NETAJI SUBHAS UNIVERSITY

SYLLABUS OF

BACHELOR OF BUSINESS ADMINISTRATION (BBA)



BACHELOR OF BUSINESS ADMINISTRATION

NETAJI SUBHAS UNIVERSITY

(BBA)

1st to 6th Semester

<u>First semester</u>

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- BC101	Business Communication (50)	3	60	20	30	50
BBA- ME102	Micro Economics	6	60	30	70	100
BBA- POM103	Principles Of Management	6	60	30	70	100
BBA- IMR104	Introduction To Marketing	6	60	30	70	100
BBA- BA105	Introduction To Business Accounting	6	60	30	70	100
BBA- FC106	Fundamentals of Computers (50)	3	60	20	30	50
	TOTAL	30	360	160	340	500

Second Semester

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- EVS201	Environmental Science (50)	3	30	20	30	50
BBA- MCE202	Macro Economics	6	60	30	70	100
BBA- OB203	Organizational Behaviour	6	60	30	70	100
BBA- EVS204	Integrated Marketing Communication	6	60	30	70	100
BBA- COA205	Basics of Cost Accounting	6 ji	60	30	70	100

BBA EXL206	Advance Excel	3	30	20	30	50
	TOTAL	30	360	160	340	500

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- LAB301	Legal Aspects Of Business	6	60	30	70	100
BBA- DM302	Digital Marketing & E-Commerce	6	60	30	70	100
BBA- HRM303	Human Resource Management	6	60	30	70	100
BBA- CB304	Consumer Behaviour	6	60	30	70	100
BBA- MA305	Basics of Management Accounting	6	60	30	70	100
	TOTAL	30	300	150	350	500

Third Semester

Fourth Semester

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- RM401	Research Methodology	6	60	30	70	100
BBA- TAX402	Taxation	6	60	30	70	100
BBA- POR403	Production And Operation Research	6	60	30	70	100
BBA- SDM404	Sales & Distribution Management	6	60	30	70	100
BBA- BS405	Business Statistics	6	60	30	70	100
	TOTAL	30	300	150	350	500

Fifth Semester

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- PM501	Project Management	6	60	30	70	100
BBA- FM502	Financial Management	6	60	30	70	100
BBA- FIB503	Fundamentals Of International Marketing	6	60	30	70	100
BBA-EL1- 504	Elective 1					
	Fifth Semester (EI	LECTIVE 1	- Speciali	ZATION PAP	ER)	
		Mark	<u>eting</u>			
Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA 05- MM 01	Retail Management	6 iii	60	30	70	100

	<u>Finance</u>						
BBA 05- FM 01	Merchant Banking Financial Service	&	6	60	30	70	100
	Human Resource						
BBA 05- HR 01	Compensation management		6	60	30	70	100

Sixth Semester

Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA- SM601	Strategic Management	6	60	30	70	100
BBA- ED602	Entrepreneurship Development	6	60	30	70	100
BBA- SM603	Service Marketing	6	60	30	70	100
BBA-EL2- 602	Elective 2					
	Sixth Semester (EI	LECTIVE 2	2 - Speciali	ZATION PAP	ER)	
		Mark	eting			
Paper Code	Paper Name	Credit	Contact Hrs	Internal	External	Total Marks
BBA 06- MM01	Advertising And Sales Management	6	60	30	70	100
		Fina	nce			
BBA 06- FM 01	Securities and Securities Analysis	6	60	30	70	100
		Human F	Resource			
BBA 06- HR01	Industrial Relations	6	60	30	70	100

DEPARTMENT OF MANAGEMENT

COURSE - BACHELOR OF BUSINESS ADMINISTRATION

BBA PROGRAM OBJECTIVES:

Bachelor of Business Administration programme will be able:

- 1. To develop students professionally to handle business issues.
- 2. To develop students to be a better team worker.
- **3.** To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.
- **4.** To develop socially, ethically responsible business leaders.
- 5. To sharpen soft and hard skills among the students.
- 6. To promote entrepreneurial skills among students.

BBA PROGRAMME OUTCOMES:

After successfully completing the programme, the student will be able to:

- 1. Demonstrate maturity, professionalism and team working skills.
- 2. Have a general idea of operations in business.
- 3. Have specialized skills to deal with area specific issues of concern.
- 4. Apply technological knowhow for business advancements.
- 5. Analyze, investigate and solve critical business issues.

BBA

FIRST SEMESTER

Paper - : BBA-BC101

BUSINESS COMMUNICATION

Subject Objective

- 1) To provide an overview of Prerequisites to Business Communication.
- 2) To put in use the basic mechanics of Grammar.
- 3) To provide an outline to effective Organizational Communication.
- 4) To underline the nuances of Business communication.
- 5) To impact the correct practices of the strategies of Effective Business writing.

Subject Outcomes

- To be familiar with the complete course outline/Course Objectives/Learning Outcomes/ Evaluation Pattern & Assignments.
- Understanding of Paraphrasing, deciphering instructions, interpreting guidelines, discussion boards & Referencing Styles.
- To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar.
- To distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization.

	Basics of Communication: Process of communication, components of
UNIT 1	communication, factors of communication, types of communication, and
	barriers to communication.
	Introduction to the Writing Process: Formats of letter writing, Basics of
	Business Writing – 3 x 3 : Writing Process: Pre-writing, Writing and Revising;
UNIT 2	Pre- writing: Analyze – Anticipate – Adapt, Organizing And Writing Business
UNIT 2	Messages – Researching Data and Gathering Ideas, Organizing Data,
	Composing the First Draft, Revising, Proofreading; Evaluating Business
	Message
UNIT 3	Business Correspondence: Routine Letters and Goodwill Messages: Direct

	and Indirect Pattern, Types of Routine Letters - Request Letters, Reply Letters, Recommendation Letter, Claims and Adjustment Letters, Complaint letters, Sales letters.
	Memo - Principles of précis writing- Approaches to memo writing- Characteristics of a memo, Language and writing style of a memo, Format of a Memo, Kinds of Memos – Procedure and Information Memos, Request and Reply Memos, Confirmation Memos.
	Circulars- Guidelines for writing a circular- Languages and writing style of a circular- Format of a circular.
	Notices- Purpose, Format, Important points to remember while writing a notice.
	Resumes- Types of Resumes – Chronological, Functional and Combination.
	Application Letters – AIDA Approach, Reference Request Letter, Job Inquiry Letter, Resume Follow up Letter, Interview Follow Up Letter, Rejection Letter; Interviewing for Employment.
	Writing E-mail - Principles of E-mail, E-mail Etiquette, Overcoming Problems in E-mail Communication.
UNIT 4	Report writing : meaning and significance: structure of reports: negative persuasive and special reporting: Informal reports – proposals; formal reports; organization of press report.
UNIT 5	Presentation Skills : Presentation, elements of presentation, designing of resentation, audio visuals: types, use, placement, tables, graphs, figures.

- Jerry C, Wofford, Edwin, A. Gerloff and Robert C. Cummins: Organisational Communication the Key stone of Managerial Effectiveness.
- 2) Biswajit Das: Business Communication Personality Development Excel Publications.
- 3) McGrath: Basic Managerial Skills for All 5th Editions, Prentice Hall of India.
- 4) Urmila Rai & S.M. Rai: Business Communication Himalaya Publishers, Mumbai.
- 5) Meenakshi Raman: Business Communication Oxford University Press.
- 6) Bovee, Thill and Schatzman: Business Communication Today Pearson Education.

Paper - BBA-ME102

Business Economics

Subject Objective

- 1) To expose the students to the basic concepts of micro economics and macroeconomic theory
- 2) To equip the students with mathematical, statistical and econometric tools to analyze economic problems ...

3) To formally analyze the theory of consumer behavior, producer behavior, markets, factor pricing, cost structure and revenue through advanced micro economic theory

Subject Outcomes

- 1) The course exposes the students to the basic principles of micro economic theory and illustrates how micro economic concepts can be applied to analyze real life situations
- 2) The main outcome to explain how mathematical techniques can be applied to economic theory.
- 3) The course introduces the students to the basic concepts of macro economics
- 4) The course transmits the body of basic mathematic that enables the study of economic theory specifically, micro economic theory ,macro economic theory , statistics and econometrics

	Nature and scope of Business Economics: Meaning and Characteristics, Scope of
UNIT 1	Micro and Macro Economics Purpose of Managerial Economics in Business
	Decision Making
	Theory of Consumer Behavior: Cardinal Utility Theory (assumptions, law of
	diminishing marginal utility, law of equimarginal utility, consumer's equilibrium,
UNIT 2	derivation of demand curve), Ordinal Utility Theory (assumptions, meaning and
UNIT 2	properties of indifference curve, marginal rate of substitution, consumer's
	equilibrium, income & substitution effects of normal goods under Hicksian
	approach), Revealed preference theory
	Demand:Law of Demand-Demand Curve, Movement vs Shift of the Demand
	Curve, Determinants of Demand, Elasticity of Demand (Types-price, income and
UNIT 3	cross elasticity, Measurement of elasticity of demand) Demand Forecasting:
	Purpose, Techniques (survey method, statistical method-trend fitting, econometric
	regression method) Supply & Law of Supply
	Theory of Production: Production Function (meaning), Law of Diminishing
UNIT 4	Returns, Three stages of Production in Short Run, Producer's Equilibrium in Long
	Run, Law of Returns to Scale
	Theory of Cost: Types, Short Run Cost Curves, Long Run Average Cost Curve,
UNIT 5	Economies and Diseconomies of scale Concept of Revenue: Total, Average and
	Marginal Revenue
	Market Structure: Perfect Competition (features of pure and perfect competition,
	determination of price, short and long run equilibrium of a firm, shut down point
UNIT6	and its significance), Monopoly (features, causes, short run equilibrium of a firm,
UNITO	concept & conditions of Price Discrimination, Third degree price
	discrimination), Monopolistic Competition (features, short and long run
	equilibrium of a firm)

Reference book

- 1. Dwivedi, D. N, Managerial Economics (Vikas Publishing House: New Delhi)
- 2. Varshney & Maheshwari, Managerial Economics (Sultan Chand & Sons: New Delhi)
- 3. Dholakia & Oza, Microeconomics for Management Students (Oxford University Press: New Delhi)
- 4. Managerial Economics-Udipto Roy(Asian Book: Kolkata
- 5. Samuelson, N., Economics (Tata-McGraw Hill: New Delhi) .

PRINCIPLES OF MANAGEMENT

Subject Objective

- 1) Analyse the theoretical knowledge with the practical aspects of Organizational setting and techniques or management.
- 2) Understand the dynamic and complex working environment of Business.
- 3) Understand the problems faced by the business sector in the Current scenario.
- 4) Analyse the wps and downs of the stock market.

Subject Outcome

- 1) Describe the influence of historical forces on the current practice of management.
- 2) Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
- 3) Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- 4) Describe the process of management& four functions: planning, organizing, leading, and controlling.

Unit 1	Introduction to Management: Definition, Nature, Role of Managers, Managerial skills and Levels, Basic Functions of Management, Management as an Art, Science or Profession
UNIT 2	Evolution of Management Theory: Scientific Management F.W. Taylor, Henry L Gantt, Frank and Lillian Gilbreth, Theory of Henry Fayol, Fayol's vs Taylor's comparison. Behavioural Model of Management (Hawthorne studies), Modern Theories of Management (Systems Management School, Situational Approach School)
UNIT 3	Planning: Definition, Nature, Importance, Types of Planning, Steps in Planning; Business forecasting; Concept, Definition, Formal and Informal Organization, Organizational Structure (Functional Organization, Product/ Market Organization and Matrix Structure), Span of Management
UNIT 4	Staffing: Definition, Factors affecting Staffing—The External and Internal Environment Identification of Job Requirements, Job analysis-concept, Recruitment, Selection (process and limitations of Selection Process), Nature and importance of Staffing
UNIT 5	Motivating and Leading: Meaning, Nature and Importance of motivation; Types of motivation; Theories of motivation-Maslow, Herzberg, X, Y and Z; Leadership – meaning and importance; Traits of a leader; Leadership Styles .
UNIT 6	Controlling: Nature and Scope of control; Types of Control; Control process; Control techniques – traditional and modern; Effective Control System.

- 1. Koontz, H. and Weihrich, H, Essentials Of Management (Tata McGraw Hill: New Delhi)
- Bose, D. Chandra, Principles of Management and Administration, (Prentice Hall India: New Delhi)
- 3. Stoner, Freeman and Gilbert, Management (Prentice Hall of India: New Delhi)
- 4. Principles and Practices of Management, Haynes, W., New Central Book

Paper – BBA-IMR104

INTRODUCTION TO MARKETING

Subject Objective

- 1) Define customer behavior and the difference between needs and wants .
- 2) Understand the customer decision-making process.
- 3) Consider the commonalities and differences of business-to-business (B2B) and businessto-consumer (B2C) marketing throughout the purchasing life cycle
- 4) Define market research customer behaviour and the difference between needs and wants
- 5) Explain the differences between qualitative and quantitative research

Subject Outcomes

- 1) Formulate a marketing plan that will meet the needs or goals of a business or organization.
- 2) Develop an integrated marketing communications plan for a product, concept, good and/or service based on an identified market need or target.
- 3) Formulate strategies for developing new and/or modified products, concepts, goods and services that respond to evolving market needs.
- 4) Develop strategies for the efficient and effective placement/ distribution of products, concepts, goods, and services that respond to evolving markets.
- 5) Evaluate the impact of using different marketing strategies for a product, concept, good and/or service, on the finances, Return on Investment (ROI) and business goals of an organization.

Unit 1	Marketing – An Overview:Introduction, Definition of Market, Types of Markets, Meaning and Definition of Marketing, Scope of Marketing, Importance of Marketing, Functions of Marketing, Difference between Marketing and Selling
UNIT 2	Marketing Environment:Introduction, Need and Importance of Environmental Analysis, Methods of Analysis – SWOT, PESTEL, Internal Environment of the Organization, External Environment
UNIT 3	Consumer Behavior: Introduction, definitions, factors influencing consumer behavior, Types of buying decisions, Stages of the buying process, Market segmentation – Need and basis of Segmentation – Targeting – Positioning
UNIT 4	Marketing Mix:Introduction, Components of the "Marketing mix", Product related decisions, Pricing decisions, Distribution strategy, Promotion Mix, Additional components in the mix, Importance of marketing mix in marketing decisions
UNIT 5	Services Marketing: Introduction, Definition of services, Characteristics of services, Distinction between goods and services, Marketing mix for services,

	Types of services, Service Quality and its Dimensions, GAP Model.
Unit 6	Recent Trends in Marketing: Introduction, E-commerce, E-marketing, E-
	Retailing, Relationship marketing, Mobile marketing, Green marketing

- 1. Philip Kotler, Kevin Lane Keller "Marketing Management" 15th Edition, Person Publications Limited, 2017.
- 2. Noel Capon and Siddharth Shekar Singh," Managing Marketing–An Applied Approach", Wiley India Pvt Limited 2017.
- 3. Kenneth E.Clow. Donald Baack, "Cases in Marketing Management," 5th edition, Person India Ltd, 2014.
- 4. Arun kumar and Meenakshi, "Marketing Management," Vikas Publishing House, 2015.
- 5. Ramasamy and Namakumari, Marketing management–Global perspective –Indian context, 5th edition, Macmillan Publishers India Ltd, 2014.

Paper - BBA-BA105

INTRODUCTION TO BUSINESS ACCOUNTING

Subject Objective

- 1) To impart the knowledge basic accounting principles and the latest application oriented corporate accounting methods.
- 2) To develop the decision is making skill through costing methods and practical application of management accounting principles.
- 3) To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.

Subject Outcome

- 1) Students will recognize commonly used financial statements, their components and how information from business transactions flows into these statements.
- 2) Students will demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.
- 3) Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.

	Basics of Accounting:
Unit 1	Basics of Accounting, Accounting Mechanics- Double Entry System, Classification, Rules of Debit and Credit, Accounting Principles. Journal, Ledger and Trial Balance, Mechanics of Posting, Subsidiary Books of Accounting (Cash Book, Purchase Day Book, Sales Day Book, Purchase Return Book, Sales Return Book, Bills Receivable

	Book, Bills payable Book), Accounting Equation.
	Final Account with Adjustments
UNIT 2	Trading Account, Profits & Loss Account, Balance Sheet, Assets & Their Classification, Liabilities & Their Classification, Uses & Limitations of Final Accounts.
UNIT 3	Depreciation Meaning, Determinant Factors, Methods & Significance.
UNIT 4	Hire Purchase & Instalments Basic concepts of hire purchase and Instalments.
UNIT 5	Company Accounts Issue of Shares, Debentures, Forfeiture and Reissue of Shares.

Reference book

- 1. Maheshwari, S.N. and S. K. Maheshwari; An Introduction to Accountancy, Eighth Edition, Vikas Publishing House, 2003.
- 2. Goyal & Goyal An Introduction to Accounting Principles & Practices.
- Gupta, R.L. and V.K. Gupta; Financial Accounting: Fundamentals, Sultan Chand Publishers, 2003.
- 4. Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayoor Paperbooks, 2005.
- 5. S.A Siddiqui-Comprehensive Accounting
- Monga, J.R. and Girish Ahuja; Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2003.

Paper - BBA-FC106

FUNDAMENTALS OF COMPUTER APPLICATION

Subject Objective

- 1) Focuses on preparing student for roles pertaining to computer applications and IT industry
- 2) Start from the basics and in every semester learns each and everything about computers.
- 3) Develop programming skills, networking skills, learn applications, packages, programming languages and modern techniques of IT.
- 4) Get skill and info not only about computer and information technology but also in common, organization and management.
- 5) Information about various computer applications and latest development in IT and communication system is also provided.

Subject Outcomes

- 1) Identify and analyze computer hardware, software and network components
- 2) Install, configure and remove software and hardware Solve basic information systems problems by applying systems development, word-processing, spreadsheet and presentation software techniques
- 3) Apply standard statistical inference procedures to draw conclusions from data
- 4) Retrieve information and create reports from relational databases.
- 5) Make intelligent purchase decisions

	Basics of Computer and Its Evolution
Unit 1	Evolution of computer, Data and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software, Human ware and Firmware), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers, Types of software (System and Application), Compiler and Interpreter, Generation of language (Machine Level, Assembly, High Level, 4GL) Input and Output Devices,
UNIT 2	Computer Memory: Primary Memory (ROM and its type – PROM, EPROM, EEPROM, RAM)
	Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks,Magnetic Tape, Optical disks – CD ROM and it's type (CD ROM, CD ROM-R, CD ROM - EO, DVD ROM Flash Memory
	Operating System Concept:
UNIT 3	Introduction to operating system; Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Dos – History, Files and Directories, Internal and External Commands, Batch Files
	Editors and Word Processors 5
UNIT 4	Basic Concepts: MS-Word, Introduction to desktop publishing Spreadsheets and Database packages : Purpose, usage, commands - MS-Excel Creation of files in MS-Access, MS -PowerPoint
	Concept of Data Communication and Networking:
UNIT 5	Networking Concepts, Types of networking (LAN, MAN AND WAN), Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Analog and Digital Transmission. Synchronous and Asynchronous Transmission, Different Topologies.

- 1. Leon and Leon; Introduction to Information Technology, Leon Tech World.
- 2. Microsoft Office-2000 Complete- BPB Publication.
- 3. Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB Publication.
- 4. Jain, V.K.; Computers and Beginners

2ND SEMESTER

Paper - BBA-EVS201

ENVIRONMENTAL SCIENCE

Subject Objective

- 1) Understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving.
- 2) Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
- 3) Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.

Subject Outcomes

- 1) After completing the major in Environmental Studies, students will be able to: Articulate the interconnected and interdisciplinary nature of environmental studies;
- 2) Demonstrate an integrative approach to environmental issues with a focus on sustainability;
- 3) Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving;

Unit 1	 Ecosystems and How They Work:-Structure And Function Of An Ecosystem, Types Of An Ecosystem, Producer, Consumers And Decomposers, Food Chain, Food Web And Ecological Pyramid, Energy Flow In An Ecosystem. Sphere Of An Earth (Atmosphere, Lithosphere, Biosphere And Hydrosphere)
	Biodiversity And Biotic Resource (Types, Importance Of Biodiversity, Values, Major Issues, Biosphere Reserves, National Parks And Sanctuaries).
UNIT 2	Concept of Sustainability And International Efforts For Environmental Protection:-

	Concept Of Sustainable Development, Emergence Of Environmental Issues
	International Agreement On Environmental Management
	Human Population Growth And Its Effects On The Environment:-
	Problem Of Population Growth, Poverty And Environment, Population Explosion .Family Welfare Programmed.
	Renewable And Non Renewable Resources:-
UNIT 3	Defining Resources, Classification Of Resources, Role Of Polluting And Non- Polluting Sources Of Energy (Solar Energy, Wind, Water, Geothermal, Natural Gas, And Bio-Fuel).
	Pollution And Public:
	Water Pollution
	Meaning Of Water Pollution, Types Of Water Pollution, Sources Of Water Pollution, Impacts Of Water Pollution On Human Health, Impacts Of Water On Animals, Impacts Of Plants Due To Water, Impacts Of Water Pollution On Marine Life.
	Recycling And Management Of Water And Waste Water (Domestic And Industrial) Water Borne Diseases.
	Air Pollution:
UNIT 4	Air Pollution Definition, Sources Of Air Pollutants (Natural Source Of Pollutants ,Anthropogenic Sources Of Pollutants)Types Of Air Pollutants ,Impacts Of Air Pollutants On Human Health ,Impacts Of Air Pollutants On Plants ,Impacts Of Air Pollutants On Materials.
	Control Devices For Particulate Matter (Settling Chambers, Centrifugal Collectors, Wet Collectors, Fabric Filters)
	Control Of Gaseous Pollutants (Adsorption , Absorption, Condensation).
	Ambient Air Quality Standards, Steps Taken By Government To Control Air Pollution.
	Noise Pollution:
	Noise Pollution Definition, Source Of Noise Pollution, Control And Abatement Methods, Preventive Measures Of Noise Control, Impacts On Human /Animals.
	Solid Waste:
	Municipal Solid Waste Management, Segregation, Disposal Methods,

	Composting ,Landfill Sites.
	Hazardous Waste Management:
	Hazardous Waste Management Definition, Classification, Types Of Hazardous Waste , Source Of Hazardous Waste.
	Biomedical Waste:
	Biomedical Waste Definition, Sources Of Biomedical Waste, Categories Of Biomedical Waste.
UNIT5	Environmental Impact Assessment (EIA) And Environmental Management System (EMS)
	Introduction To EIA, Its Impacts And Case Study, Environmental Information System (EIS), Role Of Information Technology In Environment
UNIT 6	INDIAN ENVIRONMENTAL LAWS :Legal Framework: Constitutional Provisions ,The Indian Penal Code, Role Of Judiciary In Environmental Protection ,Wildlife (Protection)Act 1972,Water (Prevention And Control Of Pollution)Act 1974,Environment(Protection)Act 1986,Air(Prevention And Control Of Pollution)Act 1981,Forest Conservation Act 1980.

- 1) Environmental pollution control Engineering, C S Rao, New age international Ltd.
- 2) Text book of Environmental Science and Technology, M. Anji Reddy, BS Publications.
- 3) Environment Pollution: Hazards And Control, R.D. Gupta, concept publishing company.
- 4) Environmental Pollution and Health, V. K. Ahluwalia, The Energy and Resources Institute

Paper – BBA-MCE202

MACRO ECONOMICS

Subject Objectives

- 1. Capabilities of developing ideas based on them Prepare and motivate students for research studies in Economics especially by developing questionnaire, collecting primary data through field surveys.
- 2. Provide knowledge of a wide range of econometric techniques using excel or other statistical software Motivate students to extract or utilize different websites for secondary data
- 3. Collection, generating concepts for various facets of economic studies

Subject Outcomes

- 1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics.
- 2. Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues.
- 3. Apply the principle of Macroeconomics in explaining the behavior of Macroeconomic variables at national as well as global level.
- 4. Extend the concepts of Macroeconomics in unfolding the dynamics of energy sectors.

UNIT 1	Structure of Indian Economy Concept of Economic Growth and Economic Development, Growth and Development. Basic Characteristics of Indian Economy Changes in structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector). Trends in National Income Occupational Distribution, Work Force Participation and Changes in Occupational Structure in India.
UNIT 2	Planning and Economic Development and Problems in Indian Economy Objective of Economic Planning in India, Tenth Five Year Plan. Industrial Policy-1991, Disinvestments of Public Enterprises. Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power
UNIT 3	Indian Economy & Foreign Trade Concept, Significance, Foreign Exchange Reserve, Balance of Payment, Balance of Trade, Export Import Policy (2002- 2007), Foreign Exchange Management Act (FEMA), and Export Promotion.
UNIT 4	Economy – Emerging Issues WTO & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Portfolio Investment & Foreign Institutional Investors

Reference book

- 1. Dhingra, I.C.; Indian Economy, Sultan Chand,
- 2. Aggarwal, A.N., Indian Economy, Vishwa Prakashan,
- 3. Mishra, S.K. & V.K. Puri; Problems of Indian Economy, Himalaya Publishing House,
- 4. Datt, Ruddar; Sundhram, Indian Economy, Sultan Chand.

Paper – BBA-OB203

ORGANIZATIONAL BEHAVIOUR

Subject Objectives

- 1. To help the students to develop cognizance of the importance of human behaviour.
- 2. enable students to describe how people behave under different conditions and understand why people behave as they do.
- 3. To provide the students to analyse specific strategic human resources demands for future action.

Subject Outcomes

- 1. Students will be able to identify the components of Individual Behavior and apply the concept of Learning, Perception, Attitudes and values.
- 2. The student will be able to distinguish between the various theories of motivation and their application in organizations and also be able to apply these theories to practical problems in organizations. They will also be able to distinguish between a number of different leadership theories & amp; styles and contribute to the effective performance of a team as the team leader or a group member.
- 3. The future managers/ students will be able to analyze the behavior of individuals and groups in organizations in terms of the key

	Introduction: Concept, Nature and Significance of Organizational behaviour;
	Contributing disciplines to the field of O.B.; O.B. Models; Need to understand
Unit 1	human behaviour; Challenges and Opportunities.
	Individual & Interpersonal Behaviour: Biographical Characteristics; Ability;
	Values;
	Attitudes-Formation, Theories, Organisation related attitude, Relationship
UNIT 2	between attitude and behavior; Personality – determinants and traits; Emotions;
	Motivation and Leadership Learning- Theories and reinforcement schedules,
	Perception –Process and errors.
	Group Behaviour & Team Development: Concept of Group and Group
	Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group
	Development, Theories of Group Formation; Group Norms, Group
UNIT 3	Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter
	Group Behaviour; Concept of Team Vs. Group; Types of teams; Building and
	managing effective teams.
	Organization Culture and Conflict Management: Organizational Culture-
	Concept,
UNIT 4	Functions, Socialization; Creating and sustaining culture; Managing Conflict –
	Sources,
	types, process and resolution of conflict; Managing Change; Managing across

	Cultures; Empowerment and Participation, Organisational Development

Reference book

1. Prasad, L.M.; Organizational Behaviour, Sultan Chand & Sons, 2003.

2. Stephen P., Robbins; *Organizational Behaviour*; "Prentice Hall of India Pvt. Ltd.", New Delhi, 2003.

3. Luthans, Fred; Organizational Behaviour, Tata McGraw Hill, New Delhi, 2003.

4. Chabbra, T.N. & Singh, B.P., Organization Behavior, Sultan Chand & Sons.

5. Khanka, S.S.; Organizational Behaviour, Sultan Chand and Sons, New Delhi.

6. Joseph, Weiss; Organization Behaviour and Change, Vikas Publishing house, 2004.

Paper – BBA-IMC204

INTEGRATED MARKETING COMMUNICATION

Subject Objectives

- 1. Gain broad knowledge about fundamentals, principles, and practices of marketing management.
- 2. Develop a theoretical base for sales and promotion.
- 3. Learn fundamentals of the subject 'Service marketing' and 'Retailing Management'
- 4. Get inclined to develop research skills related to international marketing and 'Retailing Management'
- 5. Learn the practical application of various concepts, theories, and principles related to consumer behavior.

Subject Outcomes

- 1. Demonstrate an ability to develop a strategic integrated marketing communication plan.
- 2. Create appropriately targeting media materials in a variety of formats to include PR, Advertising, Video, VR, Sales and Social Media.
- 3. Demonstrate ethical research, planning and execution of integrated marketing communication efforts that integrates faith with the responsibility.
- 4. To serve and engage communities and social justice globally.

Unit 1	Concept and Process of Integrated Marketing Communications (IMC): Elements of IMC-Advertising – Definition, Appeal, Executional Framework, Function, Strategy, Theory, Spokesperson, Types Sales Promotion-Different types
0 1	of Sales Promotion, relationship between Sales promotion and advertising
	Publicity – Types of Publicity, relationship between advertising and
	publicityPersonal Selling,Direct marketing and direct response methods
Unit 2	IMC Message Design: Understanding communication process: Source, Message and

	channel factors, AIDA model, Considerations for creative idea visualization
Unit 3	Media Management – Media Process – Media Jargons – Media Buying- Strategies and execution
Unit 4	Suppliers in IMC: Hoarding Contractors/Printers etc. Advertising - Type of agencies, Services offered by various agencies, Departments of Advertising Agency, Client Servicing-client Agency relationship
Unit5	Digital Media & Advertising: Digital Media, Evolution of Technology, Convergence of Digital Media, E- Commerce and Digital Media, Advertising on Digital Media, Social Media, Mobile Adverting. Advertising Laws & Ethics: Adverting & Law, Advertising & Ethics, Pester Power, Intellectual Property Rights, ASCI.
Unit 6	Buzz Marketing, Viral Marketing, Guerilla Marketing. Advertising Agency: Criteria for selecting the agencies and evaluation. Advertising objectives and Budgeting

- 1) Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press
- 2) Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D'Souza, Tata McGraw Hill
- 3) Advertising Management, Aakar, Batra and Myers, Prentice
- 4) Advertising & Promotions, S H Kazmi and Satish K Batra, Excel
- 5) Advertising; Principles and Practice, Wells, Moriarty and Burnett, Pearson

Paper - BBA-COA205

BASICS OF COST ACCOUNTING

Subject Objective

- 1. Acquire Practical learning through summer internship, industrial visit and research projects.
- **2.** Demonstrate analytical and problem-solving skills through core elective area of specialization in Money and Banking, Accounting and Finance and Marketing to solve the business issues.
- **3.** Understand and develop new dimensions of knowledge through open electives to cater the need of the industry.
- **4.** To remember the conceptual knowledge with an integrated approach to various aspects of Commerce.
- 5. To develop competencies in managerial skills, effective communication and team work.

Subject Outcomes

1. Acquire conceptual knowledge of basics of accounting

- 2. Identify events that need to be recorded in the accounting records
- 3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP
- 4. Describe the role of accounting information and its limitations.
- 5. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- 6. Identify and analyze the reasons for the difference between cash book and pass book balances.

	-
Unit 1	Introduction of cost accounting concept :- Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and objectives of cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre.
	Elements of cost and overheads:-
Unit 2	Elements of Cost : Elements of cost, Material, Labour and other Expenses, Classification of cost & Types of Costs, Preparation of Cost Sheet Overheads: Meaning and Classification of Overheads – Treatment of specific items of overheads in cost accounts – stages involved in distribution of overheads – methods of absorption of overheads – treatment of under and over absorption of overheads
Unit 3	Methods of Costing :- Job Costing – Meaning, Features, Advantages and Limitation , Contract Costing – Basic Concepts , Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains , Operating Costing – Meaning, Features & Objectives Techniques of Costing
Unit 4	Budget and Budgetary Control: Definition, Meaning and objectives of Budgetary control Advantages and disadvantages of Budgetary Control Types of Budget
Unit 5	Marginal Costing : Meaning and Various Concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety
	Standard Costing : Definition and Meaning of Various Concepts ,Advantages and limitations of Standard Costing ,Variance Analysis–Material and labour Variances only
	Area of Practical Problems:
Unit6	Simple Problems on:
	Cost Sheet
	Techniques of Costing
	Marginal Costing
	Budget and Budgetary Control–Flexible and Cash Budget
	Standard Costing – Material and Labour Variances only

- 1. Maheshwari, S. N. and S. N. Mittal; *Cost Accounting Theory and Problems*, 22nd Revised Edition, Shri Mahavir Book Depot, New Delhi, 2003.
- 2. Jain and Narang; *Cost Accounting*, Kalyani Publishers, 2002.
- 3. Arora, M.N., *Cost Accounting* 2nd Edition, 2001 Vikas Publishing House Pvt. Ltd.
- 4. Gowda, J. Made; *Advanced Cost Accounting*, 1st Edition, Himalya Publishing House, 2001.
- 5. Advanced cost Accounting by Saxena and Vasistha.

Paper - BBA-EXC 206

ADVANCE EXCEL

Unit 1	Excel Introduction: An Over View Of The Screen, Navigation And Basic
	Spreadsheet Concepts.
	Various Selection Techniques And Short Keys.
UNIT 2	Customizing Excel: Customizing The Ribbon, Using And Customizing Auto
	Correct, Changing Excel's Default Options.
UNIT 3	Basic Function: Using Functions – Sum, Average, Max, Min, Count, Counta.
	Absolute, Mixed and Relative Referencing.
UNIT 4	Formatting And Proofing: Currency Format, Format Painter, Formatting Dates,
	Formatting Cells With Numbers Formats, Font Formats, Alignment, Borders.
UNIT 5	Mathematical Functions : Sumlf, Sumlfs ,Countlfs, Averagelfs, Nestedif , And
	,Or ,Not .
UNIT6	Text Functions :
	• Upper,Lower,Proper
	• Left ,Mid ,Right
	• Trim,Len ,Exact
	• Concatenate
	• Find ,Substitute
UNIT 7	Date And Time Function : Today ,Now
	Day, Month, Year.
	Date ,Date If ,Date Add,Eqmonth ,Weekday
UNIT 8	Pivot Tables
	Creating Simple Pivot Tables
	Basic And Advanced Value Field Setting
	Classic Pivot Table
	Choosing Field
	Filtering Pivot tables
	Modifying Pivot table Data
	Grouping Based On Numbers And Dates
	Calculated Field & Calculated Items
	Arrays Functions
	What Are The Array Formulas Use Of The Array Formulas?
	Basic Examples of Arrays (Using Ctrl+Shift+Enter).
	Array With If, Len And Mid Functions Formulas.
	Array With Lookup Functions.

	Advanced Use Of Formulas With Array.
UNIT 9	Lookup Functions
Unit 10	Charts and Slicers Various Charts I.E. Bar Charts / Pie Charts / Line Charts,Using SLICERS, Filter Data With Slicers,Manage Primary And Secondary Axis

3rd SEMESTER

Paper - BBA 03- LAB301:

LEGAL ASPECT OF BUSINESS

Subject Objective:

- 1. To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters.
- 2. Also to understand the applications of these laws to practical commercial situations.

Subject Outcome:

- 1. Know rights and duties under various legal Acts.
- 2. Understand consequences of applicability of various laws on business situations.
- 3. Develop critical thinking through the use of law cases.

	
	Nature, Meaning and Significance of law, Society, state and Rule of law, sources of
UNIT 1	Business Laws, Indian Contract Act, 1872 (Fundamental Knowledge) Essentials of
	valid contract, discharge of contract, remedies for breach of contract. Contracts of
	Indemnity, Guarantee, Bailment, Pledge and Agency
UNIT 2	Indian Partnerships Act, 1932: Definition and Nature of partnership, Relation of
	partnersInters with Third parties, Incoming and outgoing partners, Dissolution of
	firms, Registration of Firms
LINIT 2	
UNIT 3	Sale of Goods Act 1930 Meaning of Sale and Goods, Conditions and Warranties,
	Transfer of Property, Rights of an unpaid seller, Remedies for breach of contract of
	sale of goods, Auction Sales
UNIT 4	The Negotiable Instruments Act, 1881 – Essentials of a Negotiable instruments,
UN11 4	Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by
	endorsements, Promissory Notes, Bills of Exchange and cheques, Parties to
	Negotiable Instruments, crossing of a cheque & Dishonour of a cheque
	The Companies Act, 1956 (Basic elementary knowledge) Essential characteristics of
UNIT 5	a company, types of companies, memorandum and articles of association, prospectus,
UNIT 5	shares -kinds, allotment and transfer, debentures, essential conditions for a valid
	meeting, kinds of meetings and resolutions. Directors, Managing Directors-their
	appointment, qualifications, powers and limits on their remuneration, prevention of
	oppression and mismanagement

Reference Books

1. Maheshwari, S.N. and S.K. Maheshwari; A Manual of Business Law, 2nd Edition, Himalaya

Publishing House, 2004.

- 2. KuchhalM.C.,"Modern Indian Company Law", 2004, Shree Mahavir Book Depot.
- 3. Kuchhal, M. C.; Business Law, Vikas Publishing House, New Delhi, 2004.
- 4. Kapoor, N. D.; Elements of Mercantile Law, Sultan Chand & amp; Sons, New Delhi, 2003

5. Gulshan S.S. and Kapoor G.K., "Business Law including Company Law",2003, New AgeInternational Private LimitedPublishers.

- 6. Aggarwal S.K., "Business Law, 2003", Galgotia Publishing Company.
- 7. Kapoor, N. D.; Elements of Company Law, Sultan Chand & amp; Sons, New Delhi, 2003.

Paper - BBA 03-DM302:

DIGITAL MARKETING & E-COMMERCE

Subject Objective:

- 1) This course provides an introduction to information systems for business and management.
- 2) It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems

Subject Outcome:

- 1) Understand the basic concepts and technologies used in the field of management information
- 2) Have the knowledge of the different types of management information systems
- 3) Understand the processes of developing and implementing information systems
- 4) Be aware of the ethical, social, and security issues of information systems

UNIT 1	E-Business Framework: Definition of E-Business, Origin of E-Business, History of the Internet, E-Business Opportunities for Businesses, Working of E-Business, E-Business Vs the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Main Goals of E-Business.
UNIT 2	Network Infrastructure for E-Commerce – Local Area Network (LAN),
	Ethernet: IEEE 802.3: Local Area Network (LAN) Protocols, Wide Area
	Network (WAN), The Internet, TCP/IP Reference Model, Domain Names,
	Hyper Text Markup Language (HTML), Simple Exercises in HTML. Common
	Gateway Interface (CGI), Multimedia Objects, Network Access Equipment,
	Network Cables, Broadband Telecommunication.
	E-Business: Requirements and Architecture: Requirements of E-Business,
UNIT 3	Functions of E-Business, E-Business Framework Architecture, I-way or
UNIT 5	Information Highway. Business Models: Evolution of Internet Business
	Models, Business Models in Practice, Business Model: The Six Components.
	Security In Electronic Business: Intranet and Extranet Security: Threats and
	Protection, Protection Methods, Data and Message Security, Firewalls.
UNIT 4	E-Payment Systems: Introduction of e-payment system, difference between
	traditional payment and e-payment system. B2B Electronic Payments, Third-
	Party Payment Processing, Electronic Payment Gateway-Security Standard for

	Electronic Payment System. Different types of e-payment systems and its
	advantages and disadvantages.
UNIT 5	E-Marketing: Challenges of Traditional Marketing, Retailing in E-Business
	Space, Internet Marketing, Advertisement and Display on the Internet, E-
	Business for Service Industry. Legal and Ethical Policy Issues: Protection of
	Privacy and Intellectual Property, Strategy Planning for E-Business.

- 1. Agarwala&Agarwala, E-Commerce
- 2. Bajaj & Nag, E-Business (TMH: New Delhi)

Paper - BBA 03-HRM 303:

HUMAN RESOURCE MANAGEMENT

Subject Objective:

- 1) To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
- 2) To help the students focus on and analyze the issues and strategies required to select and develop manpower resources
- 3) To develop relevant skills necessary for application in HR related issues
- 4) To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions

Subject Outcome:

On completion of this course, the students will be able

- 1) To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
- 2) To develop necessary skill set for application of various HR issues.
- 3) To analyze the strategic issues and strategies required to select and develop manpower resources.
- 4) To integrate the knowledge of HR concepts to take correct business decisions.

Unit 1	Human Resource Management - Introduction: Concept, nature, scope, objectives and importance of HRM; Evolution of HRM; Challenges of HRM;
	Personnel Management vs HRM, Difference between HRM and Personnel
	Management.
	Acquisition of Human Resources: HR Planning: Definition, Objectives, Need,
	Importance and the Process.
Unit 2	
	Job analysis: Meaning of job analysis, steps of job analysis, difference between
	job description and job specification.
Unit 3	Recruitment -Meaning and Importance, Sources of Recruitment ,Methods of
	Recruitment, Recruitment Process, Recruitment v/s Selection, New Trends in

	Recruitment a) Out Sourcing b) Poaching/ Raiding c) E-Recruitment.
	Selection – Introduction, Meaning and Importance of Selection, Steps in Selection Process, Induction, Steps in Induction Process.
Unit 4	Training and Development: Concept and importance of training, types of training, methods of training ,design of training programme, evaluation of training effectiveness, difference between training and development.
	Career Planning: Introduction, steps in career development, methods and importance of career development.
Unit 5	Compensation and Maintenance: Compensation: Elements of Compensation, Base Compensation, factors Affecting Compensation, Fringe Benefits, Time Wage and Piece Wage Systems.
	Job evaluation – concept, process and significance; components of employee remuneration – base and supplementary;
Unit 6	Performance Appraisal, Significance of Performance Appraisal, Objectives of Performance Appraisal, Performance Appraisal and Career Development, Challenges of Performance Appraisal, Process of Performance Appraisal, Performance Appraisal Methods, Traditional Approach, Modern Approach.
Unit 7	Grievances - Introduction of Grievance Handling Procedure, Model Grievance Procedure, and Essentials of a Sound Grievance Procedure, Discipline, Principles and Procedure for Disciplinary Action, Employee Exit

- 1) Human Resource Managements: by V. S. P. Rao | 30 November 2010
- Human Resource Management | Fifteenth Edition | By Pearson by Gary Dessler and BijuVarrkey | 26 December 2017
- 3) Essentials of HRM and Industrial Relation by SubbaRao P | 6 October 2014
- 4) Human Resource Management, Text & Cases by K Aswathappa | 4 July 2018
- 5) Human Resource Management, 11Ed, Isv by David A. Decenzo, Stephen P. Robbins, et al. | 1 January 2015

Paper - BBA 03-CB304:

CONSUMER BEHAVIOUR

Subject Objective:

- 1) To understand consumer behavior in an informed and systematic way.
- 2) To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- 3) To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- 4) To give the students a perspective to understand the application of market research in framing effective marketing strategies.

Subject Outcome:

- 1) Demonstrate how knowledge of consumer behavior can be applied to marketing.
- 2) Identify and explain factors which influence consumer behavior.
- 3) Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- 4) Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- 5) In a team, work effectively to prepare a research report on consumer behavior issues within aspecific context.

Unit 1 Unit 2	 Introduction to Consumer Behaviour and Consumer Research: Introduction, Consumer Behaviour – Definition, Consumer and Customers, Buyers and Users, Organizations as Buyers, Development of Marketing Concept, Consumer Behaviour and its Applications in Marketing, Consumer Research Process. Consumer Personality: Introduction, Self-concept, personality Theories, Brand
	Personality, emotions.
Unit 3	Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.
Unit 4	Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies
Unit 5	Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications.
Unit 6	Consumer buying decision process – Problem Recognition, Information Search and Evaluation of Alternatives: Introduction, Problem Recognition, Information Search, Evaluation of Alternatives
Unit 7	Consumer decision-making process: Outlet Selection, Purchase and Post Purchase Behaviour, Introduction, Outlet Selection and Purchase, Post Purchase Behaviour.
Unit 8	Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles.

- 1) Consumer Behaviour, Schiffman Kanuk And S. Ramesh Kumar, Pearson, Latest Edition
- 2) Consumer Behaviour, Concepts And Applications, Loudon And Bitta, TMH, Latest Edition
- Consumer Behaviour And Marketing Strategy, Peter, J.P. And Olson, TMH, Latest Edition.. Consumer Behavior - Insights From Indian Market Majumudar Ramanuj, PHI, 2nd Edition.
- 4) Consumer Behavior, Blackwell And Engel, Cengage Publication, Indian Edition.

Paper - BBA 03-MA 305:

BASIC OF MANAGEMENT ACCOUNTING

Subject Objective:

- 1) To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- 2) To enhance the abilities of learners to analyze the financial statements.
- 3) To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
- 4) To make the students develop competence with their usage in managerial decision making and control.

Subject Outcome:

- 1) Understand various costing systems and management systems.
- 2) Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques.
- 3) Evaluate the costs and benefits of different conventional and contemporary costing systems. Differentiate methods of schedule costs as per unit of production.
- 4) Differentiate methods of calculating stock consumption.
- 5) Identify the specifics of different costing methods.
- 6) Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- 7) Apply cost accounting methods for both manufacturing and service industry.

Syllabus details:

Unit 1	Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant
Unit 2	Financial Statement Analysis: Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages
	Ratio Analysis, Fund Flow and Cash Flow Analysis: Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios, DUPONT Control Chart.
Unit 3	Funds & Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.
Unit 4	Budgets and Budgetary ControkxConcept of Budgets and Budgetary Control,

	Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexile Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of
	Responsibility Accounting – Types of Responsibility Centres.
	Standard Costing and Variance Analysis: Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, significance of Variance
	Analysis, Computation of Material, Labour Variances.
	Marginal Costing and Profit Planning: Marginal Costing Differentiated from
	Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-
	even Analysis, Margin of Safety, Cost-Volume-Profit Relationship,
	Advantages, Limitations and Applications of Marginal Costing.
Unit 5	Decisions Involving Alternative Choices: Concept of Relevant Costs, Steps in Decision Making, Decisions regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-down or continue.

- 1) Maheshwari , S.N.; Principles of Management Accounting, Sultan Chand & Sons,2003 Fourteenth Edition
- 2) Khan & Jain; Management Accounting, Tata McGraw Hill Publishing House, 2002Third Edition.
- 3) Maheshwari, S.N.; Advanced Cost Accounting and Cost Systems, Shree MahavirBook Depot, 2003 Second Edition.
- 4) Pandey, I.M.; Management Accounting, Vikas Publishing House, 2003 ThirdEdition.

<u>SEMESTER – 4</u>

Paper - BBA 04-RM 206:

RESEARCH METHODOLOGY

Subject Objective

- 1) Have a thorough knowledge of the literature and a comprehensive understanding of scientific methods and techniques applicable to their own research.
- 2) Be able to demonstrate originality in the application of knowledge, together with a practical understanding of how research and enquiry are used to create and interpret knowledge in their field.
- 3) Have developed the ability to critically evaluate current research and research techniques and methodologies.
- 4) Have self-direction and originality in tackling and solving problems.
- 5) Be able to act autonomously in the planning and implementation of research.

Subject Outcome

- 1) Minimize the risk of injury or illness to laboratory workers by ensuring that they have the training, information, support and equipment needed to work safely in the laboratory.
- 2) Demonstrate a basic understanding of computer hardware and software; working knowledge of MS Word, Power Point, Excel and other computer application.
- 3) Use chemistry related software's such as Gaussian, Gauss view and chemdraw.
- 4) Use databases such as SciFinder, Scopus and Cambridge structure database.
- 5) Develop skills for systematic, articulate, and orderly presentation of research work in a written form containing relevant information on the research work carried out.

Unit 1	Research – An Introductory Approach: Meaning, Characteristics and Importance Types of Research: Fundamental and Applied Research The Basic Research Process: An Overview and Steps
Unit 2	Research Problems: Meaning, Components and Steps to be Followed While Formulating a Research Problem/ Criteria of a Good Research Problem
Unit 3	Research Design: Meaning, Characteristics of good research design; Components of a Research design, Different Research Designs; Measurement in Research; Data types; Sourcesof Error.
Unit 4	Methods of Data Collection Various sources of market Information: Methods of collecting Market information, PrimaryData, Secondary data, Collection of Data through Random Sampling, Questionnaire &Interview Schedule, Difference between questionnaire & interview schedule, Case StudyMethod
Unit 5	Sampling Design- Census & Sample Surveys; Steps in Sampling Design; Types
	of Sample designs-(simple random, stratified random, systematic and cluster
	samplings, Probability & Non Probability sampling. Tabulation: Meaning and
	Rules for Tabulation and Parts of a Table
Unit 6	 Data analysis – Quantitative Analysis Frequency Distributions: Cross tabulation, Graphing: Stem and Leaf Plot and Box-and whiskers-Plot, Indices: Ratios, rates, percentages and Proportions, Measures of Central Tendency and Variability, Measures of Relation: Correlation and Regression, Probability and Probability Distributions, Tests of Hypothesis: Z- Test, F-Test, t-Test and Chi-square Test. Data Analysis – Qualitative research
	Focus groups, Interviews, Ethnography, Grounded Theory, Participant observation and Content Analysis- Brief overview
Unit 7	Presentation- Diagrams; graphs; chars. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report Report Writing: Characteristics and Types and formats of Report

Reference Books:

1. Ghosh, B.N. Scientific Method and Social Research (Sterling: New Delhi)

2. Kothari, C.R. Research Methodology – Methods and Techniques (New Age: New Delhi)

3. Krishnaswami, O.R. Methodology of Research in Social Science (HimalayaPublishing House: Mumbai.)

4. Gupta, SantoshResearch Methodology and Statistical Techniques (Deep and Deep Publications :New Delhi)

Paper - BBA 04-IT 210:

TAXATION

Subject Objective

- 1) To know the basic concepts of Agriculture Income, Casual Income, Assessment year etc.
- 2) To know the Income from salaries.
- 3) To know that how to make a computation of the head Income from House property, Profits & Gains from Business & Profession.
- 4) To know that how to make a computation of Income from Capital Gains, Other Sources.
- 5) To know the Deductions to be made from Gross Total Income.

Subject Outcome

- 1) Students would identify the technical terms related to Income Tax.
- 2) Students would determine the residential status of an individual and scope of total income.
- 3) Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.
- 4) Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.
- 5) Students would compute the net total income of an individual.

Unit 1 Unit 2	Income Tax Act 1961 Fundamental Concepts and definitions under Income Tax Act, 1961; Objectives of IncomeTax, Taxation Structure in India, Residential status and Tax incidence Computation of taxable Income under different heads of Income Income from Salary- Salient features, Meaning of salary, Allowances and tax liability,perquisites and their valuation, deductions from salary Income from House Property- Basics of chargeability, Annual Value, Self-occupied and letout property, deductions allowed Profits and gains from Business or Profession- Definition-deductions expressely allowedand disallowed, Chargeability- meaning and concept of short term and long term capitalgains, Permissible deductions
Unit 3	Income from other sources Assessment of Individuals and Tax liabilities
Unit 4	Miscellaneous: Tax deducted at source-return of Oncome, Advance payment of
	Tax, Refundof Tax
Unit 5	An introduction to Corporate Taxation
Unit 6	Introduction and basic features of : Excise, Customs, Service Tax, VAT, Central Sales Tax

- 1. H.C Malhotra; Indian Income Tax Act
- 2.Singhania Dr., V. K.andSinghania Monica; Students Guide to Income Tax,
- Taxman Publications.
- 3. V.K Singhania-Direct Taxes-Law and Practice
- 3. Ahuja, Girish and Gupta Dr. Ravi; Practical approach to Direct and Indirect Taxes

Paper - BBA 04-POR 209:

PRODUCTION AND OPERATION RESEARCH

Subject Objective

- 1) Developing an understanding of the principles and methods of operations research and its applications in production and operations management.
- 2) Gaining knowledge of mathematical and statistical tools used in operations research such as linear and non-linear programming, simulation, and decision analysis.
- 3) Developing the ability to use operations research techniques to analyze and solve problems related to production and operations management, such as inventory control, scheduling, and facility location.
- 4) Building skills in using optimization techniques and software to design and improve production systems and processes.
- 5) Understanding the role of technology and automation in production and operations management, and the impact of these factors on efficiency and productivity.

Subject Outcome

- 1) Developing an understanding of the principles and methods of operations research and its applications in production and operations management.
- 2) Gaining knowledge of mathematical and statistical tools used in operations research such as linear and non-linear programming, simulation, and decision analysis.
- 3) Developing the ability to use operations research techniques to analyze and solve problems related to production and operations management, such as inventory control, scheduling, and facility location.
- 4) Building skills in using optimization techniques and software to design and improve production systems and processes.
- 5) Understanding the role of technology and automation in production and operations management, and the impact of these factors on efficiency and productivity.

Introduction to Operation Research: - Meaning, Evolution, approaches,
techniques and scopes of operations research, managerial application of
Operation Research.
Linear programming:- Introduction, meaning characteristics, graphical
approaches and its utility simplex method, dual linear programming,
Mathematical Formulation of the Problem
Transportation & Assignment Problem: - The general structure of the problem,

	methods of initial allocation degeneracy, optimal solution of transportation problem
	Assignment Models: Balanced and Unbalanced Assignments Models,
	Hungarian Method
	Game Theory- Meaning and concept
Unit 3	Network Analysis:- PERT/CPM background and development, stages in
	application PERT networking analysis, CPM, Determination of CPM,
	Determination of earliest expected & latest allowable times.
	Inventory control: - Classification of Inventory control, EOQ model, inventory
	control system, ABC Analysis, Advantages of EOQ model in management.

- 1) KantiSwarup, Gupta, P.K. and Manmohan, Operations Research (Sultan Chand: New Delhi)
- 2) Gupta-Manmohan, Problems in Operations Research (Sultan Chand: New Delhi)
- 3) Satyanarayana, M. and Raman, L. Management Operations Research Hill Liberman, Introduction to Operations Research (Tata McGraw Hill: New Delhi)

Paper - BBA 04-SDM:

SALES AND DISTRIBUTION MANAGEMENT

Subject Objective

- 1) Developing an understanding of the principles and practices of sales and distribution management, including sales strategy, pricing, promotions, and distribution channels.
- 2) Gaining knowledge of key concepts and tools used in sales and distribution management, such as market research, data analysis, and relationship management.
- 3) Developing the ability to analyze market trends and competitor activity, and use this information to develop effective sales and distribution strategies.
- 4) Understanding the role of sales and distribution management in the broader context of the organization, and how it contributes to the overall performance of the company.

Subject Objective

- 1) Understanding of the principles and practices of sales and distribution management, including sales strategy, pricing, promotions, and distribution channels.
- 2) Knowledge of the key concepts and tools used in sales and distribution management, such as market research, data analysis, and relationship management.
- 3) Ability to analyze market trends and competitor activity, and use this information to develop effective sales and distribution strategies.

- 4) Skills in identifying and pursuing new business opportunities, managing relationships with key accounts and partners, and leading a successful sales team.
- 5) Understanding of the importance of customer service and satisfaction, and the ability to develop and implement strategies to improve these areas.

Unit 1	Sales Management – Objectives – Market Potential – Analysing Market Potential
	-Sales potential- Market Indexes - Personal selling process-Sales Forecast -
	Sales Forecasting Methods-Understanding online tools used along with
	traditional methods-Nature of Sales Management Positions - Functions of the
	SalesExecutive,Sales Organization - Purpose -Setting up a Sales Organization -
	Basic types of Sales Organizational Structures - Organization of the sales
	department -Schemes for dividing Line Authority in the Sales Organization
Unit 2	Sales Force Management – Job Analysis – Job Description - Organization for Recruiting and Selection –Sources of Sales Force Recruits – The Recruiting Effort – Selecting Sales Personnel .Training , Motivation Compensation of Sales Force and performance evaluation : Building Sales Training Programs – Selecting Training Methods – Organization for Sales Training – Evaluating Sales Training Programs
Unit 3	The Sales Budget: Purpose of the Sales Budget – Form and Content – Budgetary
	Procedure - Quotas: Objectives in using Quotas - Types of Quotas and Quota-
	Setting Procedures Sales Territories: Sales Territory Concept - Reasons for
	Establishing Sales Territories - Procedures for Setting up Sales Territories -
	Routing and Scheduling Sales Personnel.
Unit 4	Marketing Channels, their Structure ; Channel Intermediaries-Role and Types;
	Wholesaling and Retailing; Logistics of Distribution; Channel Planning,
	Organizational Patterns in Marketing Channels: Assessing Performance of
	Marketing Channels; International Marketing Channels.

- 1) Spiro, R., Stanton, W., and Rich, G., Management of a Sales Force, Tata McGraw Hill Education
- 2) Still, R. R., Edward, C. W., and Govoni, A. P., *Sales Management: Decisions, Strategies and Case*, Pearson Education
- 3) Venugopal, P., Sales and Distribution Management: An Indian Perspective., Response Books.
- 4) Coughlan, A., Anderson, E., Stern, L. W., and El-Ansary, A., Marketing Channels, Pearson

Paper - BBA 04-BS:

BUSINESS STATISTICS

Subject Objective

- 1) To demonstrate knowledge of probability and the Standard statistical distribution.
- 2) To demonstrate the knowledge and understanding Theory and provide practical solution to general Aggregation.
- 3) To study an compute each of the following three measures of central tendency (mean, median, mode)
- **4)** To study and calculate the range and quartile range and also realize that these are relatively crude measures

Subject Objective

- 1) Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
- 2) Critically evaluate the underlying assumptions of analysis tools
- 3) Understand and critically discuss the issues surrounding sampling and significance
- 4) Discuss critically the uses and limitations of statistical analysis
- 5) Solve a range of problems using the techniques covered
- 6) Conduct basic statistical analysis of data.

Unit 1	Introduction
	Definition of Statistics, Importance and Scope of Statistics, Limitation of
	Statistics, Descriptive and Inferential Statistics
Unit 2	Collection, Editing and Presentation of Data
	Statistical data, Primary and Secondary data, Methods of collection of data,
	Survey sampling population parameters and sample statistics, principles of
	sampling, sampling methods (probability sampling methods & non-random
	sampling methods), concept of sampling distributions
	Presentation of data: textual and tabular presentations; Construction of a table
	and the different components of a table. Frequency distribution,
	Diagrammatic Representation of frequency distribution, Diagrammatic
	representation of data: Line diagrams, Bar diagrams, Pie charts and divided-
	bar diagrams
Unit 3	Measures of Tendency
	Meaning of central tendency, Common measures of central tendency,
	Relationship among A.M, G.M and H.M, Weighted means, Quartiles, Deciles,
	Percentiles
	Measures of Dispersion
	Meaning and objective of dispersion; Characteristics of a good measure of
	dispersion;
	Different measures of dispersion – Range, Quartile deviation, Mean deviation,
	Mean

	Absolute deviation, Standard deviation; Comparison of the different measures
	of dispersion.
	Measures of relative dispersion – Coefficient of Variation. Combined mean
	and standard
	deviation, Graphical measure of dispersion
Unit 4	Correlation and Regression: Analysis of Bivariate data. Correlation
	Analysis – Meaning of correlation; Scatter Diagram; Karl Pearson's
	coefficient of linear correlation; Calculation of the correlation coefficient
	from grouped data; Properties of the correlation coefficient;
	Advantages and limitations of the coefficient of correlation; Idea of rank
	correlation; Spearman's rank correlation coefficient.Regression Analysis -
	Two lines of regression; Some important results relating to regression
	lines; Correlation Coefficient and the two Regression Coefficients;
	Coefficient of determination; Concept of multiple regression.
Unit 5	Index Number
	Meaning of Index Number, Problems in construction of Index Number, Type
	of Index
	Numbers, Different formulae, Cost of living index number, Uses of index
	numbers

- 1. Gupta, S.P, Gupta, M.P Gupta (Sultan Chand & Sons)
- 2. Statistics for Management Richard Levin, David S. Rubin
- 3. Das, N.G. Statistical Methods(.M. Das & Co.: Kolkata).
- 4. Hogg, Introduction to Mathematical Statistics (Pearson: New Delhi)

5. Miller, John E.Freud's Mathematical Statistics with Application 7/e (Pearson: New Delhi)