and Cases. Excel book,2002
3. Shad, Snell Scott and Bohlander George. Managing Human Resources. Thomson Learning Inc.2015.
4. Pattanayak, Biswajert. Human Resource Management. New Delhi. PHI Learning Private Limited, 2014.
5. Jyothi P.Venkatesh D. N. Human Resource Management. New Delhi. Oxford University Press, 2013
6. Aswathappa, K. Human Resource and Personnel Management. . New Delhi ,Tata McGraw Hill, 1997

**Paper- BBA 213**  
**Business Mathematics**

**BBA Semester –II**  
**Course/paper-BBA 213**

**Max.marks:100**  
**Time: 3hrs**

***Objective:-***The paper is with the view to make students prepare for competitive exams and developing mathematical ability.

- Unit 1: Numerical Skills- Numbers, fraction & simplification and HCF LCM
- Unit 2: Profit & Loss- profit, loss, sales concept
- Unit3: Distance & time- , Average Time and Distance, velocity
- Unit 4: Problems related to Work and Time and Series
- Unit 5: Problems related to Ratio and Proportion, Partnership in Business

***Suggested Readings***

1. Singh, G.P. Kumar Rakesh, Text Book of Quickest Mathematics, Kiran Prakashan Pvt. Ltd.
2. Hazarika Padmalochan . Business Mathematics, S. Chand Publications,2007
3. Deepageorge, G.Srinivasa, Business Mathematics & Statistics: New Age Internationals, 2008.
4. Business Mathematics for BBA, Jeevansons Publications
5. Tyra M, Quicker Math's, Mittal Books India, 2011.
6. Dr. S.C. Aggarwal, Basic Mathematics. New Delhi, VK Global Publishing Ltd,2007

**Paper-BBA 214**  
**Macro Economics**

**BBA Semester –II**  
**Course/paper-BBA 214**

**Max.marks:100**  
**Time: 3hrs**

***Objective:- The main Emphasis is given to change in the nature of business firms in the context of economy and making students aware about the policies of country.***

- Unit 1: Money & Banking: Concept of Money- Its functions; Quantity Theory of Money; credit creation; Central Bank & Commercial Bank-role & function
- Unit 2: Basic characteristics of Indian economy- development through Five Year Plans; Agriculture- causes of low productivity, farm size productivity debate, land reforms: meaning, importance and evaluation; green revaluation and its effects, Globalization & Indian agriculture
- Unit 3: Industry; Development policies and experience; industrial policy resolutions; new industrial policy 1991.
- Unit 4: Population-its size, rate of growth and its implication for growth; poverty absolute and relative poverty, poverty and main programs for poverty alleviation
- Unit 5: Unemployment- types, causes and incidence of unemployment; infrastructure-energy, transportation, communication, health and education.

***Suggested Readings***

- 1) Dutt Rudder & Sundram- Indian Economy. Delhi, Sultan Chand- 1972.
- 2) Misra. S.K. and Puri, V.K. : Indian Economy.New Delhi, Himalaya Publishing House
- 3) Jain .TR ,Trehan Mukesh., Ranju Trehan.Indian Economy. New Delhi, Vk Publications,2009
- 4) Singh .Indian Economy .New Delhi, Tata McGraw Hill Publications,2013.

**Paper- BBA 215**  
**Financial Accounting**

**BBA Semester –II**  
**Course/paper-BBA 215**

**Max.marks:100**  
**Time: 3hrs**

***Objective:- To make the students familiar with generally accepted accounting principles of & their applications in business organizations .***

- Unit 1: Accounting for Hire-Purchase and installment payment system
- Unit 2: Branch accounting Departmental Accounting: Branch Accounts, calculation of Net profit of various departments and allocation of expenses on the basis of suitable Base.
- Unit 3: Partnership Accounting: Partner's Capital accounts, Profit and Loss Appropriation Account, 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, insolvency of partners, Piecemeal distribution.

***Suggested Readings***

1. Shukla M.C., Grewal T.S.- Financial Accounting- S. Chand & Company, New Delhi
2. Shukla M.C., Grewal T.S, Gupta, S.G., Advanced Accounts, S.Chand & Co. New Delhi,2011
3. Dr. Guru Prasad Murthy- Financial Accounting- Himalaya Publishing House
4. Gupta.R.G., Gupta. V.k. Financial Accounting Fundamental. S.Chand & Co. New Delhi

**Paper -BBA 216  
Cost Accounting**

**BBA Semester –II  
Course/paper-BBA 216**

**Max.marks:100  
Time: 3hrs**

***Objective:- To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.***

- Unit 1: Basic aspects of Cost Accounting: Cost Concepts and Classification of Costs. Distinction between Financial and Cost Accounting, Elements of Cost. Materials: Accounting and control systems procedures and techniques, pricing of material issues.
- Unit 2: Labor: Accounting, system of wage payment, incentive Plans, Direct expenses, Meaning of Overheads, Classification, allocation, apportionment and absorption of overheads.
- Unit 3: Unit or single output costing cost sheet, Reconciliation between profits shown by cost and financial statement.
- Unit 4: Operating Costing. Job, Batch and contract costing
- Unit 5: Process Costing: Treatment of Normal and Abnormal Losses and Effectiveness, by Product and Joint Products.

***Suggested Readings***

1. Jain S.P and Narang KL: Cost accounting. New Delhi, Kalyani Publishers.
2. Arora M.N., Cost Accounting. New Delhi, Vikas Publications.
3. Lal B.M Nigam, I.C. Jain- Cost Accounting: Principles and Practice”, Prentice Hall of India, New Delhi
4. Bhar .B.K. Cost Accounting .Academic Publisher, Kolkata

**Paper-BBA 217**  
**Fundamentals of Computer**

**BBA Semester –II**  
**Course/paper-BBA 217**

**Max.marks:100**  
**Time: 3hrs**

**Objective:-To make students aware about basics of computer and to input basic knowledge about MS-OFFICE in Part B.**

- Part – A:** Theory
- Unit 1: Introduction to computers- definition, a simple model of computer, Characteristics of computer systems, Input and Output devices, Computer languages-low level, High, Hardware and Software.
- Unit 2: Data need of data processing, information and its need, levels of information, Quality of information. Comparison of manual and electronic storage of data, Organization of data as file, use of information in data processing systems, various Data processing methods.
- Unit 3: Need and types of software – system software, application software, packages and Firmware. Types of computer languages - machine, assembly, high level. Translators - assembler, compiler, interpreter. History and introduction of Operating system (Windows and Unix), booting process
- Unit 4: GUI Concept, windows basics, Desktop, My Computer, Recycle bin, Internet explorer, Task bar, Start button, Folder, Toolbars, Maximize-Minimize button, Scroll bars, Title bar and Status bar.
- Unit 5: Principals of data communication and networking - general features and tasks of a communication system, Concept of LAN, MAN and WAN. Introduction to e-commerce, advantages and growth. Types of viruses and worms, virus detection and prevention, firewalls.
- Part – B:** Office Automation Lab
- Microsoft Word – Mail merge.  
Microsoft Excel – Formulas, Graphs, Basis statistical formulae.  
Microsoft Power Point – Creating effective presentations.

***Suggested Readings***

1. Sinha .P K. Computer Fundamentals. BPB Publications.
2. Jain Satish .IT Tools and Business Systems (DOEACC 'O' Level).BPB Publications
3. Bangia.R.Computer fundamentals and information technology. Firewall
4. Rajaraman .V.Fundamental of computer. Paperback
5. Goel .Anita.Computer fundamental. person

**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**SEMESTER III**



**BBA 311**  
**Personality Development**

**BBA Semester –III**  
**Course/paper-BBA 311**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- The purpose of this course is to Identify the key principles of a good personality, common courtesy, professional manners, and the Golden Rule as they are practiced in the workplace environment.***

- Unit 1: Introduction: Define personality, Personality determinants, Personality Factors- environmental, educational, Situational, Traits for Building Positive Personality, Developing Positive Personality – Subconscious Programming, Conscious Programming, Defensive Approach, Imaginary Anchoring, Physical Action, and Domino-effect.
- Unit 2: Five Pillars of Personality Development: Introspection, Self Assessment, Self Appraisal, Self Development, Self Introduction, Self Esteem, Attitude Building – Emotional, Informational, Behavioral Component, Attitude Formation – Environment, Experiences, Education, Types – Positive and Negative attitude
- Unit 3: Assertiveness – Definition, techniques for assertiveness, assertive behavior, assertion strategy, Tools used for Assertion, Time management – Definition, Benefits, Time Management Tips.
- Unit 4: Conflict and Stress Management; Definition of Stress, symptoms, Types of Stress, Reasons for stress, Managing Stress, Management of conflict, Causes of Conflict.
- Unit 5: Work ethics, Good manners & etiquettes Interpersonal relationships-Analysis of strengths & weaknesses.

***Suggested Readings***

1. Carrol M. Work place counselling. Sage publications, 1999.
2. Jones Welson. Introduction to counselling skills - texts and activities, saga Publications.
3. Narayana Rao, S. Counselling and guidance .Tata McGraw Hill, 1992.
4. Readings in HRD - Dr T.V. Rao, Oxford & T.B.H. publishing co.Ltd.
5. Dr. B. J. Prasantham Indian Case Studies in Therapeutic Counselling. Christian Counselling Centre, Vellore 63 2001
6. Dr Sadhana Natu .Personality Development-, Nirali Prakashan

**Paper –BBA 312**  
**Marketing Management**

**BBA Semester –III**  
**Course/paper-BBA 312**

**Max.marks:100**  
**Time :3 hrs**

***Objective:- Create value and growth through innovation in new and existing markets. Learn the skills of innovation and apply those skills within the context of a marketing strategy framework***

- Unit 1: Fundamentals of Marketing - Role of Marketing - Relationships of Marketing with Other functional areas - Concept of marketing mix - Marketing Management of Product services - Marketing approaches - Selling - Various Environmental factors affecting the marketing functions
- Unit 2: Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Buyer Behavior Model - Factors influencing buyer behaviour Market segmentation - Need and basis of Segmentation - Marketing strategy -segmentation - Targeting - Positioning
- Unit 3: The Product - Characteristics - Benefits - Classifications - Consumer goods -Industrial goods - New product development process Product Life Cycle - Product Portfolio analysis - Product line and product mix decisions - Branding - Packaging
- Unit 4: Pricing - Factors influencing pricing decisions - Pricing objectives - Pricing policies and procedures - Pricing strategies - Physical distribution - importance of various kinds of marketing channels - Distribution problems - Salesman motivation - Compensation – Control.
- Unit 5: Promotion - Advertising - Publicity - Public relations - Personal Selling - Direct selling - Sales Promotion Administration.

***Suggested Readings***

1. Ramaswamy and Namakumari . Marketing Management .3/e Revised, MacMillan I Ltd.
2. Kotler Philip. Armstrong - Marketing Management, Pearson Publications.
3. Nair Rajan .Marketing. Sultan Chand and sons
4. Nag .Marketing Strategy .MacMillan Pvt Ltd
5. Kotler Philip. Marketing Management .Prentice Hall of India,2009
6. Saxena .Marketing Management. Tata McGraw Hill Publications.2010

**Paper - BBA 313**  
**Production and Operations Management**

**BBA Semester –III**  
**Course/paper-BBA 313**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- To get acquainted with the basic aspects of Production Management. The course attempts to discuss various important planning, organizing and controlling aspects of Operations Management.***

- Unit I:           Meaning, Nature and Scope of Production Management, Production Planning and Control, Facility Location; Types Manufacturing Systems & Layouts; Layout Planning; Work Environment & Industrial Safety
- Unit 2:           Production Planning and Control and Follow up Operations for Jobbing, batch and mass production, Role, scope and importance of material management.
- Unit 3:           Inventory Management: Meaning and functions, Inventory Planning and Control, E.O.Q., Minimum and Maximum Level, Re-order level, ABC analysis.
- Unit 4:           Concept of Total Quality (TQ).Quality Assurance: Application of statistical quality control (ISO Standards), Total quality Management.
- Unit 5:           Concept and scope of purchasing management, Principles and objectives of purchasing, Purchasing Procedure: requisitioning, selecting source of supply, Ordering, Delivery.

***Suggested Readings***

- 1) Buffa, Sarin: Modern Production Management, John Wiley & Sons, Inc,2009
- 2) Chase, R.B., Jacobs FR,,: Production and Operation Management, Mc Graw Hill, Higher Education
- 3) Laufer A.C.: Operations Management, South Western, 1979 Publisher
- 4) K.C Arora “Production And Operations Management”-,Firewall Media

**Paper – BBA 314**  
**Organizational Behavior**

**BBA Semester –III**  
**Course/paper-BBA 314**

**Max.marks:100**  
**Time: 3hrs**

***Objective: - The course objective is to help the student comprehend perceive and understand dynamic nature of groups and intergroups behavior in Organization with a view to enable him to develop and adopt effective strategies to influence it. It also aims at helping the students develop Decision making skills through case discussions***

- Unit 1: Meaning- Definition- Scope- Disciplines Contributing to Organizational Behavior – Models and Approaches of Organizational Behaviors, Organization goals, determinants of goals, goal displacement, goal distortion, organizational and industrial goals, integration of goals. Concept and determinants of organization structure
- Unit 2: Attitudes and perception: Concept of attitude; attitude, opinions and beliefs; attitudes and behavior; formation of attitude; factors determine formation of attitude, attitude measurement; attitude change. Definition and meaning of perception; perceptual process; factors influencing perception.
- Unit 3: Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter Group Behavior, Transactional Analysis.
- Unit 4: Organization Culture and Conflict Management: Organizational Culture Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, types, process and resolution of conflict; Managing Change; Managing across Cultures; Empowerment and Participation.
- Unit 5: Organizational Change : Introduction, Meaning, Forces for Change, Types of Change, Meaningof Planned Change, Types of Change, Managing Planned Change, Change Process, Change Agents, Action Research, Human Reactions to Change, Causes of Resistance to Change, Overcoming Resistance to Change.

***Suggested Readings***

1. Prasad, L.M.; Organizational Behaviour, Sultan Chand & Sons, 2003.
2. Stephen P., Robbins; Organizational Behaviour; “Prentice Hall of India Pvt. Ltd.”, New Delhi, 2009.
3. Luthans, Fred; Organizational Behaviour, Tata McGraw Hill, New Delhi, 2008.
4. Chhabra, T.N. & Singh, B.P., Organization Behavior, Sultan Chand & Sons.
5. Khanka, S.S.; Organizational Behaviour, Sultan Chand and Sons, New Delhi.
6. Joseph, Weiss; Organization Behaviour and Change, Vikas Publishing house, 2004.

**Paper – BBA 315**  
**Corporate Accounting**

**BBA Semester –III**  
**Course/paper-BBA 315**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:-the paper is designed with the view to make students prepare for company accounting and its applications.***

Unit 1: Accounting for share capital

- a) Share Capital: Issue, Forfeiture, Reissue of Forfeited Shares
- b) Buy Back of Equity Share
- c) Issue of Debenture

Unit-2 a) Redemption of Preference Share

- b) Redemption of Debenture

Unit 3: a) Underwriting of shares and debentures

- b) Profit prior to incorporation
- c) Liquidation of Companies

Unit 4: Preparation of Final Accounts: - Meaning, Profit and Loss accounts, Balance Sheet, Provision and reserve and Managerial Remuneration

Unit 5: Accounting for Amalgamation of Companies, Accounting for Internal Reconstruction

***Suggested Readings***

1. Maheshwari S.N .Corporate Accounting. New delhi ,Vikas Publishing house, 2009
2. Shukla, M.C, Grewal T.S. Gupta S.C.Advanced Accounts.New Delhi, S Chand and Co.
3. Rajpurohit , joshi. Corporate Accounts. Rajasthan Pathaya Prakashan,2012
4. Rajpurohit , joshi .Corporate Accounts, (Hindi) .Rajasthan Pathaya Prakashan
5. Gupta , Radhaswamy. Company Accounts .New Delhi,Sultan chand and Sons
6. Goyal V.K., Goyal, Ruchi, Corporate Accounting.New Delhi,PHL Learning Pvt. Ltd.

**Paper – BBA 316**  
**Applied Information Technology**

**BBA Semester –III**  
**Course/paper-BBA 316**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- This provides skills and knowledge to lead the analysis, implementation and management of emerging and converging information and communication technologies as they are integrated into the business process to support organizational strategic goals.***

- Unit 1: Data & Information, Information as a Resource, Information in organizational Functions, System concepts – Components of an IS – IS resources – Fundamental roles of IS applications in business.
- Unit 2: Internet: History of the World Wide Web, difference between internet and intranet, web browser and its functions, URLs, domain names, search engines. Brief introduction to internet protocols – TCP/IP and UDP.
- Unit 3: Application of IT: E-filling, Teleconferencing and E-conferencing.
- Unit 4: Introduction to Database: Need for DBMS, advantages of DBMS, views of data, instances and schema data independence, database administrator, database manager, overall structure of DBMS, Entity Relationship Model: Entities, attributes, relationship
- Unit 5: System Concept: Definition, Characteristics of a System: Organization, Interaction, Interdependence, Integration, Central Objective. Elements of a System: Outputs and Inputs, Processor(S), Control, Feedback, Environment, Boundaries and Interfaces. Types of Systems: Physical or Abstract Systems, Open and Close Systems, Man-Made Information Systems. System Development Life Cycle (SDLC)

***Suggested Readings***

- 1) "O" level module MI –R3 Peal software
- 2) Jain Satish.IT tools and applications.BPB publications.
- 3) Aksoy Peline.Applied information technology. LIMS
- 4) Bangia .R. Computer fundamentals and information technology. Firewall
- 5) Das Sudipto.A Complete guide to computer fundamenta.university science press

**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**SEMESTER IV**

**Paper – BBA 411**  
**Research Methodology**

**BBA Semester –IV**  
**Course/paper-BBA 411**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:-To make students theoretical information about procedures and techniques of research and also its applications in various fields.***

- Unit 1: Research -Meaning its Types and Process, Research Problem-Identification and Definition, research design and its process.
- Unit 2: Data:-Types, Methods of collection, observation, schedule, interview and questionnaires.
- Unit 3: Introduction of Sampling, Sampling Design and Sampling Method.
- Unit 4: Basic concepts of hypothesis and its testing for small samples and large sample. Parametric test-z, t and f tests for analysis of variance, Chi-Square test.
- Unit 5: Report writing, referencing, citations and Bibliography.

***Suggested Readings***

- 1) Khanchandani Aarti, Gupta Vandana. Business Research Methods, Books Treasure. Ahmadabad, 2015.
- 2) Kothari, Research Methodology, New Age Publications. 2012
- 3) Sharma V.P., Research Methodology .Panchsheel Prakashan
- 4) Dipak Kumar Bhattacharya. Research Methodology. Excel Books.
- 5) Krishnaswamy K.N. Siva Kumar Appa Iyer, Mathirajan: Research Methods. Pearson Publications



**Paper – BBA 412**  
**Management Accounting**

**BBA Semester –IV**  
**Course/paper-BBA 412**

**Max.marks:100**  
**Time: 3 hrs**

*Objective:-This paper aims to have analysis framework in field of accounting which helps the management of an enterprise.*

- Unit 1: Introduction to Management Accounting – Origin, scope, functions and principles. Ratio Analysis: Meaning of Ratio; Necessity and Advantages of Ratio Analysis, Types of Ratios: Profitability ratios, turnover ratios, liquidity ratios, leverage ratios.
- Unit 2: Analysis of Corporate Performance: Fund Flow Statement: Meaning of Funds, Fund Flow Statement, Working Capital, Causes of changes in working Capital, Performa of Adjusted Profit and Loss Account, Cash Flow Statement (As 3)
- Unit 3: Meaning of Budget and Budgetary Control , Objective of Budget and Budgetary Control, Limitations of Budget and Budgetary Control Types/classification of Budgets According to Time i) Short Term ii) Long Term According to Flexibility i) Flexible ii) Fixed
- Unit 4: Marginal Costing and profit planning, practical application of marginal costing techniques
- Unit 5: Standard Costing and Variance analysis: Meaning of Standard Cost and Standard Costing; Variance Analysis material; labor and overhead.

***Suggested Readings***

1. Hingorani,N L.and Rmanathan,A R.Management accounting,new delhi,Sulatan chand ,1992.
2. Khan and Jain. Management Accounting. New Delhi, Tata McGraw Hill.
3. Panday I.M., Management accounting, New Delhi,vikas publishing house
4. Vij.Madhu.Financial and management Accounting,Anmol publications,1997.
5. Heitger,L E and Matulich Serge.Financial Accounting.Tata Mcgraw hill,1990.

**Paper – BBA 413**  
**Business Environment**

**BBA Semester –IV**  
**Course/paper-BBA 413**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- The primary objective of this course is to acquaint the students to emerging trends in business environment; and to develop the ability to analyze the competitive business environment to appraise the environmental pressures on business; to understand the government policies and current issues in Indian perspective***

- Unit 1: Elements of business environment: nature and factors in business environment, elements of economic environment, politico-legal environment, socio-cultural environment.,
- Unit 2: Globalization and characteristics of Indian Economy Globalization and International environment of business; Features of Indian Economy, contemporary economic reforms, financial system in India.
- Unit 3: Business and Government: Economic role of Government: monetary policy and its implications for business; Fiscal policy and budget; Planning in India
- Unit 4: Industrial Policy in India, Government's policy towards small scale sector, foreign direct investment policy; competition policy and information economy; Trade policy
- Unit 5: Emerging Issues; Corporate social responsibility; Environmental and sustainability issues in development; issues in Corporate Governance in India; India and WTO; FEMA and its role in Indian Retail sector

***Suggested Readings:-***

1. Sheikh .business environment .New Delhi ,Pearson Education ,2009
2. Bedi, Suresh. Business environment. New delhi,Excelbooks, 2004
3. Mittal, Vivek. Business environment.Excelbooks,New delhi,2004
4. Justin,Paul.Business environment .Tata McGraw Hill, New Delhi 2009
5. Cherunillam Francis, business environment, Himalaya Publishing House,2010
6. Ghosh. Business Environment, Oxford University press.

**Paper- BBA414**  
**Money, Banking and Insurance**

**BBA Semester –IV**  
**Course/paper-BBA 414**

**Max.marks:100**  
**Time: 3 hrs**

***Objective: - The objective of the course is to develop the skills required for understanding India's most challenging and important financial services sector. Banking & Insurance services will enable the student to have an insight to the core services sector and how it works.***

- Unit 1: Money and characteristics of money, its static and dynamic functions, Influence of money on functioning of economy: Role of money in capitalist, socialist and planned economy.
- Unit 2: Value of Money: Meaning, Changes in value of money; causes and economic consequences. Meaning, Causes and Effects and control of Inflation and Deflation. Meaning of Reflation, Disinflation and Stagflation.
- Unit 3: Meaning, Definition, Functions and Importance of banking, Central Bank: Role, Organization, Functions, Methods of credit control, banking financial institutions. Overview of different types of banking in India: - Retail Banking, Commercial banking, and Regional Rural Banking
- Unit 4: Emerging trends in banking sector: Universal Banking, E-Banking, NABARD and IBRD Act. Basis of banking regulatory mechanism for banking and insurance sector in India.
- Unit 5: Concept of Insurance, Relevance of Insurance to the emerging socio-economic needs of all the sections of society including Industrial sector, Intermediaries in Insurance business. Types of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits

***Suggested readings***

1. Sundaram&Varshney. Banking, Theory Law and Practice .New Delhi, Sultan Chand & Sons; 2004
2. Desai Vasant. Development Banking & Financial Intermediaries. New Delhi, Himalaya Publishing House; 2001.
3. Varshney & Malhotra.*Principles of Banking.New Delhi, Sultan Chand & Sons, 2005*
- 4.A.Gajendran ,”Banking And Financial System .New Delhi,Vrinda Publications,2012
5. Mishra M.N.*Principles and Practices of Insurance. New Delhi,S. Chand And Co; 2004*
7. Jyotsana Sethi,NishwanBhatia,”Elements Of Banking And Insurance.New Delhi,PHI Learning Private Limited,2012

**Paper – BBA415**  
**Business Entrepreneurship**

**BBA Semester –IV**  
**Course/paper-BBA 415**

**Max.marks:100**  
**Time :3 hrs**

*Objective:- The course is designed to provide study and analysis of the distinctive factors that influence entrepreneurial activity in various cultural environments; and to encourage entrepreneurial spirit and skills.*

- Unit 1: Entrepreneurship: Definitions and core elements, Process of Entrepreneurship, Entrepreneurial Competencies, Barriers to Entrepreneurship, Identification of business opportunities, Entrepreneurship and Innovation
- Unit 2: The entrepreneur: definition, emergence of entrepreneurial class; theories of entrepreneurship; role of social economic environment; characteristics of entrepreneur; leadership; risk taking; decision making and business planning.
- Unit 3: Role of entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries: role in export promotion and import substitution.
- Unit 4: Promotion of a Venture: Opportunities analysis; external environmental analysis economic, social and technological; competitive factors; legal requirements of establishment of a new unit and rising of funds; Venture capital sources and documentation required..
- Unit 5: Entrepreneurial Development Programmes (EDP): EDP, their role, relevance and achievements; role of government in organizing EDP's critical evaluation.

***Suggested Readings***

1. Vasant, DCSAI. Entrepreneurship, New Delhi, Himalaya Publishing House, 2003.
2. Taneja & Gupta, SL. Entrepreneurship Development. 2003, Paperback
3. Pandey, I.M.; Venture Capital –The Indian Experience. New Delhi, Prentice Hall of India, 2003.
4. Tandon B.C. Environment and Entrepreneur. Allahabad Chug Publications.
5. Peter F Drucker. Innovation and Entrepreneurship. Heinemann London

**Paper – BBA 416**  
**Income Tax: Law and Practice**

**BBA Semester –IV**  
**Course/paper-BBA 416**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:-This paper deals with direct tax and its practice related to all major heads.***

- Unit 1: Income Tax Act-1961- Meaning and Definitions-Income, Person, Assesse, Assessment year, previous year Income From Agriculture Exempted Income, Residential Status of an Assesse and incidence of tax.
- Unit-2: Income from Salaries (sec. 15 to 17). Income from House Property (sec. 22 to 27)
- Unit 3: Income from Business and Profession (Sec. 28 to 44 D)
- Unit 4: Capital Gains (sec. 45 to 55), Income from Other Sources (56 to 59).
- Unit 5: Clubbing of Income, Set off and carry forward of losses. Gross total Income- deductions u/s-80.(80 C 80CCC, 80CCD, 80CCF, 80D, 80DD,80DDB,80E,80G & 80 U )Computation of Total Taxable Income of an Individual

***Suggested Readings***

1. Singhanian,Vk. Singhanian Monica .Students Guide To Income Tax (Including Service Tax, Vat).Taxman allied service
2. Mahrotra.HC.Income Tax. Agra Sahitya Bhawan Publications, 2014.
3. Lal, B.B. Income tax. Pearson
4. Drgirishahuja, Harigupta.Professional applications to direct taxes: law and practice. New Delhi ,Bharat Law House Pvt. Books.

**SYLLABUS**  
**BACHELOR OF BUSINESS ADMINISTRATION**  
**(B.B.A.)**  
**SEMESTER V**

**Paper –BBA 511**  
**Financial Management**

**BBA Semester –V**  
**Course/paper-BBA 511**

**Max.marks:100**  
**Time: 3 hrs**

*Objective:- The purposes of this course is to acquaint the students with the broad framework of financial decision making in a business unit*

Unit 1: Nature and scope of financial management, finance functions, financial goals and changing role of financial management. Cost of Capital: Cost of debt, preference, equity capital and retained earnings, weighted average.

Unit 2: Working capital policy-overall considerations-importance of working capital management. Estimation of working capital

Unit 3: Investment decisions: Capital budgeting process, various appraisal methods-Average rate of return-payback period DCF methods, NPV, IRR and profitability index, Merits and demerits of appraisal methods-conflicts in decision making capital rationing.

Unit 4: Financing Decision: Operating and financial leverage, total leverage. Capital structure their-net income and net operating income approaches- optimal capital structure, Factors affecting capital structure.

Unit 5: Dividend decisions- dividend theories, Determinants, importance of Dividend policy, Cash Management, Receivable management and Inventory Management.

***Suggested Readings***

- 1) Chandra Prasanna. Financial Management Theory and Practice New Delhi. Tata McGraw Hill.2014.
- 2) Khan M.Y. and P.K.Jain .Financial Management: Text and Problems. New Delhi, Tata McGraw Hill pvt ltd.2010
- 3) Pandey I.M. Financial Management. New Delhi, Vikas Publishing House.2015
- 4) Kishore, Ravi M. Financial Management.Delhi,Taxman Publications.
- 5) Agarwal, Mishra. Financial Management. RBSA Publisher

**Paper –BBA 512**  
**Quantitative Methods**

**BBA Semester –V**  
**Course/paper-BBA 512**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- The objective of the course is to make the students familiar with some basic statistical and linear programming techniques. The main focus, however, is in their applications in business decision making.***

- Unit 1: Operation Research: Nature, significance, purpose and limitations, Methodology of operation research.
- Unit 2: 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 3: Linear Programming: Concept, Assumptions and Usage in business decision making .linear Programming problem: formulation, methods of solving: graphical and simplex, duality; concept, Significance, usage & application in business decision making.
- Unit 4: Transportation& assignment problems: General structure of transportation problem, solution procedure for transportation problem, methods for finding initial solution, test for optimality. Maximization transportation on problem, transportation problem. Assignment problem approach of the assignment model, solution methods of assignment problem, maximization in assignment, unbalanced assignment problem.
- Unit 5: Network Analysis using PERT and CPM: Concepts, Drawing Network and Numbering Events project time and crashing the activities.

***Suggested Readings***

1. Gupta, S.P. & Gupta, P.K.Quantitative Techniques and Operations Research. New Dehi, Sultan Chand &Sons, 2005.
2. Kapoor, VK. *Operations research*. New Delhi ,Sultan Chand publications
3. Sharma, J.K.Operations Research: problems & solutions. Macmillan India Ltd., 2nd edition, 2004.
4. Gupta, Gupta, Manmohan .Business statistics and Operation research .New Delhi, Sultan Chand and Sons.
5. Gupta, S.P. & Gupta, P.K.Quantitative Techniques and Operations Research. New Delhi, Sultan Chand &Sons, 2005.



**Paper – BBA 513**  
**GOODS AND SERVICES TAX**

**BBA Semester–V**  
**Course/paper: BBA 513**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:-This paper equips the students with application of Indirect Tax.***

- Unit 1** Introduction, Earlier Indirect Tax, Shortcoming of Earlier Indirect Tax, Meaning of Goods and Services, Need of GST, Structure of GST, Benefits of GST. GST Council- Role, GST Network, E-Way Bill, Doctrine of Unjust Enrichment, Definitions
- Unit 2** Impact of GST on Trade, Manufacturing and Services. Supply- Meaning, Time and Valuation. IGST- Meaning, Feature and Computation. Incidence of Tax, Rate of GST, Exemption and Zero Rated Supply
- Unit 3** Composition Scheme and Reverse Charge Mechanism. Input Tax Credit, Registration Process.
- Unit 4** Returns, Payment of Tax and Refund, Assessment and Audit
- Unit 5** Collection and Recovery of Tax, Penalties, Appeal, Revision, Advance Ruling

***Suggested Readings***

- 1) Dr. Vinod K. Singhania & Dr. Monica Singhania .Students' Guide to Income Tax with Service Tax and Value Added Tax. New Delhi, Taxmann Publications Pvt. Ltd.
- 2) Datey, VS. Indirect Taxes: Law and Practice. New Delhi, Taxmann Publications Pvt Ltd.
- 3) Bangar Yoggendra, Bangar Vandan, Sodhani Vineet. Aadhya's Students guide to indirect taxes (in Hindi) Jain book agency
- 4) Mahrotra, H.C .Income Tax: Indirect Tax. Agra, Sahitya Bhawan Publications.
- 5) Dr. Venkatesh S. Katke, GST in India.

**Paper– BBA 514**  
**Auditing**

**BBA Semester–V**

**Max.marks:100**

**Course/paper: BBA 514**

**Time: 3 hrs**

***Objective:- This paper equip the students with application of Auditing in Business Decisions.***

- Unit 1: Auditing: Meaning, Objective, Frauds, Errors, Accounting and Auditing, Type of auditing, Advantage and Limitation of Audit, Internal Control, Internal Check, Internal Audit, Internal Control system regarding Purchase, Sale, Salaries and Wages
- Unit 2: Audit procedure: Planning of Audit, Audit programme, audit procedure, Audit working paper s. Vouching: Meaning, Importance, Vouching of Cash and Trading Transaction,
- Unit 3: Verification & valuation of assets & Liabilities, Auditor's Report: Clean & qualified report.
- Unit 4: Company Auditor: Appointment, Qualification, Powers, Duties and liabilities.
- 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***

- 1) Gupta, Kamal. Contemporary. New Delhi Tata Mc Graw Hill.
- 2) Tandon, B. N.Principles of Auditing.New Delhi, S chand & co.
- 3) Sharma , T. R.Principles of Auditing & Problems Agra, Sahitya Bhawan .
- 4) Bansal Surbhi, Auditing and Assurance, Best word's Publication Pvt. Ltd

**Paper – BBA 515**  
**Business Ethics and Ethos**

**BBA Semester –V**  
**Course/paper-BBA 515**

**Max.marks: 100**  
**Time: 3 hrs**

***Objective:-*** This course has been designed to create a mindset of value system among the students who are the future managers. The course aims to sensitize the students on ethical standards.

- Unit 1: Meaning, Definition, Nature, Scope and Importance of Ethics, Relevance of values, Ethics and Moral Decision Making
- Unit 2: Ethical Issues related with Advertisement, Finance, Investment, Technology; Secular versus Spiritual Values in Management; Work ethics: concept of Swadharma.
- Unit 3: Corporate Social Responsibility: Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.
- Unit 4: Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM, Brain Stilling, Intuition, Intellectual rational brain versus Holistic Spiritual Brain .
- Unit 5: Gandhian approach in Management and Trusteeship: Gandhiji's doctrine of Satya and Ahimsa, Relevance of Trusteeship principle in modern business.

***Suggested Readings***

1. Mehta Jyotsana, Gupta Preeti. Business Ethics and Ethos. New Delhi, Pragati Prakashan.
2. Business Ethics: Ferando, Pearson Publication
3. Albuquerque, Daniel. Business Ethics, Oxford Publishers. 2010-2011.
4. Paliwal Manisha. Business Ethics. New Delhi, New Age Publishers
5. Mruthyunjaya HC. Business ethics and value system. New Delhi, PHL Learning

**Paper –BBA 516**  
**Management Information System**

**BBA Semester –V**  
**Course/paper-BBA 516**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- The objective of the course is to develop the basic understanding MIS for business organizations.***

- Unit 1 Introduction: Definition, Purpose, Objectives and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization – concept and design. Transaction Processing System, Decision Support System, Executive Information system, Expert System, and the recent developments in the field of MIS.
- Unit 2 System Developments: Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc. Relevance of choice of System in MIS, Integration of Organization Systems and Information Systems, System Development LifeCycle,system Analysis, Design an Implementation, MIS Applications in Business.
- Unit 3 Information Concepts: Data and Information – meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Cost Benefit Analysis, Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.
- Unit 4 Information Technology: Recent Developments in the Field of Information Technology: Multimedia Approach to Information Processing. Decision of Appropriate Information Technology for proper MIS.
- Unit 5 MIS Tools Computer Hardware -Computer Software - File and Database Management Systems Computer Communications - Internet and Intranet.

***Suggested Readings:-***

1. Gupta, A.K, “Management Information System. New Delhi,S ChandPuplications,2003.
2. Arora, Ashok&Bhatia, Akshaya, “Management Information System”, Excel Books, New Delhi, 2001.
3. Basandra, Suresh Management Information System. New Delhi, Wheeler Publishing, 1999
4. O’Brien, James A.Management Information System. New Delhi, Tata McGraw Hill, 2003.
5. Javadekar, W.S.Management Information System. New Delhi,Tata MacGraw Hill Publication, 2003

**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**SEMESTER VI**

**Paper –BBA 611**  
**Industrial and Economic Laws**

**BBA Semester –VI**  
**Course/paper-BBA 611**

**Max.marks:100**  
**Time: 3 hrs**

*Objective:- This course is designed to make the students understand basic concept behind Procedural substantive and protective legislation relating to Industrial laws.*

- Unit 1 Industrial Disputes Act, 1947: Concept, objective, and significance, Authorities; procedure and powers; unfair labour practices, penalties (Definition, Authorities for the settlement of disputes, methods of settlement, collective bargaining, conciliation, arbitration and adjudication, strikes and lockouts, lay off and retrenchment, change of service conditions)
- Unit 2 Industrial Employment (Standing Orders) Act, 1946: Short title, extent and application, Interpretation, submission of draft standing orders, conditions for certification of standing orders, certification, Appeals, Date of operation of standing orders, Register and posting of standing orders, Duration and modification of standing orders, Penalties and Procedure.
- Unit 3 The Indian Trade Union Act.1926: Object, scope and major provisions.
- Unit 4 Consumer Protection Act 1986: Genesis of the Law ,Definition and objects , Salient features, rights of consumer under consumer protection Act ,consumer protection-appearance before consumer dispute redressal forums.
- Unit 5 Intellectual Property Laws: An overview of law and procedure relating to patents, trademarks and copy rights, etc.

***Suggested Readings:***

1. Malik,P.L.Industrial Law .Eastern Book Company,
2. Dr. S.K. Puri. Labour and Industrial Laws. Allahabad New Agency
3. Seth D.D. Commentaries on Industrial Disputes Act. New York Library ,1998
4. Kulshreshtha D.K. Labour Legislation .Agra, LaxmiNarainAgarwal
5. Sinha, Sinha, Priyadarshini Seema Shekhar.Industrial Relations.Trade Unions and Labour Legislation.Pearson Education.

**Paper– BBA 612**  
**Retail and Advertising Management**

**BBA Semester –VI**  
**Course/paper-BBA 612**

**Max.marks:100**  
**Time: 3 hrs**

***Objective:- To expose students to the different ways of approaching the retail marketplace, to learn a set of retail and advertising principles and to feel more confident about practical uses of marketing.***

- Unit 1: Unit1 Introduction: Definition, Nature, Importance of Retailing; Retailing Environment- Economic Forces, Social Forces, Technological Forces, Competitive Forces
- Unit 2: The retail consumer, Consumer purchase behavior, Buying process, Factors affecting consumer behavior and decision; Approaches: Consumer individual and sociological approach
- Unit 3: Retail store location and formats: Retail location strategies and types of location site, Retail store layout- Exteriors and interiors, corporate change, Retailor cooperative and voluntary system, departmental stores, discount stores, super markets, Telemarketing
- Unit 4: Meaning Definition and objectives of Advertising, Types of advertising, and the advertising agency: Function & types, Advertising Agency compensation. Ethics in Advertising
- Unit 5: Steps in Advertising Strategies. Creative Strategy-Variou appeals and execution Styles, General idea of What Great Advertising Thinkers say-both Indian and foreign, Print advertising, Electronics advertising, outdoor advertising, direct mail advertising.

***Suggested Readings***

- 1) Nair Suja .Retail Management.paperback
- 2) Mahendra Mohan: Advertising: Concepts and Cases. New Delhi, McGraw Hill
- 3) Rathore. B.S .Advertising Management. Himalaya publishing house
- 4) Jain ,S.C.Vikraya Kala EvamVigyapan (Hindi)
- 5) Kolter, Keller, Koshy, Jha .Marketing management. Pearson publications Pvt.Ltd.
- 6) Tyagi C.L. Kumar Arun. Advertising management. Atlantic publisher

**Paper – BBA 613**  
**Strategic Management**

**BBA Semester –VI**

**Max.marks:100**

**Course/paper-BBA 613**

**Time: 3 hrs**

***Objective: - The objective of the course is to equip the students in developing strategic decision making skills by scanning the business environment and coming to a conclusion.***

- Unit 1: Business Policy & Strategic Management: Meaning & Definition, Importance, Difference between business policy & strategic management. Concept of Strategy, Levels of strategy, 5 p's of strategy, strategic decision making, issues in strategic decision making, introduction to strategic management, advantages and disadvantages of strategic management, strategic management process.
- Unit 2: Strategic Intent: Establishing strategic intent, concept of stretch, leverage and fit, formulation of mission & vision, business definition, goals and objectives, role of objectives, characteristics of objectives, pre-requisite for sound objective-setting, strategic business unit. Corporate-Level /Grand strategies: Expansion, stability, retrenchment, combination strategies. Business-Level /Generic strategies:
- Unit 3: Strategy Formulation: Concept of environment, Environmental appraisal, SWOT, organizational appraisal, corporate level & business level strategies
- Unit 4: Strategic Analysis & Choice: Process of strategic choice, subjective factors in strategic choice, corporate and business level strategic analysis, contingency strategies, strategic plans.
- Unit 5: Strategy Implementation: Nature of strategy implementation, barrier to strategy implementation, interrelationship of formulation and implementation, project implementation, procedural implementation, structural implementation, behavioral implementation. Personnel plans and policies, integration of functional plans and policies. Strategic evaluation and control: Techniques of strategic evaluation and control.

***Suggested Readings***

1. Lawrance, Jauch and William Blucck .Business Policy and Strategic Management. McGraw Hill Intl 1998.
2. Glueck, William F.: Strategic Management and Business Policy, 3<sup>rd</sup> ed., New York McGraw Hill.
3. Jain, P.C.L.Strategic Management (Hindi), 2005
4. Hamel, G. and Prahlad, C.K.: Competing for the Future, Boston.Harward Business School Press.
5. Ansoff, H. Igor. Implanting Strategic Management.Englewood Cliffs, New Jersey, Prentice Hall Inc.
6. Kazmi.A. Strategic Management and Business Policy, McGraw-Hill 3<sup>rd</sup> ed.2012.



**Paper – BBA 614**  
**E-Business**

**BBA Semester –VI**

**Course/paper-BBA 614**

**Max.marks:100**

**Time :3 hrs**

**Objective:** - *This course introduces students to various aspects and models for e-business. At the end of the course participants should have an understanding of the impacts which e-business is having on society, markets commerce.*

- Unit 1: Introduction to e-business: Electronic Business, Electronic Commerce, Types of Electronic Commerce, Benefits, Limitations and Barriers of E-commerce, Electronic Commerce Models, Value Chains in Electronic Commerce, E Commerce in India., Web Based Tools for Electronic Commerce, Intranet, Composition of Intranet, Business Applications on Intranet, Extranets. Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.
- Unit 2: Electronic Payment System Concept of e-Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards, Stored Value cards and Electronic Payment Systems, B2B Electronic payments, Infrastructure Issues in EPS, Electronic Fund Transfer.
- Unit 3: e-Business Applications & Strategies Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for E-Commerce, Internet based Business Models; Legal, Ethical and Societal Impacts of E-Commerce.
- Unit 4: ECRM: Electronic customer relationship management, Definition, application, ECRM components, advantages, ECRM as a tool to modern business, E-com and retailing, changing retail industry.
- Unit 5: Indian Perspective: Benefits of E-Commerce; Drawbacks and limitations of E-Commerce; Major requirements in E-Business; Emerging trends and technologies in E-Business; From E-Commerce to E-Business Web security: Introduction; Firewalls and transaction security;

***Suggested Readings***

1. Dave Chaffey E-Business and E-Commerce Management- Strategy, Implementation and Practice, 3rd Edition, Pearson Education. 2009
2. Bharat Bhaskar Electronic Commerce- Framework, Technologies and Applications, 3rd Edition, Tata McGraw Hill,2009
3. Efraim Turban, David King, Dennis Viehland, Jae Lee. Electronic Commerce: A Managerial Perspective. , Pearson Education ,4th Edition,2009.
4. Elias M. Awad. Electronic Commerce- From Vision to Fulfillment, 3rd Edition. PHI Learning, 2007.
5. Joseph, P.T. and S.J. - E-Commerce – An Indian Perspective, Prentice Hall Of India,3rd Edition, ,2008.
6. Schneider Gary P. and Perry, James T . Electronic Commerce Strategy. Cengage Learning, 1st Edition,2007.

**Paper –BBA 615**  
**Financial Market Operations**

**BBA Semester –VI**  
**Course/paper-BBA 615**

**Max.marks:100**  
**Time :3 hrs**

*Objective:-The course aims to make students having the knowledge about the financial institutions, markets ,services and instruments of the country.*

- Unit1: Financial system- concept –nature and role of financial system; structure of financial system, Financial markets in India; classification of financial markets, money market- its constitutions, functions of money market, money market institutions. Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market.
- Unit 2: Financial Institutions; Banking and Non-Banking financial institutions, Financial Instruments and services – concepts and characteristics.
- Unit 3: Securities Contract and Regulations Act: Main provisions.Scope of Securities Contract (Regulation) Act1956.Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: SEBI guidelines: SEBI Objectives Company Law Board: Press: Remedy through courts
- Unit 4: Functionaries on Stock Exchange, Brokers, Registration, duties, Sub Brokers- Registration and duties, Market Makers, Jobber's, Portfolio consultants.
- Unit5: Financial Services: Merchant banking-functions and roles: Credit rating – concept, functions, and types. Mutual fund –Salient features and its importance

***Suggested Readings:***

1. Bhole ,LM.Financial Institutions and Markets.New Delhi,Tata McGraw Hill,
2. Pathak Bharati .Financial Institution and Markets.New Delhi, Pearson Education.
3. A.K. Sengupta and M.K. Agarwal. Money Market Operations in India.New Delhi.Skylark Publications,
4. Khan M.Y. Indian Financial System- Theory & Practice.New Delhi,Tata McGraw Hill.
5. Varshney P.N &Mittal. D.K.Indian Financial System.New Delhi,Sultan Chand & Sons.