### SYLLABUS

## Faculty of Management

### **BBA**

3 Year Degree Course



# JODHPUR NATIONAL UNIVERSITY JODHPUR

### **Programme of Study**

### Background and Objectives of the course

A barrier was felt in the growth of trade and industry, as the courses in the last decade lacked the competitive strength to produce trained managerial personnel. With the opening up of the economy and also due to industrial growth, the pressure for such personnel was exaggerated.

The course of BBA is aimed to equip the young generation with traditional business values blended with modern concepts and techniques of management. The three year degree programme is so designed so as to create a wider and sound base for the students, not only for advanced course in management, but also as junior and middle level managers.

### Type of Course System

The Three Year degree course of BBA will be consisting of six **semesters** viz., Semester – I, II, III, IV, V, VI. There will be examination at the end of each semester.

### **Enrolment & Eligibility**

There shall be no enrolment allowed with other University simultaneously doing degree with our University. T.C./Migration will be required at the time of admission.

### Admission Qualification

The students have to undergo a rigorous scheme of study, training and examination, thus the candidates seeking admission to the degree of BBA must have secured at Senior Secondary Level (10+2) at least 40% marks in aggregate conducted by any recognized Board of Education in India or Abroad.

The admission procedure shall be determined by the university and will be specified at the time of offering admission. The students have to specify at the time of admission the electives they would be opting for in the sixth semester, a specialization only in any one group will be offered at one time. A second group will be allowed only if the number of students is more than 30. A third group would be allowed if the number of students is more than 60, and so on.

### **Duration of Course**

The duration of the course shall be six semesters.

### **Scheme of Examination**

- 1. Every prescribed subject shall carry a total of 100 marks. There shall be 70 marks for term end examination and 30 marks for internal assessment, until and unless indicated otherwise.
- 2. The distribution of marks of internal assessment will be as under –

Max. Marks - 30 Marks

Scheduled Test – 10 Marks.

Surprise Test – 10 Marks.

Class Participation – 10 Marks.

- 3. The Summer Training Report shall Carry 100 marks. It shall be evaluated in the presentation form made by the student before a panel of experts followed by Viva-Voce for 50 marks and for the rest of the 50 marks by an Internal Board of Examiners to be appointed by the Competent Authority. This internal Board of Examiners shall comprise of a minimum of two Internal Faculty Members.
- 4. Term end theory examination shall comprise of seven questions. There will be one compulsory question (25 Marks) and rest six questions will be from three units i.e. two questions from each unit. Students will have a choice of

answering any three questions from the six questions i.e. one question from each unit (15 Marks Each). The compulsory question can be short notes, cases or practical problems, which is covering entire syllabus of the course.

- 5. A student can move to V semester only if he/ she passes all I and II semester papers and a student can move to VI semester only if he / she passes all III and IV semester papers.
- 6. Wherever a student appears at an ATKT exam he/she will do so according to the syllabus at that time and fulfill the requirements of the course in force at that time.
- 7. The project in each semester will consist of 100 marks out of which 70 marks will be for report and 30 marks for viva-voce of the report. The report should consist of 25 30 pages. The student is required to take approval of concerned faculty for the topic of the project, and the topic of project will be related to the contemporary issues of the papers of that semester.

### **Check Point**

- 1. A student will be required to pass BBA course within six years from the date of his/her admission.
- 2. Maximum number of attempts allowed shall be 2 after 1<sup>st</sup> attempt excluding the period of punishment.
- 3. A student will be allowed to keep term (ATKT) to the next Semester if he/ she obtains 50% marks in aggregate and fails in not more than 40% papers (out of five papers each semester).
- 4. To pass the semester student must secure at least 50%marks in the project.

### Passing Standard

- 1. To pass a semester a student has to secure 40% marks in each subject and also 50% marks in aggregate.
- 2. Grace Marks- 1% of grand total allowed in 2 subjects.
- 3. Ex Students: If a student fails in semester, he / she shall be treated as ex student till he / she shall not clear above semester, and if the student does not clear all the subjects in the duration of course he / she shall be treated as an ex student

### Award of Degree

Student shall be eligible for the award of BBA Degree only if she/he fulfills the followings conditions:-

- 1. Passes all the six semesters as laid down.
- 2. Fulfills all other requirement prescribe by the competent authority from time to time for satisfactory completion of each course of study of each of the six semesters.
- 3. Division of marks shall be awarded on the basis of the aggregate marks secured in all the papers prescribed for all the six semesters taken together as follows:-

Honors 75% or above First Division 60% or above, but below 75% Second Division 48% or above, but below 60%

Gold Medal will be awarded only if he clears in I attempt and if percentage is more than 75.

4. In case a candidate fails in Semester she / he will not take the internal assessment again and marks so secured will be carried forward. However, on failure, if candidate seeks a fresh regular admission then she / he will reappear in the internal assessment and marks will not be carried forward.

### Attendance

Attendance should be at least 75%. Relaxation up to 65% on valid reasons can be done by competent authority.

### **Teaching and Examination Scheme**

### **BBA Semester-I**

Subject	Subject	Lecture/	University	Sessional/	Total
Code		Week	Theory Exam	Internal	Marks
BBA101	Principles of	7	70	30	100
	Management				
BBA102	English	7	70	30	100
	Communication				
BBA103	Functional	7	70	30	100
	Management				
BBA104	Fundamentals of	7	70	30	100
	Accounting				
BBA105	Micro Economics	7	70	30	100
BBA106	Project	1	0	100	100
Total		36			600

### **BBA Semester-II**

Subject	Subject	Lecture/	University	Sessional	Total
Code		Week	Theory Exam	/Internal	Marks
BBA201	Organization Behavior	7	70	30	100
BBA202	Statistics for	7	70	30	100
	Management				
BBA203	Computers for	7	70	30	100
	Management				
BBA204	Management	7	70	30	100
	Accounting				
BBA205	Business	7	70	30	100
	Communication				
BBA206	Project	1	0	100	100
Total	,	36			600

### **BBA Semester-III**

Subject	Subject	Lecture/	University	Sessional/	Total
Code		Week	Theory Exam	Internal	Marks
BBA301	Macroeconomics	7	70	30	100
BBA302	Cost Accounting	7	70	30	100
BBA303	Management	7	70	30	100
	Information System				
BBA304	Principles of	7	70	30	100
	Marketing				
BBA305	Business	7	70	30	100
	Regulatory				
	Framework				
BBA306	Project	1	0	100	100
Total	,	36			600

### **BBA Semester-IV**

Subject	Subject	Lecture/	University	Sessional/	Total
Code		Week	Theory Exam	Internal	Marks
BBA401	Company Law	7	70	30	100
BBA402	Sales & Distribution	7	70	30	100
	Management				
BBA403	Purchase &	7	70	30	100
	Material				
	Management				
BBA404	Industrial	7	70	30	100
	Management				
BBA405	Financial	7	70	30	100
	Management				
BBA406	Project	1	0	100	100
Total		36			600

### **BBA Semester-V**

Subject	Subject	Lecture/	University	Sessional/	Total
Code		Week	Theory Exam	Internal	Marks
BBA501	Computerized	7	70	30	100
	Financial				
	Accounting				
BBA502	Quantitative	7	70	30	100
	Techniques for				
	Management				
BBA503	Business	7	70	30	100
	Environment				
BBA504	Industrial Relations	7	70	30	100
	and Industrial Law				
BBA505	Human Resource	7	70	30	100
	Management				
BBA506	Project	1	0	100	100
Total		36			600

### **BBA Semester-VI**

Subject	Subject	Lecture/	University	Sessional/	Total
Code		Week	Theory Exam	Internal	Marks
BBA601	Elective – 1	7	70	30	100
BBA602	Elective – 2	7	70	30	100
BBA603	Elective – 3	7	70	30	100
BBA604	Entrepreneurship	7	70	30	100
	Development				
BBA605	Business Simulation	8	-	100	100
	& Seminar				
BBA606	Summer Training	-	-	100	100
	and Viva-Voce				
Total	,	36			600

### **Group wise List of Electives**

A student of BBA Semester-VI must pick elective from one group only

### **Group – I: Accounting**

Elective – 1	BBA601 (	1)	Business 7	Γaxation

Elective – 2 BBA602 (1) Auditing

Elective – 3 BBA603 (1) Corporate Accounting

### **Group – II: Banking and Insurance**

Elective – 1	BBA601 (2)	<b>Indian Banking System</b>

Elective – 2 BBA602 (2) Insurance Management

Elective – 3 BBA603 (2) Commercial Banks Management

### **Group – III: E - Business**

Elective 1	DD 4 601 (2	\ Intomet and
Elective – 1	BBA601 (3	Internet and www

Elective – 2 BBA602 (3) Essentials of E - Commerce

Elective – 3 BBA603 (3) Principles of E – Marketing

### **Group – IV: Human Resource Management**

Elective – 1	BBA601 (4)	Organisation Development
--------------	------------	--------------------------

Elective – 2 BBA602 (4) Training and Development

Elective – 3 BBA603 (4) Compensation Management

### **Group - V: Marketing Management**

T1 4	DD 4 (01 (5)	4.1 1.1
Elective – 1	BBA601 (5)	Advertising and sales promotion

Elective – 2 BBA602 (5) Retail Management and Business Outsourcing

Elective – 3 BBA603 (5) Marketing of Services

### Semester - I

#### **BBA101**

### **Principles of Management**

#### Unit 1

#### **Nature of Management:**

Meaning, Definition, nature, importance & Functions, Management as Art, Science & Profession, Concepts of Management, Management vs. Administration, Principle of Management.

#### **Evolution of Management Thought:**

Classical & Neo Classical system: - Contribution of F.W.Taylor, Henri Fayol, Elton Mayo & Peter Drucker to the management thought. Various approaches to Management (i.e. Schools of management thought).

#### Unit 2

#### **Functions of Management: Part-I**

Planning - Meaning, Need & Importance, characteristics, types, advantages & limitations.

Decision making – concept, meaning, process, Types, Process decision making & Group decision making

Organizing – meaning, formal & informal organizations, process of organizing: Types of organization structures

Delegation of authority - Need, process of delegation, span of control, authority & responsibility, Centralization and decentralization of authority.

#### Unit 3

#### **Functions of Management: Part-II**

Managerial Control: – Meaning, Need, Nature, importance, Process of control, Techniques of control-traditional and modern. Effective control system.

Management of Change: Concept, nature, and process of planned change; Resistance to change.

#### **Recent Trends in Management:**

Social Responsibility of Management – environment friendly management

**Total Quality Management** 

Stress Management

#### **Suggested Readings:-**

Essential of Management - Horold Koontz and Iteinz Weibrich - McGraw hills International

Management: Koontz "O" Donnell, 8th Ed., International Student and Weihrich Edition, Kogakusha, Tokyo

Essential of Business Administration - K. Aswathapa, Himalaya Publishing House

Principles & practice of management - Dr. L.M.Parasad, Sultan Chand

& Sons - New Delhi

Business Organization & Management - Dr. Y.K. Bhushan, Sultan Chand & Sons, New Delhi

Management: Concept and Strategies, J. S. Chandan, Vikas Publishing

### **English Communication**

#### **UNIT-I**

#### Grammar

- Words and Sentences
- Parts of speech
- Articles
- Conditionals
- Verbs/ Tenses
- Reported Speech
- Modals
- The passive

#### **UNIT-II**

- Composition
- Paragraph writing
- Précis Writing
- Application Writing
- Curriculum Vitae writing
- Comprehension & Vocabulary
- Comprehension Passage (Unseen)

#### **UNIT-III**

- Synonyms and Antonyms
- Word Forms
- Affixes
- Words Commonly Mis-Spelt and Mis-pronounced
- Language Lab
- Group Discussion
- Mock Interview
- Seminar Presentation

#### **Suggested Readings:-**

Written communication in English, Sarah freemen, Olient Longman publication A practical English grammar, Thomson & Martinet

English Grammar, W.S. Allen. Intermediate English Grammar, Raymond Murphy, Cambridge House, New Delhi. Effective English Communication Krishna Mohan & Meenakshi Raman, Tata McGraw Hill, New Delhi.

### **Functional Management**

#### Unit –I

#### Marketing and sales management:

- Defining marketing for 21 century
- Measurement of market demand and identification of market segments
- Distribution channels: types and significance
- Management of sales force
- Role of advertising and publicity in product promotion

#### Unit -II

#### **Human Resource management**:

- Human resource planning: concept, role and significance
- Job analysis: application and objectives
- Recruitment and selection: process, methods, constrains and cost
- Employee training
- Performance appraisal

#### Unit -III

#### **Production management:**

- Plant layout and location of facilities
- Material requirement planning
- Codification and standardization
- Material handling

#### Suggested Readings:-

Robert C. Appleby, Business administration

Kotler Philip, Marketing Management

John Frain, Principles and Practices of Marketing

Decenzo and Robbins, Personnel/ Human Resource Management

S.N.Charry, Production and Operations Management

### **Fundamentals of Accounting**

#### Unit –I

Meaning and Scope of Accounting, Need, Development and Objectives; Definition of Accounting; Book-keeping and Accounting; Disclosures; Branches of Accounting; Terms used in Accounting; Accounting transactions; Accounting cycle.

Book of Original Record: Journal; Rules of debit and credit; compound journal entry; Opening entry; Relationship between journal and Ledger, Rules regarding posting; Trial Balance; SuBBAdivision of journal [Subsidiary books]; Capital and Revenue; Classification of income; Classification of expenditure; Classification of receipt.

#### Unit -II

Accounting Concept and Conventions; Preparation of Final Accounts with Adjustments: - Manufacturing accounts; Trading accounts; Profit & loss account; Adjustment entries; Balance sheet; Classification of errors; Location of errors; Rectification of error; Suspense account; Effect on profit.

#### Unit –III

Depreciation, Provisions and Reserves: - Concept and causes of depreciation; Depreciation policy, Depreciation as per Accounting Standard – 4; Depreciation, Depletion and Amortization; Methods of providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation Accounting; Provisions and Reserves. Sectional and self balancing system; Accounts of non - trading institutions; Single Entry System; Insurance Claims: Insurance claims for loss of stock and loss of profit; Accounting principles; Accounting Standards in India.

#### **Suggested Readings:-**

Shukla and Grewal: Advanced Accounts, Sultan Chand & Sons, Delhi.

Jain, Khandelwal, and Pareek: Fundamentals of Accounting, Ramesh Book Depot, Jaipur.

Gupta R. L.: Fundamentals of Accounting, Sultan Chand & Sons, New Delhi.

Jain, Khandelwal, and Pareek: Financial Accounting, Ajmera Book Depot.

### **Micro Economics**

#### Unit -I

Introduction: - Meaning, Nature and Scope of Micro Economics, Basic Economic Problems.

Utility Analysis: - Law of Diminishing Marginal Utility, Equi-marginal utility.

Analysis of Demand: - Concept, Elasticity and their types, Determinants and Importance of Elasticity of Demand

Supply Analysis: - Concept and Law of Supply, Factors Affecting Supply.

#### Unit -II

Laws of Returns: - Production Function in Short-Run and Long Run. Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their relationship.

Cost Analysis: - Accounting Costs and Economic Costs, Short Run Cost Analysis: - Fixed, Variable and Total Cost Curves, Average and Marginal Costs.

Pricing Under Various Market Conditions: - Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition. Monopoly: - Price Determination. Monopolistic Competition: - Price and Output Determination under Monopolistic Competition.

#### **Unit –III**

Rent: Concept, Meaning, Types, Theories of Rent – Classical and Modern; Quasi Rent; Wages: Meaning, Kinds and Theories; Interest: Concept, Gross and Net Interest, Theories of Interest: Classical, Neo – Classical, Liquidity Preference and Modern; Profit: Meaning, Characteristics, Gross and Net Profit, Theories of Profit.

#### Suggested Readings:-

Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.

Introduction to Positive Economics - Richard G. Lipsey

Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune.

Principles of Economics - M. L. Seth; Laxmi Narain Agarwal, Agra.

Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.

Managerial Economics - Theory and Application - D. M. Mithani

Micro Economic Theory – Dr. V. C. Sinha – Sahitya Bhawan, Agra.

### **II Semester**

#### **BBA201**

### **Organization Behaviour**

#### Unit -I

Individual dimensions of organization Behaviour

Personality: Determinants of personality, measurement and various dimensions of personality development

Perception: concept and meaning; factors influencing perception, link between perception and individual decision making; managerial application of perception

Attitude: Types of attitude, Management of attitudes and work- force diversity in business organization

Values: significance of values in business management

#### Unit -II

#### Motivation:

- Concept and definition
- Theories of motivation

#### Leadership:

- Theories of leadership
- Leadership style
- Contemporary issues in leadership

**Learning**: concepts and theories

#### Unit -III

Individual decision making and problem solving

Group dimensions of organizational behaviour:

- Understanding and managing group processes, Nature and Concept of group, Group development process;
- Interpersonal and group dynamics: Meaning and Applications of emotional intelligence in organization;
- Power and Politics
- Conflicts and negotiation

#### Suggested Readings:-

Robbins, S.P., Organization behavior, Tata Mcgraw Hills

Luthans, F., Organization Behaviour, Prentice Hall of India

L.M. Prasad, Organization behavior

### **Statistics for Management**

#### Unit -I

Introduction, Definition, Scope, Functions, Importance, Limitations and Distrust of statistics; Types of Statistical Methods; Data collection and Analysis; Types of data: Primary and Secondary, Methods of collection, Classification of data; Characteristics of a Graph: Types of Graph and their merits and demerits.

Measures of Central Tendency: Meaning and Definition; Types of Average, Median, Mode, Arithmetic mean, Geometric mean, Harmonic mean; Advantages and Disadvantages of an Average, Median, Mode; Comparative Study of different Averages.

#### Unit -II

Measures of Dispersion and Skewness: Absolute and relative measures of dispersion range, Quartile deviation, Mean and Standard deviation and Coefficient; Difference between Skewness and Dispersion.

Theory of Probability: Addition and Multiplication theorems, Theoretical Frequency Distribution, Binomial, Normal and Poisson distribution

#### Unit -III

Measures of Correlation: Meaning, Definition, Significance, Uses, Types and Problems of correlation; Measures of Regression: Meaning, Definition, Significance and Types of regression analysis; Difference between Correlation and Regression; Index Number; Analysis of time series; Interpolation and Extrapolation: Meaning, Need, Assumptions and Various methods.

#### Suggested Readings:-

Gupta, S. C.: Fundamentals of Statistics

Sancheti, D. C. & Kapoor, V.K.: Statistics [Theory, Methods and Applications]; Sultan Chand & Sons

Enhance, D. N.: Fundamentals of Statistics; Kitab Mahal.

Goyal, Gupta Bhatnagar, Shah and Lodha: Business Statistics; Ajmera Book Company.

### **Computers for Management**

#### Unit I

Introduction to computers- definition, characteristics, generation, classification. Number system (binary, octal, decimal, hexadecimal). Input and output devices ,computer memory ,CPU ,types of software – Application and system software , Operating system and types.

#### **Unit II**

Telecommunication concepts- data transmission and OSI layers, communication channels, types of communications network - local area network (Ethernet, token bus, token ring), wide area network, TCP/IP fundamentals, internet, intranet, extranet, The world wide web, artificial intelligence, expert systems.

#### **Unit III**

MS-Office, word, excel, power point. Database Management System- objectives of DBMS, advantages and disadvantages of DBMS, hierarchical model, network model, relational model, ER model, Normalization process, object oriented database, distributed database, client server systems.

#### **Suggested Readings:**

- 1) Lucas Henry.C.: Information Technology for Management, TMH, New Delhi.
- 2) Raja ram V: Fundamentals of Computers, PHI, New Delhi.
- 3) Basandara Suresh.K: Computers Today, Galgotia Publications.
- 4) Barihoke Deepak: Fundamentals of IT, Excel books.

#### **BBA204**

### **Management Accounting**

#### Unit -I

Meaning, Scope, Objectives and limitation of management accounting; Distinction between: Financial accounting and Management accounting, Cost accounting and Management accounting; Role of management accounting in decision making; Cost analysis: Absorption and Variable costing, Understanding about cost behavior, Fixed, Variable and Semi–variable cost.

Fund flow and Cash flow Analysis: Concept of fund, Meaning of flow of fund, Techniques and preparation, uses and limitation of fund flow statement.

Cash Flow Statement: Meaning, Preparation, uses, and Limitations of Cash Flow Statement [As per AS-3]

#### Unit -II

Cost-Volume profit analysis: Concept of break-even point, Profit volume relation, Margin of safety, Angle of incidence, Break-even point chart, Break even analysis, Profit graph; Alternative choice decision: Relevant cost, Sunk cost, Programme cost, Special offer, Make or buy process, Further process, Shutdown.

Analysis and Interpretation of Financial statements: Ratio Analysis, meaning, objective, limitation, classifications, computation and interpretation, liquidity, leverage activity and profitability ratios. Return on Capital employed computation and uses.

#### Unit -III

Business budget: Concept and use of budget in planning and control, Types of budget; Capital expenditure budgeting and cash budget; Forecasting profit and loss accounts and balance sheet; Variance analysis using standard costing system; Management reporting system: Reporting system in management, Types of reports, Qualities of reports for Top-management, Middle-management and Lower level of management.

#### Suggested Readings:-

Manmohan & Goyal, S. N.: Principles of Management Accountancy, Sahitya Bhawan, Agra.

Agarwal, Agarwal & Jain: Management Accounting

Khan and Jain: Managerial Accounting

### **Business Communication**

#### Unit- I

#### **Introduction to Communication**

Meaning and Definition, Objectives, Principles of Communication, Scope, Limitations.

Communication process: - Meaning & Concept, Elements of Communication, The importance of effective communication in the Business Organization. Relationship between Communication, morale & Productivity.

#### **Types of Communication**

Upward, Downward & Horizontal, Written & Oral, Formal & Informal, Grapevine Merits and limitations of each type.

#### **Unit-II**

Media of Communication: Written, Oral, face-face, visual, audiovisual, computer based communication.

**Barriers to Communication:** Types of Barriers, Wrong choice of medium, Physical barriers, Semantic barriers, Organizational barriers, Different comprehension of reality. Socio-Psychological barriers, Steps to make communication effective.

#### Unit- III

**Business Letters:** Need and functions of business letters - Planning & layout of business letter - Types of business letters and letter writing

#### **Drafting of business letters**

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - Notices, Agenda and Minutes of the Meetings.

**Practical aspects of business communication:** Report writing, Proposal, Public speaking, Seminar, Presentation, Interview, Group discussion.

Listening ability: The advantages of listening, Problems in listening, Effective Listening.

#### **Suggested Readings:-**

Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.

Media and Communication Management - C. S. Rayedu - Himalaya Publishing House, Bombay.

Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.

Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan – Tata McGraw-Hill Publishing Company Limited, New Delhi.

Modern Business Correspondence - L. Gartside - The English Language Book Society and Macdonald and Evans Ltd.

Business Communication - M. Balasubrahmanyan - Vani Educational Books.

Communication Management, Parag diwan, Deep & Deep Publication Pvt. Ltd.

Business Communication & Customer Relations, C.B. Gupta, Sultan Chand & Sons.

### **III Semester**

#### **BBA301**

### **Macroeconomics**

#### Unit-I

Basic introduction of discipline of macroeconomics

- Macroeconomics: concept and nature
- Macroeconomic policy objectives and their contradictory nature
- Output and expenditure flow in a simple economy
- National Income accounting: concept, measurement and problems
- Concept of aggregate demand and aggregate supply in macroeconomics

#### Unit- II

Theories of macroeconomics

- Classical theory of employment
- Keynesian theory of employment: An Epitome
- Theories of Economic growth
- Theories of Interest: classical theory, Keynes Preference theory of interest and modern theory of Interest

#### **Unit-III**

#### Money:

- Nature and function
- Demand and supply of money
- Theories of money

Monetary and fiscal policy

Credit creation

Central Bank: Function and role in economy

Balance of Payment: Meaning and components

#### **Suggested Readings:-**

Jhingan M.L., Macro-Economic Theory, Vrinda Publication Ltd.

Vaish M.C. Vaish, Macro-Economic Theory, Vikas Pub.

Ahuja H.L., Macroeconomics- Theory and Policy

### **Cost Accounting**

#### Unit -I

Meaning, Nature, Objectives, Scope and Advantages of cost accounting; Cost concept and classification; Similarities between financial accounting and cost accounting; Installation of costing system; Accounting for materials: - Purchase and stores routine; Methods of pricing material issues; Waste, Scrap, Spoilage, Defectives and their treatment; Inventory control techniques.

#### Unit -II

Accounting for labour: - Remuneration Methods: Time rate method, Piece rate method and Group bonus plans; Good wage incentive plan; Labour turnover; Idle time; Overtime Premium; Accounting for overheads: - Classification and Collection; Allocation and Apportionment; Departmentalization; Methods of overhead absorption; Over and Under absorption and its treatment.

#### **Unit –III**

Unit Costing, Job costing, Batch costing and Contract costing; Operating costing; Process costing: Meaning, Definition and Features, Job Costing v/s Process costing, Normal process loss, Abnormal process loss and Abnormal gain; Reconciliation of cost accounts and financial accounts: Necessity and Reasons, Statements; Non-Integrated and Integrated accounting system.

#### Suggested Readings:-

Advanced cost Accounting: Saxena and Vasistha.

Cost Accounting: S.N.Maheshwari Cost Accounting: Ratnam, P.V.

Cost Accounting: Prabhu Dev, Himalaya Publication

Cost Accounting- Principles and practices: M.N. Arora, Vikas, New Delhi.

Cost Accounting: P. Jain and K.L. Narang, Kalyani, New Delhi

Cost Accounting: Jain, Khandelwal, Pareek, Jain

### **Management Information System**

#### Unit-I

An Introduction of MIS

Concept and role, MIS and Organizational Effectiveness

Types of Management Information System

Role of MIS in Managerial Decision Making

Decision Support System and Knowledge Management

#### **Unit-II**

System Engineering:

- System concept
- Types of System
- System Control
- MIS and System Analysis

Development of Management Information System, Relation between Business Process Reengineering (BPR) and Management Information System (MIS)

#### **Unit-III**

Application of MIS in Business:

- Application in Manufacturing Sector
- Application in Service Sector

Hardware and Software Resources

Database Management System

Types of Networks

Information Security challenges in business organizations

#### **Suggested Readings:-**

Jawadeker W.S., Management Information System, TataMcgraw Hill Pub.

Kanter Jerme, Management Information System

O'Brien, Management Information System

Kumar Munnesh, Business Information System, Vikas Publication

### **Principles of Marketing**

#### Unit – I

Introduction- Marketing – Definition, Concepts, Significance. Nature and scope of marketing, importance of marketing, the marketing concept-selling Vs marketing concept. Growing relevance of marketing in India.

Marketing Environment: Demographic, Economic, natural, technological, politic, legal and socio-cultural environment.

#### Unit – II

Market Segmentation: Buyer Behavior and Market Segmentation: Factors influencing buyer behavior, buying decision process, profile and feature of Indian consumers, Market segmentation-meaning, levels, basis of segmentation, concept of niche marketing.

Managing the product: product planning, product mix, deciding product policy, product line decisions, product differentiation, Branding, packaging, labeling, concept of product life cycle, new product development process. Pricing: Introduction, Factors influencing pricing

#### Unit – III

Types of Channels & Marketing Information System

Marketing channels & Promotion Tools: Introduction, concept, Importance, Types of channels, influencing channels, Elements of Promotion Mix – Sales Promotion System. Advertising – Role of Advertising, Advertising Media

Marketing Information System & Marketing Research: Concept & components of a Marketing Information System, Marketing Research – Meaning & scope & techniques of Marketing Research

#### **Suggested Readings:-**

Kotler, Philip, Marketing Management (New Delhi Prentice-Hill of India Pvt., Ltd. The Millennium edition).

Saxena, Rajan, Marketing management (New Delhi Tata Mc Grow-hill Publishing Co. Ltd.)

Ranaswamy, V.S. Namakumari,S. Marking Management planning Implementation and Control the Indian context (Delhi: Macmillen India Ltd.)

Varshney R.L. Gupta, S.L. Marketing Management (An Indian Perspective) Text and cases (New Delhi, Sultan Chand & Sons)

Koter, Philip, Armstrong, Gary, Principles of Marketing (New Delhi, Prentice Hall of India Pvt., Ltd.)

Sherker, S., Marketing Management (Mumbai: Himaleya Publishing House)

Gandhi, J. C. Marketing Managerial Introduction (New Delhi Tata Migraw Hill Publishing Co. Ltd.)

### **Business Regulatory Framework**

#### Unit -I

Law of Contract- 1872: Definition and Nature of contract; Types of contract; Offer and Acceptance; Capacity of parties to contract; Significance of consideration; Legality of object and consideration; Agreement declared void; Difference between void and voidable contract; Performance of contract; Discharge of contract; Remedies for breach of contract.

#### Unit -II

Special contracts: Indemnity; Guarantee; Bailment and Pledge; Agency: Types of agency, Relation between principal and agent; Sales of goods Act, 1930: Formation of contract of sales, Goods and their classification, Transfer of property in goods, Performance of contract of sale.

#### **Unit –III**

Conditions and warranties; Unpaid seller and his rights; Hire purchase agreement; Negotiable Instrument Act 1881: Salient features, Types of negotiable instruments, Difference between balance of payment, Promissory note; Definition of consumer: Grievance Redressal machinery; Foreign Exchange Management Act 2002: Definitions and Main provisions.

#### **Suggested Readings:-**

M.C. Kuchhal—Mercantile Law

N.D. Kapoor—Elements of Mercantile Law

Avtar Singh--Mercantile Law (Eastern Book Co., Lucknow)

M.C. Shukla—Mercantile Law

P.P.S. Gogna—A Textbook of Mercantile Law

Relevant Bare Acts.

### **IV Semester**

#### **BBA401**

### **Company Law**

#### Unit -I

Nature and Concept of company; Characteristics of company; Corporate personality, Lifting the corporate veil; Kinds of company; Promotion and Incorporation of company; Memorandum of Association and Article of Association: Content, Role and Significance; Prospectus: Contents and Importance; Statement in lieu of prospectus.

#### Unit -II

Shares: Types of shares; Application and allotment of shares; share capital; Transfer and Transmission of shares; Buy-back; Share certificate, share warrant; Sweat equity; Capital management: Borrowing power, Mortgage and Charges; Kinds of Debenture; Directors: Managing Director, Whole time directors, Liabilities of directors.

#### **Unit –III**

Company Meetings and proceedings: Valid meeting, Kinds, Quorum, Voting, Resolution, Minutes, Proxy; Majority power and Minority rights; Prevention of oppression and mismanagement; Relief; Winding up - Kinds and conduct.

#### **Suggested Readings:-**

M.C. Kuchhal—Company Law

N.D. Kapoor—Company Law

Avtar Singh-- Company Law (Eastern Book Co., Lucknow)

A.K. Bagria—Company Law, Vikas Publishing House, New Delhi

P.P.S. Gogna—A Textbook of Company Law

### Sales and Distribution management

#### Unit I

Sales Management

Nature, meaning and scope of Sales Management –objectives of sales department –sales as a function of marketing management – Theories of selling – Buyer Seller Dyads – AIDAS Theory, 'Right Set of Circumstances' Theory – 'Buying Formula' Theory – 'Behavioral Equation' Theory. Sales Process: Preparation, prospecting, pre-approach, sales presentation, closing of sales – sales resistance – objections and obstacles – buyer dissonance –reducing buyer dissonance, Determining Personal selling objectives - Formulation Sales policies.

#### **Unit II**

Sales force management

Sales planning: Market potential, market identification—sales forecasting — qualitative and quantitative methods—, Management of sales

Personnel – recruitment –selection – motivation of sales force

Designing compensation plans—Controlling of sales force—controlling of expenses—Use of market research in sales management. An overview of the marketing channels; channel intermediateries, wholesaling & retailing, logistics of distribution.

#### **Unit III**

Controlling the Sales Effort

Opertionalising sales Management: Designing and assigning territories, concept, objectives and procedure of setting sales territories, objectives of sales quotas – types of quotas – quota setting and administration. managing marketing Channels, Marketing Channel policies and legal Issues, Assessing performance of marketing channels.

#### **Suggested Readings:-**

Anderson R., Professional Personal Selling, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1991.

Dalrymple D J., Sales Management: Concepts and Cases, New York, John Wiley, 1989.

Johnson E M, Sales Management: Concepts, Practices and Cases, New York, McGraw Hill, 1986.

Stanton William J., Management of a Sales Force. Chicago, Irwin, 1995.

Cundiff, Still and Govoni, Sales Management, Englewood Cliffs, New

Jersey, Prentice Hall Inc., 1988.

Gupta S L, Sales Management, Excel Books, New Delhi

### **Purchase and Material Management**

#### Unit-I

- Role and objectives of purchase and material management
- Material Requirement Planning: Concept, Process and Benefits
- Determination and description of purchasing quality
- Inventory Management and EOQ

#### **Unit-II**

- Value analysis and cost reduction
- Codification and standardization
- Determination of right price and role of negotiation
- Vendor Rating Development
- Insurance: Risk management

#### **Unit-III**

- Warehousing Management
- Material Handling
- Legal Aspects of Buying
- Public Purchasing
- Traffic and Transportation Management

#### Suggested Readings:-

Dobler, Lee and Burt, Purchasing and Material Management, TataMcgraw Hill Pub.

Gopalkrishanan P., Purchase and Material Management, TataMcgraw Hill Pub.

Dutta, Material Management- Procedure, Text and cases, Prentice Hall of India

### **Industrial Management**

#### Unit I

- 1. Evolution of Industrial Management, Evolution Importance of Industrial Management Scientific Management Meaning, definitions, principles Importance and Criticism
- 2. Factory Location: Factors determining location of factory Steps in location selection of region selection of locality selection of exact site. Technology parks, SEZ etc., Role of government agencies in providing assistance, Location related decisions.
- 3. Plant Layout: Nature, objectives, Importance Factors influencing layout Types of layout Problems of layout.
- 4. Work-environment and Plant Utility: Meaning, Importance, factors affecting work environment Plant Utility Lighting, Ventilation, and Air-conditioning Sanitation Noise control.
- 5. Industrial Safety-MSDS-GLP-GMP, Introduction to non- conventional energy sources, LPG, CNG and Hydrogen as fuels.

#### Unit II

Material Handling: Introduction & Principle, Brief introduction of Material Handling tools: pulley blocks, fixed cranes, mobile cranes, overhead traveling cranes, fork lifter, pallet rolls, conveyer belts and chains

Production: Concept of conversion, processes and value-chain, Types of production systems and relevant layouts, Concept of production planning, MRP I and MRPII.

Overview of materials management- purchasing, storage, disposal and inventory control, Plant maintenance: breakdown and preventive maintenance, Industrial safety

#### **Unit III**

Supporting techniques: Concept of work study and development of production standards, Concept of quality, fundamental treatment of SQC, TQM and ISO 9000, Introduction to BIS publications.

Environmental audit scheme, Indian standards and legislations for environmental protection. Overview of the ISO 14000 family. Key aspects of the International Standard ISO 14001. Environmental Management Systems: Benefits, Principles and elements of successful environmental Management. Occupational Health and Safety Management System (OHSMS), OHSAS 18001. Auditing of EMS, Environmental Impact Assessment - need and importance, Environmental Management Plan (EMP).

#### **Suggested Readings:-**

Industrial Management, William Spriegel and Lansburgh, New York,

John Wiley and Sons, Inc., 1947.

Elements of Industrial Management, Smith Russel.

Industrial Management, J. Jain, Kitab Mahal, Allahabad.

Industrial Engineering and Management, O. P. Khanna, Dhanpat Rai

Publications (P) Ltd., New Delhi, 1992.

Production and Operations Management, K. Aswathappa and K. Shridhara Bhat.

Environmental Management Training/edited by R.G.A.Boland Sterling Publishers (P) Ltd., New Delhi.1993

### **Financial Management**

#### Unit I

The Finance function: Goals, Objective and functions of Financial Management, finance functions – Treasury vs. Controller functions, The Logic of Wealth Maximization, Time Value of Money, Techniques of compounding and Discounting, functions of Chief Financial Officer, investment decisions, financing decisions – dividend decision, changing role of financial management.

Cost of Capital: Cost of debt, preference and equity capital – cost of retained earnings, weighted average, cost of capital – marginal cost of capital.

#### **Unit II**

Capital budgeting process- basic principles of Capital expenditures proposals – various appraisal methods – Average rate of return – pay back period-DCF methods, NPV, IRR and profitability index, Merits and demerits of appraisal methods – conflicts in decision making – capital rationing. Investment appraisal methods in practice.

Value of the Firm – determinants of the value to the firm valuation of securities: bonds, preference share and equity shares.

#### **Unit III**

Operating and Financial Leverage, Total Leverage.

Capital Structure their – net income and net operating income approaches- optimal capital structure, factors affecting capital structure. EBIT/ EPS and ROI & ROE analysis. Capital structure policies in practice.

Dividend decisions – dividend theories – Modigliani-miller hypothesis dividend policies-dividend policy and share valuation – corporate dividend practices in India.

Working Capital Policy – overall considerations – importance of working capital management.

#### Suggested Readings:-

- P. V. Kulkarni Financial Management, Himalaya Publishing House, Mumbai.
- S. C. Kucchal Corporation Finance Chaitanya Publishing House, Allahabad.
- I. M. Pandey Financial Management Vikas Publishing House, New Delhi.
- R. M. Shrivastava Financial Management Pragati Prakashan, Meerut.
- M. Y. Khan and P. K. Jain Financial Management Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.

Prasanna Chandra – Financial Management - Tata Mc – Graw Hill Publishing Co. Ltd., New Delhi.

Ravi M. Kishore – Financial Management with Problems and Solutions, Taxmann, New Delhi.

### **V** Semester

#### **BBA501**

### **Computerized Financial Accounting**

#### Unit -I

Introduction to trading organizations: - activities, Accounting and commercial terms. Features of tally, Tally's capability for a trading organization. Need & Importance of computer based accounting and accounting reports.

Business Accounting:, Objective of accounting, Basic Concepts of Accounting, Classification of Income & Expenditures, Type of Accounts and rules of Debit and Credit, Type of vouchers, Transaction of business, Trail Balance & final Accounts (Trading, Profit & Loss and Balance Sheet), Depreciation Accounting, Display and reporting of accounting statements.

#### Unit -II

Inventory Management: Need and Importance of Inventory Management, Vouchers for Inventory transactions, Creating Groups, Categories, Unit of Measures, Go down and Stock Items, Transaction of inventory of a business, Display and reporting of Inventory statements Accounting and inventory reports in tally.

#### **Unit –III**

Accounting with Inventory: Need and importance of updating inventory with accounting entries, Vouchers for combined entries, Creation of stock and ledger items, Precaution of inventory reports in different styles

#### **Suggested Readings:-**

Jain, khandelwal & Pareek, Fundamentals of Accounting Financial Accounting Using Tally: Namrata Agarwal, Wiley Dreamtech.

#### **BBA502**

### **Quantitative Techniques for Management**

#### Unit I

Operation Research: Nature, Significance and purpose basic concepts and definitions; methodology of Operation Research; and control of the solution.

Matrices: Addition, subtraction, multiplication and inversion of matrix, solution of system of linear equations with the help of matrix.

#### **Unit II**

Formulation of Linear Programming: Problems with Graphic Method, Trial and error and Simplex method, Duality Problems. Transportation and Assignment problems.

#### **Unit III**

Net Work Analysis [PERT & CPM]: Concepts, Drawing Network and numbering events, activity time and event time, project time, crashing the activities; project cost control.

Statistical Decision Theory and Game Theory, Replacement Theory and Models, Queuing Theory, Elementary knowledge of Statistical Quality Control.

#### Suggested Readings:-

Kothari, C. R.: Quantitative Techniques, Vikas Publishing, New Delhi.

Kapoor, V. K.: Operations Research, Sultan Chand & Sons, New Delhi.

Khandelwal, M.C. & Gupta: Quantitative Techniques

Gupta, P. K. & Hira, D. S.: Operation Research and Quantitative Analysis; Sultan Chand & Sons, New Delhi.

### **Business Environment**

#### Unit-I

Business and its Environment-An Introduction

Components of Business Environment

An overview of Economic Trends

Problems of Economic Growth: Unemployment, Poverty, Inflation, Parallel Economy, Regional Imbalance, Corruption

Monetary and Fiscal Policy

#### **Unit-II**

**Export and Import Policy** 

Collaborations in the light of recent changes

Social Responsibility

International Economic Organizations and their role in world economy: World Bank, IMF, ADB, SAARC, ASEAN, OPEC

Role of World Trade Environment in economy

#### Unit –III

Issues of Contemporary Relevance

- Economic Issues
- Political Issues
- Socio-cultural Issues
- Technological Issues

Important Events Affecting business Environment

#### Suggested Readings:-

Aswathapa, Business Environment, Himalaya Publication House

Cherunilam, Business Environment, Himalaya Publication

### **Industrial Relations and Industrial Law**

#### Unit I

#### **Introduction to Industrial Relations**

Industrial Relations Perspectives; Industrial Relations and the Emerging Socio-economic Scenario; Industrial Relations and the State; Legal Framework of Industrial Relations, Role and Future of Trade Unions in India, Trade union and the Employee, Trade union and the Management.

#### **Unit II**

#### **Discipline and Grievance Management**

Negotiation and Collective Settlements, Participative Management and co-ownership; Productive Bargaining and Gain Sharing, Employee Empowerment and Quality Management; Industrial Relations and Technological Change.

#### **Unit III**

#### **Industrial Laws**

Social Security Laws - Laws Relating to Workmen's Compensation, Employees' State Insurance, Provident Fund, Gratuity and Maternity Relief; Wages and Bonus Laws - The Law of Minimum Wages, Payment of Wages, Payment of Bonus, Laws Relating to Working Conditions – The Laws Relating to Factories, Establishment, and Contract Labour; Interpretations of Labour Laws, their Working, and Implications for Management, Union, Workmen; the Economy and the Industry

#### **Suggested Readings:-**

Mamkoottam, K, "Trade Unionism: Myth and Reality", New Delhi, Oxford University Press, 1982.

Niland J R. etc.," The Future of Industrial Relations", New Delhi, Sage.

Ramaswamy, E A. The Rayon Spinners,"The Strategic Management of

Industrial Relations", New Delhi, Oxford University Press, 1994.

Virmani, B R., "Participative Management vs. Collective Bargaining", New Delhi, Vision Books, 1988.

Malik, P.L., "Handbook of Industrial Law", Lucknow, Eastern Book, 1995.

Srivastava S C., "Industrial Relations and Labour Law", New Delhi, Vikas.

### **Human Resource Management**

#### Unit I

Introduction: Concept, function, Scope of HRM, Personnel administration, powers and responsibilities of Personnel Manager, System Approach to Human Resource Management. Procurement: Job and Position Descriptions, Sources of Recruitment, Steps in Selection Process, Placement and induction, Orientation and Socialisation.

#### Unit II

Training and Development: Concept & Importance, Training Programmes, Management Development Programmes, Managing Changes, Performance Appraisal: Purpose and uses of Appraisal, Appraisal Criteria, Formal and Informal Appraisal.

#### **Unit III**

Compensation: Job Evaluation, Base and Supplementary compensation, Linkage of compensation with procurement and low turnover of employees, promotion, transfer, demotions and separations: Concept and strategies.

Organisation Culture; Promoting and appropriate organisation culture, making staff work, Effective managing conflict.

#### **Suggested Readings:-**

Dale Yoder: Personnel management and Industrial Relations Edwin, B. Flippo: Personnel management and Industrial Relations P. C. Tripathi: Personnel management and Industrial Relations Lynton R. P. and Pareek, N.: Training and development

C. B. Mamoria: Personnel Management

### **VI Semester**

### **List of Electives**

### **Group - I: Accounting**

#### **Elective – 1 BBA601(1)**

### **Business Taxation**

#### Unit -I

Direct tax laws: A general study of the Income Tax Act, 1961, Concept of Income, Casual Income, assessment year, Previous Year, Gross Total Income, Total Income, Person, Basis of Charge: Residence and tax liability, Incomes which do not form part of total income, tax evasion, avoidance, Tax planning, Income Tax Authorities and their powers, Procedure for assessment Sec. 139 to 148.

#### Unit -II

Problems covering heads of income and the provisions governing computation of income under different heads of the Income Tax Act, clubbing provisions, setoff and carry forward of losses, deductions, Rebates and reliefs.

#### Unit -III

Indirect tax laws: A general study, Central Sales Tax, Computation of Turnover (Excluding Computation of Tax), Elementary Knowledge of Excise Duty and Service Tax.

#### Suggested Readings:-

Singhania, V.K.: Students Guide to Income Tax

Mehrotra, H.C.: Income Tax laws and Accounts

Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax

Jain, Jay Kumar, Law of Sale and Purchase Tax in Rajasthan

Pokhrana, N. L.: The Law relating to Central Sales Tax in Rajasthan

Bare Act of Value Added Tax

### **Elective – 2 BBA602(1)**

### **Auditing**

#### Unit -I

Meaning and objects of auditing: Nature of Auditing, Basic principles and processes of Auditing, Planning, Conduct and Control of an audit, Sampling in Auditing, Audit report.

#### Unit -II

Auditing of financial statements: Audit of payments, Receipts, Sales, Purchase, Personal Ledger, Fixed assets, Investments, Other assets and miscellaneous expenditure, Capital and Reserve, Liabilities and Other issues.

#### Unit -III

Audit of companies: Special aspects of audit of different kind of institutions, Audit of incomplete records, Introduction to government audit. Audit of Computerised Accounts, concept of Audit, tax Audit, Management Audit.

#### Suggested Readings:-

Spicer and Pegler: Practical Auditing

Batliboi, J.R.: Principles and Practice of Auditing

Tandon, B.N.: A Hand Book of Practical Auditing

Sharma, T. R.: Auditing

Jain, Khandelwal, Pareek: Auditing

Gupta, Kamal: Contemporary Auditing

Pagare, Dinker: Principles of Auditing

## **Elective – 3 BBA603(1)**

# **Corporate Accounting**

## Unit -I

Issue, Forfeiture and Re-issue of equity shares; Issue and Redemption of redeemable preference share; Issue and Redemption of debentures; Divisible profit; Final Accounts (Excluding – Computation of managerial remuneration and Disposal of profit), Banking Companies.

## Unit -II

Amalgamation, Absorption and Reconstruction of companies and their accounting implication; Accounting for amalgamation of companies as per Indian Accounting Standard – 14 (AS – 14); Accounting for internal reconstruction (Excluding – Inter-company holding and Reconstruction schemes); Valuation of goodwill and Shares, Insurance Companies.

#### Unit -III

Consolidated balance sheet of holding companies with one subsidiary only; Statement of change in financial position: On cash basis and Working capital basis: Familiarity with Indian Accounting Standard -3 (AS -3), Double Account System & Electricity Companies.

## **Suggested Readings:-**

Gupta R. L., Radhaswamy, M: Company Accounts

Maheshwari, S.N.: Corporate Accounting

Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts

Gupta R. L. and Radhaswamy M.: Company Accounts

Batliboi: Advanced Accounts

Pickles, W.: Accountancy

## **Group – II: Banking and Insurance**

## **Elective – 1 BBA601(2)**

# **Indian Banking System**

## Unit -I

Structure and Organization of banks: Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks; State bank of India: Brief history, Objectives, Functions, Structure and Organization, Working and Progress.

## Unit -II

Regional rural and Co-operative banks in India: Objectives, Functions, Role of regional rural and co-operative banks in rural India, Progress and Performance.

### **Unit –III**

Banking regulation Act, 1949; Banking regulation act as applicable to banking companies and public sector banks; Banking regulation act as applicable to co-operative banks; Reserve bank of India: Organization, Objectives, Functions and Working; Monetary policy: Credit control measures and their effectiveness.

## **Suggested Readings:-**

Anil K. Bhatt: Indian Banking System, Shivam Book house Trivedi, Choudhary & Kumar: Indian Banking System, Ramesh Book Depo

## **Elective – 2 BBA602(2)**

## **Insurance Management**

### Unit -I

Savings and Investment schemes like Shares, Units, Capitals, Markets, Mutual funds, etc., Vis-à-Vis Insurance; Tax benefits under insurance policies; Life cycle needs – Including solutions matching of the customer needs and requirements to available products; Comparison between different products offered Vis-à-Vis Chargeable premium and Coverage.

### Unit -II

Computation of Premiums/Bonuses; Premium calculation – Including Rebates, Mode rebates, Large-sum assured policies rebates; Extra premium; Under premiums; Computation of benefits; Surrender value; Paid-up-value; Insurance documents: Proposal forms and other relevant forms, First premium receipt, Renewal premium receipt, Policy contract and Endorsement, Renewal notice, Bonus notices, Other insurance documents related to receipt.

### Unit -III

Life Insurance Products: Traditional unit linked policies, Individual and Group policies, Insurance policies with profit; Different types of insurance products: Whole life products, Interest sensitive products, Terms assurance annuities; Endowment; Assurance, Options and Guarantee, Group insurance and Pension plans, Health related insurance.

## **Suggested Readings:-**

Mathew, M.J.: Insurance Principles & Practices, RBSA Publication

Pal Karam: Insurance Management Principles & Practices

N. C. Gulati: Prtinciples of Insurance Management

Ganguli, Anand: Insurance Management

Dr. S. K.S. Yadav: Insurance

Books & Manuals Published by Insurance Institute of India

## **Elective – 3 BBA603(2)**

# **Commercial Banks Management**

## Unit -I

Brief history, Functions and Definition of banks; Principles of banking; Creation of money; Present structure of commercial banking system in India; Working during 1947-1990 and thereafter; Management principle in banks; Managerial functions in banks; Hierarchy individual and Group behavior; Management of personnel; Functions of – Managers, Inspector, Local advisory committee.

### Unit -II

Recruitment, Selection, Training, Promotion and Control of Staff; Management of deposits: Deposit mobilization, Classification and Nature of Deposit Accounts; Management of Advances: Lending practice, Types of advances, Principles of sound bank lending; Preparations of reports; Credit plans; Planning customers; Limits of credit; Security.

#### Unit -III

Investment management: Nature and Concept of bank investment; Liquidity and Profitability; Preparation of Cheques and Bills; Endorsement; Government securities; Documents of title to goods railways receipt; Bill of landing; Book debts; Government and Commercial security; Management of finance; Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and Loss account; Balance Sheet; Statutory reports regarding cash revenue.

## **Suggested Readings:-**

Gupta, Vashisth & Swmai: Banking & Finance

Vaish, M.C.: Money Banking and International Trade

**Banking Journals** 

## <u>Group – III: E - Business</u>

## **Elective – 1 BBA601(3)**

## **Internet and WWW**

### Unit -I

*Internet*: Evolution, Protocols, Interface concepts, Intranet, Extranet, Growth of Internet, ISP, Types of connection, URLs, IP addresses, Portals, Applications; *E-mail*: Concepts and its working; POP and web based mail, CC, BCC, Attachment and other features; Mailing list, Free mail services.

#### Unit -II

HTML: Concepts, Versions, Elements, Syntax, Head and Body section; Building HTML; Documents; Inserting texts, Images, Hyperlinks, Backgrounds and Colour controls, Different HTML tags, Table layout and Presentations, Use of front size and Attributes; List types and its tags; Use of frames and forms in web page; ASP and HTML forms.

#### Unit -III

Java Script: Validation, Active server pages; How to host a weBBAsite, FTP, Telnet, Client server architecture; Concept of Telnet; Search engines, Voice and text chat, Client server Networks security threads; Firewalls and Network security; Data message security; Encrypted documents.

## **Suggested Readings:-**

Ivan Bayross- HTML, DHTML & Java Script Frontiers of Electronic Commerce: Kolakatta Internet & Web Design- O Level' Module -3

The Complete reference, Internet Millennium Edition

## **Elective – 2 BBA602(3)**

## **Essentials of E - Commerce**

### Unit -I

Concepts of E – Commerce; Electronic commerce frame work; Architectural framework for electronic commerce; Electronic Data Interchange (EDI); EDI applications in business; VAN; Technical requirement for EDI; EDI Security and EDI Standards; Documents management and Digital libraries, Consumer oriented applications; Mercantile Process Models; Mercantile models from the consumer perspective and Mercantile models from the Merchant's perceptive.

### Unit -II

Types of Electronic Payment Systems; Digital token based electronic payment systems; Smart Cards and Electronic payment systems, Credit card based electronic payment systems; Electronic payment and Security issues and Measures: Designing electronic payment systems, Security issues in ecommerce, Threats, Breach, Avoidance, Detection, Recovery, Digital signature, Authentication, Cryptography, Firewall and Proxy servers.

## **Unit –III**

Legal issues of e-commerce; Intra-organization electronic commerce; The corporate digital Library; Consumer search and resource discovery; Broadband Telecommunication; Mobile and Wireless computing

### **Suggested Readings:-**

Whilley, David: E- Commerce- Strategy, Technology & Application

Electronic Commerce: Bhaskar

## **Elective – 3 BBA603(3)**

## **Principles of E - Marketing**

## Unit -I

Marketing on the net: Meaning and Conceptual foundation of net marketing; Market opportunity; Managing in the E - Commerce world; Business models: B2B, B2C, and C2C.

### Unit -II

Understanding internet consumer; B2C internet marketing; Shopping agents and Consumer behavior; Internet marketing communication; B2B internet marketing

### Unit -III

Customer relationship development; Developing and managing effective websites; Customer service and support in web space

## **Suggested Readings:-**

Chaston, Emarketing Strategy, Tata McGraw Hill Paul S Richardson, Internet Marketing, Tata McGraw Hill Marry Lou Roberts, Internet Marketing, Tata McGraw Hill Thomas Eisenmann, internet Business Models, Tata McGraw Hill

## **Group – IV: Human Resource Management**

## **Elective – 1 BBA601(4)**

## **Organization Development**

#### Unit- I

## **Introduction to Organization Development**

The field of organizational development, history, values and assumptions of organizational development Theory and management of OD, foundation of OD and managing the organization development process

#### **Unit-II**

## **Organization Development Interventions**

Overview of organization development intervention, team intervention, Intergroup and third party peacemaking intervention, comprehensive interventions, structural interventions

#### **Unit III**

## **Emerging issues of Organization Development**

Consultant client relationship, issues and problems of OD, action research and organization development, future of organization development and new trends in organization development

## **Suggested Readings:-**

French, Wendell L, Cecil H. Bell junior: "Organization Development", fifth addition prentice hall of India private limited (1999)

Prasad kesho "Organizational Development for excellence", first published 1996, McMillan India limited

Beckhard, Richard "Organizational Development strategies and models", Wesley publishing company, 1969

Burke, Warner. W.," Organizational Development: a process of learning and changing", second edition, Wesley publishing company 1994.

## **Elective – 2 BBA602(4)**

# **Training and Development**

### Unit- I

## **Overview of Training in Organization**

Overview of training processes, role responsibilities and challenges to training managers, organization and management of training function, training needs, assessments and action research, strategic planning training and HRD, training strategies

### **Unit-II**

## **Training Dynamics**

Learning, motivation and performance, instructions objective and lesson planning, learning process, need analysis training design and training methods, training climate and pedagogy, developing training modules, evaluation of training and post training support

### **Unit-III**

## **Management Development**

Introduction and issues of management development, performance management and coaching, employee counseling, career management, cultural influence in HRD, training centers, entrepreneurial training

## **Suggested Readings:-**

Leslie Rae: "Designing Training Programme – including need identification and evaluation", infinity books

Lynton. Rolf P. Udai Pareek, "Training for Development", second edition, sage publication India limited, 2004

Blanchard, nick P., Thacker James W.," Effective training –systems, strategies and practices", second edition, prentice hall India, 2006

Prior, john, "the hand book of training for development", third edition, Jaico publication 1997

## **Compensation Management**

### Unit- I

## **Conceptual understand of Economic Theory**

Theoretical understanding and conceptual understanding of economic theory, related to reward management, competitive imperatives, productivity quality, service, speed, learning.

### **Unit-II**

## **Bench marking & Reward System**

Planning for improved competitiveness, diagnosis and benchmarking, obtaining commitment, determination of inter and intra industry compensation differentials of: internal and external equity in compensation system. Statutory provisions governing different components of reward system, working of different institution related to reward system like wage boards, pay commission

## **Unit-III**

## Tools used in designing, improving and implementing compensations

Compensations design for specific types of human recourse like compensation of chief executive, senior managers, R&D staff etc, compensation packages like fringe benefits, and Incentive and retirement plans, compensation practices of multinational corporations and strategic compensation system.

## **Suggested Readings:-**

Armstrong Michel and Murlis, Helen,"Reward Management: a salary administration ", kegan Paul, London 1988

Bergess, Lenard R.,"Wage and Salary Administration", Charles, E-meril, London 1984

Capeman, George, "Employee Share Ownership", kogan page, New York 1991

Henderson, Richard I.," Compensation Management –rewarding performance ", sixth edition, Engle wood cliffs prentice hall industry.

Minton, Rock,"Handbook of Wage and Salary Administration"

## **Group – V: Marketing Management**

## **Elective – 1 BBA601(5)**

# **Advertising and sales promotion**

### Unit-I

- Fundamentals of Advertising: Five M Model of Phillip Kotler
- Types of Advertising
- Advertising: An investment or expenditure
- Advertising Strategies:
  - (a) Setting the advertising objectives
  - (b) Use of Advertisement for stimulating demand
  - (c) Setting the advertisement for stimulating demand
  - (d) Deciding advertising budget
  - (e) Determination of Target Audience

### Unit-II

- Creative Strategy
  - (a)Building of advertising programme message
  - (b) Campaign Planning: Developing Punch lines, Logo, Illustrations, Appeals Layouts .
- Media Planning:
  - (a)Deciding on reach, frequency and impact
  - (b)Choosing among major media types
  - (c)Selecting specific media vehicle
  - (d)Deciding on media timing
  - (e)Measuring advertising effectiveness: Rationale of testing, opinion and aptitude test

## **Unit-III**

#### **Sales Promotion:**

- Basic concept and purpose
- Major decisions in sales promotion:
- (a) Establishing Objectives
- (b) Selecting trade promotion tools
- (c) Development of sale promotion programme

- (d) Presenting, implementing, controlling and evaluating the program
- Role of creative strategies
- Legal interventions in advertising and Ethics in advertising

## **Suggestive Reading:**

Kotler Phillip, Marketing Management, Tata McGraw Hills
Stafford Marla, Advertising Promotion and New media
Aakar Batra and Myers, Advertising Management, Prentice Hall of India
Sethia and Chunawala, Fundamentals of Advertising, Himalaya Publication House
Sangeeta Sharma and Raghuveer Singh, Advertising Planning and Implementation
Mohan Mahendra, Advertising-Concept and cases, TataMcgraw Hills

## **Elective – 2 BBA602(5)**

## **Retail Management and Business Outsourcing**

## Unit-I

Basic concept of Retail Management, Role of Retailers in distribution channels, Entry of Big Business Houses in Retail, Consumer Buying behaviour with respect to retail outlets, Types of Buying decisions, Retail marketing strategies, Emergence of Retail Business: A Revolutionary paradigm

### **Unit-II**

Merchandising Management and Store management, Selection of Retail location with respect to specific format, Planning merchandising mix, Store layout, designing and visual merchandising, Retail pricing strategy, Supply Chain Management

### Unit-III

Meaning and concept of Outsourcing, Scope of Business Process Outsourcing, Emergence of BPO sector in India: A Revolutionary concept, Problems and challenges before BPO industry

Knowledge Process Outsourcing: Meaning, concept and scope, Future prospects of BPO and KPO sector in India

## **Suggested Readings:**

Barton and Michael, Retail management, Tata McGraw Hills

Retail Marketing Management, Pearson Education

Berry and Evans, Retail Management- A strategic Management Approach, Pearson Education

Nair Suja, Retail Management Himalaya Publication house

## **Marketing of services**

## Unit-I

Marketing of services: concepts and issues, Traditional and modern marketing mix in services, Quality and Ethics in service marketing, Marketing of financial services, Basic concept and issues, Branding and advertising of financial services.

## **Unit-II**

Marketing of Health services: scope and challenges, Marketing of Educational services

Marketing of Hotel Industry, Marketing of Tourism

### Unit-III

## **Service Strategies:**

Growth Strategies for service business, Strategy for market leaders, Strategy for challengers

Strategy for followers, Strategy for niche market, Marketing of services: scope, opportunities and challenges.

## **Suggested Reading:**

Shankar R., Service Marketing, Excel Books

Sinha H.H., Service Marketing and brand management Nirali Prakashan

Raghuram G., Logistic and Supply chain management

Arora Sangeeta, Marketing and Financial Services Deep and Deep pub.

Jha S.M., Service Marketing, Harsh, Himalaya Publishing House

## **Entrepreneurship Development**

### Unit -I

The concept of Entrepreneurship: Nature and historical evolution, Significance of Entrepreneur & Entrepreneurship Development in Economic Development; Characteristics, qualities and prerequisites of entrepreneur; Methods and procedures to start and expand one's sown business; Achievement motivation; Environmental Factors affecting success of a new business; Reasons for the failure and problems for business.

### Unit -II

Preparation of Feasibility Reports; Project Reports; Selection of factory location; Demand Analysis, Market Potential Measurement, Capital Saving and Project Costing, Working Capital Requirement, Profit and Tax Planning; Economic, Technical, Financial and Managerial Feasibility of Project.

### Unit -III

Government support to new Incentives, sources of Finance; Role of Govt. and Promotional agencies in entrepreneurship development. Procedural steps in setting up of an Industry. Entrepreneurship Development programmes, Role of various institutions in developing entrepreneurship in India (A brief description only)

## **Suggested Reading:**

Udai Pareek Sanjeev and Rao T. V. Developing Entrepreneurship; Printers; Ahmedabad

Sharma, S.V.S., Developing Entrepreneurship - Issues and problems; Small Industry

Srivastava, S.B., A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons.

Bhanusali, Entrepreneurship Developmenc, Himalaya Publishing Bombay.

## **Business Simulation & Seminar**

#### **Business Simulation**

This course shall comprise of List of Practical exercises to be conducted all round the year in the institute and field. The suggestive list of Practical Exercises is as under:-

- 1. Tower Building Management Game
- 2. Maximum Gain Management Game
- 3. Scattered Animal Management Game
- 4. Broken Square Management Game
- 5. Other Management Games
- 6. Role Play
- 7. Case Study Analysis

### Seminar

The students have to present five presentations in a seminar in the semester. Seminar topic should be related to contemporary issues. The presentation should be in the form of OHP presentation, LCD presentation; extempore etc. the topic of the presentation will be provided & evaluated by the concerned faculty. The distribution of the marks will be as follows:

Class Assignment: - 20 marks Final Assignment: - 30 marks

# **Summer Training and Viva - Voce**

Examination in an approved business / industrial / service organization and submit two hard copies & one soft copy of the Summer Training Report comprising of 50 pages, within two weeks from the commencement of the Semester VI. The Summer Training Report shall Carry 100 marks. It shall be evaluated in the presentation form made by the student before a panel of experts followed by Viva-Voce of 50 marks and for the rest of the 50 marks by an Internal Board of Examiners. This internal Board of Examiners shall comprise of a minimum of two Internal Faculty Members.