



JAGAJINATH
UNIVERSITY

Faculty of Management

BBA

(w.e.f. 2015-2016)

➤ **Scheme of Examination**

➤ **Detailed Syllabi**

University Campus

NH-12, Chaksu Bypass, Tonk Road, Jaipur-303901
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Plot No.-IP-2 & 3, Phase-IV, Sitapura Industrial Area, Jaipur-202022
Phone : 0141-4071551/552, Fax : 0141-4071562

List of Courses

Ability Enhancement Compulsory Course (AECC)

- English
- Environmental Studies
- Business Communication
- Disaster Management

Core Courses

- Principles of Management
- Business Accounting
- Economics –I
- Legal Aspect of Business
- Organizational Behavior
- Cost Accounting
- Principles of Marketing
- Statistical Methods for Business
- Management Accounting
- Economics II
- Corporate Law I
- Financial Management
- Corporate Accounting
- Business Research Methods
- Banking & Insurance
- Corporate Law –II
- Financial Institutions and Markets
- Management of Small Scale Industries
- Corporate Governance
- Quantitative Techniques for Management
- Project Planning and Control
- Entrepreneurship Development

** Approved by AC wide resolution no. dated*

- Business Policies and Strategies
- Industrial Law
- Summer Project
- Comprehensive Viva Voice

Elective Courses (Discipline Centric)

- Business Organization
- Business Ethics
- Business Environment
- Financial Services
- Production & Material Management
- Financial Audit
- Human Resource Management
- International Marketing
- Element of Taxes
- Business Budgeting
- Export Import Procedure and Documentation
- Cost & Management Audit

Skill Enhancement Course (SEC)

- Computer Applications in Business– I
- Computer Applications in Business– II
- E Commerce
- Rural Marketing

Generic Elective/Open Elective Courses

- Value Education and Human rights
- Community Development
- Planning for Sustainable Development
- Cyber Crime
- Intellectual Property rights
- N.S.S



Course Structure 2015-16 (BBA)

First Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 101	Environmental Studies	AECC	100	30	70	2	-	2
BBA 102	English	AECC	100	30	70	4	-	4
BBA 103	Computer Applications in Business– I	SEC	100	30	50+20	3	2	4
BBA 104	Principles of Management	Core	100	30	70	4	-	4
BBA 105	Business Accounting	Core	100	30	70	4	-	4
BBA 106	Economics –I	Core	100	30	70	4	-	4
BBA 107 A	Business Organisation	Elective	100	30	70	4	-	4
BBA 107 B	Business Ethics	Elective	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

Second Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 201	Disaster Management	AECC	100	30	70	2	-	2
BBA 202	Business Communication	AECC	100	30	70	3	2	4
BBA 203	Computer Applications in Business– II	SEC	100	30	50+20	4	-	4
BBA 204	Organizational Behavior	Core	100	30	70	4	-	4
BBA 205	Cost Accounting	Core	100	30	70	4	-	4
BBA 206	Legal Aspects of Business	Core	100	30	70	4	-	4
BBA 207 A	Business Environment	Elective	100	30	70	4	-	4
BBA 207 B	Financial Services	Elective	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

Third Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 301	Principles of Marketing	Core	100	30	70	4	-	4
BBA 302	Statistical Methods for Business	Core	100	30	70	4	-	4
BBA 303	Management Accounting	Core	100	30	70	4	-	4
BBA 304	Economics -II	Core	100	30	70	4	-	4
BBA305	Corporate Law I	Core	100	30	70	4	-	4
BBA 306 A	Productions & Materials Management	Elective	100	30	70	4	-	4
BBA 306 B	Financial Audit	Elective	100	30	70	4	-	4
	Total (with Any one Elective)					24	-	24

Fourth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 401	Financial Management	Core	100	30	70	4	-	4
BBA 402	Corporate Accounting	Core	100	30	70	4	-	4
BBA 403	Business Research Methods	Core	100	30	70	4	-	4
BBA 404	Banking & Insurance	Core	100	30	70	4	-	4
BBA 405	Corporate Law –II	Core	100	30	70	4	-	4
BBA 406 A	Human Resource Management	Elective	100	30	70	4	-	4
BBA 406 B	International Marketing	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	24

Note: At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six to Eight Weeks.

Fifth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 501	E- Commerce	SEC	100	30	70	4	-	4
BBA 502	Financial Institutions and Markets	Core	100	30	70	4	-	4
BBA 503	Management of Small Scale Industries	Core	100	30	70	4	-	4
BBA 504	Corporate Governance	Core	100	30	70	4	-	4
BBA 505	Quantitative Techniques for Management	Core	100	30	70	4	-	4
BBA 506	Summer Project	Core	100	50	50	-	-	4
BBA 507 A	Elements of Taxes	Elective	100	30	70	4	-	4
BBA 507 B	Business Budgeting	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	28

Sixth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 601	Rural Marketing	SEC	100	30	70	4	-	4
BBA 602	Project Planning and Control	Core	100	30	70	4	-	4
BBA 603	Entrepreneurship Development	Core	100	30	70	4	-	4
BBA 604	Business Policies and Strategies	Core	100	30	70	4	-	4
BBA 605	Industrial Law	Core	100	30	70	4	-	4
BBA 606	Comprehensive Viva Voce	Core	100	-	100	--	-	4
BBA 607 A	Export Import Procedure and Documentation	Elective	100	30	100	4	-	4
BBA 607 B	Cost & Management Audit	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24		28

A student is required to obtain min. 40% marks in individual paper to pass

MAXIMUM & MINIMUM CREDITS OF THE PROGRAM

The total number of the credits of the BBA Programmes is 156

Each student shall be required to appear for examinations in all courses. However, for **the award of the degree a student should secure at least 144 credits.**

A student may drop only one course in one year, out of electives only..

- AECC - Ability Enhancement Compulsory Course
- SEC - Skill Enhancement Course
- L - No. of Lectures per week
- T/P - No. of Tutorial/Practical per week



First Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 101	Environmental Studies	AECC	100	30	70	2	-	2
BBA 102	English	AECC	100	30	70	4	-	4
BBA 103	Computer Applications in Business- I	SEC	100	30	50+20	3	2	4
BBA 104	Principles of Management	Core	100	30	70	4	-	4
BBA 105	Business Accounting	Core	100	30	70	4	-	4
BBA 106	Economics -I	Core	100	30	70	4	-	4
BBA 107 A	Business Organisation	Elective	100	30	70	4	-	4
BBA 107 B	Business Ethics	Elective	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

Objective

It is concerned with the exploration, investigation and development of an understanding of the natural, human and social dimensions of local and wider environments. It provides opportunities to engage in active learning, to use a wide range of skills, and to acquire open, critical and responsible attitudes.

Lectures-04**Unit I Ecology**

Ecosystem – Introduction- Abiotic and Biotic components. Structure and functions of **Ecosystem** – Food Chain, Food web, Ecological pyramids, Energy flow and biogeochemical cycles. **Biodiversity** – Values, Type and levels of Biodiversity. Causes of depletion. Conservation of biodiversity

Lectures-04**Unit II Pollution**

Water Pollution – Sources of water, water quality standards, type of pollutants – its sources and effects. **Air Pollution** – composition of atmosphere, Air quality standards, Sources and adverse effects of air pollution, Green house effect, global warming, acid rain, ozone depletion, **Noise Pollution** – Introduction, Level of noise, Sources and adverse effects of noise, Control of noise pollution.

Lectures-04**Unit III Solid Waste Management**

Municipal waste – Introduction, classification of solid waste, composition and characteristics of solid waste, collection conveyance and disposal of solid waste, recovery of resources. Sanitary land filling, Vermi composting, incineration. **Biomedical waste** – Generation, collection and disposal.

Lectures-04**Unit IV Non Conventional energy sources**

Introduction, renewable sources of energy: solar energy, wind energy, Energy from ocean, energy from biomass, geothermal energy and nuclear energy. Potential of renewable energy resources in India.

Lectures-04**Unit V Social Issues and EIA**

Sustainable development-Rain water harvesting. Public awareness and environmental education. **Environmental Legislations in India** – Environmental Protection act-1986, Air (Prevention and control of Pollution) act, water (Prevention and control of Pollution) act, wildlife protection act, Forest conservation act.

Text Books:

1. Agarwal Shikha, Suesh Sahu, Environmental Engineering and Disaster Management, Dhanpat Rai & Co., 2010
2. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc. 1989.

Suggested Readings:

1. Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
2. Cunningham, W.P, Cooper, T.H. Gorhani, E & Hepworth, M.T., Environmental Encyclopedia, Jaico Publishing House, Mumbai, 2001.

Objective

The Objective of this course is to develop capability of the student to write and speak in English correctly being the back bone of legal education.

Course contents**Lectures-08****Unit I Transformation & Analysis of Sentence**

- Elements of a sentence, Subject, predication, object
- Types of Sentence: Simple, Compound And Complex
- Transactions of Sentences:
 - a. Direct and indirect Narration
 - b. Active and Passive Voice

Lectures-08**Unit II General Grammar**

Usage of Nouns, Pronouns, Verbs, Adverbs, Adjectives, Conjunctions

Lectures-08**Unit III Tenses**

Simple Past tense, Simple Present Tense, Simple future Tense, Past Continuous, Present continuous, Future continuous, Past perfect, Present Perfect, Future Perfect, Past Perfect continuous, Present Perfect continuous, Future perfect continuous.

Lectures-08**Unit IV Comprehension passage**

Inferring facts, opinions, reasons, conclusion and general statements from Comprehension passage

Lectures-08**Unit V Composition**

- Paragraph writing (for developing better writing skill)
- Application & Letter (Personal / Official-formal and informal)

Text books:

1. Wren and Martin-English Grammar

BBA 103: Computer Application in Business -I

L-3 T/P-2 Credits-4

Objectives

1. To introduce the basic concepts of computers.
2. To understand and operate MS-Office.
3. To familiarize with computer and its applications in the relevant fields and expose them to other related papers of IT

Course Contents

Lectures-10

Unit I Basics of Computer and its evolution

Evolution of computer, Data and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers **i) On the basis of technology** (Digital, Analog and Hybrid) **ii) On the basis of processing speed and storage capacity** (Micro, Mini, mainframe and Super), Different Generation of computers (I to V), Types of software (System and Application)

Lectures-05

Unit II Input and Output Devices

Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and its type (VGA, SVGA and XGA), Printer and its type (Impact and Non-Impact with example), Plotter, LCD Projector

Computer Memory : Primary Memory (ROM & RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks, Magnetic Tape, Optical disks – CD ROM and its type (CD ROM, CD ROM-RW, DVD ROM ,BlueRay)

Lectures-05

Unit III Concept of Data Communication and Networking

Networking Concepts, Types of networking (LAN,MAN AND WAN), Advantages & Disadvantages of Networking , Different Topologies

Internet: Network, Client and Servers, Host & Terminals, TCP/IP, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Internet Services Providers, Internet Security, Internet Requirements, Web Search Engine, Net Surfing, Internet Services, Intranet

Lectures-10

Unit IV Introduction to GUI using Windows Operating System

File Manipulation: Creating a file, deleting, copying, Renaming a file

Introduction to MS-Word : Introduction to Word Processing , Features of Word Processors, Getting started with MS-Word, Starting MS-Word, Contents of the Word Window, Formatting Documents , List, Tabs and Tables, Finding, Replacing and Proofing Text, Mail Merge, Printing and Getting Help

Unit V Introduction to MS-Excel

Introduction to Electronic Spreadsheets, Applications of Electronic Spreadsheets, Types of Spreadsheets, Features of MS-Excel, Starting MS-Excel, Contents of the MS-Excel window, Cell Referencing, Ranges and Functions, Formatting Worksheets and Creating Charts, Data Forms and Printing

Text Books:

1. Sinha, Kr. Pradeep and Preeti Sinha; *Foundations of Computing*, BPB Publication.
2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications.

Suggested Readings:

1. Leon and Leon; Introduction to Information Technology, Leon Tech World.
2. Jain, V.K.; Computers and Beginners

BBA 104: Principles of Management

L-4 T/P-0 Credits-4

Objectives

1. To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
2. To give an introduction to the way in which a firm can develop its managerial thinking, mission and strategy.

Course Contents

Lectures-09

Unit I Introduction

Concept & functions of Management, evolution of management theories, scientific management, bureaucracy, behavioral approach, Quantitative approach and systems approach
Decision Making – Meaning and Importance, Forms, Techniques and process of decision making

Lectures-08

Unit II Planning and Organizing

Planning – meaning and importance of planning. Types of plans, planning process. Organizing – Meaning and principles, Types of Organization. Span of control-meaning and importance. Departmentalization. Authority- Centralization and decentralization of Authority.

Lectures-06

Unit III Staffing

Meaning, job analysis, recruitment, selection, training- importance and types of training. performance appraisals- meaning and purpose, compensation- meaning and importance.

Lectures-08

Unit IV Directing

Direction - Meaning, Requirement of effective direction, Communication - Types & Importance. Motivation - meaning, Theories of motivation - Maslow, Herzberg, Adam's Equity theory. Leadership – meaning, types of Leadership

Lectures-08

Unit V Management Control

Control : Meaning, Needs, Principles, Process and Techniques of management control, types of control, essentials of effective control system. Co-ordination : Meaning, Types and Principles of co-ordination

Text Books:

1. P.C. Tripathi and P.N. Reddy, **Principles & Practices of Management**, Tata McGrawHill.
2. L. M. Prasad –**Principles & Practices of Management**, Sultan Chand and Sons, New Delhi.
3. Gupta, C.B.; **Management Concepts and Practices**, Sultan Chand and Sons, New Delhi.

Objectives

The primary objective of the course is to familiarize the students with the basic accounting principles and technique of preparing and presenting the accounts for user of accounting for user of accounting information.

Course Contents**Lectures-08****Unit I Accounting**

Introduction: Definition, Basic Accounting Terminology Advantages Limitations, Branches, Objectives of Accounting .Process of Accounting,.

Accounting Principles and standards: Accounting principles, concepts and conventions. Difference between Bookkeeping & Accountancy, users of Accounting.

Lectures-08**Unit II Source Document and Accounting Equation**

Journalizing Transactions: Recording of transactions in Journal, Rules of Debit and Credit, Journal entries.

Sub Division of Journal: Cash Book, Purchase book, Sales book, Returns book, B/R book, B/P book, Journal proper

Lectures-08**Unit III Classification of Accounts**

Ledger Posting: Classification of Accounts Ledger Posting, Closing entries

Trial Balance : Meaning and characteristics of a Trial Balance, Methods of preparing Trial balance. Difference between Balance method and a Totals method.

Lectures-08**Unit IV Provision, Reserves & Depreciation**

Provision for Discount on Debtors, Meaning and importance of Reserves, types of Reserves, Revenue Reserves and Capital Reserves, General Reserve and Specific Reserve, Secret Reserve. Meaning, Characteristics of Depreciation, Methods of computing & Recording Depreciation: Straight Line Method& written Down Value Method

Lectures-08**Unit V Preparation of Financial Statements**

Preparation of Trading Account, Profit and Loss Account and Balance sheet .

Items of Adjustment: Closing Stock, Outstanding Expenses, Prepaid or Unexpired Expenses, Accrued or Outstanding Income, Income Received in Advance, Bad Debts, Provision for Doubtful Debts, Dep., Provision for Discount on Debtors, Manager's Commission, Interest on Capital, Interest on Drawings, Drawings of Goods by the Proprietor, Free Samples, Abnormal Losses, Goods sent on approval etc.

Text Books:

1. Introduction to Accounting T. S. Grewal ,S. Chand& Co.
2. Advanced Accountancy S.N. Maheshwari

Suggested Readings:

1. Advanced Accountancy Shukla & Shukla . S. Chand & Co
2. Financial Accounting , Shah, Oxford Press
3. Financial Accounting Needles, Powar, Cengage learning

Objective:

The objective of this paper is to provide broad understanding of basic concepts of economics and understanding of relationship between economics and law.

Course contents:**Lectures-08****Unit I Introduction to Economics**

- a. Definition, methodology and scope of economics
- b. Forms of economic analysis – Micro vs. macro, partial vs. general, static vs. dynamic, positive vs. normative, short run vs. long run
- c. Basic concepts and precepts – economic problems, economic rationality, optimality
- d. Economic organization – market, command and mixed economy
- e. Relation between economics and law- economic offences and economic legislation

Lectures-08**Unit II Demand**

- a. Theories of demand- demand function, law of demand
- b. Concept of utility and utility theory-utility approach, indifference curve approach

Lectures-08**Unit III Supply**

- a. Law of supply, supply function
- b. Price determination; shift of demand and supply
- c. Elasticity of demand and supply; consumer surplus
- d. Applications of demand and supply –tax floor and ceilings; applications of indifference curves- tax, labour and work

Lectures-08**Unit IV Production Analysis, costs and market structure**

- a. Concepts of Production- production isoquants, returns, returns to factor, returns to scale
- b. Cost and revenue concepts
- c. Classification of markets-pure and perfect competition; monopolistic and imperfect competition; monopoly, duopoly and oligopoly; cartels; Concept of Dumping- to be substantiated with the cases of International Courts of Justice, Competition law

Lectures-08**Unit V Theory of determination of factor prices, rent, interest, wages and profit**

- a. Labour supply and wage determination
- b. Role of trade unions and collective bargaining in wage determination; minimum wage legislation
- c. Exploitation of labour
- d. The theory of rent, interest and profits

Text Books:

1. Gould and Lazear Micro Economic Theory; AITBS; 1989
2. Lipsey Introduction to Positive Economics; ELBS
3. Samuelson Economics;

Suggest Readings

1. Bilas Microeconomic theory; Mc Graw Hill Intedn; 2nd edition
2. Hirshleifer Price Theory and Applications; Prentice Hall; 1978
3. Myneni, S.R. Principles of Economics; Allahabad law Agency; Faridabad
4. Dewett, K.K.Modern Economic Theory

BBA 107 A: Business Organizations

L-4 T/P-0 Credits-4

Objectives

To familiarize the students with the concept of entrepreneurship and the role of Government and other agencies providing finance and other assistance.

Course Contents

Lectures-08

Unit I Entrepreneurship

Origin and development of entrepreneurship in India : Problems and suggestions. Role of RIICO and District Industrial Centers.

Lectures-08

Unit II Business Environment

Significance and establishment of business organization (Consideration and steps only). Business Environment. Business Ethics. Need and importance of Finance. Sources of Finance. A brief study of Rajasthan Finance Corporation.

Lectures-08

Unit III Stock Exchange

Origin, development and activities of stock exchanges in India. A brief study of SEBI, OTSE and NSE. Concept, objectives, forms and kinds of Business Combination, Combination Movement in India

Lectures-08

Unit IV Advertisement & Publicity

Modern methods of Advertisement and Publicity, Significance and evils of advertisement.

Lectures-08

Unit V Welfare State & Industrial Policy

Concept of Welfare State, Government Assistance to Industries in India, Industrial Policy, Industrial Democracy.

Text Books:

1. Y.K. Bhushan: Business Organization.
2. S.C. Saxena : Business Administration (Sahitya Bhawan, Agra)

Suggested Readings

1. C.B. Gupta : Business Organisaat
2. ion (National Publishing House, New Dehli)
3. Mathew, Sharma, Mehta : Business Organization (Sheel Write Well (P) Ltd. Jaipur

BBA 107 B: Business Ethics

L-4 T/P-0 Credits-4

Objectives:

To make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and to apply those skills to the real and current challenges of the professions.

Course Content:

Lectures-08

Unit I Introduction

Ethics: Nature, scope and purpose of ethics; Type of Business Ethics, Values concepts, Relevance of values; Importance of Ethics & Values; Factors influencing business ethics, Ethical decision making process, Utilitarianism

Lectures-08

Unit II Responsibility & Governance

Corporate Social Responsibility: Nature, Scope & Importance; Corporate Governance: Concept, Objectives, issues, features of Corporate Governance, importance of ethical culture and leadership, Types of CSR, Stakeholders Perspective.

Lectures-08

Unit III Ethical issues

Consumerism, unethical issues in sales, marketing, finance and technology; Competitive strategy, value systems, Work ethics; modern business ethics and dilemmas;

Lectures-08

Unit IV Indian Ethos

Indian Ethos: Need, purpose & relevance of Indian Ethos; Salient feature, Holistic Approach for Managers in Decision Making; Concept, importance & relevance of Trusteeship principle in modern business

Lectures-08

Unit V Ethics of global prospective

Global trends in business ethics, Marketing ethics, promotional ethics in advertising, Financial ethics, ethics in Information Technology. The Indian Business scene, Ethical Concerns, Environmental Ethics – concerns & issues.

Text Books:

1. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, Oxford University Press
2. Business Ethics: Fernando, Pearson Publication

Suggested Readings:

1. Business Ethics: CSV Murthy, Himalaya Publishing House.
2. Business Ethics and Professional Values: AB Rao, Excel Books



Second Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 201	Disaster Management	AECC	100	30	70	2	-	2
BBA 202	Business Communication	AECC	100	30	70	3	2	4
BBA 203	Computer Applications in Business– II	SEC	100	30	50+20	4	-	4
BBA 204	Organizational Behavior	Core	100	30	70	4	-	4
BBA 205	Cost Accounting	Core	100	30	70	4	-	4
BBA 206	Legal Aspects of Business	Core	100	30	70	4	-	4
BBA 207 A	Business Environment	Elective	100	30	70	4	-	4
BBA 207 B	Financial Services	Elective	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

Course Objective:

1. To provide adequate theoretical knowledge about Disaster Management with focus from traditional response based management to structured skill based management
2. To study the emerging approaches in Disaster Reduction & Management

Lectures-04**Unit I Fundamentals of disaster**

Introduction to Disasters: Concepts, and definitions (Disaster, Hazard, Vulnerability, Resilience, Risks) Impacts of Disasters on People and Society. Preventive Measures of Different Disasters

Lectures-04**Unit II Natural Disasters**

Causes and effects of: Earthquakes, Tsunami, Cyclones, Floods, Droughts, Landslides.

Lectures-04**Unit III Manmade Disasters**

Causes and Effects of: Fire, Chemical & Industrial Accidents, Rail-Road & Air Disasters, Terrorist Attacks, Nuclear Hazards, Biological & Chemical warfare, Epidemic.

Lectures-04**Unit IV Disaster Management**

Goals of Disaster Management, Disaster Management Cycle, Do's & Don'ts and Mitigation Measures of Different Disasters.

Lectures-04**Unit V Rehabilitation and reconstruction**

Disaster Risk Management in India, Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management.

Text Books:

1. Cuny, F. 1983. Development and Disasters, Oxford University Press
2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008

Suggested readings:

1. Gupta Anil K, Sreeja S. Nair. 2011 Environmental Knowledge for Disaster
2. Risk Management, NIDM, New Delhi

BBA 202: Business Communication

L-4 T/P-0 Credits-4

- Objective:** 1. To develop language proficiency and vocabulary building.
2. To apply theoretical principles into practical use by understanding individual and group dynamics of speech.

Course Contents

Lectures-08

Unit I Introduction to Communication

Defining Communication, Process of Communication, Nature & scope of business communication, Importance of Effective Communication in modern business, Channels of Communication, 7 C's of Communication, Barriers to Communication and ways to overcome them

Lectures-08

Unit II Communication in Organisation

Communication in Organizational Setting- Internal and External Communication Oral, written & Non Verbal Communication, Listening Skills, Writing CV's, Communication in different situations

Lectures-08

Unit III Public Speaking

Basics of Speaking in Public, Participating in Meetings and Group Discussions, How to face Interviews, Presenting yourself before, at and after interviews, FAQs during interviews, Designing and Delivering Presentation

Lectures-08

Unit IV Communication in organization

Introduction to business letters, Structure and Layout of Business Letters, Types of Business Letters, Basics of Writing Business Reports, Memos- Direct and Indirect, Business Emails

Lectures-08

Unit V Making Communication Effective

Goal Setting, Time Management, Handling Stress, Building Confidence

Text Books:

1. Business Communication Today, Bovee, Thill and Schatzman, Pearson Education
2. Basic Business Communication; Raymond V. Lesikar and Marie E. Flatley, Tata McGraw-Hill Publishing Company Limited,

Suggested Readings:

1. Public Speaking, Michael Osborn and Suzanne Osborn, Biztantra
2. Handbook of Practical Communication Skills-Chrissie Wrought, published by Jaico Publishing House.

BBA 203: Computer Application in Business-II

L-3 T/P-2 Credits-4

Objectives

To develop understanding of database management system and abilities to use DBMS packages.

Course Contents

Lectures-05

Unit I Operating System Concept

Operating System and its Concept, Functions of OS, OS as resource manager, types of OS: Single User and Multi User with example, Booting Process (MS-DOS), Booting Sequence

Lectures-10

Unit II Introduction to MS-PowerPoint

Introduction to MS-PowerPoint, What is a Presentations?, Slides, Working with Slides, Slides Show and Printing Presentation

Lectures-05

Unit III Introduction to Database Systems

File System versus a DBMS, Advantages of a DBMS, Describing and storing data in a DBMS, Queries in a DBMS, Structure of a DBMS, People who deal with database, introduction to Data Models, Architecture of DBMS.

Lectures-10

Unit IV Entity Relationship Model

Overview of Database Design, Entities, attributes, and Entity sets, Relationships and Relationship sets, additional features of the ER Model, Conceptual database design with the ER model – Entity versus attribute, entity versus relationship.

Lectures-12

Unit IV MS-Access: Foundations

Database tables, records and fields, using a key field, adding objects to your database, creating tables, setting field properties, setting the key, modifying the table structures, viewing table design and entering simple data, using wizards to create database. Enter table data, using the datasheet view, using forms to enter and edit data

Text Books:

1. Elmasri, R. and S B Navathe; *Fundamentals of Database Systems*, Addison Wesley, 2000.
2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications

Suggested Readings:

1. Ramakrishnan, R. and J. Gehrke; *Database Management Systems*, McGrawHill, Company, Higher Education, 2000.
2. Leon and Leon; *Introduction to Information Technology*, Leon Tech World.

BBA 204: Organizational Behavior

L-4 T/P-0 Credits-4

Objectives

To explain the role of human factors, organizational structure and organizational process relate to each other and to influence the performance of individual, team and organization.

Course Contents

- Lectures-06**
- Unit I Fundamentals of Organizational Behavior**
Concept and nature of Organisation Behaviour: Learning objectives; Definition and Meaning; Key elements; Scope of Organisation Behaviour; Why study Organisational Behaviour; New challenges of OB Manager.
- Lectures-10**
- Unit II Individual Behavior**
Meaning of Personality. Theories of Personality – The Jungian framework, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment of Personality.
Perception–Meaning and definition, Perceptual process, perceptual errors,
Attitude-Meaning and dimensions of Attitude- Job Satisfaction, Organizational commitment.
Learning-Meaning and Importance of learning, Approaches to learning- classical Conditioning, Operant Conditioning, Social Learning.
- Lectures-10**
- Unit III Interpersonal and Team Behavior**
Motivation: meaning and importance, Theories of motivation- Maslow’s hierarchy of needs theory, Herzberg’s Dual-Factor Theory, Mc Cleland’s Achievement Motivation Theory, Equity, goal-setting theories.
Conflict: Meaning of Conflict, Stages of Conflict, Strategies for managing conflict.
Leadership: Leadership and management, Leadership styles, Traits and skills of Leaders, transformational transactional & Charismatic Leadership.
- Lectures-07**
- Unit IV Organization Process**
Culture: Meaning and Functions of Organizational culture, managing Organizational culture. Organizational structure: Elements of organization Structure- Centralization and decentralization, Differentiation and Integration, Mechanistic and Organic structure. Organizational design structures- Traditional and modern Organizational structures.
- Lectures-07**
- Unit V Change Process**
Meaning and importance of organizational change, internal and external changes. Models of planned change- system model, Lewin’s Force Field Analysis. Resistance to change, overcoming Resistance.

Text Books:

1. Robbins, Judge, Sanghi “Organizational Behavior” 12th ed. Prentice Hall New Delhi
2. Margie Parikh and Rajen Gupta “Organizational Behavior” McGraw Hill

Suggested Readings:

1. Udai Preek, “Understanding Organizational Behaviour” Oxford University Press.
2. L M Prashad “Organizational Behavior” Sultan Chand & Sons Publication

BBA 205: Cost Accounting

L-4 T/P-0 Credits-4

Objectives

The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Course Contents

Lectures-08

Unit I Introduction

Meaning, Nature and Scope of Cost Accounting, Techniques of Cost Accounting, Difference with Management Accounting and Financial Accounting, Cost concepts and classification of cost, Element of costs, Total cost build up cost sheet

Lectures-08

Unit II Material cost control

ABC Technique, Stock Levels, Inventory Turnover, Purchase of Materials, Classification and Codification of Materials, Store Records, Inventory system, Methods of Pricing material Issues.

Lectures-08

Unit III Labour cost control

Direct and Indirect Labour, Methods of Remuneration, Time and Piece rates, Incentive plan, Idle time, Over time, Casual and Out workers, Labour Turnover.

Lectures-08

Unit IV Overhead cost control

Meaning, Collection, Classification, Allocation, apportionment, Reapportionment of Overheads.

Lectures-08

Unit V Techniques of Costing

Unit costing, Job Batch costing, Contract costing, Process Costing-excluding interprocess profits.

Text Books:

1. M N Arora, "Cost Accounting"
2. Tulsian, "Cost Accounting", Tata Mcgraw Hill

Suggested Readings:

1. Cost Accounting Horngrem, Datar, Foster, Prentice Hall
2. Cost Accounting Banerjee, Prentice Hall

BBA 206: Legal Aspects of Business

L-4 T/P-0 Credits-4

Objective

To give a basic knowledge to the students of some of the important commercial law, the knowledge of which is necessary for an understanding of the legal implications of the general activities of a modern business organization.

Course Contents

		Lectures-12
Unit I	The Indian Contract Act 1872-I Meaning & Nature of contract, Types of Agreement, Difference between agreement and contract, Essentials of a valid contract- offer, Acceptance, capacity to contract, Free consent, consideration, Possibility of performance, Writing and Registration etc.	
		Lectures-06
Unit II	The Indian Contract Act 1872- II Agreements expressly declared void, Quasi Contracts, Performance of contract, Discharge of contract & Remedies for breach of contract	
		Lectures-08
Unit III	Special Contract Contract of Bailment- Rights & duties of bailor & Bailee, Contract of Pledge. Rights & duties of Pawner & Pawnee, Contracts of Agency-Formation & Termination of Agency.	
		Lectures-08
Unit IV	The Sale of Goods Act 1930 Definition of Sale & Goods, Essentials of valid contract of Sale of Goods, Conditions & warranties, passing of property, Rule of caveat emptor & its exceptions, Rights of unpaid seller, Remedies for breach of contract.	
		Lectures-08
Unit V	The Indian Partnership Act 1932 Meaning & Nature of partnership, Types of Partners, Rights & Duties of Partners, Registration of Partnership firm & Dissolution of Partnership firm.	

Text Books:

1. Dr. Avtaar Singh Eastern Book Company
2. Dr. N.D.Kapoor Central Law Publication

Suggested Readings:

1. R. L. Naulakha Regulatory Framework of Indian Business RBD
2. P. C. Tulsian Business LAW Tata Mc Graw

Objectives

The objective of this paper is to make candidates aware about the conditions / environment in which business is conducted. This environment is beyond the control of the management / firm as they are largely determined by various policies and institutional factors. As business manager, one has to constantly evaluate one's business environment.

Course Contents

Lectures-10

Unit I An Overview of Business Environment

An Overview of Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Lectures-10

Unit II Economic Environment

Economic Environment: Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, nature and structure of the economy. Economic policies-industrial policy (1991), FEMA, Monetary and fiscal policies.

Lectures-07

Unit III Socio-Cultural Environment

Socio-Cultural Environment: Nature and impact of culture on business, social responsibilities of business. Business and society, business ethics and corporate governance.

Lectures-08

Unit IV Technological Environment

Natural and Technological Environment : Innovation, technological leadership and followership, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India.

Lectures-05

Unit V Political and Demographic Environment

Political Environment: Functions of state, economic roles of government, Economic Reform in coalition Politics.

Demographic Environment: Population size, migration and ethnic aspects, birth rate, death rate and age structure.

Text Books:

1. Dhingra, C, "The Indian Economy Environment and Policy", Sultan Chand and Sons
2. Cherunilam, Francis; "Business Environment - Text and Cases", Himalaya Publishing House

Suggested Readings:

1. Aswathappa, K, "Essentials of Business Environment", Himalaya Publishing House, 2000 7th edition.
2. C.A.Rangarajan-"Perspective in Economics"-S.Chand & Sons.
3. M.Adhikary, "Economic Environment of Business"., New Delhi

Objective

To familiarize the students with the financial services industry as the growing phenomenon of Liberalization, Privatizations and Globalizations has been immensely influencing the commerce education.

Course Contents**Lecture- 8****Unit I Introduction**

Meaning, classification and scope of financial services. Fund based activities and non-fund based activities. Sources of Revenue. Causes for financial innovations. Various challenges to financial service sector.

Lecture- 8**Unit II Hire Purchase**

Meaning definition and features of hire purchase. Differences between hire purchase and credit sale, differences between hire purchase and installment sale, differences between hire purchase and leasing. Origin and development of hire purchase business in banks.

Lecture- 8**Unit III Leasing**

Meaning, definition and types of leasing. Steps involved in leasing transactions, financial lease, operating lease, leverage lease, cross border lease, advantages and disadvantages of lease. Contents of lease agreement.

Lecture- 8**Unit IV Venture Capital**

Meaning, definition and features of venture capital, scope of venture capital, origin and development of venture capital business in India. Methods of venture financing, venture capital guidelines issued by government of India. Suggestions for growth of venture capital.

Lecture- 8**Unit V Mutual Fund**

Introduction to mutual funds, origin and types of funds, Importance of mutual funds, organisation and operation of fund. Facilities available to investors. Rights of investors. General guidelines issued for mutual funds. Mutual funds in India. Future of mutual fund industry.

Text Book:

1. M.Y. Khan Financial Services, Mc Graw Hill
2. Gorden Natrajan Financial Servies.

Suggested Readings:

1. Avadhani V.A. Marketing of Financial Services, Himalaya Publication
2. Bhatia B.S. Management of Financial Services



Third Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 301	Principles of Marketing	Core	100	30	70	4	-	4
BBA 302	Statistical Methods for Business	Core	100	30	70	4	-	4
BBA 303	Management Accounting	Core	100	30	70	4	-	4
BBA 304	Economics -II	Core	100	30	70	4	-	4
BBA305	Corporate Law I	Core	100	30	70	4	-	4
BBA 306 A	Productions & Materials Management	Elective	100	30	70	4	-	4
BBA 306 B	Financial Audit	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	24

BBA 301: Principles of Marketing

L-4 T/P-0 Credits-4

Objectives

Introduce students to the substantive and procedural aspects of marketing. Sharpen skills for critical analytical thinking on Marketing. Introduce students to the elements of marketing analysis. Enhance problem solving and decision making ability through segmentation, market targeting and positioning process.

Course Contents

Lectures-08

Unit I Introduction

Meaning, Nature & Scope of Marketing, Marketing in a Changing World, Strategic Planning of the Marketing Process, Production concept, Product concept, Selling concept, Understanding Marketing Environment.

Lectures-06

Unit II Consumer Markets and Industrial Markets

Consumer Behaviour, Business Markets, Business Buyer Behaviour, Institutional and Government Markets – Participants, Major influence and Purchasing Process.

Lectures-08

Unit III Market Segmentation, Targeting and Positioning

Market segmentation process, Identifying and evaluation segments, Market targeting and positioning for competitive advantage.

Lectures-10

Unit IV Product and Pricing.

Product: Managing the product, product planning, product mix, deciding Product Policy, product line decisions, product differentiation, concept of product Life Cycle, new product development process.

Pricing: Factors influencing pricing decisions, Methods of pricing.

Lectures-08

Unit V Distribution Channels & Promotion Decisions

Nature and functions of distribution channels, Channel Management

Decisions: Retailing and Wholeselling

Promotion decisions: Promotion mix, advertising and personal selling.

Text Books:

1. Philip Kotler, Marketing Management: Analysis Planning, Implementation & Control, Prentice Hall of India.
2. Ramaswamy Namakumari Marketing Management

Suggested Readings:

1. Rajan Saxena, Marketing Management, Mc Graw Hill.
2. Michael J. Baker, Marketing: Strategy and Management, Macmillan Press Ltd.
3. Kotler, Armstrong; Principles of Marketing, Pearson Education.

BBA 302: Statistical Methods for Business

L-4 T/P-0 Credits-4

Objectives

1. To develop diagnostic and analytical skills through solving suitable logical problems.
2. To develop their abilities to measure and judge quantities.

Course Contents

	Lectures-04
Unit I Statistic – Introduction Growth of statistics, definition, scope, function and limitation of statistics Collection and editing of data, sample and census survey, collection of primary and secondary data.	Lectures-06
Unit II Classification and Tabulation of Data Meaning Objective and characteristics of Classification, Bases, frequency distribution, simple and manifold distribution	Lectures-12
Unit III Measures of Central Tendency Introduction, Objecting of averaging, Calculation of Mean, Median, and Mode in different serieses, uses and limitation of averages.	Lectures-08
Unit IV Measures of Dispersion Absolute and relative measures of dispersion; range, quartile deviation, mean Deviation, standard deviation, and their coefficients, uses and interpretation of Measures of dispersion.	Lectures-10
Unit V Index Number Meaning and uses of index numbers, simple and weighted price index numbers, method of construction of index numbers, selection of variables, base, weights, Fishers ideal index number.	

Text Books:

1. S. P. Gupta Statistical Methods, Sultan Chand \$ Sons
2. Levin, Rubin Statistics for Management, Prantice Hall

Suggested Readings:

1. Khanna and Gupta, Prantice Hall
2. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill

BBA 303: Management Accounting

L-4 T/P-0 Credits-4

Objectives

The course emphasizes the use of accounting data for decision making and is different from financial reporting. We will discuss the different methods used by accounting information systems to provide information to managers, and how to adopt this information to make decisions

Course Contents

		Lectures-08
Unit I	Introduction Meaning, Nature, Scope. Comparison with Financial accounting and cost accounting. Advantages and Limitations of Management accounting , Role of Management Accountant.	
		Lectures-08
Unit II	Financial Statements Analysis Meaning, Objectives, Significance & Limitations of Financial Analysis, Comparative financial Statements, Common size Financial statements Ratio Analysis-Solvency Ratios, Long term Solvency ratios, Turnover Ratios, Investment Analysis ratios	
		Lectures-08
Unit III	Statement of change in financial position Meaning, Significance, Limitations of Fund Flow Analysis & Cash flow Analysis. Preparation of Fund flows statement and Cash flow Statements.	
		Lectures-08
Unit IV	Standard Costing and Variance Analysis Introduction of Standard Costing, Cost Variance analysis- Material & Labour variances	
		Lectures-08
Unit V	Cost Volume and Profit Analysis Meaning, Objective Advantages & Limitations of Cost Volume Profit Analysis, Methods, Break-even Chart	

Text Books:

1. M.N. Arora, "Management Accounting"
2. S.N. & S.K. Maheshwari, "Accounting for Management"

Objective

The objective of this paper is to provide broad understanding of basic concepts of economics and understanding of relationship between economics and law.

Course contents**Lectures: 8****Unit I Theory of Money and Banking**

- a. Functions for money, classification, supply and demand for money
- b. Effects of money on output and prices.
- c. Inflation and deflation.
- d. Money policy.
- e. Money markets and capital markets.
- f. commercial banking- function, organization and operations.
- g. central banking – functions and credit control
- h. Non-Banking financial institutions- meaning, role, between Banks and NBFIs.

Lectures: 8**Unit II Poverty, business cycles and unemployment**

- a. concept, causes and policy measures of poverty.
- b. Features of business cycles.
- c. Economic interpretation of unemployment

Lectures: 8**Unit III Issues in economic development**

- a. Debate on state v. Markets.
- b. Public v. Private sector.
- c. Economic planning in India- meaning, significance of planning, size of the plans, strategy of plans, pattern of resources allocation, assessment of performance during plans.
- d. Infrastructure and development.

Lectures: 8**Unit IV International Trade**

- a. Free trade and protection.
- b. Fixed and flexible exchange rates
- c. Balance of trade and balance of payments.
- d. International institutions- IMF, World Bank & WTO.

Lectures: 8**Unit V Liberalization, Globalization and related issues**

- a. New economic policy- structural adjustment programme (SAP) Second Generation Reforms
- b. Regional Trading Blocks and Bilateral Trade Treatise.

Text books

1. Dwivedi D.N. :Macroeconomics Tata Mc Graw Hill; 2005
2. Shapiro E. :Macroeconomic Analysis Tata Mc Graw Hill; 2003
3. Seth M.L.: Money, Banking, International Trade and Public Finance.

Reference books

1. Dewett, K.K. Modern Economic Theory;
2. Myneni, S.R. Principles of Economics: Allahabad Law Agency, Faridabad
3. Bhatia, H.L. Public Finance;
4. Mishra, S.K. and V.K. Puri: Modern Macroeconomic Theory; Himalaya Publishing House; 2003
5. Jhingan, M.L. Macroeconomic Theory.

Objective

The paper aims to provide insight into formation and winding up of companies besides Corporate Administration.

Course contents**Lectures-08****Unit I The Company: Its Meaning and Nature**

- a. General Meaning, Definition
- b. Features and Characteristics of a Company
- c. Lifting the Corporate veil,
- b. Illegal association, Partnership vis-a vis Company

Lectures-08**Unit II Formation, Registration and Incorporation of company**

- a. Nature and kinds of company
- b. Promoters: Position, duties and liabilities
- c. Formation of a Company
- d. Mode and consequences of incorporation,
- c. Uses and abuses of the corporate form,

Lectures-08**Unit III Classification of company**

- a. According to the mode of Incorporation,
- b. According to the liability of members,
- c. According to the number of members and invitation to public,
- d. One-man Company, Non- trading company,
- e. Government and Foreign Company

Lectures: 8**Unit IV Documentation of Company**

- a. Memorandum of Association, alteration and the doctrine of Ultra virus,
- b. Articles of association, binding nature, alteration, relation with memorandum of association, doctrine of constructive notice and indoor management exceptions.

Lectures: 8**Unit V Capital Formation**

- a. Prospectus: Issues, contents, Kinds, liability for misstatements, statement in lieu of prospectus,
- b. The nature and classification of company securities,
- c. Shares and general principles of allotment,
- d. Statutory share certificate, its objects and effects,
- e. Transfer of shares,
- f. Share capital, alteration and reduction of share capital,
- g. Duties of court to protect interests of creditors and shareholders.
- h. Debentures, kinds, remedies of debenture holders.

Text books

1. Avtar Singh : Indian Company Law
2. Shah S. M : Lectures on Company Law

Suggested Readings

1. Palmer: Company Law
2. Rammaiya: Guide to Companies Act
3. Gower: Principles of Modern Company Law

Essential Case Law

- Solomen v. Solomen, 1897AC 22
- Delhi Development Authority v. Skipper construction Pvt. Co. Ltd., AIR 1996 SC 2005
- Ashburry Railway Carriage & Iron co. ltd. v. Riche, (1875) LR 7 LH 653
- Royal British Bank v. Torquendo (1856) ER119
- Bajaj Auto Ltd. v. Filodia, AIR 1971 SC 321
- L.I.C. v. Escorts Ltd. (1986) 58 CO.CAS.548
- Bucha F Gazdar v. Com. of Income Tax, Bombay, AIR1955 SC 75
- Foss v. Harbottle (1843) 67 ER 189
- Shanti Prasad Jain v. Kaling Tube Ltd., AIR 1965 SC 1535
- Needal Industries (India) Ltd. v. Needal Industries (New India) holding Co. Ltd., AIR 1981 SC 1535

BBA 306 A: Production & Materials Management

L-4 T/P-0 Credits-4

Objectives

The course is designed to acquaint the students with decision making in : Planning, Organizing and Controlling of Production and Operation functions in both manufacturing and services; improvement in operations through maintaining high quality standards, value engineering and value analysis.

Course Contents

Lecture: 08

Unit I Production Management

Concept, Scope, Importance, Approaches in Production Management, concepts of material management, 5Ms, Importance, Centralization & decentralization

Lecture: 08

Unit II Factory Planning

Concept, Importance, Factor responsible for locating factory & factory building, Stores management, storage methods.

Lecture: 08

Unit III Plant Layout

Types of Plant Layout, Factors affecting Plant Layout \$ Production System, Stock verification, codification, standardization,

Lecture: 12

Unit IV Production Planning and Control

Function, Materials requirement, Inventory system, Forecasting of inventory, Scheduling \$ Controlling, EOQ Analysis, make or buy decisions, Product Assurance –Quality Management

Lecture: 08

Unit V Plant Maintenance

Meaning, Importance, Classification of maintenance activities

Text Books:

1. R.B.Khanna, Production and Operation Management Prantice Hall Publication
2. Adam Jr Ebert, Production and Operation Management Prantice Hall Publication

Suggested Readings:

1. Buffa Sarin Modern Production/ Operations Management, John Wiley \$ Sons
2. S.N.Charry Production and Operation Management, Mc Graw Hill
3. Aswathappa Bhat Production and Operation Management Himalya Publishing House

BBA 306 B: Financial Audit

L-4 T/P-0 Credits-4

Objectives

The course emphasizes on the understanding of the theory, concepts, professional and legal standards and procedures underlying audits of financial statements by independent public accountants.

Course Contents

Lectures-08

Unit I Introduction

Meaning of book-keeping, Accountancy, Auditing, Errors, Frauds. Objects, scope, principles, advantages, techniques and limitations of Audit. Internal control and Internal check. Essentials and advantages of Ideal internal check system. Internal check system in different business transactions. Meaning, objects and limitations of internal audit.

Lectures-08

Unit II Planning of Audit

Preparation, objects, advantages and disadvantages and construction of Audit programme. Meaning, types and importance of vouching. Vouching of different types of receipts and payments.

Lectures-08

Unit III Verification

Meaning and objects of verification of assets and liabilities. Methods of valuation of inventories. Rules regarding management of depreciation, provisions and reserves. Objects and methods of creating secret reserve.

Lectures-08

Unit IV Audit report

Audit of final accounts. Liabilities of auditor regarding audit. Professional ethics. Various audit reports and certificates.

Lectures-08

Unit V Investigation

Meaning, nature, objects and importance of investigation. Difference between audit and investigation. Investigation for fraud. Investigation report. EDP audit.

Text Books:

1. De Paula- Principles of Auditing
2. J. Lancasters- Principles & Practices of Auditing

Suggested Readings:

1. R.G. Williams- Elements of Auditing

Fourth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 401	Financial Management	Core	100	30	70	4	-	4
BBA 402	Corporate Accounting	Core	100	30	70	4	-	4
BBA 403	Business Research Methods	Core	100	30	70	4	-	4
BBA 404	Banking & Insurance	Core	100	30	70	4	-	4
BBA 405	Corporate Law –II	Core	100	30	70	4	-	4
BBA 406 A	Human Resource Management	Elective	100	30	70	4	-	4
BBA 406 B	International Marketing	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	24

Note: At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six to Eight Weeks.

Objectives

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

Course Contents**Lectures-06****Unit I Introduction of Financial Management**

Meaning, Scope, Function & Objective of Financial Management, Decision Making, Role and Functions of Financial Manager in a company; Profit Vs. Wealth Maximization, Significance of Financial Management,

Lectures-08**Unit III Capital Structure**

Capital Structure: Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Factors Determining Capital Structure (Excluding theories of Capital Structure)

Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital.

Lectures-08**Unit III Capital Budgeting**

Concept, Importance of Capital Budgeting, Features of Capital Budgeting, Objectives of Capital Budgeting, Appraisal Methods: Payback period, Average rate of return, Discounted Cash Flow techniques

Lectures-08**Unit IV Management of Current Assets**

Management of Cash- Meaning & Motive for holding Cash, Objectives of Cash Management, Factors affecting level of cash.

Management of Receivables-Meaning, objectives & Factors affecting investments in Receivables. Management of Inventories-Meaning, Objectives, Importance of Inventory management, Technique of inventory control

Lectures-10**Unit V Working Capital Management**

Concept of Working Capital: Traditional Concept and operating Cycle Concept, Types of Working Capital, Significance of Working Capital, Determinants of Working Capital, Estimating Working Capital Requirements: Operating Cycle Method and Forecasting Net Current Assets Method.

Text Books:

1. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
2. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 3rd Edition.

Suggested Readings:

1. Hampton, Joh. J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.
2. Horne Van C. & Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
3. Pandey I. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003

Objectives

The primary objective of the course is to familiarize the students with the basic technique of preparing and presenting the corporate accounts for user of accounting information

Course Contents**Lectures-08****Unit I Introduction**

Accounting principles, concepts and conventions. Issue of Equity shares and preference shares. Issue of right shares. Buy-back of shares. Forfeiture and re-issue of shares. Provisions regarding ESOS.

Lectures-08**Unit II Issue of Shares & Debentures**

Issue of debentures, redemption of Preference shares and debentures. Acquisition of business. Pre and post incorporation profit.

Lectures-08**Unit III Final Accounts of Companies**

Final accounts of companies. Disposal of profits. Capitalization of profits, Issue of bonus shares.

Lectures-08**Unit IV Valuation of Goodwill & Shares**

Meaning and types of goodwill, various methods of valuation of goodwill. Valuation of shares by different methods.

Lectures-08**Unit V Internal Reconstruction & Liquidation of Companies**

Internal reconstruction of companies (Excluding preparation of internal reconstruction schemes). Liquidation of companies.

Text Books:

1. S.N. Maheshwari- Advanced Accounting
2. R.L. Gupta- Advanced Accounting

Objectives

To understand the basic concepts, tools and techniques of research. To develop ability for conducting the same independently.

Course Contents

Lectures-08

Unit I Introduction to Business Research

Meaning, Objective and Types of Research; Criteria of good Research; Defining of Research Problem; The Research Process: an overview.

Lectures-10

Unit II Research Proposal and Research Design

Introduction of Research Proposal, Types of Research Proposals, Meaning and need of Research design; Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies;

Lectures-06

Unit III Data Collection

Primary and Secondary data, Methods of collection of primary data: observation method, Questionnaires method and Interview method, Questionnaire design and administration, Collection of Secondary data. Exploring, Displaying and Examining of data.

Lectures-08

Unit IV Sampling Techniques & Hypothesis Testing

Meaning and need of sample, Steps in sample designs, Different types of sample design. One sample test: z test, t test and Chi square test. Two sample test: z test, t test and Chi square test.

Lectures-08

Unit V Report Writing and Presentation

Interpretation, Significance of report writing, Types of research report, Different steps in writing report; Presentation of report: Communication dimensions.

Text Books:

1. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

Suggested Readings:

1. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
2. Business Research Methods; Donald R Cooper and Pamela S Schindler; Tata McGraw Hills, New Delhi.
3. Business Research Methods – William G. Zikmund; 7th Ed. VII Indian Reprint 2008; Cengage, New Delhi.

Objectives

The objective of the course is to develop the skills required for understanding Banking and Insurance sector and how it works

Course Contents

Lectures-08

Unit I Introduction

Bank-Definition and functions, methods of credit creation, A brief study of Regional Rural Banks, Investment Banks, Development banks, A study of R.B.I & NABARD. Recent trends in Indian Banking (E-banking innovative banking).

Lectures-08

Unit II Relationship between Banker and customer

Relationship between Banker and customer, Cheque, Bills of exchange and Promissory notes. Endorsement and crossing, Presentation, collection and payment of Negotiable instruments Dishonor of Cheque, and its legal provisions, Salient features of the Banking Regulation Act.

Lectures-08

Unit III Insurance - An Introduction

Insurance - An Introduction :- Origin and development of insurance, Risks Hazards, Management of Risk, Meaning Characteristics functions and Social and Economic significance of insurance. Principles of insurance- Insurance Interest, utmost good faith, warranties, causa proxima, subrogation.

Lectures-08

Unit IV Life Insurance

Life Insurance - Meaning, Need, Functions and development of life insurance in India, Types of Important Plans, Life Insurance Agents-meaning of an agent. Procedure of becoming an agent.

Lectures-08

Unit V General insurance

General insurance - meaning, Scope, Settlement of claims, working of General Insurance Companies. Fire Insurance-meaning, Scop. Issue of fire Insurance Policy, Types of Plans, Conditions of fire Insurance policy and Settlement of Claims

Text Books:

1. Mishra M. N., Insurance Principles and Practices, S.Chand & Co.
2. Timothy and Scott, Bank Management, Thomson (South-Western), Bangalore

Suggested Readings:

1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
3. Life Insurance Corporation Act 1956

BBA 405: Corporate Law-II

L-4 T/P-0 Credits-4

Objective

The paper aims to provide insight into formation and winding up of companies besides Corporate Administration.

Course contents

Lectures-08

Unit I Management of Companies

Directors- Kinds, legal position, powers and duties, Liability of Directors, Managing Director, Company Secretary, Sole-selling and buying Agent

Lectures-08

Unit II General meetings and Proceedings

Need for Meetings, Kinds of Meetings, Matters relating to General Meetings, Motions, Resolutions and Amendments

Lectures-08

Unit III Prevention of oppression and mismanagement

The balance of powers within companies - Majority control and minority protection, Prevention of oppression, Powers of court and central government, Emerging trends in Corporate social responsibility, legal liability of company - civil, criminal, tortuous and environmental.

Lectures-08

Unit IV Corporate Restructuring

Meaning of the terms compromises, arrangements, reconstruction and amalgamation
Statutory provisions regarding compromise or arrangement, Legal provisions regarding Reconstruction and Amalgamations, Power of Court (Sec. 392), Amalgamation of companies in national interest

Lectures-08

Unit V Winding up of Companies

Kinds, consequences and reasons of winding up, Modes of winding up, Role of the court, Liability of past members, Payment of liabilities.

Text books:

1. Avtar Singh : Indian Company Law
2. Shah S. M : Lectures on Company Law

Suggested Readings:

1. Palmer: Company Law
2. Rammaiya: Guide to Companies Act
3. Gower: Principles of Modern Company Law

Essential Case Law:

- Solomen v. Solomen, 1897AC 22
- Delhi Development Authority v. Skipper construction Pvt. Co. Ltd., AIR 1996 SC 2005
- Ashburry Railway Carriage & Iron co. ltd. v. Riche, (1875) LR 7 LH 653
- Royal British Bank v. Torquendo (1856) ER119
- Bajaj Auto Ltd. v. Filodia, AIR 1971 SC 321
- L.I.C. v. Escorts Ltd. (1986) 58 CO.CAS.548
- Bucha F Gazdar v. Com. of Income Tax, Bombay, AIR1955 SC 75
- Foss v. Harbottle (1843) 67 ER 189
- Shanti Prasad Jain v. Kaling Tube Ltd., AIR 1965 SC 1535
- Needal Industries (India) Ltd. v. Needal Industries (New India) holding Co. Ltd., AIR 1981 SC 1535

BBA 406 A: Human Resource Management

L-4 T/P-0 Credits-4

Objectives

1. To create an understanding of the various aspects of the management of human resources, their interaction in the execution of managerial functions.
2. To facilitate learning of various concepts and skills required for utilization and development of human resources for organizational functions.

Course Contents

Lectures-08

Unit I Introduction

Concept, nature, scope, objectives and importance of HRM; Evolution of HRM; Challenges of HRM; Personnel Management vs. HRM. Role of HRM in strategic management.

Lectures-08

Unit II Human Resource Planning

HR Planning; Job analysis – job description and job specification; recruitment – sources and process; selection process – tests and interviews; placement and induction.

Lectures-08

Unit III Training

Concept and importance of training; types of training; methods of training; design of training programme; evaluation of training effectiveness;

Lectures-08

Unit IV Performance Appraisal and Internal Mobility

Objectives, importance and methods of performance appraisal and Employee counseling; limitations of performance appraisal methods, 360 degree appraisal technique; Promotion and Transfer of Employees.

Lectures-08

Unit V Compensation and Maintenance

Compensation: job evaluation – concept, process and significance; components of employee remuneration; overview of employee welfare, health and safety, social security.

Text Books:

1. Aswathappa, K.; **Human Resource and Personnel Management** Tata McGraw Hill Publishing Company.
2. D'Ceazo, David A & Stephen P.Robbin, **Personnel Human Resource Management**, Prentice Hall of India.

Suggested Readings:

1. Chhabra, T. N; **Human Resource Management**; Dhanpati Rai and Co. Pvt. Ltd New Delhi.
2. Dr. Gupta, C. B.; **Human Resource Management**, Sultan Chand and Sons, New Dehli.

BBA 406 B: International Marketing

L-4 T/P-0 Credits-4

Objectives

The course is designed to enable students to acquire expertise in developing marketing strategies for countries other than their own. The course will help them to understand to deal with international marketing situations and the impact of international competitors.

Course Contents

Lectures-8

Unit I International Marketing and Environment

Concept, Importance and Scope of International Marketing, Levels, Drivers and Obstacles to Internationalization, Liberalization, International Environment : Different Stages of Economic, Legal and Political Environment - Similarities and Differences.

Lectures-8

Unit II International Economic and Financial Institutions

Identifying and Analyzing Opportunities in the International Trading, Trading Environment - Understanding the Changes in the World Trading Environment - IMF, WTO, World Bank

Lectures-8

Unit III Product Management and Pricing

International Product Life Cycle and New Product Development, Objectives of Pricing, Various Pricing Strategies : Skimming and Penetration Pricing, Currency Consideration in Exporting and in International Marketing.

Lectures-8

Unit IV Distribution and Logistics

Foreign Market Channel Management, Role of channel member, Channel Selection, Customer Service Levels-Demand generation and Costs.

Lectures-8

Unit V International Marketing Strategies

International Marketing Plan and Entry Mode Selection, Particular Difficulties in Evaluating and controlling international marketing strategy.

Text Books:

1. Lasca Dana-Nicoleta, International Marketing, Biztantra

Suggested Readings:

1. Cateora, Graham, Salwan, **International Marketing**, Tata Mc Graw Hill
2. Jain Subhash C., **International Marketing** 6e, South Western
3. Joshi, Rakesh Mohan, **International Marketing**, Oxford University

Fifth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 501	E- Commerce	SEC	100	30	70	4	-	4
BBA 502	Financial Institutions and Markets	Core	100	30	70	4	-	4
BBA 503	Management of Small Scale Industries	Core	100	30	70	4	-	4
BBA 504	Corporate Governance	Core	100	30	70	4	-	4
BBA 505	Quantitative Techniques for Management	Core	100	30	70	4	-	4
BBA 506	Summer Project	Core	100	50	50	-	-	4
BBA 507 A	Elements of Taxes	Elective	100	30	70	4	-	4
BBA 507 B	Business Budgeting	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	28

Objectives:

1. To make a student familiar with the mechanism of conducting business transactions through electronic media.
2. To understand the e-commerce scenario in India.
3. To provide adequate knowledge and understanding about E-Commerce practices to the students
4. To expose students to technology in Online Commercial Operations.

Lectures-08**Unit I: Introduction**

Concept of Electronic Commerce: features, and functions of e-commerce, e-commerce practices/s traditional practices, scope and limitations of e-commerce, e-commerce security. Fundamental of e-commerce: Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

Lectures-08**Unit II: Models of E-Commerce**

E-commerce Models – Store-front Model, Brick and Mortar Model, Build to Order Merchant Model. Service Provider Model, Subscription based Model, Broker Model, Advertiser Model, Virtual Mall Model and Infomediary Model
Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, tools and services of Internet.

Lectures-08**Unit III: Infrastructure of E-Commerce**

E-Payment: Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services.
E-Ticketing: Online booking systems, Security of e-commerce: Setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.

Lectures-08**Unit IV: Areas of Application**

E-Marketing: Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.
E-Finance: Areas of e-financing, e-banking, traditional vs./ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of E-trading.

Unit V: Contemporary Issues

Digital economy: Major characteristics, economic rules, impact on trading and Intermediaries, impact on business processes and functional areas in banking, Financial and Insurance organizations.

E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce. Emerging trends of M-Commerce -Infrastructure of M-Commerce and Comparison between E-Commerce and M-Commerce

Text Book:

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. Daniel Amor, E Business R(Evolution), Pearson Edude

Reference Books: .

1. David Whiteley, E-Commerce: Strategy, Technologies and Applications
Tata McGraw Hill.
2. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

Objective:

The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Course Contents:

Lectures 08

Unit I: Financial System

Financial System: Meaning and Significance-Functions of the financial system- Financial concepts-Financial Assets- Financial markets- Classification-Financial instruments. An overview of Indian financial system. Weakness of Indian Financial System. Linkages Between Economy and Financial Markets.

Lectures 08

Unit II: Money Market

Money market: Definition-Features-Objectives-Features of a developed money market-Importance of Money market-Composition of Money market-Operations and Participants- Money market Instruments- Call Money Markets, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market. Features of Indian money market-Recent developments.

Lectures 08

Unit III: Capital Market

Capital Markets: Introduction to Primary and Secondary markets, New issue market-meaning-functions-methods floating new issue- intermediaries in the new issue market. Recent trends in new issue market. Stock Exchanges :Functions & Structure of stock exchanges- BSE-NSE . Listing of securities-Advantages of listing.

Lectures 08

Unit IV: Financial Institute

Financial Institutions – meaning, purpose, IDBI – establishment, purpose, working, limitations and sources of finances. IFCI – establishment, purpose, working, schemes, sources, limitation, authorities etc. Investment institution structure – Insurance companies – purpose, working types, LIC & GIC, establishment, purpose, working, schemes, sources of funds and utilization, public sector, mutual funds.

Lectures 08

Unit V:Regulatory Institutions

Regulatory Institutions – RBI – Role and Functions. The Securities and Exchange Board of India-objectives-function-powers- SEBI guidelines for primary and secondary market.

Text Books:

1. Kohn, Meir: *Financial Institutions and Markets*, Tata McGraw Hill.
2. Bhole L.M: *Financial Institutions and Markets*, Tata McGraw Hill.

Suggested Readings:

1. Machiraju.R.H: *Indian Financial System*, Vikas Publishing House.
2. Khan M.Y: *Indian Financial System*, Tata McGraw Hill.

Objectives

The objective of this course is to enable the students to understand various aspects in the managements of small scale industrial units.

Course contents**Lectures-06****Unit I Introduction of small scale industries**

Meaning and definition of small scale industries; role of small scale industries ; Govt policies and development of small scale sector in India; problem of small scale industries; sickness in SSIs- causes and suggestions.

Lectures-12**Unit II Entrepreneurship and setting up a small business enterprise**

Concept of Entrepreneurship; importance of Entrepreneurship; characteristics of a successful Entrepreneur; classification of Entrepreneurs.

Identifying the business opportunities; formalities for setting up of a small business enterprise or preparation of a business plan: selection of a project, decision on the constitution, registration, clearances from specified department, arrangement of land, arrangement of plant & Machinery, arrangement for infrastructure, preparation of project report, apply and obtain finance implementation of project.

Lectures-08**Unit III Institutional interface and financial management in SSIs**

Institution supporting small business enterprises- central level institutions, state level institutions and other institutions. Importance and functions of financial management in SSIs.

Lectures-08**Unit IV Production management in SSIs.**

Production management, production planning and control (PPC), Materials management, productivity, break even analysis. Total quality management.

Lectures-06**Unit V HR Issues in SSIs**

Importance and functions of HRM in SSIs, human resource development in SSIs, Dispute settlements in SSIs.

Text Books :

1. Entrepreneurship development & small business enterprises; Poornima M. Charantimath ; Pearson Education
2. Management of small scale industry, Himalaya publication house

Suggested Readings:

1. Scientific Management of small scale industry; N.Singh,Lay and public house, Mumbai
2. Management of small scale industry; R. K. Khan, Sultan Chand
3. Sickness in small scale industries; Reddy & Reddy, Himalaya publications

Objectives

1. The law and ethics underlying and governing the structure and operation of the business corporation, the legal evolution of the corporation as an economic and moral “person”
2. To Enable the Students to Understand the Parameters of Accountability, Control and Reporting System by the Corporate Board

Course Contents**Lectures-04****Unit I Corporation – An Overview**

Definition of the word ‘ corporation’, Evolution of the corporate structure, Purpose of corporation, corporation as a ‘person’, corporation as a ‘moral person’ corporation-expectations of society, corporation-expectations of the market.

Lectures-08**Unit II Introduction to Corporate Governance**

Definition, role and importance of corporate governance in modern business, evolution of corporate governance, ownership and control of corporate, (Transparency, Accountability and Empowerment)

Lectures-10**Unit III Role Players–The Board & Top Management**

Board Structure: Board of Director, Type of Directors, Roles and Responsibilities of Directors, Role, Functions of Chairman, Role and functions of CEO, Functions of the Board

Lectures-10**Unit IV Codes and Laws, Practices of Corporate Governance**

SEBI, Audit Committee, Disclosure mechanisms, Governance and Company law, Reports of committees on corporate governance: Cadbury Committee, Kumaramangalam Birla Committee, CII Report

Lectures-08**Unit V Corporate Governance in Practice**

Corporate Misconduct & Misgovernance: Reasons for Corporate Misconduct, Whistle Blower’s Protection, Factors Responsible for obstructing effective Corporate Governance Practices; Organizational patterns of PSU’s, learning from public governance; Future of Corporate Governance in India

Text Books:

1. Corporate governance Principles, Policies and Practices, A.C. Fernando, Pearson Education.
2. Corporate governance Principles, Mechanisms and Practice, Swami (Dr.) Parthasarathy, Biztantra, Indian Text Edition.

Suggested Readings:

1. Robert A.G. Monks & Nell Minow “Corporate governance”
2. Corporate Responsibility: A textbook on business ethic, governance, exact: Roles Responsibility Cannon Tom.

BBA 505: Quantitative Techniques for Management

L-4 T/P-0 Credits-4

Objectives

The course seeks to develop ability to apply quantitative models and statistical Techniques for solving problems in different functional areas of management. Emphasis is on the understanding of the concepts and their application for decision-making.

Lecture: 06

Course Contents

Unit I Introduction to Quantitative Techniques

Concept Model Building for Business Decisions. Role and Scope Models in Business and Industry. Matrix Algebra Determinations, Solving Linear Equation by using Matrix Correlation and Regression

Lecture: 10

Unit II Linear Programming

Formulation and graphical solution, Simplex Method, Duality

Lecture: 08

Unit III Specially Structured Programming

Transportation, Assignment problems

Lecture: 06

Unit IV Theory of Games

Types of games, two person zero sum games, Mixed strategy, Method of solution.

Lecture: 10

Unit V Decision Theory

Decision tree-Applications, Decision making-under uncertainty, under risk and in a competitive situation

Text Books:

1. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill New Dehli
2. Khandelwal Gupta and Gupta , Quantitative Techniques JPH

SuggestReadings:

1. Paneer Selvam, Quantitative Techniques Prantice Hall New Dehli
2. Kothari C.R. Quantitative Techniques Vikas Publication

BBA 506: Summer Project

L-0 T/P-0 Credits-4

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Dean/Director within two weeks of the commencement of the Fifth Semester. The Summer Training Report shall Carry 100 marks. This internal Board of Examiners shall comprise of a minimum of two Internal Faculty Members. The final evaluation would be based on project report, presentation and viva voice.

Objectives

The students should be able to demonstrate an understanding of the tax provisions enabling them to make use of legitimate tax shelters, deductions, exceptions, rebates and allowances.

Course Contents**Lectures-08****Unit I Introduction and Income from Salary**

Introduction of Income Tax. Important definitions under the Income Tax Act. Residential status. Computation of Income from salary

Lectures-08**Unit II Income from House Property and Business or Profession**

Computation of Annual Value of House and taxable income of House Property. Provisions relating to depreciation, Allowable and not allowable expenses and deductions. Presumptive income & expenses. Computation of taxable income from Business or Profession.

Lectures-08**Unit III Income from Capital Gain & Other Sources**

Meaning of capital assets & transfer of capital assets, short term and long term capital gain. Exemption under capital gain. Income from other sources.

Lectures-08**Unit IV Deemed incomes & Deductions u/s 80**

Clubbing of income. Deemed incomes, Exempted Incomes, Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80. Deduction available to individual. HUF and firms.

Lectures-08**Unit V Assessment of Individuals**

Computation of taxable income of Individual, adjustment of agricultural income, tax rates, marginal relief.& tax liability

Text Books:

1. Income Tax Law & Practice- N. Hariharan (Tata McGraw hill publications)
2. Ahuja Girish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delhi)

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
2. Agarwal, Shah, Jain, Managal, Sharma – Income Tax (RBD, Jaipur)
3. Patel, Choudhary –Income Tax (Choudhary Prakashan)

BBA 507 B: Business Budgeting

L-4 T/P-0 Credits-4

Objectives

The Students will learn to create, execute and analyze the basic types of budgets used in public, non-profit, and for-profit organizations.

Course Contents

Lectures-08

UNIT 1 INTRODUCTION

Meaning, Definition, Nature, Objectives & Limitations of Budget. Difference between budget & budgeting, Meaning, Nature, & Objectives of budgeting. Process of Budgeting, Principles of budgeting. Advantages & Limitations of budgeting. Essentials of effective budget, Development of budgeting in India.

Lectures-08

UNIT II TYPES OF BUDGET I

Methods of Preparation of flexible budget, Sales budget, production budget, Materials cost budget, Labour cost budget, Factoring overhead budget, Administration Expenses budget, Selling & Distribution budget, Research & development cost budget.

Lectures-08

UNIT III TYPES OF BUDGET II

Meaning & functions of financial budget, Methods of preparing financial budget & master budget. Meaning, Nature & objective of performance budgeting, difference between traditional budgeting & performance budgeting. Advantages & limitations of Performance budgeting. Meaning, importance and method of preparation of cash budget.

Lectures-08

UNIT IV BUSINESS FORECASTING

Meaning, definition, characteristics & importance of business forecasting. Assumptions & theories of business forecasting. Differences between budget and forecasting. Types of business forecasting, origin, development. Concept of zero based budgeting, Objective & procedure of zero based budgeting. Essentials of zero based budgeting. Advantages & limitations of zero based budgeting.

Lectures-08

UNIT V PROJECT PLANNING

Features & stages of project planning. Types of projects. Meaning, process & methods of project Appraisal. Methods of estimating capital outlay, Analysis of factors relating to project appraisal. Traditional & discounted cash flow methods.

Text Books:

1. Harold & Seymour: The capital Budgeting System
2. Batty J. Corporate Planning & Budgetary Control

Sixth Semester Examination

Code No.	Paper	Type	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 601	Rural Marketing	SEC	100	30	70	4	-	4
BBA 602	Project Planning and Control	Core	100	30	70	4	-	4
BBA 603	Entrepreneurship Development	Core	100	30	70	4	-	4
BBA 604	Business Policies and Strategies	Core	100	30	70	4	-	4
BBA 605	Industrial Law	Core	100	30	70	4	-	4
BBA 606	Comprehensive Viva Voice	Core	100	-	100	--	-	4
BBA 607 A	Export Import Procedure and Documentation	Elective	100	30	100	4	-	4
BBA 607 B	Cost & Management Audit	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24		28

Objectives

The course aims at promoting understanding of Rural Markets in India particularly in view of social dynamics and various economic and operational gaps in these markets. Main objective of this course is to develop marketing skills appropriate to rural consumers and environment for achieving efficiency in operations.

Course Contents

Lectures-08

Unit I Rural Marketing: A Conceptual Framework.

Introduction, Meaning of Rural, Rural Marketing, Rural marketing vs. urban Marketing, Nature and characteristics of the Rural Market, Segmentation of Rural market.

Lectures-08

Unit II Understanding Rural consumer

Rural Consumer Behavior, needs and wants of Rural consumer, Factors which affects demand of Rural consumer, Lifestyle of Rural consumer, Opportunities and challenges of Rural marketing

Lecture s-06

Unit III Rural Marketing Mix and Social Responsibility

Marketing mix, Rural Marketing Mix, Additional Ps of Rural Marketing, 4 As of Rural Marketing Mix, Corporate social Responsibility in Rural Market

Lectures-10

Unit IV Strategies for Rural Market

Product Strategy, Pricing Strategy, Distribution Strategy, Communication Strategy

Lectures-08

Unit V Financial Services

Need for Credit, Sources of Credit: Kisan Credit Card, Micro finance, Chit funds, Rural and Cooperative bank and their role

Text Books:

1. Balram Dogra and Karminder Ghuman **Rural Marketing**, Mc Graw Hill
2. Krishnamacharyulu **Rural Marketing Text & Cases**, Pearson Education

Suggested Readings:

1. Awadesh and Pandey **Rural Marketing Indian Perspective**, New Age International Pvt Ltd
2. Rajagopal, **Rural Marketing: Development Policy, Planning**
3. Singh Sukhpal, **Rural Marketing Management** (Delhi: Vikas, 2001)

BBA 602: Project Planning and Control

L-4 T/P-0 Credits-4

Objectives

1. Define the roles of the project manager, functional manager, and executives in a project management environment
2. To provide a valuable insight to students in the area to understand formulation of corporate investment strategies, prepare feasibility reports and projects.

Course Contents

		Lectures-06
Unit I	Introduction and Preparation for Project Management Success Definition, Functions, Evolution of Project Management, Classification of Projects, Defining the roles of the project manager and the team, Project Life Cycle, Project Contracting	
		Lectures-08
Unit II	Project Feasibility Study Market, Demand and Technical Analysis, Financial analysis evaluation of project proposals	
		Lectures-12
Unit III	Project Planning Planning fundamentals, creating a Work breakdown structure and other tools of planning, Work Packages Project Organization Structure & Responsibilities, Responsibility Matrix PERT and CPM	
		Lectures-08
Unit IV	Executing and evaluating the Project Risk Concept & Identification Project Management Information System, Project Evaluation & Reporting, Closing the Contract.	
		Lectures-06
Unit V	Leading the Project Team Developing Project Teams, Managing Conflict, Communicating effectively, Making Team Decisions, Managing change, Managing Performance	

Text Books:

1. Larry Richman, Project Management, Excel Books
2. Bhavesh M. Patel, Project Management: strategic financial planning, evaluation and control

Suggested Readings:

1. Chandra Prasanna, Projects: Planning, analysis , selection, implementation and review, TMH
2. Gopalakrishnan P. and Ramamoorthy V.E., Textbook of Project Management

BBA 603: Entrepreneurship Development

L-4 T/P-0 Credits-4

Objectives

The course is designed to simulate the real life activities of entrepreneurs in the startup age of a new venture. Building on the above concept the course aims to provide the skills to start and build enterprise, implement it successfully and manage its transition to a full fledged business entity.

Lectures-08

Course Contents

Unit I Entrepreneur & Opportunity Recognition

Entrepreneur, characteristics, functions, types, Entrepreneurship - meaning - Role of Entrepreneurs in Economic Development, Self – assessment, Motivations to start a business, The Entrepreneur Personality, (Mental Sequences in Idea Development, Go/No-Go Decisions,) Preliminary Screening Questions, Alternative Competitive Entry Wedges.

Lectures-08

Unit II Writing Business Plan

Feasibility study, Product selection - Form of Ownership - Licensing etc, projection Identification - Meaning, Significance - contents and formulation of a project report - planning commission guidelines, Developing business plan, Business plan appraisal

Lectures-08

Unit III Start-Up Factors

Entry barriers and firm positioning, Comparison of a large and small start up, (Technology absorption), Institutional support to entrepreneurship Development (networking with Industries and Institutions)

Lectures-08

Unit IV Stages of Growth in Entrepreneurial Ventures

Stages of growth model, Business crisis, Barriers to small firm, growth Factors in continued entrepreneurship in small firms, International entrepreneurship

Lectures-08

Unit V Entrepreneurship

The middle manager and innovator, Changing face of family business Replacing the founder, exploding the myth of entrepreneur's disease Family business and multiple levels of conflict, Successor development: Impact of timing and Mode of Entry ,Women & minority entrepreneurs

Text Books:

1. Dollinger Marc J, **Entrepreneurship: Strategies and Resources**, III Ed., 1995, Irwin Press
2. Hisrich Robert D and Peters Michael P, **Entrepreneurship**, V Ed., TMH New Delhi

Suggested Readings:

1. Kuratko Donald F and Hodgetts Richard M. **Entrepreneurship: A Contemporary Approach** Harcourt College Publisher.
2. Zimmerer and Scarborough, **Entrepreneurship and New Venture Formation**. Prentice Hall
3. Timmons Jeffrey A, **New Venture Creation: Entrepreneurship for the Twenty First Century**, Irwin

Objectives

To make participants understand modern business practices and emerging strategies.

Course Contents**Lectures-08****Unit I Introduction to Business Strategy**

Business Policy, Definition of strategy, Levels of strategy, Types of planning systems, Nature of strategic decision making, Issues in strategic decision making, Approaches to strategic decision making, Process of strategic management.

Lectures-06**Unit II Top Management Perspective**

Business definition, Dimensions of business: Vision, Mission, Objectives, Goals, Procedures and Programmes. SWOT Analysis.

Lectures-10**Unit III Analysing Business Environment**

Environmental Appraisal: Concept of environment, Characteristics of environment, Components of external environment PESTEL Profile and its application on strategy formulation. Organizational Appraisal: Assessment of internal strengths and weaknesses, Preparation of strategic advantages profile, Matching PESTEL with SAP.

Lectures-08**Unit IV Identifying Alternative strategies**

Stability, Growth (Expansion, Diversification, Vertical Integration, Merger, Takeover and Joint Venture Strategies), Retrenchment (Turnaround, Divestment and Liquidation Strategies) .Strategic Choice:, BCG Matrix, G E nine cell Matrix,

Lectures-08**Unit V Strategic Implementation**

Evaluation and Control, Functional, Structural and Behavioral implementation, Techniques of strategic evaluation and control.

Text Books:

1. Johnson Gerry and Scholes Kevan, **Exploring Corporate Strategy Forth Edition**, Prentice Hall of India.
2. John A Pearce-II, Richard B, Robinson Jr. **Strategic Management, Strategy Formulation and Implementation**

Suggested Readings:

1. Ramaswami Namakumari Strategic Management
2. Hunger Wheelen Strategic Mangement

Objectives

The paper is to focus on wage policies, compensation for learn caused during the course of employment and working conditions of employees and various aspect of management of labour relation and dispute settlement bodies and techniques.

Course Contents**Lectures-08****Unit I The Factories Act, 1948**

History of Factory legislation: Objects & Reasons, Scope and applicability, Definitions of some important terms. The Inspecting Staff: Health, Safety, Welfare, Working hours for Adults, Employment of young persons, Annual Leave with wages, Penalties & Procedure

Lectures-08**Unit II The Minimum Wages Act, 1948**

Concept of Wages, Particularly minimum fair and living wages, Aims and Objects of the Minimum Wages Act, Application, fixation and revision of minimum rates of wages, Adjudication of claims relating to Minimum wages and Miscellaneous provisions

Lectures-08**Unit III The Trade Union Act, 1926**

Trade Union Movement in India-Aims & Object- Extent and Commencement of the Trade Union Act, 1926. Definition and Nature of Trade Union, Registration of Trade Unions: Rights and Liabilities of Registered Trade Unions, Recognition to Trade Unions, Dissolution

Lectures-08**Unit IV Workmen's Compensation Act, 1923**

Definition of dependant, workman, partial disablement and total disablement Employer's liability for compensation, Employer's Liability when contract or is engaged, Amount & Distribution of compensation

Lectures-08**Unit V Industrial Dispute Act, 1948**

Definition, Various modes of Settlement of disputes, Object and Reasons, Voluntary Arbitration & Compulsory Adjudication Strike and Lock-outs, Lay-off and Retrenchment, Unfair Labour Practice

Text Books:

1. Statutory Material - Trade Union Act, 1926, Industrial Employment Standing Orders) Act, 1946 and Industrial Dispute Act, 1947
2. S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi

Suggested Readings:

1. O.P. Malhotra, Industrial Disputes Act, Vol. I & II
2. Indian Law Institute – Cases and Materials on Labour Law and Labour Relation

BBA 606: Comprehensive Viva Voice

L-0 T/P-0 Credits-4

The comprehensive viva voce shall carry 100 marks. This would be based on all the subjects taught during the program. At the end of VI semester the viva voce would be held by a committee comprises of subject faculty members.

Objectives

To develop awareness of issues related to globalization of business in the context of changing environment and to develop strategic decision-making skills in consonance with country and sector specific requirements.

Course Contents**Lectures-08****Unit I Preparation for Exports**

Registration –Importer Exporter Code (IEC), EPC, CENTRAL EXCISE, Category of Export - Direct & Indirect, Deemed Export, Category of Exporters -Manufacturers / Merchant Exporters- (1) Electronic Hardware Technology Parks (2) EOU (3) SEZ (4) Software Technology Parks

Lectures-06**Unit II Export Benefits**

Duty Drawback, Advances Licensing CENVAT, Sales Tax and VAT Exemption, Excise Clearance Benefit / Rebate, Income Tax Concession

Lectures-10**Unit III Import Management**

Import Management in a developing economy ; Import Procurement Planning; Types of Importers, Selection of Market, Identification, Selection and Evaluation of Suppliers ; Purchase Contract, Terms of Delivery and Payment.

Lectures-08**Unit IV Import Licensing Policy**

Advance License; Duty Exemption Scheme Role of Clearing and Forwarding Agents Customs Duty, Customs Valuation rules Documents for Customs import clearance procedure, Customs clearance of Import Cargo by Sea, Air, Post Marine Insurance

Lectures-08**Unit V Export-Import Policy 2002-2007**

Procedures and Documentation, GSP Rules of Origin, Export Credit Guarantee Corporation (ECGC),

Exim Bank- Functions, Lines of Credit; Documents prescribed by some importing countries; Federation of Indian Export Organization (FIEO), India Trade Promotion Organization (ITPO), Letter of Credit.

Text Books:

1. **Nabhi, “New Import Export Policy And Handbook of Procedures”, Oskar Publication**
2. **Johnson,Thomas E., “Export/Import Procedures and Documentation”, New York, AMACOM, 1994.**

Suggested Readings:

1. Business Logistics Management - Ballun, R.H
2. Practical Guide to the Foreign Trade of India -Arora R.S
3. Ministry, Commerce and Industry, Hand Book of Procedures, Volume I & II, GOI, New Delhi,

Objectives

The course emphasizes on the understanding of the theory, concepts, professional and legal standards and procedures of Cost & Management Auditing.

Lectures-08

Course Contents

Unit I Introduction of cost Audit

Meaning & objects of cost Audit, Role & importance of cost Audit in capacity utilization, Better Labor Management, Verification & Valuation of inventories, Inter firm comparison, Export promotion etc, Difference between Cost Audit & financial audit, Advantages of cost audit, Efficiency audit.

Lectures-08

Unit II Cost auditor

Qualifications & Disqualifications and Qualities of cost auditor, Rights & Duties of cost auditor, Relationship between cost & Liabilities, Auditor, Financial Auditor & Statutory Auditor, Professional ethics & code of conduct of Auditor.

Lectures-08

Unit III Cost Audit

Preparation & verification of cost records. Uses of statistical sampling Method for Audit, Cost audit, Programme Form & contents of cost Audit Report

Lectures-08

Unit IV Introduction of Management Audit

Meaning, Nature, Scope & Concept of Management Audit, Recruiting & Training of Audit Staff, Difference between Management Audit & Financial Audit, Purpose & Goal of Management Audit, Key features of Management Audit

Lectures-08

Unit V Review of Policies

Review of Internal Control, Review of Purchasing Control, Review of selling & Distribution Policies, Corporate Social Audit – Social Cost & Social Benefits

Text Books:

1. Ramnathan, Cost & management Audit
2. Cona W.L., Mgmt & Cost Audit.