

**SOPHIA GIRLS' COLLEGE,  
(AUTONOMOUS)  
AJMER**



**Scheme of Examination  
And  
SYLLABUS**

**2018-19 (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 50% 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**

**Duration : 2 ½ Hrs.**

#### Section A

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 x 5 = 15 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 x 15 = 45 marks

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

Each Question carries 15 marks.

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

## Course Structure in Semester – I

### Compulsory

Paper Code	Paper Title	Max. Marks	Min marks	Duration
GEN-101	General English	50	20	1 Hr.

### Optional

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA-101	Business Ethics and Sustainability	30	70	100	40	2 ½ Hrs.
BBA-102	Business Statistics –I	30	70	100	40	2 ½ Hrs.
BBA-103	Principles of Business Management	30	70	100	40	2 ½ Hrs.
BBA-104	Quantitative Techniques for Management	30	70	100	40	2 ½ Hrs.
BBA-105	Basics of Accounting	30	70	100	40	2 ½ Hrs.
BBA-106	Computers for Management	30	70	100	40	2 ½ Hrs.
<b>Total</b>				<b>600</b>	<b>240</b>	

### GEN 101 – General English

**Max. Marks: 50**

**Min. Marks: 20**

**Duration: 1 Hr**

#### Learning Outcome:

On successful completion of the course, the students will be able to:-

1. Get acquainted with the different concepts of Grammar.
2. Enhance their reading and writing skills of the students.
3. Develop a practice of using idioms and phrasal verbs in everyday conversations.
4. Have a cutting edge in the competitive and professional world.

#### Unit I

SVOCA (Subject, Verb, Object, Complement, Adverbial), Transformation of sentence (Active Passive and Direct Indirect), Modals, Tense usage, Homophones and Homonyms,

#### • IDIOMS

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. A penny for your thoughts</li> <li>2. Actions speak louder than words</li> <li>3. At the drop of a hat</li> <li>4. Ball is in your court</li> <li>5. Barking up the wrong tree</li> <li>6. Beat around the bush</li> <li>7. Best of both worlds</li> <li>8. Bite off more than you can chew</li> <li>9. Blessing in disguise</li> <li>10. Burn the midnight oil</li> <li>11. Can't judge a book by its cover</li> <li>12. Cross that bridge when you come to it</li> <li>13. Cry over spilt milk</li> <li>14. Curiosity killed the cat</li> <li>15. Don't count your chickens before the eggs have hatched</li> <li>16. Don't put all your eggs in one basket</li> <li>17. Every cloud has a silver lining</li> </ol> | <ol style="list-style-type: none"> <li>18. Feel a bit under the weather</li> <li>19. Give the benefit of the doubt</li> <li>20. Hear it on the grapevine</li> <li>21. Hit the nail on the head</li> <li>22. In the heat of the moment</li> <li>23. Kill two birds with one stone</li> <li>24. Last straw</li> <li>25. Let sleeping dogs lie</li> <li>26. Let the cat out of the bag</li> <li>27. Make a long story short</li> <li>28. Miss the boat</li> <li>29. Off one's rocker</li> <li>30. Once in a blue moon</li> <li>31. Piece of cake</li> <li>32. Put wool over other people's eyes</li> <li>33. See eye to eye</li> <li>34. Sit on the fence</li> <li>35. Speak of the devil!</li> </ol> |
|---|--|

36. Take with a grain of salt
37. Taste of your own medicine
38. To hear something straight from the horse's mouth

39. A Picture paints a thousand words
40. Method to my madness

### • Phrasal verbs

1. Break: Break away, Break down, Break off, Break up
2. Bring: Bring about, Bring in, Bring up, Bring down
3. Come: Come by, Come across, Come upon
4. Carry: Carry out, Carry on, Carry off, Carry over
5. Call: Call on, Call off, Call at
6. Get: Get Along, Get Away, Get By, Get Through, Get Over
7. Give: Give up, Give away, Give in
8. Hard: Hard up, Hard of hearing, Hard to please
9. Look: look after, look in to, look forward to, look upto
10. Put: put out, put off, put up, put up with
11. Run: run after, run down, run over, run out of
12. Take: take after, take up, take to

#### Unit II

Comprehension, Précis writing

#### Unit III

Formal and Informal Letters- Job Application, Resume and Cover letter, Composition, Report Writing

#### Reference Books:

- A Practical English Grammar (Oxford Paper Back) : A.J. Thomson
- Intermediate English Practice Book ( Orient Longman ) : S.Pit Corder :
- Strengthen Your English (OUP 1973) :Bhaskaran and Hordburgh
- The English Errors Of Indian Students (OUP) :T.I.h. Smith – Pearce
- A Practical Course of English ( Ramesh Book Depot, Jaipur) :I.K. Sharma and V.D. Singh

## BBA – 101 Business Ethics and Sustainability

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

#### Learning Outcome:

On successful completion of the course, the student will be able to:

1. Interpret the concept of business ethics in a corporate culture.
2. Analyse the relationship between business ethics and different areas of management.
3. Evaluate ethical decision making and corporate sustainability.
4. Summarise the impact of business ethics on corporate culture and society.
5. Summarise various corporate ethical skills

#### 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)

**Reference Books:**

- 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, Prentice Hall of India Private Limited, New Delhi
- Velasquez G Manual, Business Ethics, Dorling Kindersley Pvt. Ltd.
- Hartman Laura O & Chatterjee Abha, Tata McGraw Hill Publishing Company Ltd. New Delhi

Note: Latest Edition of Books to be referred.

**BBA-102 Business Statistics-I**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

**Learning Outcome:**

On successful completion of the course, the student will be able to:

1. Develop the skill to collect, present & classify the data
2. Compute arithmetic mean, mode, median in individual, discrete, continuous series
3. Compute the degree of correlation & construct the regression lines
4. Develop the understanding of statistical technique as applicable in different fields of research
5. Inculcate the skills of data analysis.

**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)

**Reference Books:**

- Oswal, Agarwal, Saraswal Paldecha, Agarwal - Statistics Ramesh Books Depot publications, Jaipur.
- Ranga, Gupta, Goyal, Bhatnagar, Soni; - Business Statistics & Statistical Methods; Ajmera Book Co., Jaipur.
- Dr. Agarwal Business Statistics; Vrinda Publications (P) Ltd.
- Hooda, R.P.: Statistics for business and economics - Macmillan, New Delhi

Note: Latest Edition of Books to be referred.

## BBA-103 Principles of Business Management

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Interpret the concept of management, decision-making & MBO.
2. Analyse organisation structure, authority & responsibility relationships.
3. Understand the various concepts of Office Management and Summarise about various management functions.
4. Simulate various managerial skills.

### 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 interchange-concept, objectives and importance.

### Reference Books:

- 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**

### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Interpret the concept of Assignment and Game theory.
2. Analyse the use of Matrices in Business problem
3. Acquire the necessary skills to analyze LLP Problem and its Solution and Assess the use of Quantitative Techniques in Decision Making.
4. Work as quantitative analysis.

### 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**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Understand and apply the basic concepts of accounting.
2. Prepare the final accounts of business.
3. Report and rectify the errors in and after preparation of trial balance and summarize the process of accounting.
4. Develop employment skills as junior accountant and develop book keepers skills.

### **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**

Depreciation 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-Part-I, Tata MacGraw Hill.
- Jain, Khandelwal, Pareek, Fundamentals of Accountancy Part-I, , Ajmera Book co.

Note: Latest Edition of Books to be referred.

## **BBA-106 Computers for Management**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course, the student will be able to:

1. Understand the difference between an operating system and an application program, and Study different tools of Microsoft Word by hands on practice.
2. Analyze information and visualize data and information in charts, smart arts, and pivot tables.
3. Design effective presentation by implementing different formatting styles and understand database concepts.
4. Simulate knowledge to work as data entry operator.

### **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, ceiling, 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.

#### Reference Books:

- 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.

## Course Structure in Semester - II

#### Compulsory

Paper Code	Nomenclature	Max. Marks	Min marks	Duration
GEN-102	General Hindi	50	20	1 Hr.

#### Optional

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 201	Organization Behaviour	30	70	100	40	2 ½ Hrs.
BBA – 202	Economics for Management	30	70	100	40	2 ½ Hrs.
BBA – 203	Environmental Science & Management	30	70	100	40	2 ½ Hrs.
BBA – 204	Business Regulatory Framework	30	70	100	40	2 ½ Hrs.
BBA – 205	Sales And Advertising Management	30	70	100	40	2 ½ Hrs.
BBA – 206	Personality Development & General Awareness Lab	30	70	100	40	2 ½ Hrs.
<b>Total</b>				<b>600</b>	<b>240</b>	



**GEN-102 सामान्य हिंदी**

अधिकतम: अंक : 50

न्यूनतम अंक: 20  
अवधि: 1 घंटे**अध्ययन के परिणाम :**

पाठ्यक्रम पूर्ण होने के बाद विद्यार्थी योग्य होंगे –

1. विद्यार्थियों में हिंदी व्याकरणिक ज्ञान का विकास होना ।

**व्याकरण – भाग****इकाई-1**

अंक योजना

- |  |          |
|--|----------|
| 1. संज्ञा, सर्वनाम, विशेषण, क्रिया,      | - 10 अंक |
| 2. क्रिया विशेषण ,संधि, समास, विलोम शब्द | - 10 अंक |

**इकाई-2**

- |   |         |
|---|---------|
| 1. शुद्धीकरण [शब्द शुद्धि ,वाक्यशुद्धि ] पारिभाषिक शब्दावली-[अंग्रेजी शब्दों के हिंदी समानार्थक शब्द] | - 5 अंक |
| 2. शब्द युग्म- अर्थ भेद , पर्यायवाची शब्द , उपसर्ग , प्रत्यय,   | - 5 अंक |

**इकाई-3**

- |  |          |
|--|----------|
| 3. निबन्ध लेखन                                       | - 10 अंक |
| 4. पत्र लेखन –आवेदन पत्र, प्रार्थना पत्र , बधाई पत्र | - 5 अंक  |
| 3. अपठित गद्यांश                                     | - 5 अंक  |

**सहायक पुस्तकें-**

- हिंदी व्याकरण –डॉ. इंदिरा अशोक
- हिंदी व्याकरण कोश –डॉ. दिनेशचंद्रशर्मा,श्रीमती पुष्पा शर्मा
- हिंदी व्याकरण –डॉ. हरिचरण शर्मा
- हिंदीव्याकरण –डॉ. राजेश्वर प्रसाद चतुर्वेदी
- हिन्दी व्याकरण - भोलानाथ तिवारी

**BBA-201 Organization Behaviour**

Max. Marks : 100

Min. Marks: 40  
Duration : 2 ½ Hrs**Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the concepts of Personality, Perception, Attitude and Motivation.
2. Appraise group behaviour, group decision making, communication, leadership theories.
3. Assess conflict management, organisational culture and change and Summarise about dynamics of organisation behaviour.
4. Integrate various organising skills.

**Unit-I**

Understanding and managing Individual behavior- Personality: concept, theories, determinants of personality, personality development personality traits affecting behavior, personality traits of Indian managers, Personality measurement, organizational applications of personality,

Perception : Concept, Importance, process, perceptual selectivity, perceptual organization, Interpersonal perception, factors in perceiver, factors in person perceived, situational factors, developing perceptual skills.

Attitudes: concept, attitudes and behavior, factors in attitude formation, attitudes relevant for organizational behavior, attitude change (methods, developing positive attitudes)

Motivation: concept, features, motivation & behavior, motivation & performance, theories of motivation- Maslow's need hierarchy, Herzberg's two factor theory, Vroom's expectancy theory, Equity theory, Carrot & stick approach, McGregor's theory 'X' & 'Y', Theory Z, Porter –Lawler model of motivation, Cultural context of motivation.

### Unit-II

Foundation of Group Behaviour: Concept, elements of groups, external conditions, group member resources, group formation and development –Four stage model, five stage model, punctuated equilibrium model, dimensions of group behavior.

Communication: concept, characteristics, process, types, networks, channels, barriers, essentials and guidelines for effective communication.

Group decision making: concept, importance, positive and negative aspects, methods.

Leadership: concept, theories- Trait theory, behavioral theory, situational theory, leadership styles based on behavioural approach.

### UNIT-III

Conflict management: concept, nature, types, stages and levels, causes of organizational conflict, process, or model of conflict, approaches, process and methods of conflict management.

Organization design: concept, need, contingent factors in organizational design, mechanism and process of designing structure, departmentalization, centralization and decentralization.

Organizational culture and change: concept of organizational culture, creating and maintaining culture, meaning and definition of organizational change nature, elements, types, process, reasons for resistance to change, overcoming resistance to change.

#### Reference Books:

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

Note: Latest Edition of Books to be referred.

## BBA-202 Economics for Management

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

#### Learning outcome:

On successful completion of the course students will be able to:

1. Analyze the concept of consumer behaviour & supply
2. Demonstrate law of variable proportions & relationship between cost & output
3. Devise different methods of measuring national income and illustrate price determination under different types of market.
4. Develop micro analysis skills.

### 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 - Meaning, Law of variable Proportions, Returns to scale. Iso-Product Curves- meaning and features, Cost Concepts - Meaning and types of Costs, Cost – output relationship in short and long run. Break Even Point- Meaning , features and significance.

### Unit III

Market Structure and Pricing Theory - Pricing under different market conditions - perfect competition, imperfect competition and monopoly. Price discrimination under monopoly and necessary condition and degrees of price discrimination.

National Income-Meaning, concepts, various methods of measurement, Difficulties in measuring National Income, Trade Cycle- Introduction, various phases of trade cycle, Hicks Theory of trade cycle, Keynes Theory of Trade cycle.

**Reference Books:**

- Mote Paul, Gupta, Managerial Economics, TMH.
- H. Craig Peterson, W. Cris Lewis, Managerial Economics, PHI.
- Gupta G.S., Managerial Economics, TMH
- P.L. Mehta, Managerial Economics, PHI.
- D.N. Dwivedi, Managerial Economics, Vikas Publishing.
- Rangarajan and Dholkia, Macroeconomics, TMH.

Note: Latest Edition of Books to be referred.

## BBA-203 Environmental Science and Management

**Max. Marks : 100**

**Min. Marks: 40**

**Duration: 2 ½ Hrs**

**Learning Outcome:**

On successful completion of the course, the student will be able to:

1. Recall and relate the resources available for us, their use and impact on environment.
2. Justify the fundamentals of ecology and the dynamic ecosystem.
3. Prioritize the importance and the need of sustainable development and Create awareness about Environmental Protection Act
4. Develop environment analysis skills.

### 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 landslides, soil erosion.

### 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  
Definition, causes, effects and control measures of-
- (a) Air pollution      (b) Water pollution      (c) Soil pollution      (d) Marine pollution  
(e) Noise Pollution      (f) Thermal Pollution      (g) Nuclear hazards

### Unit – III

Social Issues and the environment:

- (a) From unsustainable development  
(b) Urban problems related to energy  
(c) Water conservation, rain water harvesting, watershed management  
(d) Resettlement and rehabilitation of people; its problems and concerns  
(e) Environment ethics: Issues and possible solutions  
(f) Climate change , global warming, acid rain, ozone layer deep waste land reclamation  
(g) Consumerism and waste products  
(h) Environmental protection Act.  
(i) Prevention and control of pollution Act

#### Reference Books:

- Uberoi, N.K., Environmental Management, Excel Books, New Delhi
  - Jadhav, H & Bhosale, V.M. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
  - Mckinney, M.L. & School, R.M. Environmental Science systems & Solutions, Web enhanced edition. 639p.
  - Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
  - Odum, E.P. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
  - Rao M N. & Datta, A.K. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
  - Sharma B.K., Environmental Chemistry. Geol Publ. House, Meerut
  - Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB) XI
- Note: Latest Edition of Books to be referred.

## BBA-204 Business Regulatory Framework

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

#### Learning Outcome

On successful completion of the course, the students will be able to:

1. Interpret the legislative framework relating to contracts as per Indian Contract Act, 1872
2. Categorize the different kinds of special contracts.
3. Interpret the legislative framework relating to Sale of Goods as per Sale of Goods Act, 1930
4. Interpret the legislative framework relating to Partnership as per Partnership Act, 1932 and LLP Act, 2008
5. Develop the skills of contract & deed writing.

#### 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., Elements of Merchantile Law, Sultan Chand & sons, New Delhi.
- Nolakha, R.L., Business Law, RBD Publications, Jaipur.

Note: Latest Edition of Books to be referred.

## **BBA 205 – Sales and Advertising Management**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

### **Learning Outcome-**

On successful completion of the course the students will be able to:-

1. Describe the concept of sales management and its significance.
2. Analyze the management of sales personnel through various significant concepts.
3. Evaluate different types of sales quotas and sales policies and integrate various skills of a salesman, useful in an organization.
4. Categories various selling skills, needed in organizations.

### **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

### **Reference Books:**

- Mathew M.J., Sales Management and sales promotion, RBSA Publishers, Jaipur
- Sudha G.S., Sales & Advertising Management, Ramesh Book Depot, Jaipur
- Davar Rustom, Sohrab & Nusli, Salesmanship and Publicity, Vikas Publishing house Pvt. Ltd., New Delhi
- Sahu P K, Raul K C, Salesmanship and Sales Management, Vikas Publishing house Pvt. Ltd., New Delhi
- Still, Cundiff & Govani, Dorling Kindersley Pvt. Ltd.

Note: Latest Edition of Books to be referred.

## **BBA 206 – Personality Development and General Awareness Lab**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Examine one's personality through self awareness and self motivation.

2. Apply memory and study skills.
3. Develop as positive thinkers.
4. Develop employable skills as management trainer.

### Unit I

**Introduction:** Meaning and Determinants of Personality- biological, psychological and socio- cultural factors., Misconceptions and clarifications, Need for personality development

**Self-Awareness and Self Motivation:** Self analysis through SWOT

Elements of motivation: Seven rules of motivation, Techniques and strategies for self motivation, Motivation checklist and Goal setting based on principle of SMART, Self motivation and life, Importance of self-esteem.

### Unit II

**Memory and study skills:** Definition and importance of memory, Causes of forgetting, How to forget (thought stopping), how to remember (techniques for improving memory), The technique of passing exams - management of examination fear.

**Power of positive thinking:** Nurturing creativity, decision-making and problem solving, Thinking power-seven steps for dealing with doubt, Traits of positive thinkers and high achievers, Goals and techniques for positive thinking, Enhancement of concentration through positive thinking, Practicing a positive life style.

### Unit III

**General Knowledge and Current Affairs:** Regional, national and international events, Geographical, political and historical facts, Information on sports and other recreational activities

**Reference Books:**

1. Wallace, Personal Development for Life and Work, Cengage Learning
2. Butterfield, Soft Skills for Everyone w/CD, Cengage Learning

Note: Latest Edition of Books to be referred.

## Course Structure in Semester – III

#### Compulsory

Paper Code	Nomenclature	Max. Marks	Min. Marks	Duration
GEN-103	Environmental Studies	50	20	1 Hr

#### Optional

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

### GEN-103 ENVIRONMENTAL STUDIES

**Max. Marks: 50**

**Min. Marks: 20**

**Duration : 1Hrs.**

**Unit I Natural Resources****Renewable and Non Renewable resources:**

1. Natural resources and associated problems
  - a. Forest resources: Use and over exploitation, deforestations, case studies Timber extraction, mining , dams and their effects on forests and tribal people.
  - b. Water resources: Use and over utilization of surface and groundwater, floods, drought, conflict over water, dams – benefits and problems
  - c. Mineral resources: Use and exploitation , environmental effects of extracting and using mineral resources.
  - d. Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources.
  - e. Land resources: Land as a resource, Land degradation, man induced landslides, soil erosion and desertification.
2. Role of an individual in conservation of natural resources
3. Equitable use of resources for sustainable lifestyles.

**Unit II Ecosystem**

1. Concept of Ecosystem
2. Structure and function of an ecosystem
3. Producers, consumers and decomposers,
4. Energy flow in the eco system
5. Ecological succession
6. Food chains, food webs and ecological pyramids.
7. Virus - COVID
8. HIV / Aids – causes and precaution
9. Climate change, global warming, Acid Rain, Ozone layer depletion
10. Photochemical smog

**Unit III Biodiversity and its conservation**

1. Introduction – Definition: genetics, species and ecosystem diversity
2. Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
3. Hot spots of biodiversity
4. Threats to biodiversity: habitats loss, poaching of wildlife, man-wildlife conflicts
5. Endangered and endemic species of India
6. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

**Environmental Pollution**

1. Causes , effects and control measures of:
  - a) Air pollution
  - b) Water pollution
  - c) Soil pollution
  - d) Noise pollution

**GEN-103 पर्यावरण विज्ञान**

पूर्णांक : 50

न्यूनतम अंक : 20

समय : 1 घंटे

**इकाई I - प्राकृतिक संसाधन**

नवीनकरण एवं अनवीनीकरण संसाधन :

1. प्राकृतिक संसाधन एवं उससे संबंधित समस्याएँ
  - वन संसाधन : उपयोग एवं अतिशोषण , वनोन्मूलन केस अध्ययन , टिम्बर निष्कर्षण, खनन एवं उनके वनों एवं जन जातियों पर प्रभाव
  - जलसंसाधन : सतही एवं भूजल का उपयोग एवं अतिउपभोग , बाढ़ , सूखा, जल विवाद, बांधों की समस्याएं एवं लाभ
  - खनिज संसाधन : उपयोग एवं अतिशोषण , खनिज संसाधन के उपयोग एवं निष्कर्ष के

पर्यावरणीय प्रभाव, केस अध्ययन

- ऊर्जा संसाधन : बढ़ती हुई ऊर्जा आवश्यकताएँ, नवीनीकरण एवं अवनवीनीकरण ऊर्जा संसाधन , ऊर्जा संसाधनों का वैकल्पिक उपयोग केस अध्ययन
- भूसंसाधन : भूमि एक संसाधन , भूअपघटन , मानवजनित भूसखलन मृदा अपरदन एवं मरुस्थलीकरण

2. प्रकृतिक संसाधनों के संरक्षण में व्यक्तिक भूमिका
3. सतत जीवनचर्या के लिए संसाधनों का उपयुक्त उपयोग

### इकाई II – पारिस्थितिकी तंत्र

1. पारिस्थितिकी तंत्र की अवधारणा
2. पारिस्थितिकी तंत्र की संरचना एवं कार्यप्रणाली
3. उत्पादक , उपभोक्ता, अपघटक
4. पारिस्थितिकी तंत्र में ऊर्जा प्रवाह
5. पारिस्थितिकी अनुक्रमण
6. खाद्य श्रृंखला , खाद्यजाल, एवं पारिस्थितिकी स्तूप
7. विषाणु- COVID
8. एच आई वी / एड्स (कारण और पूर्वाधान)
9. जलवायु परिवर्तन , वैश्विक ताप वृद्धि , अम्लवर्षा, ओजोनपरत क्षरण
10. फोटोकेमिकल स्मॉग

### इकाई प्रथम III – जैव विविधता एवं संरक्षण

1. परिचय – परिभाषा, जीनीय, प्रजातीय एवं पारिस्थितिकी विविधता
2. जैवविविधता का महत्व , उपभोगीय उपयोगिता, उत्पादकीय उपयोगिता, सामाजिक नैतिक सौन्दर्य बोध एवं वैकल्पिक मूल्य
3. जैवविविधता के तप्तस्थल
4. जैवविविधता के खतरे : आवासक्षय, वन्यप्राणियों का शिकार , मानव वन्यप्राणियों के बीच विरोधाभास
5. भारत की विलुप्तप्राय एवं स्थानिक प्रजातियाँ
6. जैव विविधता का संरक्षण : स्व स्थानीय एवं पूर्व स्थानी संरक्षण
7. परिभाषा, कारण, प्रभाव एवं नियंत्रण उपाय
  - वायु प्रदूषण
  - जल प्रदूषण
  - मृदा प्रदूषण
  - ध्वनी प्रदूषण

## BBA – 301 Company Law

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

### Learning Outcome

On successful completion of the course the students will be able to:-

1. Understand the provision of companies Act 2013 in respect of incorporation.
2. Develop the Skill to prepare MOA and AOA.
3. Acquire the Knowledge of Share capital, its types and Membership of company.
4. Simulate knowledge to work as assistant to legal advisor.

### 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.,Elements of Company Law, Sultan Chand & sons, New Delhi.
- Dr.Nolakha R.L., Company Law, RBD Publishing.

Note: Latest Edition of Books to be referred.

## BBA 302 – Cost Accounting

Max. Marks : 100

Min. Marks: 40  
Duration : 2 ½ Hrs

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Interpret the concept of Cost accounting and different types of cost
2. Understand the wage system and overhead classification.
3. Acquire the necessary skills to compute cost related to manufacturing industry.
4. Develop the cost computation techniques.
5. Synthesize as the cost accountant.

### 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-Duration 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, Cost Accounting, Ramesh Books Depot Jaipur
- Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, Cost Accounting, Ajmera Books Co., Jaipur.
- Jain khandelwalPareek ,Cost Accounting, Ajmera Book Company.
- Dr. P.CTulsian,Cost Accounting ,S. Chand & Co. Ltd.
- Dr. B.K Mehta , Cost Accounting S.B.P.D Publishing House.
- Arora M.N, Cost accounting- Principles and practice; Vikas, New Delhi
- Jain S.P. and Narang K.L. - Cost Accounting; Kalyani, New Delhi.
- Horgren, Charles, Foster and Datar, Cost Accounting – A Managerial Emphasis; prentice-Hall of India, New Delhi.

Note: Latest Edition of Books to be referred.

**BBA 303 – Business Statistics II****Max. Marks : 100****Min. Marks: 40****Duration : 2 ½ Hrs****Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the concept of Index numbers and time series and understand their computation
2. Understand the concept and use of probability.
3. Acquire the necessary skills to compute Multiple regression and Multiple Correlation
4. Summarize the use of statistics in Business Problem.
5. Enhance to skills of business research.

**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 Duration 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

**Reference Books:**

- Oswal, Agrawal, SaraswalPaldecha, Agrawal, Statistics -Ramesh Books Depot publications, Jaipur.
- Ranga, Gupta, Goyal, Bhatnagar, Soni;-Business Statistics &Statistical Methods; Ajmera Book Co., Jaipur.
- Dr. Agarwal , Business Statistics;Vrinda Publications (P) Ltd.
- Hooda, R.P., Statistics for business and economics5/e; Macmillan, New Delhi

Note: Latest Edition of Books to be referred.

**BBA 304 – Functional Management****Max. Marks : 100****Min. Marks: 40****Duration : 2 ½ Hrs****Learning Outcome:**

After Successful completion of this course, students will be able to:

1. Interpret the concepts of product, price, place and promotion in marketing.
2. Analyse the system of production management in an organization.
3. Access various concepts of human resource management.
4. Summarize the concepts of management in corporate through marketing, production and HR.
5. Integrate the various skills related to marketing, production & Human resource 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, Marketing Management, Prentice Hall of India Private Limited.
- Prasad L. M., Human Resource Management, Sultan Chand & Sons Educational Publishers, New Delhi
- Decenzo David A, Personnel/Human Resource Management, Prentice Hall of India Private Limited.
- Khanna R.B., Production and Operation Management, PHI Learning Private Limited.

Note: Latest Edition of Books to be referred.

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

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

**Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Analyse communication process and different forms of communication.
2. Interpret channels, barriers and guidelines for effective communication.
3. Assess report writing procedure and elements of commercial letters, negotiation etc Summarise business communication in the organisational backdrop.
4. Integrate different communication skills.

### **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, Presentation and Speeches.

### **Unit-III**

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

**Reference Books:**

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

Note: Latest Edition of Books to be referred.

## **BBA- 306 Accounting Software Lab**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

**Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Understand the concept of Computerized Financial Accounting through the software Tally ERP 9
2. Acquire the necessary skills to learn accounting with Inventory and without Inventory
3. Develop the Skill to manage Pay-Roll through Tally and Summarize the use of Tally in Accounting.

### **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, Tally with GST, T. Balaji, New Delhi.
- Gupta Vikas, Business Accounting & Tally ERP9 DEOTECH.

Note: Latest Edition of Books to be referred.

## 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	Financial Management	30	70	100	40	2 ½ Hr.
BBA –406	Communication Lab	30	70	100	40	2 ½ Hr.
<b>Total</b>				<b>600</b>	<b>240</b>	

### BBA – 401 Advanced Company Law & Secretarial Practice

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Understand the provision of companies Act 2013 in respect of Director's Appointment and Company Meetings and Acquire the knowledge regarding Auditor's Appointment and Company Secretary.
2. Appraise the Provisions regarding Company Winding Up and Striking off of name of companies.
3. Summarise the provision of Companies Act, 2013.
4. Develop the skills to work as to legal on assistant advisor.

## Unit I

**Key Managerial Personnel-** Board composition, Managing Director, Whole Duration 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-Filing-** 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 Filing 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 Filing 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, Elements of Company Law, Sultan Chand & sons, New Delhi.
- Dr.Nolakha R.L., Company Law,RBD Publishing.

Note: Latest Edition of Books to be referred.

## BBA – 402 Business Research

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Interpret the concepts of business research with its significance.
2. Appraise the methods of data collection and sampling.
3. Assess sample test and prepare a research report and summarise about dynamics of business research methodology.
4. Evaluate the various data collection and analysis skills.

### 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, Research Methodology, New Age International Pvt. Ltd.
- Mishra Prahlad , Business Research Methods, Oxford University Press, New Delhi
- Michael V P, Research Methodology in Management, Himalaya Publishing House

Note: Latest Edition of Books to be referred.

## BBA -403 Purchasing and Materials Management

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Simulate knowledge relating to purchasing and its functions.
2. Analyse material quality and different purchase procedures.
3. Anticipate materials information system and concepts like standardisation, material logistics.
4. Integrate different aspects of purchasing and materials management.
5. Interpret purchasing & logistic management skills.

### 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 Duration 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., Purchase and Materials Management, S. Chand &Co.
- Bhat Sridhara K, Materials Management, Himalaya Publishing House

Note: Latest Edition of Books to be referred.

## BBA-404 Quality Management

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Understand the concept of quality and different approaches of quality management.
2. Assess the different methods of quality management.
3. Interpret the concept of quality control and environmental management standards procedure.
4. Evaluate the use of quality management in manufacturing industry.
5. Work as an assistant to quality inspector.

### 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 Suggested, 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. Total Quality Management- Principles Practices And Cases

- K. Ashwathapa, Production and Operation Management

Note: Latest Edition of Books to be referred.

## **BBA – 405 Financial Management**

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the concept of financial management and Duration value of money.
2. Analyze the sources of capital and capital structure.
3. Assess the cost of capital.
4. Summaries skills for financial statement analysis.

### **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.

### **Reference Books:**

- Maheshwari S.N., Financial Management, Principles and Practice, Sultan Chand & Sons.
- Khan M.Y, Jain P.K., Financial Management, Tata McGraw Hill.
- Pandey I. M., Financial Management, Vikas Publishing House.

Note: Latest Edition of Books to be referred.

## **BBA-406 Communication Lab**

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Demonstrate effect of barriers on communication and different non-verbal cues.
2. Analyse use of different communication equipments, business etiquettes.
3. Evaluate different types of reports and research proposals.
4. Integrate various communication skills for business & management activities.
5. Articulate skills to work as soft skills trainer.

### **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, Business Communication, Kalyani Publishers
- Rai Urmila, Rai S.M., Business Communication, Himalaya Publishing House
- Kaul Asha, Effective Business Communication, PHI Learning

Note: Latest Edition of Books to be referred.

## Course Structure in Semester - V

Paper Code	Theory Papers	CIA	ESE	Max. Marks	Min. Marks	Duration
BBA – 501	Fundamentals of E-Commerce	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.
<b>Total</b>				<b>600</b>	<b>240</b>	

### BBA- 501 Fundamentals of E-Commerce

Max. Marks : 100

Min. Marks: 40  
Duration : 2 ½ Hrs

#### Learning Outcome:

On successful completion of the course, the students will be able to

1. Identify the need of E-Commerce in today developing economy and contribution to overall economic growth of the country.
2. Integrate different digital payment platforms and correlate the traditional commerce with electronic documentation.
3. Test the verification and validation of electronic payments with respect to building



- trust in customers by applying the modern security measures.
4. Summarize the different aspects of electronic commerce from defining the theory aspects to devising a real world robust implementation.
  5. Develop online business management skills.

### 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, creditcards, 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)

#### Reference Books:

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

Note: Latest Edition of Books to be referred.

## BBA – 502 Management Information System

Max. Marks :

Min. Marks: 40

Duration : 2 ½ Hrs

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Describe the management information system and identify its components.
2. Illustrate the use of decision making tools and techniques.
3. Categorize different decision support system on the basis on operation.
4. Summarize the different aspects of management information system in terms of management process and IT infrastructure and support services.
5. Develop the skills of database management.

### 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 range 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**

**Learning Outcome-**

On successful completion of the course the students will be able to:-

1. Describe the concept of business environment and scanning.
2. Analyse various economic policies, applicable in business environment.
3. Evaluate significant statutory bodies, established to support Indian business.
4. Summarise about dynamics of business environment.
5. Integrate various business analysis skills.

### **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, Business Environment, Himalaya Publishing House.
- Assawthappa K., Essentials of Business Environment, Himalaya Publishing House.
- Shaikh, Saleem, Business Environment, Pearson Education India.

Note: Latest Edition of Books to be referred.

## **BBA – 504 Management Accounting**

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

**Learning Outcome-**

On successful completion of the course the students will be able to:-

1. Describe the concept of Management Accounting and Management Accountant.
2. Analyse various Types of Cost, their behavior and its use in Managerial Decision making.
3. Develop the skill to prepare Budget for different functions.
4. Summarise about dynamics of Management Accounting in Business Problem.
5. Synthesize as on assistant to finance manager.

### **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 , Management Accounting, Garima Publications
- R.P. Rustagi, Financial Management, Galgotia publications

Note: Latest Edition of Books to be referred.

## BBA – 505 Industrial Relations and Industrial Law

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

#### Learning Outcome-

On successful completion of the course the students will be able to:-

1. Analyse the concept of Industrial Relation and trade unionism
2. Interpret grievance management procedure and effect of technological changes on industrial relations.
3. Assess the various laws applicable to industry.
4. Summarise the various provisions of The Factories Act, 1948.
5. Simulate skills for industry analysis.

### 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:

1. Srivastava S.C., Industrial Relation and Labour Law, Vikas Publishing House, New delhi.
2. Malik P.L., Handbook of Industrial Law, Eastern Book, Lucknow.

Note: Latest Edition of Books to be referred.

**BBA -506 Summer Training and Viva-Voce****Max. Marks : 100****Min. Marks: 40****Duration : 2 ½ Hrs****Learning Outcome-**

On successful completion of the course the students will be able to:-

1. 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- Duration 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 undergone training and make a presentation before a panel faculty members. There are 20 marks for report, 30 Marks for presentation and 50 Marks for Viva-Voce.

## Course Structure in Semester - VI

Theory Papers		CIA	ESE	Max. Marks	Min. Marks	Duration
<b>ELECTIVE I: ACCOUNTING</b>						
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.
<b>ELECTIVE II: BANKING AND INSURANCE</b>						
BBA – 6012	Indian Banking System	30	70	100	40	2 ½ Hr.
BBA – 6022	Insurance Management	30	70	100	40	2 ½ Hr.
BBA – 6032	Banks and Institutional Management	30	70	100	40	2 ½ Hr.
<b>ELECTIVE III: INTERNATIONAL BUSINESS</b>						
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.
<b>ELECTIVE IV: TOURISM MANAGEMENT</b>						
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	Contemporary issues in Management	30	70	100	40	2 ½ Hr.
BBA – 606	Viva-Voce	30	70	100	40	2 ½ Hr.
				<b>Total</b>	<b>600</b>	<b>240</b>
				<b>Consolidate</b>	<b>3600</b>	<b>1440</b>

A Student must pick only one elective.

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

**Max. Marks : 100****Min. Marks: 40**  
**Duration : 2 ½ Hrs****Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Describe the Provision of Income Tax Act 1961 in respect of Salaries and House property.
2. Assess the provision regarding computation of Business and capital Gain Income..
3. Evaluate significant of various deductions.
4. Summarise about Computation of income under Different heads of Income.
5. Inculcate income & Tax calculation skills.

**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:

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

Note: Latest Edition of Books to be referred

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

**Max. Marks : 100****Min. Marks: 40**  
**Duration : 2 ½ Hrs****Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Understand the concept of Auditing and its Principles.
2. Analyse various techniques of Vouching and verification.
3. Assess the Provisions of Company's Auditor appointment.
4. Summarise about Significance of Auditing in Business.
5. Develop internal control skills in area of finance.

**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, Contemporary Auditing, Tata M.C Graw Hill Publishing Co ltd.
- Jain, Khandelwal Pareek, Auditing, Ajmera Book Company.
- Srinivasan Anand G, Auditing, Taxmann's Allied Services.

Note: Latest Edition of Books to be referred.

## **Elective-I: Accounting**

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

**Max. Marks : 100****Min. Marks: 40**  
**Duration : 2 ½ Hrs****Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Describe the concept of Issue of Shares and redemption of Shares
2. Analyse various Provisions of AS-14 in respect of Amalgamation.
3. Evaluate significance of consolidation of final Account of Holding and Subsidiary companies and develop the skills to Prepare cash flow Statement as per AS-3
4. Summarise about dynamics of Corporate Accounting.
5. Develop as an assistant to accountant.

**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, Corporate Accounting, Ajmera Book Company.
- Gupta, N., Sharma C., Corporate Accounting, Ane Books.

Note: Latest Edition of Books to be referred.

## **Elective-II: Banking and Insurance**

### **BBA – 6012 Indian Banking System**

**Max. Marks : 100****Min. Marks: 40**  
**Duration : 2 ½ Hrs****Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the structure of Indian banking system.
2. Appraise banking regulation act, applicable in Indian banking sector
3. Assess regional rural banks and cooperative banks.
4. Summarise the dynamics of Indian banking sector.
5. Access employment in Indian banking sector.

**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 , Banking Theory and Practice, Himalaya Publishing House

- Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda Publications Pvt. Ltd.
- Gopinath M.N., Banking Principles and Operations, Ashit Thakkar For Snow White Publications Pvt. Ltd.
- Desai Vasant, Banks & Institutional Management, Himalaya Publishing House

Note: Latest Edition of Books to be referred.

## **Elective-II: Banking and Insurance BBA-6022 Insurance Management**

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Study the basic concepts of insurance
2. Understand the concept of Premium and underwriting
3. Evaluate the concept of Nomination and Assignment.
4. Access employment in insurance sector as insurance advisor/agent.

### **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:**

- Dr. Rakesh Kothari, Dr. V.K. Joshi, Dr. Mukesh Jain, Fundamentals of Life Insurance, R.B.D. Publishing House
- Dr. Rakesh Kothari, Dr. V.K. Joshi, risk and Insurance Management, R.B.D. Publishing House

Note: Latest Edition of Books to be referred.

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

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:

1. Understand the most useful terminologies of banking.
2. Appraise investment management and asset liability management.
3. Assess non-performing assets and non-banking financial corporation in banking.



4. Integrate various concepts of banks & institutional management.
5. Enhance the skills of bank operations.

### 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 Investemnts-Reviewing 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., Money, Banking, International Trade and Public Finance, 8<sup>th</sup> Edition, Vrinda Publications Pvt. Ltd.
- Gopinath M.N., Banking Principles and Operations, Ashit Thakkar For Snow White Publications Pvt. Ltd.
- Desai Vasant, Banks & Institutional Management, Himalaya Publishing House
- Srivastava Prem Kumar, Banking Theory and Practice, Himalaya Publishing House

Note: Latest Edition of Books to be referred.

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

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Understand the concept of International business environment & product policies
2. Analyse International marketing process & techniques
3. Assess the concepts of International accounting, production and logistic management

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

Note: Latest Edition of Books to be referred

## **Elective-III: International Business**

### **BBA- 6023 Export –Import Documentation**

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

#### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret concepts & procedures of ISO 9000:2000 series
2. Analyse import policies & procedures
3. Assess import procurement method & follow up of import contracts

#### **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, export marketing, Himalaya Publishing House, New Delhi
- Rathod, Rathore and Jani, International Marketing, Himalaya Publishing House, New Delhi

Note: Latest Edition of Books to be referred.

## **Elective-III: International Business**

### **BBA- 6033 International Business Environment**

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

#### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the concepts of International business environment, Foreign trade & Globalization
2. Analyse concepts of foreign aid, international trade in services
3. Assess role of state in India's foreign trade
4. Evaluate use and importance of internet in exports & imports

**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., International Economic :Theory and practice, Himalaya Publishing House, New Delhi
- Batra G.S. and Dangwal R.C., International Business, New Trends, Deep and Deep Publications ltd., New Delhi
- Keegan Warren J., International Marketing, Prentice Hall of India Ltd., New Delhi

Note: Latest Edition of Books to be referred.

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

**Max. Marks : 100**

**Min. Marks: 40**  
**Duration : 2 ½ Hrs**

**Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Understand concept and elements of tourism
2. Analyse the tourism multiplier effect
3. Assess growth of tourism in India

**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.

**Reference Books:**

- Seth, Pran Nath ,“Successful Tourism Planning and Management –Cross section publication
  - Kaul, R.N., Dynamics of Tourism- A Trilogy (sterling), New Delhi
  - Anand, M.M., Tourism and Hotel Industry in India-PHI, New Delhi
- Note: Latest Edition of Books to be referred.

## **Elective-IV: Tourism Management BBA -6024 Tourism Products of India**

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Interpret the concept of tourism products
2. Analyse the background of different bird sanctuaries, resevers & forts
3. Assess the classification of hotels

### **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, The wonder that was India
- Craven RC,A concise History of Indian Arts, Thames & Hudson Publishers

Note: Latest Edition of Books to be referred.

## **Elective-IV: Tourism Management BBA- 6034 Travel Agency and Tour Operation**

**Max. Marks : 100**

**Min. Marks: 40  
Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Understand the history and growth of travel agency business
2. Analyse various international conventions
3. Assess various consumer protection laws applicable to tourists as consumers
4. Summarise different skills of travel and tour operations

### **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 ,Travel Agency and Tour Operation, Concepts and Principles, Kanishka Publishers & Distributors
- Chunk, James, Dexter and Boberg, Professional Travel Agency Management

Note: Latest Edition of Books to be referred.

## BBA -604 Business Policy & Strategic Management

Max. Marks : 100

Min. Marks: 40

Duration : 2 ½ Hrs

#### Learning Outcome:

On successful completion of the course the students will be able to:-

1. Interpret processes of strategic management, strategic planning and decision-making.
2. Analyse different business approaches and strategies.
3. Evaluate different stages of strategy development and implementation, strategic management control.
4. Integrate various strategic management aspects for dynamic business environment.
5. Summarise skills for strategic analysis.

### 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

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 , Strategic Management and Business Policy, Pearson Education
- Kazmi Azhar, Business Policy & Strategic Management, Tata McGraw Hill.
- Thompson & Strickland, Strategic Management-Concepts and Cases; TataMcGraw Hill Pulishing Co. Ltd. New Delhi

Note: Latest Edition of Books to be referred.

## **BBA -605 Contemporary Issues in Management**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

### **Learning Outcome:**

On successful completion of the course the students will be able to:-

1. Analyse various contemporary issues concerned with Indian Corporate sector
2. Assess new HR initiatives
3. Summarise recent trends in marketing

BBA 605 is on Seminar on Contemporary Management issues. Here the faculty members will assign contemporary issues concerning with Indian Corporate sector like, merger & acquisition, current economic issues, global interface, stock market developments, new HR initiatives, recent trends in marketing etc, to the students. The student will prepare seminar under guidance of faculty members to be allotted by the director/ Principal of the institute. There will be regular internal assessment. The student will submit hand written report and make an oral presentation before a panel of internal examiner (Director/ principal of the institute or his or her nominee)

## **BBA -606 Viva Voce**

**Max. Marks : 100**

**Min. Marks: 40**

**Duration : 2 ½ Hrs**

The performance of the student at comprehensive viva examination will be done by a panel of internal and external examiner. The candidate will be examined in the papers which she studied during semester 1st to semester 6th. There will be no internal assessment. The student will make an oral presentation before a panel of internal examiner and external examiner (to be appointed by Controller of Exam /principal of the institute from a panel proposed by the board of studies ) The assessment of the report and its presentation will be jointly done by the internal and external examiner.