



SYLLABUS OF BBA



**CBCS SYSTEM AS PER UGC NORMS
EFFECTIVE FROM 2022-23 ONWARDS**



DEPARTMENT OF BBA

**M.P.C AUTONOMOUS COLLEGE
TAKHATPUR, BARIPADA**

MPC AUTONOMOUS COLLEGE, BARIPADA
BACHELOR OF BUSINESS ADMINISTRATION(BBA)
BBA SYLLABUS

SEMESTER – I				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
1.1	ENVIRONMENTAL STUDIES	AECC-1	80 + 20	4
1.2	FINANCIAL ACCOUNTING	CORE-1	80 + 20	6
1.3	BUSINESS LAW	CORE-2	80 + 20	6
1.4	BUSINESS ECONOMICS	GE-1	80 + 20	6
TOTAL MARK			400	22

SEMESTER – II				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
2.1	MIL	AECC-2	80 + 20	4
2.2	COST ACCOUNTING	CORE-3	80 + 20	6
2.3	BANKING AND INSURANCE	CORE-4	80 + 20	6
2.4	BUSINESS ENVIRONMENT	GE - 2	80 + 20	6
TOTAL MARK			400	22

SEMESTER – III				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
3.1	CORPORATE ACCOUNTING	CORE-5	80 + 20	6
3.2	HUMAN RESOURCE MANAGEMENT	CORE-6	80 + 20	6
3.3	PRINCIPLES OF MANAGEMENT AND APPLICATION	CORE-7	80 + 20	6
3.4	BUSINESS STATISTICS	GE - 3	80 + 20	6
3.5	E-COMMERCE	SEC - 1	80 + 20	4
TOTAL MARK			400	28

SEMESTER – IV				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
4.1	ORGANISATIONAL BEHAVIOUR	CORE-8	80 + 20	6
4.2	FUNDAMENTALS OF DATA MANAGEMENT	CORE-9	60+25+15	6
4.3	MANAGEMENT ACCOUNTING	CORE-10	80 + 20	6
4.4	PRINCIPLES OF MARKETING	GE - 4	80 + 20	6
4.5	ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS	SEC - 2	80 + 20	4
TOTAL MARK			400	28

SEMESTER – V				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
5.1	COMPUTERISED ACCOUNTING AND E-FILING OF TAX RETURN	CORE-11	60+25+15	6
5.2	FUNDAMENTALS OF FINANCIAL MANAGEMENT	CORE-12	80 + 20	6
5.3	FINANCIAL MARKET, INSTITUTION AND SERVICES	DSE - 1	80 + 20	6
5.4	BUSINESS RESEARCH METHODS	DSE - 2	80 + 20	6
TOTAL MARK			400	24

SEMESTER – VI				
SL. NO	PAPER	PAPER CODE	MARKS	CREDIT POINTS
6.1	CONSUMER AFFAIRS AND CUSTOMER CARE	CORE-13	80 + 20	6
6.2	BUSINESS MATHEMATICS	CORE-14	80 + 20	6
6.3	FUNDAMENTAL OF INVESTMENT	DSE - 3	80 + 20	6
6.4	PROJECT WORK	DSE - 4	75 + 25	6
TOTAL MARK			400	24

Note :

- **AECC** : **ABILITY ENHANCEMENT COMPULSORY COURSE**
- **GE** : **GENERIC ELECTIVE COURSE**
- **DSE** : **DISCIPLINE SPECIFIC ELECTIVE COURSE**
- **SEC** : **SKILL ENHANCEMENT COURSE**

BBA (Hons) Semester-I
Paper-1.1 ENVIRONMENTAL STUDIES (AECC-1)

Duration: 3Hrs

Lectures: 65
Marks-80+20

As per CBCS Model Syllabus.

BBA (Hons) Semester-I
Paper-1.2 FINANCIAL ACCOUNTING (CORE-1)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Unit - I. (a) Basics of Accounting

Accounting as the language of business and an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Accounting Principles – Basic concepts and conventions.

(b)Accounting Process

From recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of journal, ledger accounts, trial balance.

**Unit – II:
Reporting Standards & Business Income**

Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)

Depreciation Accounting: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard 6 (AS- 6) issued by ICAI.

Unit – III: Final Accounts

Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trade and Partnership Business with adjustments.

Hire Purchase and Installment Systems and Accounting for Branch & Department

ii. Concepts of operating and financial lease (theory only)

iii. Departmental Accounting and Branch Accounting including foreign branch (Theory and Problem)

iv. Hire purchase and Installment System

Unit – IV: Accounting for Partnership Firm:

Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm Including Insolvency of partners.

Learning Outcomes: The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

Text Books Recommended

1. Financial Accounting I and Financial Accounting II: Mukherjee, Oxford University Press
2. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi

Suggested Readings:

1. Financial Accounting, R.K. Mittal , M.R. Bansal, V.K, Global Publication.
2. Bal Ranjan Kumar, Financial Accounting – S. Chand
3. Text Book of Financial Accounting-Anil Kumar and Mariappa- Himalaya Publishing House
4. Financial Accounting - P. C. Tulsiani, Pearson Publication
5. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
6. Bansal.K.M- Financial Accounting – Taxman Publication
7. Horngren, Introduction to Financial Accounting, Pearson Education.
8. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
10. N.Godwin and D. Sanyal, Financial ACCT, Cengage Learning.

BBA (Hons) Semester- I
Paper-1.3 BUSINESS LAW (CORE-2)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

Unit I: The Indian Contract Act, 1872

1. Contract – meaning, characteristics and kinds, Essentials of a valid contract
2. Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
3. Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
4. Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
5. Legality of objects and Consideration
6. Void and Voidable agreements – Definition, Types and Distinction
7. Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
8. Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges.

Unit II: The Sale of Goods Act, 1930

1. Contract of sale, meaning and difference between sale and agreement to sell
2. Conditions and warranties
3. Transfer of ownership in goods including sale by a non-owner
4. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Consumers Protection Act, 1986 and Right to Information Act

- a. Objectives and features of Consumers Protection Act
- b. Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c. Unfair trade practices Consumer Protection Council (Central, State and District – their constitutions and objectives)

Unit III: Partnership Laws

A. The Partnership Act, 1932

- a. Definition – Partner, Partnership
- b. Nature and Characteristics of Partnership
- c. Types of Partners
- d. Registration of a Partnership Firms and consequences of non-registration
- e. Rights and Duties of Partners
- f. Dissolution of firms – meaning and grounds.

B. The Limited Liability Partnership Act, 2008

- a. Definition
- b. Salient Features of LLP
- c. Advantages and disadvantages of LLP
- d. Differences between: LLP and Partnership, LLP and Company
- e. Incorporation of LLP.

Unit IV: The Negotiable Instruments Act 1881

- a. Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types).
- b. Endorsement: Meaning and Types of Endorsement
- c. Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d. Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting.
- e. Discharge of Negotiable Instruments: Meaning and Modes.

Learning Outcomes: The students would be able to deal with the legal aspect of different business situations.

Text Books Recommended

1. Business Law, Garg K.C., Saareen, Sharma, Kalyani Publishers
2. Kumar, R. Legal Aspects of Business, Cengage Learning

Suggested Readings:

1. Arora Sushma – Business Law – Taxmann Publication
2. A Book of Business Laws-Jena B and Mohapatra-Himalaya Publishing House
3. Business Law, Ashok Sharma, V.K. Global Publication.
4. Business Laws: Das & Roy, Oxford University Press
5. Business Law- S K Matta, Geetika Matta, Vrinda Publications (P) Ltd
6. Business Law - Tejpal Singh, Pearson Publication
7. Kuchhal, M.C. and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
8. Tulsian, P.C, Business Law, S.Chand
9. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

BBA (Hons) Semester-1
Paper-1.4 BUSINESS ECONOMICS (GE-1)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: Objective of the course is to acquaint the students with the concepts of Business Economics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Unit: I Demand and Consumer behavior

Concept of demand: demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve, elasticity of demand,

Consumer behavior, Marshallian utility approach and Indifference Curve approach; utility maximization conditions . Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC).

Unit: II Production and Cost

Production function: Short-run and Long-run; Total Product, Average Product and marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal.

Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition

Unit: IV Imperfect Competition

Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

Monopolistic Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example).

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

Text Books Recommended

1. Micro Economics-K C Dash- Himalaya Publishing House
2. Ahuja, H.L, Micro Economics, S.Chand

Suggested Readings:

1. Mehta P.K, Singh M. – Micro Economics – Taxmann Publication
2. Micro Economics-T.R. Jain , B.D. Majhi, V.K. Global
3. Browning, E.K. and J.M. Browning; Microeconomic Theory and Applications,
4. Kalyani Publishers, New Delhi.
5. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press
6. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
7. Dwivedi, D.N. Micro Economics, Vikash Publication

BBA (Hons) Semester-II
Paper-2.1 MIL (AECC-2)

Duration: 3Hrs

Lectures: 65
Marks-80+20

As per CBCS syllabus.

BBA (Hons) Semester-II
Paper-2.2 COST ACCOUNTING (CORE-3)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.

Unit- I:

Introduction to Cost Accounting: Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing; Cost concepts and Cost Sheet.

Job Costing and Batch Costing: features, objectives, advantages and disadvantages(With practical problem).

Unit – II:

Accounting for Material: Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average; Treatment of material losses;

Material Control : Techniques of material control – level setting, Economic Ordering Quantity, ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

Unit – III:

Accounting for Labour:

Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan.

Accounting for Overheads:

Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads.

Unit – IV:

Methods of Costing:

Contract costing: Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost plus contracts.

Process Costing: Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages.

Learning Outcome: After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Text Books Recommended

1. Cost Accounting-Arora MN A- Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.

Suggested Reading:

1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
2. Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
3. Cost & Management Accounting I: Mitra, Oxford University Press.
4. Cost & Management Accounting, Taxmann Publications
5. Colin Drury, Management and Cost Accounting, Cengage Learning
6. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
7. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
9. Cost Accounts - Datar and Rajan, Pearson Publication.

BBA (Hons) Semester-II
Paper-2.3 BANKING AND INSURANCE (CORE-4)

Duration: 3Hrs

Lectures: 65
Marks-80+20

UNIT-I

Commercial Bank: Meaning and function, Role of Commercial banks in a developing economy, Types: Unit Banking, Branch Banking, Chain Banking, Universal Banking etc., Nationalisation of Commercial Bank.

Portfolio Management: meaning, objectives, theories, Classification of loan, loan advancing schemes, principles of good lending, loan policy.

UNIT-II

Central Bank: Meaning, Characteristics, functions, Role of central bank in an under-developed economy, Difference between central bank and commercial bank.

Credit Control: meaning, objectives, techniques of Credit Control, Difference between bank rate and rate of interest, Open market operation.

UNIT-III

RBI Functions: introduction, Nationalisation of RBI, Organisational structure of RBI, Internal organization of RBI, Functions, Monetary policy. Achievements, Failures.

Emerging Trends in Banking: Universal Banking, Narrow Banking, Off- Shore Banking, Multinational banks, Retail banking, Internet banking, Core Banking. **Procedure in Opening and Operating Accounts of Customers:** Types of Bank accounts, procedure to open a current account and saving account advantages of a Bank Account, Difference between Fixed Deposit, Saving Deposit and Current Account, Closing a bank Account.

UNIT-IV

Insurance: meaning, Nature, difference between Assurance and insurance, Functions, pre-requisites for the success of insurance, limitations, Need and importance of Insurance.

Principles of Insurance, Kinds of Insurance: Life insurance, Health Insurance, motor vehicle insurance, fire insurance etc., Different types of General policies.

Text Books Recommended

- (a) Banking Theory, Law & Practice-Gordan-Natarajan(HPH)
- (b) Insurance management-Anand Ganguly(New Age)
- (c) Management of Banking- McDonald, Cengage/Thomson
- (d) Insurance & Risk Management-P.K Gupta,HPH.
- (e) Banking & Insurance,O.P Agarwal,HPH
- (f) Indian Banking and Insurance, Jagroop Singh and Yash Garg, Kalyani Publisher.

BBA (Hons) Semester-II
Paper-2.4 BUSINESS ENVIRONMENT (GE-2)

Duration: 3Hrs

Lectures: 65
Marks-80+20

UNIT-I

Environment OF Business- Economic & Non-economic environment, Global & National environment. Environment of Business in India- Economic Reforms, Macro-economic Stabilization, Structural Reforms, Macro-Economic Scenario.

UNIT-II

Globalization-Levels ,Causes & Strategies, Globalization at the Industry & Firm Level, Globalization of India, Industrial Policy & Recent Change in Industrial Policy. Privatization- Ways, Obstacles, Privatization in India.

UNIT-III

Planning in India- Redefining the Role of the state, Impact on Foreign Aid On India's Economic Development, Central Government, Budget- A Critical Analysis.

UNIT-IV

WTO & India's Foreign Trade-Foreign Investment, Technology Transfer & MNCS, World Economic Growth & the Environment.

Consumer Protection in India: Rationale of consumer protection, Rights of consumer, Consumer education, Agencies for Consumer Protection , Legal model of consumer protection, Consumer protection Act 1986, Redressal of consumer Grievances.

Text Books Recommended

- (a) Business Environment -Francis Cherunilam-Himalya Pub House.
- (b) Economic Environment Of Business-Misra,S.K & Puri,V.K-Himalaya Pub House.
- (c) International Business-Bhalla,V.K & Rama,S.Shiva-Anmol Pub.
- (d) Indian Economy-Datta,R,Sundharam,K.P.M-S. Chand & Company.

BBA (Hons) Semester-III
Paper-3.1 CORPORATE ACCOUNTING (CORE-5)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit – I

Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return
Company – Issue of Shares – issue, forfeiture, reissue, issue other than cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of Right and Bonus Share – Rules,

Accounting for debentures: Issue of debenture, Underwriting of shares and debentures: Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting of Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period, Accounting for ESOP and Accounting of ESPS.

Unit – II: Redemption of Preference shares & Debentures

Buy Back of Securities: meaning, rules and accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) ; Redemption of Debenture – Important Provisions, Redemption of debenture. Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.

Unit – III: Company's Final Accounts

Introduction to Schedule III of Companies Act 2013; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

Valuation of Goodwill & Shares

Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalization and Annuity. Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value.

Unit – IV: Liquidation

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

Learning Outcomes: This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.

Text Books Recommended

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

Suggested Readings:

1. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
2. Corporate Accounting, R.K. Mittal? S. Ahuja- V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
4. Tulsian, P.C, Corporate Accounting, S. Chand
5. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
6. Gupta, Nirmal. Corporate Accounting. SahityaBhawan, Agra.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

BBA (Hons) Semester-III **Paper-3.2 HUMAN RESOURCE MANAGEMENT (CORE-6)**

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Unit I:

Human Resource Management & Human Resource Planning:

Nature and Scope: Concept and meaning of IR &HR, Understanding the Nature and Scope of IR & HRM, Functions and importance. Human Resource Information System(HRIS).

Human Resource Planning

Concept, Need, Features, Objectives, Types and Process of Human Resource Planning, factors affecting Human Resource Planning.

Unit II:

Recruitment and Selection

Recruitment: Concept of Recruitment, Source, methods, need and importance of Recruitment, Recruitment Policy process – sources of Recruitment. Factors affecting Recruitment. Placement and Induction: Principles and problems in placement, Objectives and contents of induction programme.

Selection : Meaning of Selection, Steps in selection. Procedure, significance and selection process. Difference between Recruitment and Selection. Test and Interviews: purpose, Classification, Objectives, Steps in Interview process.

Unit III:

Training and Development

Training: Meaning, Objectives, Needs and Importance, Benefits, Steps in systematic training plan, Training methods and techniques, Evaluation of Training programme, Principles of Training.

Executive Development: Meaning, features, objectives, importance, process of Executive Development, Techniques and principles of Executive Development programmes, Difference between Training and Development.

Unit IV:

Career Planning and Development: Meaning of Career and Career Development, stages, factors influence career development, Challenges of Career Development, Career Planning: meaning, objectives, Benefits, limitations, steps in effective career planning & development. Employee Counselling.

Performance Appraisal: concepts, objectives, Benefits, limitations, Performance Appraisal Process, Methods of Performance Appraisal: Traditional, Modern, Suggestions to improve performance appraisals, Essentials of an effective appraisal system. Potential Appraisal, Internal Mobility, Promotion and transfers.

Learning Outcomes: This paper can enhance the capability of the students to manage the most important assets of organization i.e. human beings which is much needed to ensure growth of that organization.

Text Books Recommended

1. Rao V.S.P - Human Resource Management. Vikash Publication
2. Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi

Suggested Readings:

1. Human Resource Management- Satapathy, Taheer and Mohanty—Himalaya Publishing House P Ltd.
2. Human Resource Management, Gupta, Joshi. Kalyani Publishers, New Delhi
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University press.
4. Sinha, P. R. N. Shekhar, S.P.Human Resource Management, Cengage Learning
5. Human Resource Management -Gajendran, A K Jha, Vrinda Publications (P) Ltd
6. DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
7. Khanka S.S. Human Resource Management. S Chand.
8. Ivancevich, John M. Human Resource Management. McGraw Hill.
9. Wreather and Davis. Human Resource Management. Pearson Education.

BBA (Hons) Semester-III
Paper-3.3 PRINCIPLES OF MANAGEMENT AND APPLICATION (CORE-7)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective:

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit-I:

Introduction:

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach

Unit-II:

Planning:

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Organizing:

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

Unit-III:

Directing and Staffing:

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model. **Staffing:** concepts, importance

Unit- IV:

Motivation, Co-ordination and Control:

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques. **Controlling:** concepts, importance and tools of control.

Learning Outcomes: Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.

Text Books Recommended

1. Pany Tushar K , Management Principles and Application, Kalyani
2. Prasad, L.M. Principles and Practice of Management, Sulatan Chand

Suggested Readings:

1. Sharma gupta , Management: Principles and application , Kalyani Publishers
2. R. K . Singhal, Management Principle and application, V.K. Global Pub. Pvt. Ltd, New Delhi.
3. Management Principles and Applications-Jhunjhunwala J Mohanty- Himalaya Publishing House
4. Principles of Management: Mitra, Oxford University Press.
5. Griffin, R.W. – Management :Principles& Practices, Cengage Learning
6. Gupta R.N - Principles & Practice of Management – S. Chand
7. A K Jha, Management Principles and Application - Vrinda Publications (P) Ltd.
8. Chandan J.S – Management Concepts of Strategy – Vikash Publication
9. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
10. TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.), New Delhi
11. Peter F Drucker, Practice of Management, Mercury Books, London.

BBA (Hons) Semester-III Paper-3.4 BUSINESS STATISTICS (GE-3)

Duration: 3Hrs

**Lectures: 65
Marks-80+20**

Objective: The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

Unit I:

Statistical Data and Descriptive Statistics

Nature and Classification of data: Univariate, Bivariate and multivariate data; time-series and cross-sectional data

Measures of Central Tendency

- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages including Mode and Median and other partition values including quartiles, deciles, and percentiles

Unit II:

Measures of Variation

Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance Skewness: Meaning, measurement using Karl Pearson and Bowley's measures.

Unit III:

Simple Correlation and Regression Analysis

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and nonlinear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation.

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit IV:

Index Numbers (With the use of Excel and other latest software)

Meaning and uses of index numbers: Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers Construction of consumer price indices, important share price indices

Time Series Analysis (With the use of Excel and other latest software)

Components of time series, Additive and multiplicative models Trend analysis, Fitting of trend line using principle of least squares – linear, second degree parabola and exponential, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.

Learning Outcomes: Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business research.

Text Books Recommended

1. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
2. Business Statistics - Levine and Viswanathan, Pearson Publication.

Suggested Readings:

1. Business statistics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd, New Delhi.
2. Patri and Patri, Business statistics , Kalyani Publishers New Delhi.
3. Keller G, and Arora H, BSTAT, Cengage Learning
4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
5. Business Statistics– S K Sahoo, P K Prusty, Vrinda Publications (P) Ltd
6. Microeconomics I and Statistics: Das & Sengupta, Oxford University Press.
7. Sharma J K, Fundamentals of Business Statistics – Vikash Publication
8. Vohra N. D., Business Statistics, McGraw Hill.

BBA (Hons) Semester-III
Paper- 3.5 E-COMMERCE (SEC-1)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Unit I:

Introduction E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

Unit II:

E-CRM and SCM E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for ECRM solutions; SCM-definition, features, types of supply chain.

Unit III:

Digital Payment Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money, NEFT, RTGS], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit IV: ERP & New Trends in E-Commerce

ERP:

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

New Trends in E-Commerce

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures.

Learning Outcomes: This paper would enhance the technical skills of the students to get into the business ventures using electronic means thereby providing the opportunity to gain access to a larger customer base.

Text Books Recommended

1. E Commerce-D Mohapatra, Das and K M Das- Himalaya Publishing House
2. Bhaskar, B., E-Commerce, McGraw Hill

Suggested Readings:

1. E-Commerce ,Kakkar, Sendhu, Kalyani Publishers ,New delhi
2. E-Commerce, S.K. Dey/ M. Behera ,V.K. Global Pub. Pvt. Ltd, New Delhi.
3. Schneider G., E-Business, Cengage
4. E-Commerce and Business Communication: Datta & Somani, Oxford University Press.
5. E-Commerce– A K Jha, Vrinda Publications (P) Ltd
6. Pandey U.S – E.Commerce& Mobile Commerce Technology – S. Chand

BBA (Hons) Semester-IV
Paper- 4.1 ORGANISATIONAL BEHAVIOUR (CORE-8)

Duration: 3Hrs

Lectures: 65
Marks-80+20

UNIT-I :

Managerial Functions : Planning-Concept, Significance and Types; Organizing-Concept and Types of Organization; Authority; Responsibility;

Power- Delegation and Decentralization; Staffing-Recruitment, Selection and Training; Directing; Coordinating; Control-Nature and Process.

UNIT-II :

Individual Dimensions of Organisational Behaviour : Nature of Human Behaviour; Models of Organisational Behaviour; A Brief Discussion of Attitudes, Perception, Learning, Personality and Transactional Analysis.

Motivation and Group Dynamics : Concept, Process and Significance; Theories of Motivation-Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory, Alderfer's ERG Theory, Ouchi's Theory Z and Victor Vroom's Expectancy Theory; **Group Dynamics** –Definition and Importance, Types of Groups, Formal vs. Informal Groups and Influencing Informal Groups; Quality Circle.

UNIT-III :

Leadership and Organizational Conflict : Leadership - Concept, Significance and Styles; Leadership Theories-Trait Theory, Behavioural Theory, Fiedler's Contingency Theory, Hersey and Blanchard's Situational Theory, Managerial Grid and Likert's Four Systems of Leadership.

Organizational Conflict-Concept, Levels, and Types of Conflict, Traditional and Modern Approaches to Conflict, Functional and Dysfunctional Organizational Conflicts and Resolution of Conflict.

UNIT-IV :

Organisational Development : Meaning and Process of Organisational Development; Organisational Development Interventions; Organisational Effectiveness-Concept and Approaches;

Management of Change-Meaning, Factors Influencing the Change, Causes of Resistance to Change, Overcoming Resistance to Change and Change Agents.

References :

1. Griffin, Ricky W : Organisational Behaviour, Houghton Mifflin Co., Boston.
2. Hellreigel Don John W. Slocum, Jr., and Richard W. Woodman : Organizational Behaviour, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson : Management of Organisational Behaviour : Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheol T. Matheson : Organisational Behaviour and Management, Business Publication Inc., Texas.

BBA (Hons) Semester-IV
Paper- 4.2 FUNDAMENTAL OF DATA MANAGEMENT (CORE-9)

Duration: 3Hrs

Lectures: 65

Marks-60+25+15

Unit I: Word Processing

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities.

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

Unit II: Spreadsheet and its Business Applications

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of : Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression.

Unit III: Database Management System

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands. Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers.

Unit IV: Website Designing

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Text Books Recommended

1. Coronel and Rob, Database Principles, Cengage Learning
2. Fundamentals of Data Management –Saha RG- Himalaya Publishing House

Suggested Readings

1. Thareja, IT & Application, Oxford
2. Aurora, Computer Fundamentals, Vikash
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications
4. Dhar, P., Fundamental of IT and Its Application in Business, APH

BBA (Hons) Semester-IV
Paper-4.3 MANAGEMENT ACCOUNTING (CORE-10)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.

Unit – I : Management Accounting: Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.

Unit – II: Ratio Analysis:

Meaning and utility of ratios; significance of Ratio analysis; Classification of Ratios –Profitability ratios, Efficiency Ratios, Liquidity Ratios, Solvency Ratios; Advantages and limitations of Ratio Analysis.

Cash flow Statements:

Cash Flow Statements: Meaning and utility of Cash flow statements; Preparation of Cash flow statements – Indirect method; Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to Revised AS-3 and Ind AS-7).

Unit – III: Absorption & Marginal Costing: P/V Ratio, Break-even analysis, Margin of safety, angle of incidence; Marginal and differential costing as a tool for decision making – make or buy, change of product mix, exploring new markets, shut down decisions.

Unit – IV: Budgeting & Standard Costing: Concept of budget and budgetary control; objectives, merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero based budgeting.

Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing and variance analysis: Material, Labour, & Overhead.

Learning Outcome: After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Text Books Recommended

1. Management Accounting, S swain/ S.P. Gupta/ A Sharma, V.K. Global Pub. Pvt. Ltd.,
2. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting.
3. Prentice Hall.

Suggested Reading:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. Management Accounting-M Wilson- Cost Accounting-Jena B,Bal S and Das A Himalaya Publishing House
3. Narasimhan M.S. , Management Accounting, Cengage Learning
4. Cost & Management Accounting, Taxmann Publications
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.

BBA (Hons) Semester-IV
Paper-4.4 PRINCIPLES OF MARKETING (GE-4)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit I:

Marketing:

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing Environment: concept, importance, and components (Micro and Macro Environment).

Marketing Management Process. Functions of marketing, Consumer Behaviour: Nature, Significance, process, Factor influencing consumer Behaviour, Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

Unit II:

Product: Concept and importance, Product classifications; Concept of product mix, **Packaging:** meaning, need, importance, functions and kinds of packaging, **Labeling:** Meaning, features, details and types of Labels and Functions of Labelling.

Product Life-Cycle: Introduction, Characteristics, stages, marketing strategies, advantages and disadvantages of PLC, **New Product Development** Process: Meaning, significance and objectives, Reasons, Essentials and Steps.

Unit III:

Pricing: Meaning, Objectives, Significance, Factors affecting Pricing Decisions, Pricing policies and strategies, Pricing Process.

Distribution Decisions:

Physical Distribution: Meaning ,Objectives, Components, **Channels of Distribution:** Meaning Functions, types, Selection of Distribution Channels, Distribution policies and strategies.

Unit IV:

Sales Promotion: Nature, objectives, methods and importance; Personal Selling: Nature and significance, Personal Selling Process, Advantages and disadvantages.

Recent Developments in Marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Rural Marketing.

Learning outcome: After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

Text Books Recommended

Marketing Principles and Management-Sherleker and Pany-- Himalaya Publishing House Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and AhsanUIHaque. Principles of Marketing. 13th edition. Pearson Education.

Suggested Readings:

1. Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
2. Principles of Marketing , R.K. Mittal , A. Sharma, V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
5. Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
6. Arun Kumar – Marketing management – Vikash Publication
7. Rudani R.B – Basics of Marketing Management – S. Chand
8. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
9. Zikmund William G. and Michael D’Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. DhanpatRai& Company.

BBA (Hons) Semester-IV

Paper-4.5 Entrepreneurship Development and Business Ethics (SEC-2)

Duration: 3Hrs

**Lectures: 65
Marks-80+20**

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Unit-I: Introduction:

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Unit-II: Sources of business ideas

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report.

Unit-III: Public and private system of stimulation

Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Mobilizing Resources

Mobilizing Resources: Mobilizing resources for start-up, Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic startup Problems.

Unit IV: Business Ethics

Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics Principles of Business Ethics Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element].

Text Books Recommended

1. Entrepreneurship Development and Business Ethics: Mukherjee & Roy, Oxford University Press.
2. Entrepreneurship Development and Business Ethics-Desai V- Himalaya Publishing House- Himalaya Publishing House

Suggested Readings:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective; Ferrell, Fraedrich, Farrell, Business Ethics, Cengage Learning
2. Ferrell, Fraedrich, Farrell, Business Ethics, Cengage
3. Entrepreneurship, R. Saibaba, Kalyani Publishers, New Delhi.
4. Entrepreneurship Deveelopment and Business Ethics, Sanjeet Sharma – V.K. Global Pvt. Ltd., New Delhi.
5. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
6. Rao, V.S.P – Business Entrepreneurship & Management – Vikash Publication
7. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
8. Plsek, Paul E. Creativity, Innovation and Quality(Eastern Economic Edition), New Delhi:Prentice-Hall of India. ISBN-81-203-1690-8.
9. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
10. Entrepreneurship Development and Business Ethics - M K Nabi, K C Rout, Vrinda Publications (P) Ltd.

BBA (Hons) Semester-V
Paper-5.1 COMPUTERIZED ACCOUNTING AND E-FILING OF TAX RETURNS
(CORE-11)

Duration: 3Hrs

Lectures: 65

Marks-60+25+15

Unit – I: Computerized Accounting Package: Using Generic Software

- (a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation.
- (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- (c) Payroll Accounting
- (d) TDS, GST
- (e) Back up & Restore, Export and Import data.

Unit II: Designing Computerized Accounting System

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and Balance Sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report.

Unit-III: E-filing of Tax return

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual Taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Preparation and submission online form 10E [Relief u/s 89(1)]

Text Books Recommended

1. Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
2. Book of Computerized Accounting and E Filing of Tax Returns-Mohanty R, Dash ALN- Cost Accounting-Jena B,Bal S and Das A- Himalaya Publishing House.

Suggested Readings

1. Software: "Excel Utility", incometaxindiaefiling.gov.in
2. Computerized Accounting & E-Filing of Tax Returns- S.K. Dey and A. Panda, Kalyani Publisher.

BBA (Hons) Semester-V
Paper-5.2 FUNDAMENTALS OF FINANCIAL MANAGEMENT (CORE-12)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: To familiarize the students with the principles and practices of financial management.

Unit – I:

Introduction & Basic Concepts: Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (concepts only).

Unit – II:

Sources of Finance and Cost of Capital/ Financing Decisions: Different sources of finance; long term and short term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit – III:

Capital Expenditure Decisions / Long term Financial Decisions: Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods).

Dividend Decisions: Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model.

Unit – IV:

Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets – Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements.

Learning Outcome: After the completion of this paper, students will be able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.

Text Books Recommended

1. Rostogi, Fundamentals of Financial Management, Taxmann Publications
2. Fundamental of Financial Management, Sharma, Gupta, Kalyani Publishers, New Delhi.

Suggested Readings

1. Fundamentals of Financial Management, Vandana Dangi, V.K. Global Pvt. Ltd., New Delhi
2. Parasuraman – Financial Management : A Step by Step Approach, Cengage Learning
3. Pandey, I.M. Financial Management. Vikas Publications.
4. Financial Management, Himalaya Publishing House
5. Bhalla V.K – Financial Management – S.Chand

BBA (Hons) Semester-V

Paper-5.3 FINANCIAL MARKET, INSTITUTIONS AND SERVICES. (DSE-1)

Duration: 3Hrs

**Lectures: 65
Marks-80+20**

Objectives: To enable the students to understand the financial institutions operating in India and services provided by them.

Unit-I

Basic Theoretical Framework: The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit-II: Financial Institutions & Non-Banking Financial Institutions

Financial Institutions:

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC, Banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

Non-banking financial institutions:

Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Framework for/Regulation of Bank Credit Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit-III

Financial services: Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit-IV

Operations: Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares - pre-issue activity, post-issue activities. The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Learning Outcome: After completion of this paper, the students will be able to understand the role and benefits of financial institution and services.

Text Books Recommended

1. Financial Markets, Institutions & Services-Gordon, Natrajan -Himalaya Publishing House
2. Pathak: Indian Financial Systems Pearson Education

Suggested Readings

1. Financial Market and Int. , A. goyal and M. Goyal, V.K. Global Pvt. Ltd., New Delhi
2. Financial Markets , Institutions and Services, Kaur, Talwar, KAlyani Publishers, New Delhi.
3. BHATTACHARYYA INDIAN FINANCIAL SYSTEM 2e, Oxford University Press.
4. M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
5. H.R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.

BBA (Hons) Semester-V
Paper-5.4 BUSINESS RESEARCH METHODS (DSE-2)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Unit-I

Introduction: Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit-II

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit-III

Measurement: Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests; testing the assumptions of Classical Normal Linear Regression.

Unit-IV Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

Learning Outcome: After completion of this paper, the students will be able to assess and apply a range of research method on a practical project.

Text Books Recommended

1. Mishra Business Research Methods , Oxford University Press.
2. Business Research Methods and Project work, Priyaranjan Dash, Vrinda Publications (P) Ltd

Suggested Readings:

1. Business Research methods, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New Delhi.
2. Upagade & Shende – Research Methodology – S. Chand
3. A.K.P.C. Swain, Business Research methods and Project work, Kalyani Publishers, New Delhi
4. Dangi, H.K. Business Research methods, Cengage Learning
5. Chawla Deepak – Research Methodology – Vikash Publication.

BBA (Hons) Semester-VI
Paper- 6.1 Consumer Affairs & Customer Care (CORE-13)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: This paper seeks to familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

Unit I: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit II: The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.RTI Act.

Unit III: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory commission
- vi. Advertising: ASCI

Text Books Recommended

1. The Consumer Protection Act, 1986
2. Bhatta KG- Customer Care Management-Himalaya Publishing House

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs”
2. (2007) Delhi University Publication. 334 pp.
3. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law
4. House, Delhi, or latest edition.
5. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.

BBA (Hons) Semester-VI
Paper-6.2 BUSINESS MATHEMATICS (CORE-14)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Unit I: Matrices and Determinant

Algebra of matrices., Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule.

Unit II: Calculus

Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Calculus II

Integration: Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, Finding areas in simple cases, Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve.

Unit III: Mathematics of Finance

Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets (General annuities to be excluded).

Unit IV: Linear Programming (Use of Excel spreadsheet & Other mathematical software)

Formulation of linear programming problems (LPP): Graphical solution to LPPs. Cases of unique and multiple optimal solutions, Unbounded solutions and infeasibility, Solution to LPPs using Simplex method – maximization and minimization cases, PERT and CPM (simple Problem).

Learning Outcome: After reading this subject the students will be able to understand basic concepts in the areas of business calculus and financial mathematics and to connect acquired knowledge with practical problems in economic practice.

Text Books Recommended

1. Business Mathematics, Patri and Patri, Kalyani Publishers, New Delhi
2. Business Mathematics - S K Sahoo, Vrinda Publications (P) Ltd.

Suggested Readings:

1. Arora P.N. Business Mathematics – S.Chand
2. Business Mathematics, S.C. Agarwal, V.K. Global Pub. Pvt. Ltd., New delhi.
3. GHOSH & SINHA BUSINESS MATHEMATICS & STATISTICS, Oxford university press.
4. Francis, J. Business Statistics, Cengage Learning
5. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
6. Arora S.R & Gupta K. – Business Mathematics – Taxmann Publication
7. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum’s Outlines Series. McGraw Hill Publishing Co.
8. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
9. Zamirudeen&Bhambri – Business Statistics – Vikash Publication

BBA (Hons) Semester-VI
Paper- 6.3 FUNDAMENTALS OF INVESTMENT (DSE-3)

Duration: 3Hrs

Lectures: 65
Marks-80+20

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit-I:

The Investment Environment- The investment decision process, Types of Investments– Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Investor Protection:

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Unit-II:

Fixed Income Securities- Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-III:

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV:

Portfolio Analysis and Financial Derivatives:(a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Learning outcome: After completion of this paper, this paper will educate the students about various aspect of investment in detail along with understandability of stock market operation, focusing on need for common investor protection.

Text Books Recommended

1. Bhalla – Fundamentals of Investment – S.Chand
2. Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

Suggested Readings

3. Pandian P. – Security Analysis & Portfolio Management – Vikash Publication
4. Jones, C.P., "Investments Analysis and Management", Wiley, 8thed.
5. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.
6. Vohra, N.D., and B.R. Bagri, "Futures and Options", McGraw Hill Publishing
7. Mayo, An Introduction to Investment, Cengage Learning.
8. Fundamentals of Investment, Sashi Gupta, Kalyani Publishers, New Delhi,
9. Fundamentals of Investment, Vandana Dangi, V.K. Globa. Pub. Pvt. Ltd. New delhi.

BBA (Hons) Semester-VI
Paper-6.4 PROJECT WORK (DSE-4)

Duration: 3Hrs

Lectures: 65
Marks-75+25

1. In sixth semester, the candidates will have to submit a Research Project Report on a problem/topic (from the specialization areas) to be assigned by the Department of BBA under the supervision of a core faculty member of the department.
2. The Research Project Report will carry 100 marks. The evaluation of the project report will be done by two examiners (external & internal of all faculty members). The evaluation will consist of (1) Evaluation of Project Report (2) Evaluation of Viva on project.
3. The evaluation of Viva Voce of project would comprise of 25 marks and evaluated by two examiners(1 external and 1 internal).
4. The report will contain the objectives and scope of the study. Research Methodology , use, importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography.
5. A certificate of the supervisor and the Head of the BBA department certifying the authenticity of the report shall be attached therewith. The student will submit two copies of the report to the Head of BBA Department. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.
6. **The scheme of evaluation for Project Report:**

Relevance of Objectives with topic(25)	Relevance of Research Methodology (25)	Interpretation & Analysis (25)	Seminar Presentation through PPTS Microsoft Power Point and Viva Voce (25)	Total (100)
PROJECT REPORT			VIVA	

BBA (Hons) Semester-V
Paper-5.3 MARKETING MANAGEMENT(PART-2)

Duration: 3Hrs

Lectures: 65
Marks-100

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Section A: Marketing Management- 50 Marks

Unit-I

Advertising: Introduction, objectives, Types, advantages & disadvantages. Difference between: Advertising and Publicity. Advertising Media: Types, advantages and disadvantages of Advertising Media, Steps in creating an advertising campaign, Advertising copy, AIDA model, ethics in advertising, Regulatory bodies of India.

Salesmanship: Meaning, features, Modern concept of Salesmanship, Classification of Salesmanship, importance, Types of Salesmen, Qualities of a Good Salesmen, Difference Between: Advertising and Salesmanship.

Unit-II

Brand Management: Meaning of Brand, Characteristics of successful Brand, Classification of Brand, Branding Strategies, Importance, Advantages and disadvantages of Branding, Brand Equity: meaning and components, Building Brand Equity, Brand Value Chain.

Rural Marketing: Meaning and Nature of Rural Market, features and significance of Rural Markets, Factors contributing to the change in Rural markets, Problems in Rural Marketing, Comparative insight of Rural Marketing and Urban Marketing, Rural Marketing Mix.

Unit-III

Retail Marketing and CRM:

Retail Marketing: Introduction, Types of Retailers, Theories of Retailing, Demand and Supply Management in Retailing, Retailing Strategies/ Marketing Decisions, Retailing in India,

Customer Relationship Marketing(CRM): Introduction, Customer Retention, CRM and Retailing, Successful Implementation, Key Elements, E-CRM: Meaning and importance. **Marketing Information and Research:** Nature, scope and significance of Marketing Research, Marketing Research Process.

Section B – Marketing Study and Report Marks (30 + 20)

Unit-IV Personality Development Practical.

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit I to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

Learning outcome: After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

Text Books Recommended

Marketing Principles and Management-Sherleker and Pany-- Himalaya Publishing House Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and AhsanUIHaque. Principles of Marketing. 13th edition. Pearson Education.

Suggested Readings:

1. Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
2. Principles of Marketing , R.K. Mittal , A. Sharma, V .K. Global Pub. Pvt. Ltd, New Delhi.
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
5. Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
6. Arun Kumar – Marketing management – Vikash Publication
7. Rudani R.B – Basics of Marketing Management – S. Chand
8. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
9. Zikmund William G. and Michael D’Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. DhanpatRai& Company.

BBA (Hons) Semester-V
Paper-5.4 FINANCIAL STATEMENT ANALYSIS AND REPORTING

Duration: 3Hrs

Lectures: 65
Marks-100

Objectives: To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Unit-I

Introduction Concepts of financial statements – Nature of financial statements –Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts – Limitations of financial statements.

Unit-II

Analysis & Interpretation of Financial Statements: Traditional Approaches Vs.Modern

Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit-III: Ratio Analysis

Ratio Analysis:

Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Multivariate Ratio Analysis:

Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

Unit-IV

Corporate Reporting: Cash Flow statement Analysis (AS 3) and Statutory and Non Statutory Reports, Integrated Reporting and Sustainability Reporting.

Learning Outcome: After the completion of this paper, the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and reporting.

Text Books Recommended

1. Financial Statement Analysis and Reporting, S Swain/ B. Mishra, V.K. Global Pvt. Ltd., New Delhi.
2. Financial Statement Analysis and Reporting-Prashanth Athma-Himalaya Publishing House.

Suggested Readings:

1. Financial Statement Analysis and Reporting. Gupta, Mehra Kalyani Publishers.
2. Narasimhan, M.S. : Financial Statement and Analysis, Cengage Learning
3. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
4. Sahaf M.A – Management Accounting – Principles & Practice – Vikash Publication
5. Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.

6. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
7. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

BBA (Hons) Semester-VI
Paper-6.2 MERCHANT BANKING

Duration: 3Hrs

Lectures: 65
Marks-100

Objectives:

To enable the students to understand the basic knowledge about the financial services available in India.

Unit 1

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development

Unit-II

Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III

Factoring: concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit- IV

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief description of NSDL and CDSL.

Unit-V

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

Suggested Readings:

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
3. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
6. Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.
7. Website of SEBI

BBA (Hons) Semester-VI
Paper-6.3 ENTREPRENEURSHIP

Duration: 3Hrs

Lectures: 65
Marks-100

Objectives: To enable the students to understand the basic knowledge about the Entrepreneur for decision making.

UNIT-I

Entrepreneur-Meaning & definition of entrepreneur, Nature & Importance of Entrepreneur, Function of Entrepreneur, Classification of entrepreneur, Entrepreneur v/s Entrepreneur, Entrepreneur v/s Manager.

UNIT-II

Entrepreneurship- Concept, Definition, Characteristics, Need, Advantages, Disadvantages, Barriers of Entrepreneurship, Theories of entrepreneurship, Entrepreneur v/s Entrepreneurship.

Women Entrepreneurship- Definition of women entrepreneur, Reasons of women entrepreneurship, women entrepreneur problems, remedies for the problems of women entrepreneurs.

UNIT-III

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

UNIT-IV

Entrepreneurship Development-Concept, Needs, Role, Objectives, Entrepreneurship development programme, EDP Training, Small scale Industry- Role, Importance, Small scale industry v/s Large scale Industry Financial Institutions- IDBI, IFCI, ICICI, SIDBI.

Suggested Readings:

1. Dynamics of Entrepreneurial Development & Management - Vasant Desai, HPH
2. Management of Small scale industries - Malhotra & Gupta, Galgotia pub Company.
3. Fundamentals of Entrepreneurship and Small Business Management- Desai,Vasant HPH
4. Entrepreneurship Management - Desai, Vasant,HPH
5. Small-Scale Industries and Entrepreneurship- Desai, Vasant,HPH

6. Entrepreneurs Development- Taneja, S.HPH

Paper 3.1: PRODUCTION AND OPERATION MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

UNIT-I

Basic Concept: Production & Operations management functions, various production functions & their selection, common systems model, Relevant Cost Concept, Production & productivity, Measurement of productivity.

UNIT-II

Work Study: Methods Study-Procedure & Techniques, Principles of motion economy & work place design, work measurement, Time study & work sampling, Performance rating & allowances, Estimation of standard time & related errors.

UNIT-III

Facilities Planning: Facilities location factors, Bridgeman's dimensional analysis, Systematic layout planning, Principles & techniques used, different layouts, Material handling systems & equipments.

UNIT-IV

Production Planning & Control: Aggregate Planning-Basic strategies, viz-Level Production, Chase demand & mixed strategy, Aggregate Planning Costs, Routing, Scheduling, Gantt Costs.

Unit-5

Select Techniques & concepts: Cost-Benefit analysis, Value analysis, Learning Curves, Vertical Analysis, Vertical Integration, Just-in-Time systems.

Suggested Readings:

1. Production operation Management-Chary S.N-TMH.
2. Production operation Management-Mayer R.R-TMH
3. Production operation Management-Dilworth J.B-TMH
4. Production operation Management-Adam & Ebert-PHI.
5. Production and Operations Management- Aswathappa & Bhat-HPH

