

**SHRI JAGDISHPRASAD JHABARMAL TIBREWALA  
UNIVERSITYCHUDELA JHUNJHUNU  
RAJASTHAN**

**INSTITUTE OF COMMERCE AND MANAGEMENT**

**TEACHING AND EXAMINATION SCHEME**

**AND DETAILED SYLLABUS FOR**

**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**ACADEMIC SESSION 2020 – 2023**



**Year: I****Semester: I**

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
<b>Theory</b>									
1	BB-101	Principle of Business Management	4	1	-	3	30/12	70/28	100/40
2	BB-102	Business Mathematics	4	-	-	3	30/12	70/28	100/40
3	BB-103	Basics of Accounting	4	1	-	3	30/12	70/28	100/40
4	BB-104	Micro Economics	4	-	-	3	30/12	70/28	100/40
5	BB-105	Business Communication	4	-	-	3	30/12	70/28	100/40
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

**Year: I****Semester: II**

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
<b>Theory</b>									
1	BB-201	Cost accounting	4	1	-	3	30/12	70/28	100/40
2	BB-202	Human Behavior	4	-	-	3	30/12	70/28	100/40
3	BB-203	Business Statistics	4	1	-	3	30/12	70/28	100/40
4	BB-204	English Comprehension	4	-	-	3	30/12	70/28	100/40
5	BB-205	Computer for Management	4	-	-	3	30/12	70/28	100/40
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

Year: II

Semester: III

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
Theory									
1	BB-301	Macro Economics	4	1	-	3	30/12	70/28	100/40
2	BB-302	Functional Management	4	-	-	3	30/12	70/28	100/40
3	BB-303	Management Accounting	4	1	-	3	30/12	70/28	100/40
4	BB-304	Auditing	4	-	-	3	30/12	70/28	100/40
5	BB-305	Viva-Voce	4	-	-	3	100/50		100/50
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

**\*\* BB-305 The comprehensive viva paper will be examined by the external examiner.**

**The candidate will be examined in the papers which he/she studied during semester 1<sup>st</sup> and semester 2<sup>nd</sup>. There will be no internal assessment.**

**• There will be external examiner to be selected by the Director/Principal of the institute from the panel of examiners, proposed by BOS and approved by Vice Chancellor. The concerned institute will bear the traveling, remuneration, DA and other incidental expenditure of external examiner with recourse to SJJTU.**

**Year: II**

**Semester: IV**

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
<b>Theory</b>									
1	BB-401	Company law	4	1	-	3	30/12	70/28	100/40
2	BB-402	Sales Management	4	-	-	3	30/12	70/28	100/40
3	BB-403	Financial Management	4	1	-	3	30/12	70/28	100/40
4	BB-404	Indian Banking System	4	-	-	3	30/12	70/28	100/40
5	BB-405	Business Environment	4	-	-	3	30/12	70/28	100/40
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

**Year: III**

**Semester: V**

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
<b>Theory</b>									
1	BB-501	Business Information System	4	1	-	3	30/12	70/28	100/40
2	BB-502	Corporate Accounting	4	-	-	3	30/12	70/28	100/40
3	BB-503	Essential of E-commerce	4	1	-	3	30/12	70/28	100/40
4	BB-504	Marketing Management	4	-	-	3	30/12	70/28	100/40
5	BB-505	Business Ethics	4	-	-	3	30/12	70/28	100/40
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

Year: III

Semester: VI

S. No.	Subject Code	Subject Name	Hrs./Week			Exam Hrs.	Maximum & Minimum Marks		
			L	T	P		Internal/Min. Pass Marks	External/Min. Pass Marks	Total/Min. Pass Marks
<b>Theory</b>									
1	BB-601	Quantitative Techniques in Business Management	4	1	-	3	30/12	70/28	100/40
2	BB-602	Human Resource Management	4	-	-	3	30/12	70/28	100/40
3	BB-603	Advertising Management	4	1	-	3	30/12	70/28	100/40
4	BB-604	Capital and Money Market	4	-	-	3	30/12	70/28	100/40
5	BB-605	Summer Training and Viva-Voce	4	-	-	3	100/50		100/50
		<b>Total</b>	<b>20</b>	<b>02</b>	<b>-</b>				<b>500</b>
		<b>Total Teaching Load</b>	<b>22</b>						

L = Lecture, T = Tutorial, P = Practical

**\* Paper BB-605 is a paper on summer training and viva-voce. The project is real life short term corporate study. The candidate will be allotted the project by the faculty of the institute in consultation with the director/principal of the institute. There will be external examiner to be selected by the Director/Principal of the institute from the panel of examiners, proposed by BOS and approved by Vice Chancellor. The concerned institute will bear the traveling, remuneration, DA and other incidental expenditure of external examiner with recourse to SJJTU.**

1. For Internal Assessment (IA) of the theory papers: Two Mid-Term Tests of 15 Marks and Assignment of 15 Marks Each.
2. Institute can arrange a third Mid-Term Test as per the convenience of the students.
3. The question paper shall contain ten (10) questions of 10 marks each. Student shall attempt any seven (7) questions.
4. Passing Rules for BBA (3 Yr. Course)

The result of a candidate will be worked out at the end of each Semester Examination.

For a Pass, candidate must obtain marks for each theory.

<b>(A)</b>	<b>Theory Paper</b>	<b>Passing%</b>	<b>(B)</b>	<b>Practical / Sessionals</b>	<b>Passing%</b>
i	Internal Assessment	40 %	i	Viva-Voce (External)	50 %
ii	End Semester (BBA)University Exam	40 %	ii	Summer training and viva-voce (External)	50 %
iii	Total of (i) & (ii)	40 %			

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# **BBA Semester I**



### Principles of Business Management (Code-BB-101)

**Objective:** On completion of this course, the students will be able to Understand the concepts related to Business, Demonstrate the roles, skills and functions of management, Analyze effective application of PPM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions, Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

Unit	Contents of Course	Hrs.
I	Introduction: Concept, nature, process, and significance of management; managerial roles (Mintzberg); Development of management thought: Classical and Neo- classical systems, Contingency approaches	7
II	Planning: Concept, process, and types. Decision making – concept and process; Bounded rationality; Management by Objectives.	8
III	Organizing: Concept, nature, process, and significance, Authority and responsibility relationships; Centralization and decentralization. Departmentalization, Organization structure – forms and contingency factors,	9
IV	Motivation –concept and theories, Financial and non- financial incentives, Leadership-concept and leadership styles; Leadership theories	8
V	Managerial Control; Concept and process; Effective control system; Techniques of control-traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.	8
	<b>Total</b>	40

#### Suggested Readings:

1. **Koontz "O" Donnell.** Management, 8th Ed. International Student and Weihrich Edition, Kogakusha, Tokyo
2. **Newsman and Warren.** The process of Management concept behavior and practice, Prentice Hall of India, New Delhi
3. **Stoner,** Management, Prentice Hall of India, New Delhi, 1992
4. **Y. K. Bhushan,** Business Organization and Management, Sultan Chand & Sons, New Delhi

**Business Mathematics (Code-BB-102)**

**Objective:** On completion of this course, the students will be able to explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts. After completing the course, student will be able to solve business and finance problems.

Unit	Contents of Course	Hrs.
I	Calculus (Problems and theorems involving trigonometrically ratios are not to be done), differentiation; partial derivatives up to second order; homogeneity of functions and Euler's theorem; Maxima and Minima; cases of one variable involving second or higher order derivatives	8
II	Matrices and Determinants: Definition of a matrix, Types of matrices; Properties of determinants; Adjoint of a matrix,	7
III	Concept of present value and amount of a sum, Types of annuities; present value and amount of an annuity, including the case of continuous compounding, value of simple loans and debentures; problems related to sinking funds.	9
IV	; Integration as anti-derivative process; Standard forms; Methods of integration – by substitution, by parts and by use of partial fractions	8
V	Linear programming: formulation of LPP: Graphical method of solution; problems related to two variables including the case of mixed constraints; cases having no solution; multiple solutions, unbounded solutions and redundant constraints Simplex method: solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation problem.	9
	<b>Total</b>	50

**Suggested Readings**

1. **Allen R G D**, Basic Mathematics; Macmillan, New Delhi
2. **Dowling E T**, Mathematics for Economics; Schaum Series, McGraw Hill, London
3. **Loomba Paul**, Linear Programming; Tata McGraw Hill, New Delhi
4. **Vohra N D**, Quantitative Techniques in Management, Tata McGraw Hill, New Delhi
5. **Soni R S**, Business Mathematics; Pitambar Publishing House
6. **Holden**, Mathematics for Business and Economics; Macmillan India, New Delhi
7. **Kapoor V K**, Business Mathematics; Sultan Chand & Sons, Delhi

**Year: I**

**Semester: I**

**Basics of Accounting (Code-BB-103)**

**Objective:** Describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics. ... Use information to support business processes and practices, such as problem analysis and decision making.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Meaning and Scope of Accounting; Need, development, and definition of accounting, Book-keeping and accounting ; Disclosures; Branches of accounting; Objectives of accounting, Accounting Transactions; accounting Cycle;	7
II	Journal ; Rules of debit and credit Compound journal entry; Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance; Sub division of journal, Capital and Revenue; Classification of Income; Classification of expenditure; Classification of receipts	6
III	Accounting concepts of income; Accounting concepts and income measurement; Expired cost and income measurement. Final accounts; Manufacturing account; Trading account; profits and loss account; Balance sheet; Adjustment entries, Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit	10
IV	Depreciation Provisions, and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Accounting Standard: 4; Depreciation accounting; Provisions and reserves,	8
V	Sectional Balancing System: Self Balancing system, including rectification of errors, Accounts of Non- Trading Institutions, Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India.	9
	<b>Total</b>	40

**Year: I**

**Semester: I**

**Micro Economics (Code-BB-104)**

**Objective:** To familiarize the students with the basic concept of microeconomics. On completion of this course, the students will be able to understand the concepts of cost, nature of production and its relationship to Business operations.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	The meaning, scope and methods of micro-economics, Basic problems of an economy, Function of Demand and Supply	7
II	Elasticity of Demand: Concept and measurement of elasticity of demand; Price, Income and cross elasticity, Determinants of elasticity of demand; Importance of elasticity of demand	9
III	Production function Analysis, Factors of production, laws of production, Stages of production, Concepts of cost and revenue	8
IV	Pricing Decision: Pricing and output decision under perfect and imperfect competition, oligopoly and monopoly,	8
V	Theories of factor pricing: Wages, Rent, Profit and Interest, Break Even point Analysis, Demand forecasting	8
	<b>Total</b>	40

**Suggested Readings**

1. **Koutsyanis.** Micro Economics,
2. **Frank Robert H.** Micro Economics and Behaviour, McGraw Hill International Edition.
3. **Ahuja H. L.** Micro Economics, Himalaya Publishing House, New Delhi
4. **Seth M. L.** Managerial Economics, Sultan Chand & Sons, New Delhi.

**Year: I**

**Semester: I**

**Business Communication (Code-BB-105)**

**Objective:** Upon completion of the course, students are expected to be able to demonstrate a good understanding of effective business writing. Research approaches and information collection. Developing and delivering effective presentations.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Sentence Elements, Parts of speech Sentence and its Type, Transformation of Sentences, Basic Sentence pattern and Reading comprehension.	9
II	Suffix, Prefix, Synonyms & Antonyms, Modals in Conversational Usage.	7
III	Basic Requirements for English Communication, Problems faced during Communication and Principles of Effective Communication.	7
IV	Correct use of tenses and verbs, Gerund and Participle and their correct use in sentence.	7
V	Communication Media: Drafting Resume, Memo and Notice Writing	10
	<b>Total</b>	40

**Reference Books:**

1. Communication Skills in English by Dr Satkala
2. English & Communication skills by Vibha bhoot (vardha pub. )
3. Peance C. G. Principles of Business Communications.

# **BBA Semester II**

**Year: I**

**Semester: II**

**Cost Accounting (Code-BB-201)**

**Objective:** After completion the course students will able to Describe how cost accounting is used for decision making and performance evaluation. Explain the basic concept of cost and how costs are presented in financial statements. Analyze the basic cost flow model and be able to assign costs in a job cost system.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Introduction: Meaning and definition of Cost Accountancy, cost accounting and costing. Distinction between financial and cost accounting. Elements of Cost. Material: Purchasing, storing and pricing of stores issued material control. Labour : Recording of time and wages	10
II	Methods of remuneration, incentive plans, allocation of wages, labour turn-over and treatment of Idle-time, over-time.	7
III	Costing Methods: Single output or unit costing; operating costing, job and contract costing; process costing (excluding equivalent production). Non-integral accounting systems and Reconciliation between cost and financial statements.	8
IV	Cost volume Analysis : Meaning, Significances and Limitations, Break-even analysis, profit graph, profit-volume ratio, Assumptions of cost volume profit analysis	8
V	Standard Costing: Meaning, Significance and Limitation. Types of standards and variances pertaining to material and Labour.	5
	<b>Total</b>	<b>38</b>

**Suggested Readings:**

1. **Arora M N**, Cost Accounting-Principles and Practice, Vikas, New Delhi.
2. **Jain S P** and **Narang K L**, Cost Accounting; Kalyani, New Delhi.

**Human Behavior (Code-BB-202)**

**Objective:** This course covers the explanations about the human behavior in the organizational context. It details the impact of individual, group and organizational factors on human behavior. The course also focuses on understanding the behavior of the employees working in the organization.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Understanding and Managing Individual behavior and Managing diversity, Personality, Perceptions, values, Attitudes, Learning	9
II	Work Motivation, Leadership, Individual decision making and problem solving.	7
III	Conflict and stress management: meaning, process, functional and dysfunctional conflict, conflict handling, nature causes and consequences of stress	8
IV	Understanding and managing group processes - Interpersonal and group dynamics applications of emotional intelligence in organizations, communication,	8
V	Group decision making.	8
	<b>Total</b>	40

**Suggested Readings:**

1. **Luthans, F**, Organizational Behavior 7th ed., New York, McGraw Hill,1995
2. **Robbins, S. P**, Organizational Behavior. 7th ed., New Delhi, Prentice Hall of India, 1996



**Year: I**

**Semester: II**

**Business Statistics (Code-BB-203)**

**Objective:** The objective of this course is to provide an understanding for the graduate business student on statistical concepts to include Introduction to Statistics, probability, probability distributions, data collection and analysis, measures of central tendency, measures of dispersion and skewness, correlation and regression.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Introduction to Statistics: Definition, Functions of statistics, scope and importance of statistics limitations and distrust of statistics types of statistical methods,	8
II	Data Collection and Analysis, Types of data, primary and secondary, Methods of data collection, classification of data, characteristics of a graph, Types of graph and their merits and demerits.	7
III	Measures of Central Tendency: Meaning and definition, Types of average, Median, Mode, Arithmetic mean, Geometric mean, Harmonic mean, Advantage and disadvantage of an Average, Median, Mode, Comparative Study of different Averages.	8
IV	Measures of Dispersion and Skewness. Measures of Correlation and Regression: Meaning and definition of Correlation, Uses of Correlation, Types of correlation, problems of correlation	8
V	Meanings, definitions of regression difference between correlation and regression, Types of regression Analysis, Index Numbers, Time Series Analysis, Interpolation and extrapolation.	8
	<b>Total</b>	40

**Suggested Readings:**

- 1. Elhance D.H.** Statistics Kitab Mahal
- 2. S.P. Gupta.** Statistics, Sultan Chand & Sons
- 3. Levin and Rubin.** Statistics for management, Prentice Hall of India Ltd.,New Delhi

**Year: I**

**Semester: II**

**English Comprehension (Code-BB-204)**

**Objective:** Develop an understanding of the process of reading and gain an awareness of reading rate and comprehension. Improve their ability to read and spell words through an analysis of the structure of the English language.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Short history / background to the development of English language. The unit will concentrate on the development of English language of India. Importance (Semantic and pragmatics) of correct, brief and simple language in comprehension,	7
II	Use of correct, brief and simple language- in writing titles slogans, texts, summaries etc. for business purposes.	7
III	English word and sequence formation. Word classes, sentence parts and word order in English.	8
IV	Concept of Grammar, Some features of English grammar like Models, Articles and Concordance etc.,	8
V	Total features of English language, Some common English language expression of legion, phonology etc. Expanding role of English in national and international business	10
	<b>Total</b>	40

**Suggested Readings:**

**As per the instruction of the instructor.**

**Computer for Management (Code-BB-205)**

**Objective:** Demonstrate a basic understanding of computer hardware and software. Demonstrate problem-solving skills. Apply logical skills to programming in a variety of languages.

Unit	Contents of Course	Hrs.
I	Computer System Concept, Types of Computers, Basic components of a Computer System- Control Unit, ALU, Input/ Output Devices, Memory-RAM, ROM, EPROM, PROM and other types of memory. Input devices-KeyBoard, Mouse, Trackball, Joystick, Digitizing Tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light Pen Working Principles, Area of use & characteristics. Output Devices-Monitors,	9
II	Types of Monitor-Digital, Analog, Size, Resolution, Refresh Rate. Windows concepts, features, windows structure, desktop, taskbar, start menu, my computer, Recycle Bin, Windows Accessories-Calculator, Notepad, Paint, Windows Explorer, Creating Disk Operating System (DOS): Introduction, History & versions of DOS.	7
III	Introduction to Word Processing, Introduction to MS Word: features, Creating, Saving and Opening documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcut, Editing a Document-Moving, Scrolling in a Document, Opening Multi Document Windows, Editing Text-Selecting, Inserting, Deleting, Moving Text, Previewing documents, Printing documents-Print a document from the standard toolbar	8
IV	Print a document from the menu, Shrinking a document to fit a page, Reduce the number of pages by one, Formatting Documents: Paragraph formats, Aligning Text and Paragraph, Borders and Shading, Headers and Footers, Multiple Columns	8
V	Basics of Ms Power point, Preparation of power point presentations. <b>Ms-Access:</b> Introduction to RDBMS, Features of Ms Access, Creating tables, Validation rules, constraints, data types etc. Creating Action & non action queries, creating forms and Sub forms, creating reports, creating macros.	8
	<b>Total</b>	40

**Suggested Readings:**

1. **ITL Education Solutions Ltd.**, Introduction to Computer Science, Pearson Education.
2. **Chien E, Chao-** Introduction to Microcomputer and its application.
3. **Davies P.J.** : - Exploiting MS- DOS.

# **BBA Semester III**

**Macro Economics (Code-BB-301)**

**Objective:** Upon successful completion of the course a student will be able to: CO1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics. ... Apply the principle of Macroeconomics in explaining the behavior of Macroeconomic variables at national as well as global level.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Nature of Macro Economics, Basics of Macro economics concepts, Macroeconomic policy objectives and their contradictory nature, Development and types of Macroeconomics, Major schools of Macroeconomics	9
II	Fallacy of composition, Output and expenditure flow in a simple economy, The Basic concepts of National Income and Product; GNP, NNP, GDP, NDP, NI etc. Calculation of National Income and its problems	7
III	Classical model of determination of level of output, employment, price, rate of interest and wage rates and its criticism, Keynes model of determination of income, employment and rate of interest, Equilibrium of money market and commodity (real) market.	8
IV	Nature and functions of money, The demand and supply of Money, Theories of money, theories of interest, Monetary and Fiscal Policy; Tools and functioning and their role in Indian economy, Credit creation ,	8
V	Central Bank functions, Basic concepts of Economic growth & development, Basic concepts of Trade Cycle, Basic concepts of Balance of Payments	8
	<b>Total</b>	40

**Suggested Readings**

1. **Vaishya M C**, Macro Economics, Vikas Publishing House Limited

**Functional Management (Code-BB-302)**

**Objective:** It details the different functions of management such as planning, organizing, staffing, directing, and controlling. The course also emphasizes on identification of critical issues and framing of strategies and scenarios required to execute management functions.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Marketing and sales management: marketing organization and administration, distribution, advertising and publicity, sales management, pricing theory	7
II	Production and operations management: types of production, factory layout and location, production organization, materials handling, automation	9
III	Human resource management: manpower planning, recruitment, selection, induction and training, promotion and transfer, wage and salary administration, job restructuring	8
IV	Financial Management: - Nature - scope and objectives finance, cash management, inventory management , inventory management , ABC systems - EOQ model - reorder point	8
V	Research and IT: - Meaning & process of research, Importance of Research in Business, Product Design and development. CRM and MIS, Ecommerce	8
	<b>Total</b>	40

**Suggested Readings**

1. **Robert C Appleby**, Business Administration, Macmillan

**Year: II**

**Semester: III**

**Management Accounting (Code-BB-303)**

**Objective:** Upon successful completion of this course students will be able to: Apply management accounting and its objectives in facilitating decision making. Analyze cost-volume-profit techniques to determine optimal managerial decisions.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Meaning, scope and limitation of management accounting, distinction financial accounting and management accounting and cost accounting, Role of management accounting in decision – making	8
II	Cost analysis: understanding about cost behavior, Fixed, Variable, Semi-variable Cost. Financial Statement Analysis: Fund Flow Statement, Cash Flow Statement	8
III	Cost-Volume profit analysis: Concept of breakeven point, Profit-volume relation, margin of safety, angle of incidence, BEP chart, profit graph.	9
IV	Business budget: Concept and use budget in planning and control, type of budgets, capital expenditure budgeting and cash budget. Variance Analysis using standard costing system.	8
V	Management reporting system: reporting system in management types of reports, qualities of reports, for top-management, middle management, lower level of management	7
	<b>Total</b>	40

**Suggested Readings**

1. **Khan and Jain**, Managerial accounting.

**Year: II**

**Semester: III**

**Auditing (Code-BB-304)**

**Objective:** Distinguish between auditing and accounting. Explain the importance of auditing in reducing information risk. List the causes of information risk and explain how this can be reduced. Describe assurance services and distinguish audit services from assurance services.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Meaning and objects of auditing, nature of Auditing, basic principles and Processes of auditing.	9
II	Planning, conduct and control of an audit, sampling in auditing, audit report.	7
III	Audit of financial statements 1: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments,	8
IV	Audit of financial statements 2: Other assets and miscellaneous expenditure, capital and reserves, liabilities, and other issues.	8
V	Audit of companies, special aspects of audit of different kind of institutions, audit of incomplete records, introduction to government audit.	8
	<b>Total</b>	40

**Suggested Readings:**

1. **Gupta Kamal**, Fundamentals of auditing, Tata McGraw Hill, New Delhi.



**Year: II**

**Semester: III**

**Viva - Voce (Code-BB-305)**

Student have to be presented in front of the panel of the experts, and to face Viva-Voce of all the subjects what is to be read till Third semester.

# **BBA Semester IV**

**Year: II**

**Semester: IV**

**Company Law (Code-BB-401)**

**Objective:** To inform the students about the elementary ideas and the logic of the corporate law. In that respect, the students will be acquainted with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Corporate personality; Kinds of companies, Promotion on and incorporation Of companies, Memorandum of Association; Articles of Association; Prospectus.	10
II	Shares ; share capital; Member; Share capitals-transfer and transmission, Capital management –borrowing powers	7
III	Mortgages and charges, debentures, Directors –Managing Director, whole time director.	8
IV	Company meetings- kinds, quorum, voting, resolution, minutes, Majority powers and minority rights	8
V	Prevention of oppression and mismanagement, Winding up- kinds and conduct.	7
	<b>Total</b>	40

**Suggested Readings:**

1. **Naulakha R. L.** Company Law, Ramesh Book Depot, New Delhi.
2. **Bagrial A K**, Company Law, Vikas Publishing House, New Delhi.

**Year: II**

**Semester: IV**

**Sales Management (Code-BB-402)**

**Objective:** This course is a survey of all facets of sales management, including estimating sales potential and forecasting sales, manning territories, selecting, training, motivating, supervising and compensating the sales force, and interfacing with other company functions. Also covered are typical sales management problems and potential solutions.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Meaning and scope of Sales Management, objectives of sales department co-coordinating functions of sales manager sales as a function of marketing management. sales department organization, field organization of sales department	9
II	Theories of selling – Buyer Seller Dyads. Sales planning: Market potential, market identification, market indices. Sales forecasting, qualitative and quantitative methods. Work assignment to sales personnel:	7
III	Routing and scheduling of sales force, objectives of sales quotas, types of quotas, quota setting and administration, concept, objectives and procedure of setting sales territories, Management of sales personnel, recruitment, selection, motivation of sales force. Compensation, Controlling of sales force, controlling of expenses sales.	8
IV	Sales Process: Preparation, prospecting, pre-approach, sales presentation, closing of sales. sales resistance, objections and obstacles, buyer dissonance reducing buyer dissonance	8
V	Salesmanship, Determining Personal selling objectives, Formulation Sales policies. Structuring and determining the size if the sales force designing territories fixing sales quotas and targets.	8
	<b>Total</b>	40

**Suggesting Readings:**

1. **Gupta S L**, Sales Management, Excel Books, New Delhi
2. **Stanton William J.**, Management of a Sales Force. Chicago, Irwin, 1995.
3. **Cundiff, Still and Govoni**, Sales Management, Englewood Cliffs, NewJersey, Prentice Hall Inc., 1988.

**Financial Management (Code-BB-403)**

**Objective:** Upon successful completion of Financial Management, the student will be able to demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Meaning, Importance and Objectives of Financial Management; Time value of money; Conflicts in profit versus value maximization principle; Functions of chief financial officer.	9
II	Financial Analysis: Financial statements - Income statement and Balance-Sheet. Techniques of financial analysis. Ratio analysis, Liquidity, Activity, Profitability and Leverage Ratios	7
III	Break even analysis. An introduction study of Financial planning and forecasting. Sources of short-term and long term finance. Equity v/s debt. Working Capital management-concept and significance. Determinants and Estimation of Working Capital, Adequate working capital, Merits and demerits	8
IV	Receivables and inventory management. Elementary study of capital budgeting including methods of evaluating capital expenditure proposal under certainty	8
V	Dividend policy. Funds flow analysis-Sources and uses of funds. Preparation of statement of changes in working capital and statement of source and uses of funds.	8
	<b>Total</b>	40

**Suggesting Readings:**

1. **M. R. Agarwal**, Financial Management, Garima Publication, Jaipur.

**Year: II**

**Semester: IV**

**Indian Banking System (Code-BB-404)**

**Objective:** Student understands The Banking and financial system in India, about commercial banks and its products, how to build customer relationship in banking sector the modern banking services e.g. e-banking, m-banking and internet banking.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Indian Banking system: structure and organization of banks; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co-operative banks;	9
II	Development banks, State Bank of India; Brief History, Objectives, Functions, Structure and organization, Working and progress.	7
III	Regulation Act 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks,	8
IV	Banking Reserve Bank of India: Objectives; Organization; functions and working; Monetary policy; credit control measures and their effectiveness.	8
V	Regional Rural and Co-operative Banks in India; Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.	8
	<b>Total</b>	40

**Suggested Readings:**

**As per the instruction of the instructor.**

**Business Environment (Code-BB-405)**

**Objective:** The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business. Understand the definition of ethics and the importance and role of ethical behavior in the business world today.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Business Environment – Nature, Concept and Significance of Internal environment. External Environment - nature and significance. Economic, Socio-Cultural, Political and Technological factors influencing Business Environment	9
II	Changing role of Government - Structure of Indian Economy. Economic environment - types of economic systems, impact of liberalization and privatization on Indian economy.	7
III	Critical evaluation of latest economic policies of India, role of Indian business houses in the world. Multinational Corporations - Foreign Collaborations	8
IV	Social Responsibilities of Business. Business Ethics Developing Ethical Business Habits Work Ethos in Indian Perspective, Indian Heritage Relevance of values in Management. Government of India's Commercial Banking,	8
V	Exim and Technology policy, Approach to Foreign direct Investment. Government policy regarding small sector enterprises.	8
	<b>Total</b>	40

**Suggested Readings:**

**As per the instruction of the instructor.**

# **BBA Semester V**



**Business Information System (Code-BB-501)**

**Objective:** After completion the course students analyze and model the flow of information through business processes. Formulate plans and architectures for the capture, storage and retrieval of data. Develop computer programs to support or automate business processes. Apply networking concepts and technologies to support business needs.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Business information Systems; basic concept, role, impact and characteristics of BIS, importance of BIS in managing various functions in organisation and in managerial decision making	9
II	Types of information system, personal and shared information systems	7
III	Information:- quality, classification, value, organization and information. Systems concept, types of system, system control, system development	8
IV	Technology of information systems, hardware and software resources,	8
V	Database management systems, networks, security aspects.	8
	<b>Total</b>	40

**Suggested Readings:**

1. **Munnesh Kumar**, Business Information System, Vikas Pub.
2. **W S Jawadekar**, Management Information Systems, Tata McGraw Hill, New Delhi.

**Year: III**

**Semester: V**

**Corporate Accounting (Code-BB-502)**

**Objective:** A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity. The ability to account for a range of advanced financial accounting issues.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Issue of shares and forfeiture of shares, issue and redemption of redeemable preference shares and debentures, divisible profits and final –accounts, Issue, Forfeiture, and Re-issue of Shares;	7
II	Redemption of preference shares; issue and redemption of debentures, Final accounts; Excluding computation of managerial remuneration, and disposal of profit	7
III	Amalgamation, absorption and reconstruction of companies and their accounting implication, Valuation of Goodwill and Shares	8
IV	Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holding and reconstruction schemes.	9
V	Consolidated Balance Sheet of holding companies with one subsidiary only, Statement of Changes in Financial Position – on cash basis and working capital basis; Familiarity with Indian Accounting Standard 3.	7
	<b>Total</b>	50

**Suggested Readings:**

1. **Gupta R L and Radhaswamy M**, “Company Accounts” Sultan Chand & Sons, New Delhi.
2. **Maheshwari S N** Corporate Accounting, Vikas Publishing House, New Delhi.

**Essential of E-Commerce (Code-BB-503)**

**Objective:** Demonstrate an understanding of retailing in **E-commerce** by: analyzing branding and pricing strategies, using and determining the effectiveness of market research. assessing the effects of disintermediation.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	<b>Introduction to E-Commerce:</b> Meaning and concept, Electronic versus traditional commerce, Media convergence, E-Commerce and e-business. Channels of e-commerce, Business applications of e-commerce, need for e-commerce-commerce as an electronic trading,	8
II	<b>Business Models to E- Commerce and Infrastructure:</b> E-commerce models, supply chain management, remote servicing, E-Commerce resources and infrastructure resourced and planning for infrastructure.	7
III	<b>Business to Consumer E- Commerce:</b> Cataloguing. Order planning and order generation, cost estimation and Pricing, order receipt and accounting. Order-selection and prioritization order scheduling order fulfilling and delivery, order billing and payment managements, Post sales services.	8
IV	<b>Electronic payment Systems :</b> Special features required in payment systems for e-commerce, types of e-payment systems, E-Cash and currency servers, e-cheque, credit cards, smart cards electronic purses and debit cards; Business Issues and economic implications; operational, Credit and Legal risks of e-payment systems, Components of an effective electronic payment system.	8
V	<b>Business to Business E-Commerce :</b> Need and alternative mode/of B2B e-commerce, Technologies, EDI and paperless trading, EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features so EDI service arrangements, Internet- based EDI  <b>Internet Protocols:</b> Layers and networking, OSI layering and TCP layering, TCP, IP, DNS and PPP, Emerging scenario in ISP.	8
	<b>Total</b>	40

**Marketing Management (Code-BB-504)**

**Objective:** On completion of this course, the students will be able to demonstrate strong conceptual knowledge in the functional area of marketing management. Students will demonstrate effective understanding of relevant functional areas of marketing management and its application. Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Nature and scope of marketing, Corporate orientations towards the marketplace, The Marketing environment and Environment scanning, Marketing information system and Marketing research	10
II	Understanding consumer and Industrial markets, Market segmentation, Targeting and positioning; Product decisions - product mix, product life cycle, new product development,	8
III	Branding and packaging decisions, Pricing methods and strategies, Promotion decisions - promotion mix, advertising, sales promotion, publicity and personal selling	7
IV	Channel management - selection, co-operation and conflict management, vertical marketing Implementation and systems, Organizing and implementing marketing in the organisation; Evaluation and control of marketing efforts	8
V	New issues in marketing - Globalization, Consumerism, Green marketing, Legal issues.	7
	<b>Total</b>	40

**Suggested Readings:**

1. Enis, B.M. Marketing Classics: A Selection of Influential Articles, New York, McGraw Hill, 1991.
2. Kotler, Philip and Armstrong, G. Principles of Marketing. New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip. Marketing Management: Analysis, Planning, Implementation and Control, New Delhi, Prentice Hall of India, 1994.

**Business Ethics (Code-BB-505)**

**Objective:** Recognize organizational challenges to ethical behavior. Evaluate common beliefs about ethics especially common beliefs about the role of ethics in business. Recognize the inherent conflict of interest in many business decisions. Demonstrate knowledge of established methodologies of solving ethical problems.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Business Ethics, Nature, scope and purpose of ethics; Relevance of values; Importance of Ethics & moral standards;	8
II	Ethics & Moral Decision Making. Corporate Social Responsibility: Nature, scope & Importance.	7
III	Gandhian approach in Management & Trusteeship: Gandhiji's doctrine of Satya & Ahinsa, Concept, importance & relevance of Trusteeship principle in modern business.	8
IV	Corporate Governance: Concept, Importance for Industry; Ethical Issues related with Advertisements, Finance, Investment, Technology;	8
V	Secular versus Spiritual Values in Management; Work ethics: concept of <i>Swadhrama</i>	9
	<b>Total</b>	40

**Suggested Readings:**

As per the instruction of the instructor.

# **BBA Semester VI**

**Quantitative Techniques in Business Management (Code-BB-601)**

**Objective:** Provides students with quantitative skills that are required to make business decisions. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

Unit	Contents of Course	Hrs.
I	<b>Quantitative Techniques:</b> An Introduction, Statistical and operations Research techniques, Scope and application of quantitative techniques, Scientific approach in decision making. Limitation of these techniques.	7
II	<b>Probability and probability, distributions:</b> Laws of probability, Baye's theorem, Mathematical Expectation, Binomial, Poisson and normal probability distribution. <b>Decision Theory :</b> Decision making under certainty, uncertainty and Risk, Decision tree analysis	7
III	<b>Linear Programming:</b> Graphical and Simplex Solutions of LPP. Primal and its dual. <b>Transportation and Assignment Problems. Network Analysis:</b> Programme Evaluation and Review Technique (PERT) and critical path Method (CPM), Cost Analysis and Crashing the Network.	9
IV	<b>Theory of Games and Queuing Models:</b> Two persons Zero sum games, pure and mixed strategy. <b>Queuing mode Single channel queuing theory</b> Application of queuing theory in business decision making.	8
V	<b>Replacement Theory:</b> Replacing of items that deteriorate with time, Time value of money concept and replacement of items that fails suddenly. <b>Simulation:</b> Advantages, Limitations, Monte Casio Method.	7
	<b>Total</b>	40

**Books Recommended:**

1. Kothari, CR, Quantitative Techniques, N. Delhi : Vikas publishing
2. Kapoor, V.K., operations Research, New Delhi : Sultan chand & Sons.
3. Khandelwal M.C., Gupta & Quantitative Techniques.

**Human Resource Management (Code-BB-602)**

**Objective:** After completion the course student will be able to understand the functions, systems, policies and applications of Human Resource Management in organizations. An overview of theoretical foundations of key areas associated with HR development in the organizations, HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.

Unit	Contents of Course	Hrs.
I	<b>Human Resource Management:</b> Concept, functions, importance and role or HRM Management; HRM Environment in India. <b>Human Resource Planning:</b> Need, Importance, process of HRP.	9
II	<b>Job Design and Job Analysis:</b> Job design, Job Analysis, Job Description Job Specification Job Enlargement, Job Enrichment and job Rotation	7
III	<b>Recruitment Selection and placement:</b> Sources of Recruitment Selection process and placement. <b>Training and development:</b> Need and benefits of training and Evaluation of training, Programs.	8
IV	<b>Performance Appraisal:</b> Objectives, importance and methods of performance appraisal and Employee counseling. <b>Compensation:</b> Various modes of Compensation, Incentives and Fringe benefits	8
V	<b>Internal Mobility:</b> Promotion and Transfer of Employees. Discipline and Grievance handling procedure, Morale.	8
	<b>Total</b>	40

**Books Recommended:**

1. Edwin B. Flippo, Personnel Management MCGraw Hill International Book Co.
2. M. N. Rudrabasavarji, Dynamic Personal Administration, Himalay publishing House.
3. Michael Armstrong, Handbook of personnel Management, Kogan page Ltd. London.



**Year: III**

**Semester: VI**

**Advertising Management (Code-BB-603)**

**Objective:** On completion of the course you should be able to explain the roles which advertising can play in the contemporary marketing mix and marketing environment. Explain the process of advertising planning. Describe the contemporary context in which it is undertaken and the challenges which this poses for advertising agencies. Explain different theories of advertising effectiveness. Describe a range of concerns about advertising's role in society and outline the industry's typical response to those concerns.

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Introduction of Marketing Communication and Advertising-Overview of marketing communication, Factors affecting the marketing communication mix, Integrated Marketing Communication, Ethical issues in marketing communication	9
II	Advertising as a Management Function. Role of Advertising in the Marketing Process. Consumer Orientation in Advertising. Types of Advertising, Methods of Classification	7
III	Marketing Communication Planning-Models of marketing communication, developing & control of marketing communication, marketing communication planning procedure. Advertising objectives and planning - Meaning Definition and objectives of Advertising,	8
IV	Types of advertising, and the advertising agency: Function & types, Advertising Agency Compensation. Creative strategy - Target market & creative objective, advertising Appeals, Creative format & creation stage, Copy testing and plagnosis.	7
V	Steps in Advertising Strategies. Creative Strategy-Variou appeals and execution Styles, General idea of What Great Advertising Thinkers say-both Indian and foreign, Print advertising, Electronics advertising, outdoor advertising, direct mail advertising.	9
	<b>Total</b>	40

**Capital and Money Market (Code-BB-604)**

**Objective:** After Completion the course students will able to explain the basic concepts about capital market. Define money markets and instruments. Define the legal arrangements about money markets. Classify the functions of capital markets. Define the characteristics of capital market institutions. Solve the problems arising in capital market. Analyze the capital market institutions

<b>Unit</b>	<b>Contents of Course</b>	<b>Hrs.</b>
I	Insurance - An Introduction :- Origin and development of insurance, Risks Hazards, Management of Risk, Meaning Characteristics functions and Social and Economic significance of insurance. Principles of insurance - Insurance Interest, utmost good faith, warranties, cause proximate, subrogation.	8
II	Types of Insurance Contracts - Essential Elements of Contract Insurance, Difference between general contract and contracts of insurance, Life Insurance contracts, Indemnity Contracts, Procedure of issuing insurance policy under insurance, over insurance reinsurance. Nomination, assignments, Revival, Renewal and Cancellation Insurance Act - 1938 (Main Provisions only)	9
III	Life Insurance - Meaning, Need, Functions and development of life insurance in India, Important Plans, Annuity Insurance Plans, Term Insurance Plans. Group insurance Plans. Unit Link Insurance plans and other plans. Calculation of Premium and Settlement of Claim in Life Insurance - Basis for Premium Calculation of Premium Settlement of Claims by death by maturity and other claims.	8
IV	Life Insurance Agents-meaning of an agent. Procedure of becoming an agent. Agency Law, Qualities of an ideal insurance agent code of conduct. Fire Insurance-meaning, Scope. Issue of fire Insurance Policy, Types of Plans, Conditions of fire Insurance policy and Settlement of Claims marine Losses.	8
V	General insurance - meaning, Scope, Settlement of claims, working of General Insurance Companies. Liberalization and Insurance - Opening up of Insurance sector for private and foreign companies, Insurance Regulatory and Development Authority (IRDA). Emerging challenges and prospects of Insurance.	7
	<b>Total</b>	40

**Year: III**

**Semester: VI**

**Summer Training and Viva-Voce (Code-BB-605)**

- 1. Allocation of Marks :** **Project Report and Viva Voce: 100 Marks**
2. Internal Examiners (qualified teachers) for Vice-voce shall be appointed by the Head of the Institution where the course is being run.
- 3 Two External Examiners shall be appointed by the University for evaluating the Project report.
4. Viva-Voce shall be conducted by an external examiner appointed by the University with the internal examiner appointed by the Head of the Institution.
5. Every B.B.A. student of Part III must join some business and work for six weeks and prepare a project report.