## SOPHIA GIRLS' COLLEGE, (AUTONOMOUS) AJMER



## Scheme of Examination And SYLLABUS

2016-17 (Batch)

For

# BACHELOR OF BUSINESS ADMINISTRATION

Semester – I to VI

#### **BACHELOR OF BUSINESS ADMINISTRATION**

Eligibility for admission in First Year of BBA is 10+2 examination of any board with at least 45% marks. With regard to admission in reserved category seats, government rules will be applicable.

## SCHEME OF EXAMINATION

The number of the paper and the maximum marks for each paper together, with the minimum marks required to pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory as well as the practical part of a subject/paper, wherever prescribed, separately.

Classification of successful candidates shall be as follows:

First Division 60% of the aggregate marks prescribed in Semesters I to VI taken together

Second Division 50%

All the rest shall be declared to have passed the examination.

- ▲ For passing a candidate shall have to secure at least 40% marks in each course (Theory and Practical separately).
- ▲ No division shall be awarded in Semesters I to V.
- ▲ Whenever a candidate appears for a due paper examination, she will do so according to the syllabus in force.
- A candidate not appearing in any examination/absent in any paper of term end examination shall be considered as having DUE in those papers.

#### **End Semester Examination Pattern**

Maximum Marks: 70

Section A

Duration: 2 ½ Hrs.

10 x 1 = 10 marks

Contains 10 Questions of 1 mark each and all are compulsory.

Three questions from each unit and one extra question from any one unit. 3 + 3 + 4 = 10 Questions

**Section B**  $3 \times 5 = 15 \text{ marks}$ 

Contains 3 questions with internal choice (Two questions from each unit).

Each Question carries 5 marks.

A student has to attempt 3 questions, choosing at least one question from each unit.

**Section C**  $3 \times 15 = 45 \text{ marks}$ 

Contains 3 questions with internal choice (Two questions from each unit).

Each Ouestion carries 15 marks.

A Student has to attempt 3 questions, choosing at least one question from each unit.

## **Course Structure in Semester – I**

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA-101	Computers for Management	30	70	100	40	2 ½ Hr.
BBA-102	English Comprehension	30	70	100	40	2 ½ Hr.
BBA-103	Principles of Business Management	30	70	100	40	2 ½ Hr.
BBA-104	Quantitative Techniques for Management	30	70	100	40	2 ½ Hr.
BBA-105	Basics of Accounting	30	70	100	40	2 ½ Hr.
BBA-106	Business Ethics and Sustainability	30	70	100	40	2 ½ Hr.
			Total	600	240	

## **BBA-101 Computers for Management**

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To impart the students about the basic knowledge of computers.

#### **UNIT-I**

Introduction to Computer: Definition, Diagram, Characteristics, Hardware & Software.

Software & its types, User Interface: Concept of CUI & GUI.

MS Windows, Features of Windows, Desktop (My Computer, My Document, Recycle Bin, Network Places, Internet Explorer. Start Menus, Taskbar & its properties, Windows Explorer.

MS-Word: Introduction to MS-Word, Features, Application Areas & its uses, types of views, Creating & Saving: New Document & Templates.

Formatting, Editing & Printing: cut, copy, paste, paste special, clipboard, undo, redo, Fonts, Paragraphs: Indentation & Spacing, Columns & Breaks, Styles, Themes, Find, Replace &Goto. Inserting Tables, Picture, ClipArt, Shapes, Smart Art & Charts, Symbols & Equations, Hyperlink, Bookmark, Cross-reference, Converting Text to Table & vice versa. Header & Footer. DropCap, Textbox, WordArt, Date & Time, Footnotes & Endnotes, Captions, Watermark, Page Color, page Borders, Page background. Mail merge, Macros, Spelling & Grammar, Auto correct & Auto text. Page Setup, Size, Margins, Gutter, Orientation.

#### **UNIT-II**

MS-Excel: Introduction, Features, Application Areas & its uses, views & its types, formatting & its types, Functions & Formulas (Text: char, concatenate exact, find, left, right, mid, lower, upper, proper, search, substitute, trim. Logical: if, &, or, not. Date & Time: Date, day, month, year, now, today, time, hour, minute, seconds. Math & trig: Abs, int, ceeling, floor, even, odd, fact, mod, pi, power, product, round, roman, sign, sqrt, sumtotal, sumif, trim. Statistical: Average, count. Information: Islogical, isnumber, Istext.) Charts: Line, bar, column, area, pie. Pivot Tables, Data management: Sort, filters, auditing & tracing, Protecting sheet & workbook.

#### **UNIT-III**

MS-PowerPoint: Introduction to PowerPoint, Features, Application Areas & its uses, Creating Presentations through Blank Presentations, Templates, Existing Presentations, Views of PowerPoint, Formatting & Customizing Presentations: Inserting Graphics & Animations, Slide Transactions, Custom Animation, Inserting sounds & movies, Set up & Custom Slide Shows. Rehearse Timing, Record Narration & Protecting Presentations. Slide Master, Handouts, Printing Presentations.

MS-Access: Introduction, Application Areas & its uses, concepts of databases, creating a database & tables, adding, editing & searching of records, queries & its types, creating forms & reports, linking, importing & exporting data.

- Joyce Cox & Joan Preppernau, , Microsoft Office 2007, Microsoft Press
- Ron Mansfield, , Working in Microsoft Office , TMH
- Dr. Neeraj Bhargava, PC- Software, University Book House.
- Jain, , PC Software Made Simple, BPB Publications
- Taxali Ravikant, , PC Software Made Simple, TATA MCG-HILL

Note: Latest Edition of Books to be referred.

### **BBA-102 English Comprehension**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective:**To introduce the students to the speech sounds of English in order to enable them to speak with global intelligibility.

#### Unit-I

Short history/background to the development of English language. Concentrate on the development of English language of India. Importance of correct, brief and simple language in comprehension, use of correct, brief and simple language in writing titles slogans, texts, summaries etc. for business purposes.

#### Unit – II

English word and sequence formation. Word classes, sentence parts and word order in English. Common Errors in English Language.

#### **Unit-III**

Concept of Grammar, some features of English grammar like Modals. Articles and concordance etc. Tenses, Voice and Reported Speech. Total features of English language, some common English language expression of legion, phonology etc. Expanding role of English in national and international business.

#### **Reference Books:**

- Nesfield J.C.,(2014), English Grammer & Comprehension, 17th Edition, Macmillan Publishers.
- Sethi & Dhaniya, (2010), A course in Phonetics & spoken English, 2<sup>nd</sup> Edition, PHI Learning
- Thomson & Martinet, (1981), A practical English Grammar, 3<sup>rd</sup> Edition, Oxford University Press

## **BBA-103 Principles of Business Management**

Max. Marks: 100 Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To acquaint students with the basic knowledge of management and to develop an understanding of terms, facts, concepts pertaining to functions of management.

#### Unit- I

Introduction: concept, nature, process and significance of management; Development of management thought, Planning: concept, process and types. Decision making-concept and process; Management by Objectives.

#### Unit- II

Organization: concept, nature, process and significance, Authority and responsibility relationships; Centralization and decentralization. Organization structure-forms

Managerial control; concept and Process; Effective control system; Techniques of control – Traditional and modern.

#### **Unit-III**

Office management: objectives, responsibility for office work, selection of office site, layout.

Organizing and method, office machinery and equipment, the future offices. Electronic data interce

Organizing and method, office machinery and equipment, the future offices,. Electronic data interchange-concept, objectives and importance.

- Naulakha R.L, Principles of Management RBD Publications
- Sudha G.S, Management, Ramesh Book Depot
- Rajpurohit, Sharma, Sharma, Gupta; Management Ajmera Book Company, Jaipur.

Note: Latest Edition of Books to be referred.

## **BBA-104 Quantitative Techniques for Management**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objectives**: To enable the students to apply the quantitative technique to solve the management problems.

#### Unit- I

Assignment problems: Introduction, General structure, problems on minimization & maximization problems, Theory of games- formulation of game models, Two person Zero sum games & their solution, 2 x N and M x 2 games (Excluding M\*N Game), Rule Of Dominance, , pure with saddle point, Mixed strategies (Graphical and algebraic methods), Limitations of game theory

#### **Unit-II**

Matrices: Definition of a matrix, types of matrices, Basic operations, Transpose, Determinant of a square Matrix, Minor and Co-factors, Ad-joint of a square Matrix, Elementary operations on Matrix, Inverse of a matrix, Solution to System of Linear equations- Matrix Inverse method and Cramer's method.

#### **Unit-III**

Linear programming: Introduction, Basic Assumptions of Linear Programming, formulation of LPP, Graphical Method of solution. Application areas of Linear programming.

#### **Reference Books:**

- Kapoor V.K., Quantitative techniques, Sultan chard &sons
- Agarwal N.P., Quantitative techniques for Management. Ajmera Book Co.

Note: Latest Edition of Books to be referred.

## BBA – 105 Basics of Accounting

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objectives:** To impart basic knowledge about the system of accounting.

#### Unit – I

Meaning and scope of Accounting; Need , development and definition of accounting, Book Keeping and accounting, Objectives of accounting, Accounting Transactions, Journal, ledger, Trial Balance.

#### Unit- II

Accounting concepts & Convention, Final accounts – Trading Account, Profit and loss account, Balance Sheet, adjustment entries.

#### **Unit-III**

Deprecation Accounting- Meaning, objective, Causes. Methods of Depreciation- Straight line method, WDV Method, Sinking Fund Method, Annuity Method. Change in method of Depreciation from Straight Line to WDV and WDV to straight Line with retrospective and without retrospective. Rectification of Errors- Types, Rectification of error traced before preparation of Trial Balance and After preparation of Trial Balance.

#### **Reference Books:**

- Hanif, M., Mukherjee A., Modern Accountancy-PartI, , Tata Macgraw Hill.
- Jain, Khandelwal, Pareek, Fundamentals of Accountancy Part-I, Ajmera Book co.

Note: Latest Edition of Books to be referred.

## **BBA** – 106 Business Ethics and Sustainability

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objectives**: To inculcate knowledge on Business Ethics and to provide knowledge of various factors influencing the corporate sector.

#### Unit-I

Nature Of Business Ethics- Introduction, religion & ethics, moral and ethics, relation between ethics and business management, ethics in business. Value system:-values, moral standard, source of ethics, objectives of ethics, categories of values, universal standards. Values for Indian Managers, ethics in management- factors, vision, corporate culture. Ethical principle in business- Role of Board of directors, code of ethics, code of conduct, credo, ethics committee, concept of whistle Blower, role of leadership, ethics audit

#### Unit-II

Ethics with special reference to Commercial and operations management- marketing and Industrial Espionage, Finance, HRM, Operations and Technology, IT and ethics, E-Commerce and BPO, Accountancy, Investments. Social Responsibility and ethical values- Stakeholders expectations, CSR [Corporate Social Responsibility]- concept, implementation, advantages and examples.

#### **Unit-III**

Ethical Decision Making- Attitudes and beliefs, Business ethics and society, Ethical values and Dilemmas. Corporate Sustainability- concept, sustainable development, KYOSEI Technique, Triple Bottom Line (TBL)

- Albuquerque Daniel, Business Ethics, Principles and Practices, , Oxford university press, New Delhi
- Murthy C.V ,(Business ethics, Himalaya Publishing House, Mumbai
- Peterson Robert & Ferrell O.C., New Challenges For Business Schools And Corporate Leaders, Parentice Hall of India Private Limited, New Delhi
- Velasquaz G Manual ,Business Ethics, Dorling Kindersley Pvt. Ltd.
- Hartman Laura O & Chatterjee Abha, Tata Mcgraw Hills Publishing Company Ltd. New Delhi Note: Latest Edition of Books to be referred.

## **Course Structure in Semester - II**

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 201	Organization Behaviour	30	70	100	40	2 ½ Hr.
BBA – 202	Business Statistics - I	30	70	100	40	2 ½ Hr.
BBA – 203	Environmental Science & Management	30	70	100	40	2 ½ Hr.
BBA – 204	Business Regulatory Framework	30	70	100	40	2 ½ Hr.
BBA – 205	Micro Economics	30	70	100	40	2 ½ Hr.
BBA – 206	Sales and Advertising Management	30	70	100	40	2 ½ Hr.
			Total	600	240	

## **BBA-201 Organization Behaviour**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To equip the students with knowledge on behavioural dynamics of Organisations and to develop effective motivational and leadership skills.

#### Unit-I

Understanding and managing Individual behavior –Personality, Perceptions, values, Attitudes, Motivation.

#### Unit- II

Foundation of Group behavior, Communication and group decision making, Leadership.

#### **Unit-III**

Conflict Management, Organization Design, Organizational culture and change.

#### **Reference Books:**

- K. Aswathappa Organizational Behaviour Himalaya Publishing House
- Subba Rao P., Organizational behavior, Himalaya Publishing House
- Sudha G.S., Organisational Behaviour, Malik & Company.

Note: Latest Edition of Books to be referred.

#### **BBA-202 Business Statistics-I**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To enable the student to gain understanding of statistical technique as applicable to business and to acquaint students with the technique of statistical measures and analysis and uses in business.

#### Unit-I

Introduction to statistics: Definition, function of statistics, scope and importance of statistics limitations and distrust of statistics types of statistical methods, Data collection and Analysis, Types of data, primary and secondary, methods of data collection, classification of data,

#### Unit- II

Measures of central tendency: Meaning and definition, types of average, Median, Mode(excluding Graphical method), Arithmetic mean, Measures of dispersion-Range, Quartile Deviation, Mean deviation and Standard Deviation.(Excluding Graphical method)

#### Unit- III

Measures of correlation: Meaning and definition of correlation, uses of correlation, types of correlation, methods of Correlation- Karl Pearson, Rank Correlation, Concurrent Deviation method, Probable error, coefficient of Determination and Non-determination. Regression Analysis: Meaning, definition of regression, difference between correlation and regression., Linear Regression, Methods of constructing Regression Lines, Standard Error of Estimate (Excluding Change in Origin and Scale)

#### Referene books:

- Oswal, Agrawal, Saraswal Paldecha, Agrawal (2012-13)- Statistics 1<sup>st</sup> Edition-Ramesh Books Depot publications, Jaipur.
- Ranga, Gupta, Goyal, Bhatnagar, Soni(;2012-13)- Business Statistics & Statistical Methods;4<sup>th</sup> Revised edition Ajmera Book Co., Jaipur.
- Dr. Agarwal (2009) Business Statistics 1<sup>st</sup> Edition; Vrinda Publications (P) Ltd.
- Ya-Lun Chou: (1975) Statistical analysis with business and economic applications Holt Rinehart & Winster, New York
- Lewin and Rubin:(1998) Statistics for management;7<sup>th</sup> Edition- Prentice-Hall of India, New Delhi

## **BBA-203** Environmental Science and Management

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To enable the students to acquire knowledge about environment and enable them to contribute towards maintaining and improving the quality of the environment.

#### Unit – I

The multidisciplinary nature of environmental studies definition, scope and importance, Need for public awareness

Natural Resources:

Renewable and non-renewable resources

Natural resources and associated problems

- (a) Forest resources: use and over—exploitation, deforestation, timber extraction mining, dams and their effects on forests and tribal people.
- (b) Water resources: use and over- utilization of surface and groundwater flood, drought, conflicts over water, dams-benefits and problems.
- (c) Mineral resources: use and exploitation, environmental effects of extracting and using mineral resources
- (d) Food resources: world food problems, changes causes by agriculture and over grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources: growing energy needs, renewal and non renewable energy sources, use of alternative energy sources, case studies
- (f) Land resources: land as a resource, land degradation, man induce landsides, soil erosion and

#### Unit - II

#### Biodiversity and its conservation

- (a) Introduction-definition, genetic, species and ecosystem diversity
- (b) Bio-geographical classification of India
- (c) Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values
- (d) Biodiversity at global, national and local levels
- (e) India as a mega- university nation
- (f) Hot-spots of biodiversity, threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
- (g) Endangered and endemic species of India
- (h) Conservation of biodiversity: In situ and ex-situ conservation biodiversity Environmental pollution

(d) Marine pollution

Definition, causes, effects and control measures of-

- (a) Air pollution
  - (b) Water pollution (c) Soil pollution
- (e) Noise Pollution (f) Thermal Pollution (g) Nuclear hazards

#### Unit - III

Social Issues and the environment:

- (i) From unsustainable development
- (i) Urban problems related to energy
- (k) Water conservation, rain water harvesting, watershed management
- (l) Resettlement and rehabilitation of people; its problems and concerns
- (m)Environment ethics: Issues and possible solutions
- (n) Climate change, global warming, acid rain, ozone layer deep waste land reclamation
- (o) Consumerism and waste products
- (p) Environmental protection Act.
- (q) Prevention and control of pollution Act

#### **Reference Books:**

- Uberoi, N.K., (2013) Environmental Management, Excel Books, New Delhi
- Pandey, G.N., (2015) Environmental management, Vikas publishing, New Delhi

### **BBA-204 Business Regulatory Framework**

Max. Marks: 100 Min. Marks: 40

Duration: 2 1/2 Hrs

Objective: To acquaint the students with the legal framework influencing Business Operations.

#### Unit-I

Contract Act 1872: Meaning of contract, classification, offer and acceptance, Capacity of parties to contract, free consent, Consideration, Legality of object, Agreements declared void, performance of contract.

#### Unit-II

Discharge of contract, Remedies for breach of contract. Special contracts: Indemnity, Guarantee, and pledge.

#### **Unit-III**

Sale of Goods Act 1930: Formation of contracts of sale, Goods and their classification, price, conditions and warranties. Indian Partnership Act, 1932: Introduction to partnership, formation and Registration of partnership. LLP Act, 2008: Introduction, salient features, Difference between partnership Firm and LLP, Incorporation of LLP, Designated Partners, Advantage and disadvantage of LLP.

#### **Reference Books:**

- Kapoor N.D.:(2015), Elements of Merchantile Law, 30th Edition, Sultan Chand & sons, New Delhi.
- Nolakha, R.L. (2015), Business Law, 7<sup>th</sup> Edition, RBD Publications, Jaipur.

#### **BBA 205 – Micro Economics**

Min. Marks: 40 Max. Marks: 100 Duration: 2 1/2 Hrs

**Objectives:** To impart the knowledge of basic micro economics concepts.

#### Unit-I

The Meaning, Scope and methods of micro –economics, basic problems of an economy, Utility analysis, Indifference Curve Analysis, Consumer Surplus, Demand Analysis-Meaning of demand, market function, demand curve, factors affecting demand, increase and decrease in demand, Elasticity of demand, graphical presentation of price elasticity of demand, Supply and elasticity of supply,

#### **Unit-II**

Production function analysis, Factors of production, laws of production, stages of production, concepts of cost and revenue

#### Unit-III

Pricing Decision: Pricing and output decision under perfect and imperfect competition, oligopoly and monopoly.

#### **Reference Books:**

- 1. Ahuja, H.L., (2016), Principles of Micro economics, 22<sup>nd</sup> Edition, S. Chand Publishing.
- 2. Jhingan M.L, (2009), Managerial Economics, 2<sup>nd</sup> Edition, Vrinda Publications.

### BBA 206 – Sales and Advertising Management

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: The aim of the course is to develop an overview regarding concepts underlying in the sales and advertising process.

#### Unit-I

Sales Management- An Introduction, Objectives, Nature and Characteristics, Functions, Importance, Sales Management Challenges in the 21<sup>st</sup> century and new skills required, Process of Sales Management; Salesmanship- Meaning, Nature and kinds

Qualities of Sales Personnel- General qualities and specific selling qualities

Sales Organization- Meaning, characteristics, purposes, need, importance, factors determining the structure of sales organization, Steps in setting up the sales organization, types of sales organization.

Theories Of Selling- AIDAS theory, Right set of circumstances Theory, Buying Formula Theory, Behavioural equation theory.

#### **Unit-II**

Management of Sales Personnel- Recruitment, Selection, Motivation, Controlling

#### **Unit-III**

Sales Quotas-Meaning, Characteristics, Objectives, Importance, types, methods, Principles, Problems and Limitations.

Sales To Territories- Meaning, Definition, Aspects, Objectives, Need and Importance, Reasons for not establishing sales territories, Factors affecting the size, Factors to be considered while establishing sales territories, Procedure and Methods

Sales Policies- Meaning, Definition, Characteristics, Importance, Classification.

Sales Forecasting- Meaning, Definition, Features, Importance and Objects, Sales Forecasting Periods, Factors influencing the Sales Forecasting, Methods and Techniques of Sales Forecasting, Guiding Principles for Sales Forecasting, Limitations of Sales Forecasting

- Mathew M.J. (2007), Sales Management and sales promotion, 2<sup>nd</sup> Edition, RBSA Publishers, Jaipur
- Sudha G.S. (2012), Sales & Advertising Management, Ramesh Book Depot, Jaipur
- Davar Rustom, Sohrab & Nusli (2006), Salesmanship and Publicity, 16<sup>th</sup> Edition, Vikas Publishing house Pvt. Ltd., New Delhi
- Sahu P K, Raul K C (2009), Salesmanship and Sales Management, 3<sup>rd</sup> Edition, Vikas Publishing house Pvt. Ltd., New Delhi
- Still, Cundiff & Govani, (2013), 5<sup>th</sup> Edition, Dorling Kindersley Pvt. Ltd.

#### Course Structure in Semester – III

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 301	Macro Economics	30	70	100	40	2 ½ Hr.
BBA – 302	Cost Accounting	30	70	100	40	2 ½ Hr.
BBA – 303	Business Statistics-II	30	70	100	40	2 ½ Hr.
BBA – 304	Functional Management	30	70	100	40	2 ½ Hr.
BBA – 305	Business Communication& Managerial Skills	30	70	100	40	2 ½ Hr.
BBA – 306	Company Law	30	70	100	40	2 ½ Hr.
			Total	600	240	

#### BBA – 301 Macro Economics

Max. Marks: 100 Min. Marks: 40 Duration: 2 ½ Hrs

**Objective**: To impart knowledge of the basic concepts of macro economics.

#### Unit-I

Nature of macro Economics, Basics of Macro Economics concepts, macroeconomic policy objectives. Development and types of Macroeconomics, output and expenditure flow in a simple economy. The basic Concepts of National Income and Product: GNP, NNP, GDP, NDP, NI etc. calculation of national Income and its problem.

#### **Unit-II**

Classical model of determination of level of output, employment, price, rate of interest, wage rates and its criticism, Keynes model of determination of Income, employment and rate of interest.

#### Unit-III

Central bank functions, Structure of Indian Monetary System, Monetary and Fiscal policy, Basic concepts of economic growth & development, Basic Concepts of Balance of payments.

#### **Reference Books:**

- 1. Vaish, M.C.,(2010) Macro economics, 14th Edition; Vikas publishing House Limited.
- 2. Anna Koutsoyiannis (2013), Modern Macroeconomics 2<sup>nd</sup> Edition, Macmillan
- 3. Ahuja H L (2016), Macro Economics 20th Edition S Chand Publications.

## **BBA 302 – Cost Accounting**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: The objective of the course is to acquaint the students with the basic Concepts and tools of cost Accounting.

#### Unit-I

Cost Accounting: Nature and scope, concept of different costs, Installation of costing system, Material control: concept and techniques, Methods of issue of Material ,store ledger, Treatment of Material Losses.

#### Unit-II

Labour cost control: labour turnover, methods of wage payment-time and piece rates, incentive schemes, overhead control: classification and departmentalization, Allocation and Apportionment, absorption of overheads.

#### Unit-III

Cost Ascertainment: Unit Costing, Contract costing, Operating costing, Process costing.

#### **Reference Books:**

- Oswal, Maheshwari, Sharma, Mantri Sharma (2012-13) Cost Accounting 12<sup>Th</sup> Edition, Ramesh Books Depot Jaipur
- Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, 2012 Cost Accounting 11<sup>th</sup> Edition Ajmera Books Co., Jaipur.
- Jain khandelwal Pareek, (2016-17) Cost Accounting 4<sup>th</sup> Edition Ajmera Book Company.
- Dr. P.C Tulsian (2008) Cost Accounting 1st Edition S. Chand & Co. Ltd.
- Dr. B.K Mehta (2015) Cost Accounting 3<sup>rd</sup> Edition S.B.P.D Publishing House.
- Arora M.N.:Year (2000) Cost accounting- Principles and practice;12<sup>th</sup> Edition Vikas, New Delhi
- Jain S.P. and Narang K.L.;(2016) Cost Accounting; Kalyani, New Delhi.
- Horgren, Charles, Foster and Datar :(2012) Cost Accounting A Managerial Emphasis; 14<sup>th</sup> Edition prentice-Hall of India, New Delhi.
- Maheshwari S.N.:(2014) Advanced Problems and Solutions in Cost Accounting 20<sup>th</sup> Edition Sultan and: New Delhi.

#### BBA 303 – Business Statistics II

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To enable the student to gain understanding of statistical technique as applicable to business and to acquaint students with the technique of statistical measures and analysis and uses in business.

#### Unit-I

Index Number: Meaning, types, characteristics and uses; Methods of constructing of price and quantity indices (simple and aggregate); Test of adequacy; chain base index number; Base shifting, splicing and deflating; problems in constructing index numbers; Consumer price Index, Analysis of Time series; Causes of variations in time series data; components of a time series: Decomposition-Additive and multiplicative models; Determination of trend-Moving averages method and method of least squares, Computation of seasonal indices by simple averages, ratio to trend, ratio to moving averages and link relative methods Forecasting and Methods; Forecasting-concept, types and importance, methods of forecasting; steps for forecasting

#### **Unit-II**

Theory of probability; Probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability; conditional probability; Bayes theorem; mathematical expectation. Probability Distribution: Basics concept, Binomial, Poisson and normal distribution-their properties and parameters.

#### Unit-III

Kurtosis and Moment, Multiple Correlation and Multiple Regression

- Oswal, Agrawal, Saraswal Paldecha, Agrawal (2012-13)- Statistics 1<sup>st</sup> Edition-Ramesh Books Depot publications, Jaipur.
- Ranga, Gupta, Goyal, Bhatnagar, Soni;(2012-13)- Business Statistics & Statistical Methods;4<sup>th</sup> Revised edition Ajmera Book Co., Jaipur.
- Dr. Agarwal (2009) Business Statistics 1<sup>st</sup> Edition; Vrinda Publications (P) Ltd.

## **BBA 304 – Functional Management**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To provide a theoretical base so as to enable the students to acquire practical knowledge of the functional areas of management

#### Unit-I

Introduction to marketing, Overview of product, price, promotion and place.

#### Unit-II

Production and operations management: types of production, factory layout and location, materials handling. Capacity planning.

#### **Unit-III**

Human resource management: manpower planning, recruitment, selection, induction and training.

#### **Reference Books:**

- Kotlar Philip (2004) Marketing Management, 11<sup>th</sup> Edition, Prentice Hall of India Private Limited.
- Prasad L. M. (2006), Human Resource Management, 3<sup>rd</sup> Edition, Sultan Chand & Sons Educational Publishers, New Delhi
- Decenzo David A (2002), Personnel/Human Resource Management, 3<sup>rd</sup> Edition, Prentice Hall of India Private Limited.
- Khanna R.B. (2012), Production and Operation Management, 5<sup>th</sup> Edition, PHI Learning Private Limited.

## **BBA-305 Business Communication and Managerial Skills**

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

**Objective**: To familiarize the students with the basic concepts of Business Communication in the organizational backdrop.

#### Unit-I

Business communication: Nature, Need and significance. Communication Process, essential of good communication, Media of Communication; Verbal and Non-Verbal, Oral communication- Forms, Advantages and Disadvantages. Written Communication- Forms, Advantages and Disadvantages. Non-Verbal Communication- Forms, Advantages and Disadvantages. Listening- importance, Barriers and Guidelines for effective Listening.

#### **Unit-II**

Channels of Communication- Formal and Informal. Barriers of Business communication and management of barriers. Relationship Between Communication, Morale and Productivity and objectives. Guidelines for Effective Communication, Presentation and Speeches.

#### Unit-III

Basic Skills of Communicating Mangers. Report Writing\_ Procedure and Guidelines. Commercial Letters- Types, Essential elements. Negotiation-Essential elements for effectiveness.

- Kumar Varinder, Bodh Raj (2011), Business Communication, Kalyani Publishers
- Rai Urmila, Rai S.M. (2015), Business Communication, Himalaya Publishing House
- Kaul Asha, (2015) Effective Business Communication, PHI Learning

## **BBA-306 Company Law**

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To impart knowledge of Legislative framework in relation to company and business as per Companies Act, 2013.

#### Unit I

Company: Meaning and Characteristics, Classification of companies. Private Company- Special Privileges, Conversion into Public Company, distinction between private and Public Company. One Person Company- definition, Salient Features, formation, Privileges, Benefits and Limitation. promotion and Incorporation of companies.

#### Unit-II

Memorandum of Association-Meaning, importance, Contents, alteration of Memorandum, Doctrine of Ultra Vires- Meaning, ultra Vires acts, exception to the doctrine. Articles of Association- Definition, Characteristics, contents, Alteration of Articles, Difference between Memorandum and Articles, Doctrine of Constructive Notice, Doctrine of Indoor Management Prospectus- Meaning, Content, Registration, Provision regarding issue of Prospectus, Abridged Prospectus, Deemed Prospectus, Shelf prospectus, Red herring prospectus.

#### **Unit-III**

Share capital –Kinds, alteration, reduction and Re-organization. Transfer, Nomination and Transmission of Shares. Borrowing powers-Kinds of debentures, Issue of Debentures, Acceptance of Deposits, Charges and Mortgage- Meaning, kinds, Registration, Register of Charges, Satisfaction of Charges, Consequence of Non-registration. Shareholders and Members- Meaning, Eligibility of Membership, Distinction between member and Shareholder, Modes of acquiring Membership, Cessation, Rights of Members, liabilities of members. Issue of Shares

#### **Reference Books:**

- Kapoor N.D.:(2015), Elements of Company Law, 30<sup>th</sup> Edition, Sultan Chand & sons, New Delhi.
- Dr.Nolakha R.L.(2015), Company Law, 7th Edition, RBD Publishing.

## **Course Structure in Semester - IV**

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 401	Advanced Company Law & Secretarial Practice	30	70	100	40	2 ½ Hr.
BBA – 402	Business Research	30	70	100	40	2 ½ Hr.
BBA – 403	Purchasing and Materials Management	30	70	100	40	2 ½ Hr.
BBA – 404	Quality Management	30	70	100	40	2 ½ Hr.
BBA – 405	Office Management	30	70	100	40	2 ½ Hr.
BBA -406	Financial Management	30	70	100	40	2 ½ Hr.
			Total	600	240	

## BBA – 401 Advanced Company Law& Secretarial Practice

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To impart knowledge of Legislative framework in relation to company and business as per Companies Act, 2013.

#### Unit I

Key Managerial Personnel- Board composition, Managing Director, Whole Time Director, Woman Director, Resident Director, Independent Director, Procedure for Appointment of Directors in a Company, Appointment of First Directors, Appointment of Additional Director, Appointment of Independent Director, Disqualifications for Appointment of Director, Vacation of Office and Removal. Power, Duties and Liabilities of Directors. Company Meetings- Notices, Quorum, Agenda, Resolutions, Minutes, Provision regarding Annual General meeting, Extraordinary General Meeting, Class Meeting and Board Meeting.

#### **Unit-II**

Auditors- Qualification and disqualification of Auditors, Procedure for Appointment/re-appointment, resignation and removal of Statutory Auditors, Power and duties of Auditors. Company Secretary: Appointment, Qualifications, Functions, Role and Responsibilities, Position, Statutory duties and removal of Company Secretary. E-Filling- E-Governance and MCA-21, Scope of E-Governance, Operational aspects of MCA-21: launch of MCA-21, E-forms, DIN, CIN, GLN, Digital Signature Certificate, front office and Back Office, STP forms, Non STP documents. Substantial benefits MCA-21, Scope of Fining E-Forms, important terms used in E-Filing: Pre-fill, Attachment, Modify, Radio Button, Check box, Drop-Down Box, Text Box, Check form submit. Guidelines for Filling and filing e-Forms.

#### **Unit-III**

Procedure relating to Inter- Corporate Loans, Investments, Guarantees and Security. Winding up of Companies- Meaning, Modes of winding up, Procedure of winding up by tribunal, Voluntary Winding up: Meaning, Conditions and procedure. Striking off Names of Companies- Defunct Company, Important provisions of Law on striking off, procedure under section 560, Conditions and procedure for obtaining Status of Dormant company.

#### **Reference Books:**

- Kapoor N.D.: (2015), Elements of Company Law, 30th Edition, Sultan Chand & sons, New Delhi.
- Dr. Nolakha R.L. (2015), Company Law, 7th Edition, RBD Publishing.

### BBA – 402 Business Research

Max. Marks: 100 Min. Marks: 40 Duration: 2 ½ Hrs

Objective: To provide an insight into the fundamentals of social science Research and to acquire practical knowledge and required skills in carrying out research.

#### Unit-I

Definition, types of Business research: descriptive and Exploratory nature, scope of research methodology; research process

#### Unit-II

Methods of Data collection-primary and secondary data collection, survey Method & Questionnaire Design, sampling type & sample size determination. Hypothesis: Meaning, formulation, types

#### Unit-III

Testing of Hypothesis, Large Sample test, small sample test: t test, Use of computers in research, report writing and presentation

#### **Reference Books:**

- C.R. Kothari (2014), Research Methodology, 3<sup>rd</sup> Edition, New Age International Pvt. Ltd.
- Mishra Prahlad (2015), Business Research Methods, 2<sup>nd</sup> Edition, Oxford University Press, New Delhi
- Michael V P (2007), Research Methodology in Management, 7th Edition, Himalaya Publishing House

## **BBA -403 Purchasing and Materials Management**

Max. Marks: 100 Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To impart knowledge relating to the management of purchasing and materials.

#### **UNIT-I**

Purchasing; meaning, role, objectives and functions; organization of purchase management and its relationship with other departments; five R's of purchasing (right quality, right quantity, right source, right time and right price).

#### UNIT-II

Determination and description of material quality; vendor rating, selection, development and relations, evaluating suppliers efficiency; price determination and negotiation; purchase; procedures and documentation. Materials Management: meaning, objectives, importance, functions

#### **UNIT-III**

Organization Materials Information system; standardization, simplification and variety reduction. Stores Management; meaning, objectives, importance and functions, stores layout; classification and codification. materials logistics- warehousing management, traffic and transportation.

#### Reference books:

- Jain K.C. (2011), Purchase and Materials Management, S.Chand&Co.
- Bhat Sridhara K (2011), Materials Management, Himalaya Publishing House

## **BBA-404 Quality Management**

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To provide an insight into the fundamentals of Quality Management.

#### UNIT I

Quality Management: meaning, concept, importance and evolution

Gurus and Their Approaches: Japanese (Taguchi, Ishikawa), Early American (Juran, Deming), Modern (Crosby)

Cost of Quality: Meaning, Categories of Cost of Quality

#### **UNIT II**

Tools and Techniques:, Kaizen, , DEMAC, PDSA, MUDA/MURI,

BPR(Business Process Reengineering): Definition, Implementation, Approaches, Methodology.

JIT(Just in Time): Introduction, Prerequisites, Components, Benefits, Kanban System.

Six Sigma: Introduction, DMAIC Process, Advantages, Zero Defect.

Benchmarking: Rationale, Approach, Process, Prerequisites, Benefits and obstacles.

#### **UNIT III**

Statistical Process Control: Introduction, seven QC tools-Checks Sheet, Pareto chart, Cause and Effect Diagram, Control chart, Histogram, Scatter Dig., Run Chart.

Quality system Standards- ISO 9001:2000: Scope, Normative Reference, Quality Management System, Management Responsibility, Resource Management, Product Realization, Measurement, Analysis and Improvement

Environmental Management Standards: ISO 14000- concepts, requirements and benefits.

#### Reference books:

- Sharma D.D.(2014) Total Quality Management- Principles Practices And Cases
- K. Ashwathhapa,(2011), Production and Operation Management

## **BBA – 405 Office Management**

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To impart knowledge relating to the management of office.

#### Unit -I

Office management: objectives, responsibility for office work, Planning and organizing the office, centralization and decentralization, selection of office site, layout.

#### Unit - II

Organizing and method, office machinery and equipment, office communication- memo. Notes, reports, other office services, data processing systems, the future offices.

#### Unit - III

Discipline: Importance and manner of office control, work control and work distribution. Human aspect of computer usage, security data protection and audit management services, Electronic data interchange-concept, objectives and importance.

#### **Reference Books:**

- Chopra Dr. R K ,(2014) Gauri Priyanka 17<sup>th</sup> edition ,Office Management, Himalaya Publishing House
- Ghosh K Prasanta, (2013) Office Management, 11th Edition Sultan Chand &Sons
- Kumar N, Mittal R (2006) Office Management, 3<sup>rd</sup> Edition, Anmol Publications

#### BBA – 406 Financial Management

Max. Marks: 100 Min. Marks: 40 Duration: 2 ½ Hrs

**Objective:** To familiarize the students with the conceptual frame work of Business Finance with respect to raising, financing and managing finance.

#### Unit I

Financial Management: Meaning, Scope, objectives of Financial Management –Profit vs. Wealth Maximization. Financial Management and other Areas of Management --- Liquidity Vs Profitability, Methods of Financial Management, Organization of Finance Function.

Sources of Financing: Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing.

Concept in Valuation: Time Value of Money, Valuation Concepts, Valuation of Securities viz. Preference shares and Equity Shares.

#### **Unit-II**

Capital Structure: Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Capital Structure Theories, Factors Determining Capital Structure, Capital Structure Practices in India. Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital. Leverages: Concept, Types of leverages and their significance.

#### **Unit-III**

Working Capital Management: Concept, Management of Cash, Management of Inventories, Management of Accounts Receivable and Accounts Payable, over and under Trading. Working capital financing. Dividend, Bonus and Rights: Dividend Policy, Relevance and Irrelevance Concepts of Dividend, Methods of Dividend policy. Capital Budgeting: Concept, Importance And Appraisal Methods: Pay back period, DCF techniques, Accounting rate of return, Capital Rationing.

- Maheshwari S.N.,(2004), Financial Management, Principles and Practice, 9th Edition, Sultan Chand & Sons.
- Khan M.Y, Jain P.K., (2001), Financial Management, 3<sup>rd</sup> Edition, Tata McGraw Hill.
- Pandey I. M., (2003), Financial Management, Revised Ed., Vikas Publishing House.

#### Course Structure in Semester - V

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 501	Computerized Financial Accounting	30	70	100	40	2 ½ Hr.
BBA - 502	Management Information System	30	70	100	40	2 ½ Hr.
BBA - 503	Business Environment	30	70	100	40	2 ½ Hr.
BBA - 504	Management Accounting	30	70	100	40	2 ½ Hr.
BBA - 505	Industrial Relations and Industrial Law	30	70	100	40	2 ½ Hr.
BBA – 506	Summer Training and Viva voce	30	70	100	40	2 ½ Hr.
			Total	600	240	

### **BBA-501** Computerized Financial Accounting

Max. Marks: 100

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To provide basic accounting knowledge as applicable to business through Computers.

#### Unit 1

Computerized financial Accounting: Meaning, Need, importance, objective, Basic concepts of Accounting, Journalizing the transactions, trial Balance and final accounts with adjustment entries, Display and reporting of accounting statements

#### Unit II

Fundamentals of Tally ERP 9: Features of Tally, opening Tally. ERP 9, Creating a Company, Company Information menu, Creation of Group, Ledger, Inventory Management: Need and Importance of Inventory Management, vouchers for Inventory transactions, creation of stock and ledger items, Godowns management through Tally.

#### **Unit III**

Payroll Accounting: payroll Entry, Employer payroll Tax entry, PAYROLL Accounting-Gross pay, Configuring and Exploring payroll in Tally ERP 9. Enabling payroll in Tally ERP 9, Creating Payroll Masters and processing with payroll vouchers, Generating payroll reports, Employee masters, Payroll Masters, Pay heads. Process payroll and Generate pay Slip.

#### **Reference Books:**

- A. Kumar V Mishra (2017), Tally with GST, T. Balaji, New Delhi.
- Gupta Vikas (2010), Business Accounting & Tally ERP9 DEOTECH.

## BBA – 502 Management Information System

Max. Marks: 40
Duration: 2 ½ Hrs

**Objective**: To create an awareness of the role of information systems in business and to get an introduction to management information system.

#### Unit I

MIS Information Concepts: Information Definition, Information Vs Data, Information, Knowledge and Business Intelligence, Information/Data Collection Techniques, Classification of Information, Quality of Information, Implications of Information in Business. Information system, Types of information system, CBIS, Basic components of CBIS.

Management Information System( MIS): Concept and Definition of MIS, Objectives of MIS, Characteristics of MIS, Organizational Need for MIS, Scope of MIS.

#### Unit II

**MIS-Business Planning:** Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.

**Information & System:** Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.

#### Unit III

**Development of MIS:** Development of long rage plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.

**Decision Support System (DSS):** Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence(AI) System, Knowledge based expert system(KBES), MIS & the role of DSS, Transaction Processing System(TPS), Enterprise Management System(EMS), Enterprise Resource Planning (ERP) System, Benefits of ERP, EMS & ERP

#### **Reference Books:**

- Jawadekar S Waman ,Management Information System, Tata McGraw-Hill Education
- Jerome Kanter, Managing with information, PHI Learning
- Kenneth C. Loudon & Jane P. Loudon , Management Information System, Pearson
- Robert G. Murdick, Joel E. Ross, James R. Claggett, Information Systems for Modern Management, Prentice Hall Professional Technical Reference

Note: Latest Edition of Books to be referred.

#### BBA – 503 Business Environment

Max. Marks : 100 Min. Marks: 40 Duration : 2 ½ Hrs

**Objective**: To familiarize and acquaint the students with the knowledge of Business Environment.

#### Unit I

Business Environment Nature, Concept and Significance, Types of environment: economic and non economic environment and their interaction, Environment scanning and its process, Interaction between internal and external environments.

#### Unit II

Critical evaluation of latest economic policies of India: fiscal policy, monetary policy, industrial policy, policy for small scale sector, Export-Import policy, Overview of FDI Policy, Industrial sickness.

#### **Unit III**

Planning: Current five year plan, FEMA, Consumer Protection Act, Role and function of SEBI, Role of SIDBI, Competition Act.

#### **Reference Books:**

- Cherunilam Francis (2008), Business Environment, 18th Edition, Himalaya Publishing House.
- Assawthappa K. (2007) Essentials of Business Environment, 10<sup>th</sup> Edition, Himalaya Publishing House.
- Shaikh, Saleem. (2009) Business Environment, 5<sup>th</sup> Edition, Pearson Education India.

## BBA – 504 Management Accounting

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: The objective of the course is to acquaint the students with the basic Concepts of Management Accounting

#### Unit I

Meaning, scope and limitation of management accounting, distinction financial accounting and management accounting and cost accounting, role of management accountant in decision making.

#### **Unit II**

Cost analysis: Absorption and variable costing, understanding about cost behavior, fixed, variable, semi-variable cost, cost-volume profit analysis, Alternative choice decision, relevant cost, sunk cost, programme cost, special offer, make or buy process and further process, shutdown.

#### Unit III

Business budget: concept and use in budget in planning and control, type of budgets. Flexible and fixed budget, cash budget, standard costing system, Variance Analysis: Material variance, Labour variance, Fixed and variable overhead variance, Sales variance. Management Reporting system.

#### **Reference Books:**

- Khan And Jain, Managerial Accounting, Macmillan Publishers
- M.R. Agarwal, (2013), Management Accounting, 1st Edition, Garima Publications
- R.P. Rustagi, (2013), Financial Management, Galgotia publications

### BBA – 505 Industrial Relations and Industrial Law

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective:** To make the students familiar with the concept of Industrial Relations and the related labour legislations.

#### Unit I

Framework of Industrial Relation: Concept, Nature, Scope, Objectives, Significance and factors affecting Industrial relation, Evolution, parties and role of State. Trade unionism: Concept, Objectives, functions, Need, approaches: Marxian Class Struggle theory, Webbs, Theory Of Industrial Democracy, Cole's Theory of Industrial Unionism, Mahatma Gandhi's Sarvodaya Theory, Methods, Problems and Measures of Strengthening Trade Unions

#### Unit II

Industrial Conflicts, Discipline and grievance management; Negotiation and collective bargaining, participative management, Industrial relations and Technological change. Industrial relations laws-laws Relating to Industrial Dispute Act: Meaning of Industrial Dispute, Authorities under the Industrial Dispute Act and their duties, Strike: Meaning, types and their legality: Lockouts, layoffs and Retrenchment.

#### Unit III

Workman Compensation Act: objects, scope, employers liability for compensation, obligations and responsibility of an employer. Employee State Insurance Act: Constitution and functions of employee state Insurance Corporation, Employees State Insurance fund, provision relating to contribution.

Minimum Wages Act and Payment of Wages Act: Importance, Definitions and brief study of the provisions. Payment of Bonus Act: Object, Scope, Application, Eligibility for Bonus and its payment. The Factories Act: Object, Scope, Definitions, Provisions relating to Health, safety and welfare of the workers, working Hours of Adults and Provisions relating to Employment of women in a Factory.

#### **Reference Books:**

- Srivastava S.C., (2015) Industrial Relation and Labour Law, 6<sup>th</sup> Edition, Vikas Publishing House, New Delhi.
- Malik P.L., (2015), Handbook of Industrial Law, 4<sup>th</sup> Edition, Eastern Book, Lucknow.

## **BBA -506 Summer Training and Viva-Voce**

Max. Marks: 100 Min. Marks: 40

**Duration: 2 ½ Hrs** 

**Objective**: This training should develop a perspective of wholesome management of business activities.

At the end of 4<sup>th</sup> semester, student is expected to learn on the job by way of association with a business organization. The student will undergo a part- time on the job training under the close supervision of a supervisor in the business organization for the period of 24 working days. This training should develop a perspective of wholesome management of business activities. This would enable him to appreciate the importance of business activities are interrelated. She will have to submit a summer training report on the organization she has undergo training and make a presentation before a panel faculty members. There are 25 marks for report, 25 Marks for presentation and 50 Marks for Viva-Voce.

### **Course Structure in Semester - VI**

Theory Paper	·s	CIA	ESE	Max. Marks	Min. Marks	Duration
ELECTIVE I: ACCOUNTING						
BBA - 6011	Business Taxation	30	70	100	40	2 ½ Hr.
BBA - 6021	Auditing	30	70	100	40	2 ½ Hr.
BBA - 6031	Corporate Accounting	30	70	100	40	2 ½ Hr.
ELECTIVE I	I: BANKING AND INSURANCE					
BBA - 6012	Indian Banking System	30	70	100	40	2 ½ Hr.
BBA - 6022	Principle and Practice of Life Insurance	30	70	100	40	2 ½ Hr.
BBA - 6032	Banks and Institutional Management	30	70	100	40	2 ½ Hr.
ELECTIVE I	II: INTERNATIONAL BUSINESS					
BBA – 6013	International Business Management	30	70	100	40	2 ½ Hr.
BBA – 6023	Export-Import Documentation	30	70	100	40	2 ½ Hr.
BBA – 6033	International Business Environment	30	70	100	40	2 ½ Hr.
ELECTIVE I	V: TOURISM MANAGEMENT					
BBA – 6014	Tourism Industry	30	70	100	40	2 ½ Hr.
BBA - 6024	Tourism products of India	30	70	100	40	2 ½ Hr.
BBA - 6034	Travel Agency and Tour Operations	30	70	100	40	2 ½ Hr.
BBA - 604	Business Policy & Strategic Management	30	70	100	40	2 ½ Hr.
BBA – 605	Communication Lab	30	70	100	40	2 ½ Hr.
BBA – 606	Fundamentals of E-Commerce	30	70	100	40	2 ½ Hr.
			Total	600	240	
	Consolidate			3600	1440	

A Student must pick only one elective.

## **Elective-I: Accounting BBA – 6011 Business Taxation**

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective**: To acquaint the students with the knowledge of the principles and Laws relating to the Income Tax.

#### Unit I

Introductions and Definitions, Residence and Tax liability, Exempted Incomes, Income from Salaries, Income from House property.

#### Unit II

Income from Business or Profession, Income from capital Gains, income from Other Sources.

#### **Unit III**

Deemed income, Set off and Carry forward of Losses, Deductions(Excluding section 80IA to 80IE). Assessment of Individual.

#### **Reference Books:**

- Singhania V.K.(2018-19), Direct Tax Laws Taxman's.
- Mehrotra H.C., Goyal S.P. (2018-19) Income Tax Law & Practice, Sahitya Bhawan Publication.
- Hariharan N. (2018-19)Income Tax Law & Practice, MC Graw Hill.

## Elective-I: Accounting B.B.A – 6021 Auditing

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective**: To impart knowledge about the examination and evaluation of financial statements in the organization.

#### Unit I

Meaning and objects of auditing, nature of Auditing, Basic principles and process of Auditing, conduct and control of an audit, sampling in Auditing, Audit Report

#### **Unit II**

Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments, other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues.

#### Unit III

Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor. Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit.

#### Reference Books:

- Kamal Gupta,(2010) Contemporary Auditing 5<sup>th</sup> Edition; Tata M.C Graw Hill Publishing Co ltd.
- Jain, Khandelwal Pareek, (2011), Auditing –2<sup>nd</sup> Edition; Ajmera Book Company.
- Srinivasan Anand G (2012); Auditing, 2<sup>nd</sup> Edition; Taxmann's Allied Services.

### **Elective-I: Accounting**

#### **BBA – 6031 Corporate Accounting**

**Objective:** To impart knowledge of application of accounting in corporate sector.

#### Unit I

Issue of Shares and forfeiture of shares, Issue and redemption of preference shares and Debentures, Final Accounts of Companies, computation of managerial remuneration and disposal of profits.

#### Unit II

Accounting for Amalgamation as per AS-14 excluding Inter-company holding, Internal Reconstruction , Underwriting of Shares

#### **Unit III**

Consolidation of Final Accounts of Holding companies with one subsidiary, cash Flow statement as per AS-3.

#### **Reference Books:**

- Jain, Kahndelwal, Parrek, Dave, (2015), Corporate Accounting, Revised Edition, Ajmera Book Company.
- Gupta, N., Sharma C., (2015), Corporate Accounting, 4<sup>th</sup> Edition, Ane Books.

## Elective-II: Banking and Insurance BBA – 6012 Indian Banking System

Max. Marks: 70 Min. Marks: 40 Duration: 2 ½ Hrs

**Objective:** To enable the students to understand the working of the Indian Banking System.

#### Unit I

Indian banking system: Structure and organization of Banks; reserve bank of India; Apex banking institution; commercial banks; regional rural banks; co-operative banks, development banks, SBI: Brief history, objectives, functions, structure and organization, working and progress

#### Unit II

banking regulation Act 1949: history; social control; Banking Regulation Act as applicable to banking companies, Public sector banks and co-operative banks

#### **Unit III**

Reserve Bank Of India: Objectives; organization; function and working ;monetary policy; credit control measures and their effectiveness. Regional rural and co-operative Banks in India; functions; Role of regional rural and co-operative banks in rural India; progress and performance

#### **Reference Books:**

- Srivastava Prem Kumar (2009), Banking Theory and Practice, 10<sup>th</sup> Edition, Himalaya Publishing House
- Jhingan M.L. (2012), Money, Banking, International Trade and Public Finance, 8<sup>th</sup> Edition, Vrinda Publications Pvt. Ltd.
- Gopinath M.N. (2012) Banking Principles and Operations, 3<sup>rd</sup> Edition, Ashit Thakkar For Snow White Publications Pvt. Ltd.
- Desai Vasant (2006) Banks & Institutional Management, 1st Edition, Himalaya Publishing House

## Elective-II: Banking and Insurance BBA-6022 Principles and Practice of Life Insurance

Max. Marks: 70 Min. Marks: 40

Duration: 2 ½ Hrs

**Objective**: To enable the students to understand the working and principles of Life Insurance.

#### Unit I

Meaning of Life Insurance – The Evolution and Growth of Life Insurance – Basic Principles of Insurance –Life Insurance Organizations in India—Competition and Regulation of Life Insurance.

Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies –Customer Evaluation – Policy Evaluation – Cost and Benefit – Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes – Group Gratuity Schemes – Super Annuation schemes.

#### **Unit II**

Computation of Premiums and Settlement of claims: Premium defined – Premium Calculation Including Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value – Settlement of claims: Intimation procedure, documents and settlement procedures.

Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting.

#### Unit III

Nomination and Assignment, Riders and Taxation Benefit Under Insurance policy. Life Insurance Agents: Concept, scope and functions. Financial Planning and taxation: Savings – Insurance vis-à-vis-Investment in the Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

#### **Reference Books:**

- Kothari Rakesh Dr. Joshi V.K., Dr. Jain Mukesh, (2017), Fundamentals of Life Insurance, 1st Edition, R.B.D. Publishing House
- Kothari Rakesh Dr. Joshi V.K., (2015), risk and Insurance Management, 1<sup>st</sup> Edition, R.B.D. Publishing House

## Elective-II: Banking and Insurance BBA – 6032 Banks & Institutional Management

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective:** To provide the students with the basic knowledge of the theory and practice of banking and to provide skill in operating banking transactions.

#### Unit I

Commercial banks: Introduction, Role of Banks, The Nationalization of Banks, reforms in the Banking Sector, Functions of Commercial banks, Credit Management: Introduction, Objectives, Importance, Credit Analysis and Appraisal, credit Problems. Banking Innovations: Introduction, Concept, Innovative financial services- PIN Generation, Credit cards, Debit Cards, ATMs, Mobile Banking, online fund transfer, ECS, pay utility Bills.

#### Unit II

Investment Management: nature and significance of Investment Management in commercial Banks-Fundamentals principle of security Investment by commercial banks- Management of security Investments-Revewing Investment portfolio-organization if Investment functions. Asset liability Management: Concept, Objectives, Functions, Process, measurement and management of Risk.

#### **UNIT III**

NPA –Causes and Remedial Measures – Management of NPA's – Debt Recovery Tribunals – Asset Reconstruction Fund. Non-Banking Finance Companies: Introduction, Types of NBFC, Role of NBFC, Regulation of NBFC, NBFC and RBI. Merchant Banks: Introduction, role of Merchant Banks, Merchant Banking Services, Merchant Banking in India.

#### **Reference Books:**

- Jhingan M.L. (2012), Money, Banking, International Trade and Public Finance, 8<sup>th</sup> Edition, Vrinda Publications Pvt. Ltd.
- Gopinath M.N. (2012) Banking Principles and Operations, 3<sup>rd</sup> Edition, Ashit Thakkar For Snow White Publications Pvt. Ltd.
- Desai Vasant (2006) Banks & Institutional Management, 1st Edition, Himalaya Publishing House
- Srivastava Prem Kumar (2009), Banking Theory and Practice, 10<sup>th</sup> Edition, Himalaya Publishing House

## Elective-III: International Business BBA- 6013 International Business Management

Max. Marks: 70 Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To make the students understand international business and its various dimensions.

Unit I

International Business: Nature, theories and competitive advantage, Mode of entering overseas market: Direct exporting, Indirect exports, counter trade, licensing, sub contracting and Joint ventures, Planning: planning of International marketing operations, Product policies, distribution Channels

#### Unit II

Pricing Decisions, Promotion and Trade fairs, Advertising and Publicity, Process and techniques: international Marketing Process and techniques; EPRG framework organizations and control of International Marketing operations; International Tendering; Procurement for exports; Export information system

#### **Unit III**

International accounting, International Finance and foreign exchange, International Financial institution and liquidity, International Production and Logistic management, International Human resources Management.

#### **Reference Books:**

- Jain Subhash C.,(2013) international Marketing Management, CBS Publishers and Distributors, New Delhi
- Cherunilam Francis,(2014) International Trade and Export Management, Himalaya Publishing House, New Delhi
- Varshney R.L. and Bhattacharya B. ,(2010) International Marketing Management (An Indian perspective), Sultan Chand & Sons, New Delhi
- Rao. Subba P., (2012),International Business: Text and cases, Himalaya Publishing House, New Delhi

## Elective-III: International Business BBA- 6023 Export –Import Documentation

Max. Marks: 70 Min. Marks: 40

Duration: 2 ½ Hrs

Objective: To impart knowledge about the import export policy and procedures.

#### Unit I

Pre shipment and post shipment export documentation, Foreign exchange regulation, concepts and procedure s of ISO 9000:2000 series and other internationally accepted quality certificates, Quality control and pre shipment inspection, Export trade control, Marine insurance and commercial practice

#### Unit II

General excise clearance, custom clearance, Role of clearing and forwarding agents, shipment of export cargo, export credit, Import credit guarantee and policies, forward exchange cover, finance for export on deffered payment terms, duty drawback, export facilities and incentives, Import licensing policy, actual user licensing, replenishment licensing, import—export pass Book, capital Goods licensing, export houses and trading houses.

#### Unit III

Export by parcel and by air, GSP certificate of origin, Custom clearance of Import cargo, Documents prescribed by importing countries, standardized export documents, Packaging, Managing the risks, Foreign Exchange budgeting, Import procurement method, Import financing, purchase contract, Import under counter-trade, Monitoring and follow-up of import contracts.

#### **Reference Books:**

- Cherian and parab, (2013), export marketing, Himalaya Publishing House, New Delhi
- Rathod, Rathore and Jain, (2014) International Marketing, Himalaya Publishing House, New Delhi

## Elective-III: International Business BBA- 6033 International Business Environment

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective:** To familiarize and acquaint the students with the knowledge of International Business Environment.

#### Unit I

International Business environment, Balance of payment, Economic development and foreign trade, globalization, Multi National Corporations(MNC), International trade policies, Regional economic groupings, WTO, Bilateralism v/s Multilateralism, Major trading blocks ASEAN, EU, NAFTA etc.

#### Unit II

Commodity agreements and commodity markets, International Economic Co-operation , Foreign investment , foreign aid, technology transfer and international trade , economic co-operation among developing countries , international trade in services , International migration of skilled and unskilled labour, cultural dynamics.

#### **Unit III**

India's foreign trade, role of state trading in India's foreign trade, Export Oriented Units (EOU), Export of projects and consultancy services, Free trade Zone(FTZ) In India, Role of international transport in India's foreign trade, foreign collaboration and joint ventures abroad, major export-import financing institutions in India, use and importance of Internet in exports and imports.

#### **Reference Books:**

- Mithani D.M., (2012)International Economic :Theory and practice, Himalaya Publishing House, New Delhi
- Batra G.S. and Dangwal R.C.,(2013), International Business, New Trends, Deep and Deep Publications ltd., New Delhi
- Keegan Warren J. (2014), International Marketing, Prentice Hall of India Ltd., New Delhi

## Elective-IV: Tourism Management BBA- 6014 Tourism Industry

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To familiarize and acquaint the students with the knowledge of Tourism Industry.

#### Unit I

The conceptual framework of tourist, tourism, definition of tourism, tourists-its types, an ancient phenomenon, account of famous travelers, pleasure travel, religion as a motivator, the origin of concept of the annual holiday, Industrial revolution and development of travel, linkages and interdependence between domestic and international tourist. Basic components of tourism, Elements of Tourism.

Motivation for travel, basic travel travel motivations Sociology of Tourism, geographical components of tourism. Social significance of travel, Evolution of demand, demand creation methodology

#### Unit II

Factors influencing the growth of tourism, availability of resources for the tourism development, financial feasibility of to tourism, cost benefit analysis, employment generation, foreign exchange earnings, regional, national, global integration, regional development, patronage to local handicraft, art and culture, development human relations. Manila declaration on world tourism, the tourism multiplier effect.

#### Unit III

Tourism in India, a Land for all seasons, development of tourism industry in India, The sergeant committee, tourist information offices in India and their role, growth of tourism since independence in terms of trends in world tourist arrivals, world tourism earnings.

Tourism as an Industry, tourism as a system, Managerial aspects of tourism industry, financial personal, promotional and basic management aspects.

- Seth, Pran Nath (2012), "Successful Tourism Planning and Management Cross section publication
- Kaul, R.N., (2011), Dynamics of Tourism- A Trilogy (sterling), New Delhi
- Anand, M.M.(2014), Tourism and Hotel Industry in India-PHI, New Delhi

## Elective-IV: Tourism Management BBA -6024 TOURISM PRODUCTS OF INDIA

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To impart knowledge about the various tourism products of India.

#### Unit I

Tourism Product: Conceptual meaning of tourism products, why it is different form other types of consumer products? Elements and characteristics of tourism products, Tourism production system, typology of tourism products, organization and Management of specialized fairs and festivals, future planning and prospects.

#### **Unit II**

Background, Natural Attraction: Jim Corbett tiger resort, Bharatpur Bird Sanctuary, Kanha National Park and sundarban Biosphere Reserve, Sea Beaches (Goa and Kerela). Man made Attraction: Tourism circuit, Buddhist Circuit, desert circuit, Golden triangle, forts and palaces of Jaipur, Taj Mahal, Red fort, Socio Cultural attraction

#### **Unit III**

Classification of hotels: types of hotels, food plans, National and International Hotel choice of India and emergence of heritage Hotels

#### Reference Books:

- Barsham Al and Brown Perey:(2015), The wonder that was India, 2<sup>nd</sup> Edition,
- Craven RC: (2015), A concise History of Indian Arts, Thames & Hudson Publishers

## **Elective-IV: Tourism Management**

#### **BBA-6034** TRAVEL AGENCY AND TOUR OPERATION

Max. Marks: 70 Min. Marks: 40

Duration: 2 1/2 Hrs

**Objective:** To enable the student to acquire knowledge and skills for getting a job in the Travel and Tour Operation area or to fetch self employment.

#### Unit I

History and growth of travel agency business, emergence of Thomas cook and American Express, Emergence of Travel intermediaries, Indian travel agents and tour operator s-an overview, definition of Travel agent and tour operator, differentiation

How to set up travel agency/ tour operation business

- (a) Market Research, Sources of Funding, Comparative study of various types of organization
- (b) Government Rules for getting approval
- (c) IATA rules, regulations for accreditation.
- (d) Documentation
- (e) Sources of Earning.
- (f) Entrepreneurial skill for travel, tourism and hospitality trade, problems of entrepreneurship in travel trade.

#### **Unit II**

Itinerary preparation, important consideration, for preparing itinerary, costing, packing and promotion. Tourism bills of Rights, tourism code, Manila declaration, Acapulco document, International Conventions: Warsaw convention 1924, Chicago convention 1944, Brussels convention 1961, Berlin Convention 1961 and 1966, International convention on travel contract, Brussels 1970, Athens convention 1974, Helsinki Accord 1976, The IATA general conditions of carriage (passenger and baggage)

#### Unit III

Consumer Protection laws 1986 and MRTP act applicable to the tourist as consumers, Master Key on consumer care, and master key proposed by WATA for travel agency. Client's Complaint handling, Consumer protection laws 1986 and MRTP as applicable to tourist as consumers.

Master key on consumer cares and Master Key proposed by WATA for travel agency. Client's complaint handling.

#### **Reference Books:**

- J M S Negi (2012)Travel Agency and Tour Operation, Concepts and Principles,2<sup>nd</sup> Edition, Kanishka Publishers & Distributors
- Chunk, James, Dexter and Boberg (2010) Professional Travel Agency Management
- D L Foster: (2006) The Business of Travel Agency Operations Management Glencoe/McGraw-Hill Post Secondary

### BBA -604 Business Policy & Strategic Management

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To enhance decision making abilities of students in situations of Uncertainty in a dynamic business environment.

#### Unit I

Introduction: Business policy- Evolution, Vision and mission of a firm, Difference between business policy and strategic management, Introduction to Strategic Management, Strategic Management Process. Strategic Decision Making: Mintzberg's modes of strategic decision making, Strategic decision-making process, Strategic Planning process.

#### Unit II

Scanning the environment: Identifying external environmental variables, Porter's approach to Industry Analysis. Internal scanning – Resource based approach to organizational analysis, Value chain analysis, scanning functional resources.

Strategy Formulation- Situation Analysis and Business Strategy: Situation Analysis-SWOT Analysis; Business Strategy- Porter's Competitive Strategies.

#### Unit III

Strategy Formulation- Corporate Strategy and Functional Strategy Corporate Strategy-Directional Strategy, Portfolio Strategy, and Parenting Strategy, Functional Strategy and Strategic Choice. Strategy Implementation Concept of strategy implementation, Stages of strategy development, Advanced Types of organizational structures, Organizing for Action, Staffing and Directing. Evaluation and Control in Strategic Management, Measuring Performance, Strategic Information Systems, Problems in Measuring Performance, Guidelines for strategic Control.

#### **Reference Books:**

- J.D. Hunger and T. L. Wheeler (2010) Strategic Management and Business Policy, Pearson Educatio.
- Kazmi Azhar, (2009), Business Policy & Strategic Management, Tata McGraw Hill.
- Thompson & Strickland (2001)Strategic Management-Concepts and Cases; Tata McGraw Hill Pulishing Co. Ltd. New Delhi.
- Garth Saloner, Andrea Shepard and Joel Podolny (2001) Strategic Management, John Wiley & Sons
- John A. Pearce & R.B. Robinson, (2001), Strategic Management Strategy Formulation and Implementation, AIBT Publishers & Distributors, New Delhi.
- Ramaswamy and Namakumari, (2007), Strategic Planning -Formulation of Corporate Strategy, MacMillan India Ltd.

#### **BBA 605 Communication Lab**

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** This Lab is designed to make the students of management familiar with the basic fundamentals and importance of communication for managers. This laboratory shall prepare students to learn and acquire necessary communication skills for transacting business and management activities.

#### Unit I

Sessions and Assignments during lab Demonstrate the effect of noise as a barrier to communication. Make students enact and analyze the non-verbal cues, Give exercises for clarity and conciseness in written communication.

Group Activity: Form Student groups and ask them to write a persuasive letter and proposal for an innovative product or service. Circulate the work from each group among all other groups and ask them to evaluate the letter and proposal in line with possible responses to a letter (pleased, displeased, neither pleased nor displeased but interested, not interested).

#### **Unit II**

A suitable case is to be selected and administered in the class sticking to all the guidelines of case administering and analysis.

Demonstrate using Communication Equipments like Fax, Telex, Intercoms, etc, Demonstrating Video conferencing & teleconferencing in the class.

Conduct a mock meeting of students in the class identifying an issue of their concern. The students should prepare notice, agenda and minutes of the meeting, Business etiquettes to be demonstrated in role play by students, Each student to give presentation of 5 minutes (this can be spread throughout the semester) and to be evaluated by the faculty, Preparation of CV.

An initiation with argument of Group Discussion on any topic.

#### **Unit III**

A mock interview with FAQs and answers. Preparation of different types of reports. A letter writing practice. Preparation of a case. Preparation of minutes of a meeting. Research Proposal writing. Data Interpretation and report writing: Short and Long reports: Report presentation methods, ex: Power Point Presentation, etc.

#### **Reference Books:**

- Kumar Varinder, Bodh Raj (2011), Business Communication, Kalyani Publishers
- Rai Urmila, Rai S.M. (2015), Business Communication, Himalaya Publishing House
- Kaul Asha, (2015) Effective Business Communication, PHI Learning

#### **BBA- 606 Fundamentals of E-Commerce**

Max. Marks: 70

Min. Marks: 40

Duration: 2 ½ Hrs

**Objective:** To acquaint the students with the basic fundamentals of E-Commerce.

#### Unit I

E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of ECommerce.

Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

#### **Unit II**

Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems. EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.

#### **Unit III**

Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims, salient provisions; PKI (Public key infrastructure)

- Frontiers of E-Commerce, Ravi, Kalkota, TMH
- O, Brien J, Management Information
- Oberoi, Sundeep E-Security and You, TMH