

# ORDINANCE AND SYLLABI Bachelor of Business Administration

BBA is a three years full time programme. The course structure and programme ordinance are as follows:

## Course Structure:

The programme shall be of three years duration i.e. 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> year, each year consists of two semesters. The list of papers offered during 1<sup>st</sup>, 2<sup>nd</sup> & 3<sup>rd</sup> year of the programme shall be as follows.

### FIRST YEAR

#### **1<sup>st</sup> Semester**

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N101	Business Organisation	30	70
BBA-N102	Business Maths	30	70
BBA-N103	Principles of Economics	30	70
BBA-N104	Book-Keeping & Basic Accounting	30	70
BBA-N105	Business Laws	30	70
BBA-N106	Fundamentals of Business Management	30	70
BBA-N107	Business Ethics	30	70
<b>Total Marks</b>		<b>210</b>	<b>490</b>

#### **2<sup>nd</sup> Semester**

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N201	Business Environment	30	70
BBA-N202	Business Communication	30	70
BBA-N203	Indian Economy	30	70
BBA-N204	Principles of Accounting	30	70
BBA-N205	Organisational Behaviour	30	70
BBA-N206	Business Statistics	30	70
BBA-N207	Presentation & Viva Voce	30	70
<b>Total Marks</b>		<b>210</b>	<b>490</b>

### SECOND YEAR

### 3<sup>rd</sup> Semester

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N301	Advertising Management	30	70
BBA-N302	Indian Banking System	30	70
BBA-N303	Human Resource Management	30	70
BBA-N304	Marketing Management	30	70
BBA-N305	Company Accounts	30	70
BBA-N306	Company Law	30	70
BBA-N307	Viva Voce	--	100
<b>Total Marks</b>		<b>180</b>	<b>520</b>

### 4<sup>th</sup> Semester

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N401	Consumer Behaviour	30	70
BBA-N402	Financial Management	30	70
BBA-N403	Production Management	30	70
BBA-N404	Sales Management	30	70
BBA-N405	Research Methodology	30	70
BBA-N406	Operations Research	30	70
BBA-N407	Market Survey Report Project Evaluation & Viva-Voce	30	70
<b>Total Marks</b>		<b>210</b>	<b>490</b>

### THIRD YEAR

### 5<sup>th</sup> Semester

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N501	Managerial Economics	30	70
BBA-N502	Entrepreneurship & Small Business Mgt.	30	70
BBA-N503	Income Tax Laws and Accounting	30	70
BBA-N504	Cost & Management Accounting	30	70
BBA-N505	Industrial Law	30	70
BBA-N506	Fundamentals of Computers	30	70
BBA-N507	Environmental Science	30	70
BBA-N508	Viva Voce	--	100
<b>Total Marks</b>		<b>210</b>	<b>590</b>

## 6<sup>th</sup> Semester

Paper Code	Title of Paper	Max. Marks	
		Internal	External
BBA-N601	International Trade	30	70
BBA-N602	Strategic Mgt. & Business Policy	30	70
BBA-N603	VAT & Service Tax	30	70
BBA-N604	Management Information System	30	70
BBA-N605	Auditing	30	70
BBA-N606	Fundamentals of e-Commerce	30	70
BBA-N607	Project Report & Evaluation	30	70
BBA-N608	Comprehensive Viva-voce	--	100
<b>Total Marks</b>		<b>210</b>	<b>590</b>

## 1-Admission:

### Admission to BBA-I Year (Semester II)

**Admission to BBA-I year (Semester II)** shall be given to those students who have successfully cleared at least three papers out of seven papers and not declared as failed.

### **Admission to BBA II Year**

**Admission to BBA II year (Semester III)** shall be opened to those, who have cleared successfully at least three papers out of seven papers offered for BBA-I year (Semester-I) as well as at least three papers out of theory papers offered in BBA I year (Semester II) exams and not declared as failed in any semester.

**Admission to BBA II year (Semester IV)** shall be given to those students who have cleared at least 3 papers out of the six theory papers offered in BBA III semester exams and not declared as failed.

### **Admission to BBA III Year**

**Admission to BBA III year (Semester V)** will be opened to those who have successfully cleared at least three papers out of the six theory papers offered for BBA-II year (Semester III) as well as at least three papers out of the six theory papers offered in BBA-II year (Semester IV) exams and not declared as failed in any of the exams.

**Admission to BBA-III year (Semester VI)** shall be given to those students who have cleared successfully at least three papers out of the six theory papers offered for BBA III year (Semester V) exam and not declared as failed in any of the exams.

**2- English** shall be the medium of instruction in lectures, University examinations, Admission tests (Including Presentations and Viva Voce).

**3-** All students will have to make a presentation internally before two faculty members. The evaluation of the presentation shall be done jointly by two internal faculty members for 30 marks. Later on at the end of the second semester, viva voce would be conducted jointly by two examiners, one internal and one external who will be the university teacher/senior business executive. For this maximum marks shall be 70.

**4- The Market Survey (BBA-N407)** work shall be carried out by the students during the IV semester under the guidance of a faculty member. All students will have to give presentation of the market survey and the evaluation of the same will be done

jointly by two internal faculty members for 30 marks. Later on the at the end of IV semester Final Project Evaluation & viva voce would be conducted jointly by two examiners, one internal and one external who shall be the university teacher/senior business executive. The maximum marks for this viva voce will be 70.

The Market Survey report is to be prepared by the candidate in **his/her hand writing** and shall contain about 60 pages (A4 size ruled paper).

**In no case typed report will be accepted.**

**5- Project work** shall be carried out by the students during the VI semester under the guidance of a faculty member. All students will have to give presentation of the Project Report (BBA-N607) and the evaluation of the same will be do ne jointly by two internal faculty members for 30 marks. Later on the at the end of VI semester Final Project Evaluation & viva voce would be conducted jointly by two examiners, one internal and one external who shall be the university teacher/senior business executive. The maximum marks for this viva voce will be 70.

The Project report is to be prepared by the candidate in **his/her hand writing** and shall contain about 60 pages (A4 size ruled paper).

**In no case typed report will be accepted.**

**6- The Comprehensive viva voce (BBA-N608)** in III year, sixth semester will be compulsory and shall carry 100 marks. Viva voce will be conducted jointly by one external and one internal examiner.

**7- End semester examination:** All papers will be of 03 hours duration. The maximum marks allotted for each paper will be 70.

**8- Mid semester examination:** There shall be one mid semester written examination of two hours duration for each paper, which shall carry 20 marks. This exam will be compulsory for the students. In case, if any student fails to appear in one or more papers on medical ground then he/she may be provided one more chance during the same semester with due permission of the principal/director of the institution on payment of re-examination fee of Rs 1000/- for one or more papers.

**9- Guidelines for internal evaluation:**

a) It shall be based on verifiable means

b) The distribution of marks of internal evaluation will be as follows:

- (i) Written test 20 marks
- (ii) One term paper/assignments/presentations/regularity in attendance 10 marks

Whenever the score in internal evaluation is 80% or more (except in papers of quantitative nature) the written test answer books could be re-evaluated by two teachers of the department.

c) All assignments will be submitted in his/her hand writing only.

**10- The maximum marks allotted for each paper will be as follows:**

- (i) End semester examination 70 marks
- (ii) Internal evaluation 30 marks

The minimum passing marks in each individual paper will be 40% and in aggregate 50% in each Semester. This percentage will apply on aggregate marks of internal evaluation and end semester examination. Any candidate who fails to secure minimum of 40% marks but secures 20% or more marks in not more than four papers in first semester of the first academic year will be promoted to the next semester of BBA Part I. Any candidate who fails to secure minimum of 40% marks but secures 20% or more marks in not more than three papers in first semester of the academic year will be promoted to the next semester of BBA Part II or BBA Part III as the case may be. However in BBA Part II (III semester), only those candidates will be admitted who have cleared at least three papers in each of the I and II semester of BBA Part I exams.

In case of BBA V semester, only those candidates will be admitted who have cleared at least three papers in each of III and IV semester of BBA Part II exams. The exams of the back papers will be held along with regular exams of subsequent year. The candidate has to clear all his/her back papers within the period of six years from the year of his admission.

If the candidate clears his I, II, III, IV, V semesters but obtain back(s) only in VI semester then treating it as a special case, the exam/s of the back paper/s of VI semester could be held along with I and III & V semester exams.

**11-** In the first five semesters the candidate will be declared only as “Pass” or “Fail” Division will be awarded only on the basis of combined result of all the six semesters of BBA I, II, and III years.

**12-** If a candidate fails to appear in any viva voce, viva voce of project work or comprehensive viva voce then he may be provided a second chance with due permission of the Registrar on the Payment of prescribed fee for each viva voce.

**13-** No regular admission will be given to failed students. Any candidate who fails in the exams or is entitled to carry over papers as “back papers” may reappear in the next subsequent exams. However the marks obtained previously by the candidate in the internal evaluation of the paper concerned, shall be retained and added with the marks obtained in the subsequent end semester exams.

**14-** There will be no re-evaluation or supplementary exams.

**15-** The syllabi will be prescribed by the Board of Studies.

**16-** A candidate to be admitted to the examination in any semester who has secured minimum marks to pass in each paper but has not secured minimum marks to pass in aggregate may reappear in any of the paper(s) of the semester concerned (subject to maximum of three), according to his choice in order to secure the minimum marks, prescribed to pass in the aggregate.

**17-**The award of the division to the successful candidate will be on the basis of the combined results of BBA part I, II and III (of six semesters) as follows:

- |  |                    |
|--|--------------------|
| <b>(i) Candidates securing 60% and above</b> | <b>I Division</b>  |
| <b>(ii) All others</b>                       | <b>II Division</b> |

**18-** The Student will have to fulfill the minimum requirement of attendance as per the rule of University.

**19-** No person shall be admitted as a candidate for the examinations of any of the part after the lapse of six years after the admission to the first year of BBA course.

However under special circumstances this period may be extended by one additional year (i.e. total seven years) with the special permission of the Dean.

**20-** Grace marks in individual semesters may be granted in one paper with one mark only. This mark will not be counted in Grand-Total. This rule will also apply in case of Back in Aggregate.

**21-** Viva-Voce Examination of Semester III and V shall carry maximum of 100 marks.

**22-** If a candidate fails in Viva-Voce Examination of any Semester then he/she will be declared as failed.

**23-** The student can use non-programmable simple pocket size calculator in the examination hall.

**24-** Special Back Paper/s will be organized for the students with one or more Backs up to 6<sup>th</sup> semester within one month after the declaration of result of the final result.

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## **BBA- I Semester**

### **BBA-N101**

### **Business Organisation**

- Unit I Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.
- Unit II Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.
- Unit III Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.
- Unit IV Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.
- Unit V Business Finance: Financial need of Business methods & sources of finance.  
Security Market, Money Market, Study of Stock Exchange & SEBI.

#### **Suggested Books:**

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|-------------------|--------------------------------------|
| 1.Chottorjee S.K. | Business Organisation                |
| 2.Jagdish Prakash | Business Organistaton and Management |
| 3.Om Prakash      | Business Organisation                |
| 4.Sherlekar S.A.  | Business Organisation and Management |
| 5.Singh & Chhabra | Business Organisation                |

## **BBA- I Semester**

### **BBA N 102**

### **Business Mathematics**

- Unit I Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction.
- Unit II Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian Elimination Method.
- Unit III Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.
- Unit IV Set theory- Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.

Unit V Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

**Suggested Books:**

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|-------------------|----------------------------|
| 1.Mehta & Madnani | Mathematics for Economics  |
| 2.Mongia          | Mathematics for Economics  |
| 3.Zamiruddin      | Business Mathematics       |
| 4.Raghavachari    | Mathematics for Management |

**BBA- I Semester**

**BBA N 103 Principles of Economics**

- Unit I Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.
- Unit II Meaning of demand. Demand theory and objectives, Demand analysis. Demand schedule. Demand Curve and Nature of Curves, Laws of Demand Elasticity of Demand Types & Measurement, Indifference curves analysis Consumer Equilibrium & Consumer Surplus. Price, Income and substitution effect.
- Unit III Production-Meaning and Analysis Production function. Laws of production, Laws of increasing returns & Laws of constant returns. Equal product curves and Producer equilibrium.
- Unit IV Market analysis-Nature of market, Types of markets and their characteristics Pricing under different market structures-Perfect Monopoly, oligopoly and Monopolistic completion. Price discrimination under monopoly competition.
- Unit V Theories of factor pricing, factor pricing v/s product pricing. Theories of rent theories of interest theories of wages theories of profit, Concept of profit maximization

**Suggested Books:**

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|--------------|-------------------------|
| 1.Adhikari M | Management Economics    |
| 2.Gupta G.S. | Managerial Economics    |
| 3.Lal S.M.   | Principles of Economics |

**BBA- I Semester**

**BBA N 104 Book Keeping and Basic Accounting**

- Unit I Meaning of book keeping. Process of book keeping and accounting, Basic terminology of accounting, subsidiary books of accounts, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting

	Principles, conventions & Concepts. Revenue and capital expenditures and incomes.
Unit II	Accounting Equation, Dual Aspect of Accounting Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance.
Unit III	Rectification of errors preparation of bank reconciliation Statement, Bills of Exchange and promissory notes. Claims for Loss of Stocks, profits.
Unit IV	Valuation of stocks Different methods of inventory valuation. Accounting treatment of depreciation. Reserve and provision, Mathematics of Accounting.
Unit V	Preparation of Financial Statements of Individuals and Firms: Profit and Loss Account and Balance Sheet with adjustments.

**Suggested Books:**

1.Agarwal B.D.	Advanced Accounting
2.Chawla & Jain	Financial Accounting
3.Chakrawarti K.S.	Advanced Accounts.
4.Gupta R.L. & Radhaswamy	Fundamentals of Accounting
5.Jain & Narang	Advanced Accounts

**BBA- I Semester**

**BBA N 105**

**Business Laws**

Unit I	Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.
Unit II	Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.
Unit III	Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.
Unit IV	Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.
Unit V	Definition Features Types Recognition And Endorsement of Negotiable Instruments.

**Suggested Books:**

1.Dhanda PMV	Commercial and Industrial Laws
2.Kapoor D	Elements of Mercantile law(including Comapaning Law Industrial Law)
3.Gulshan S and Kapoor	Lectures on Business & Economics Laws

- 4.Kuchall Business Laws  
 5.Mandal C. Economics and other Legislations

**BBA- I Semester**

**BBA N 106**

**Fundamentals of Management**

- Unit I Introduction Concepts, Objectives, Nature Scope and significance of management Evolution of management thought-Contribution Taylor, Weber and Fayol management.
- Unit II Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.
- Unit III Organizing: Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.
- Unit IV Directing: Concept, Principles & Techniques of directing and Coordination Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.
- Unit V Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

**Suggested Books:**

- 1.Pagare Dinkar Principles of Management  
 2.Prasad B M L Principles and Practice of Management  
 3.Satya Narayan and Raw VSP Principles and Practice of Management  
 4.Srivastava and Chunawalla Management Principles and Practice

**BBA- I Semester**

**BBA N 107**

**Business Ethics**

- Unit I Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.
- Unit II Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.
- Unit III Relationship between Ethics & Corporate Excellence- Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.
- Unit IV Gandhian Philosophy of Wealth Management- Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.

Unit V Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

**Suggested Readings :**

1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi 1998
2. Griffiths , B. : Themarriage of East and West , colling London 1985
3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House , Ahmedabad , 1972
4. Velasquez , M.G. : Business Ethics
5. Sekhar , R.C. : Ethical Choices in Business .
6. Dr Neeru Vashishth, Dr Namita Rajput: Business ethics & values with case studies.
7. Dr Neeru Vashishth, Dr Namita Rajput: Corporate Governance values and ethics.
8. Sh. S.K.Bhatia:Business Ethics & corporate governance.

**BBA- II Semester**

**BBA N 201**

**Business Environment**

Unit I Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business.

Unit II Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector

Unit III Industrial Policy –Its historical perspective(In brief);Socio-economic implications of Liberalisation, Privatisation, Globalisation.

Unit IV Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA

Unit V Overview of International Business Environment, Trends in World Trade : WTO- Objectives and role in international trade.

**Suggested Readings:**

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|----------------------|----------------------|
| 1.Francis Cherunilum | Business Environment |
| 2.K.Aswathapa        | Business Environment |

**BBA- II Semester**

**BBA N 202**

**Business Communication**

- Unit I Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication
- Unit II Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations
- Unit III Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.
- Unit IV Oral & Non-verbal communication: Principles of Oral Presentation Factors affecting Presentation, effective Presentation skills, conducting Surveys. Body Language, Para Language, Effective Listening, Interviewing skill, Writing resume and Letter or application
- Unit V Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

**Suggested Books:**

- |                  |  |
|------------------|--|
| 1. Bapat & Davar | A Text book of Business Correspondence |
| 2. Bhende D.S.   | Business Communication                 |
| 3. David Berio   | The Process of Communication           |
| 4. Gowd & Dixit  | Advance Commercial Correspondence      |

**BBA- II Semester**

**BBA N 203**

**Indian Economy**

- Unit I Meaning of Economy, Economic growth & development, characteristics of India Economy, Concepts of Human development, Factors affecting economic development.
- Unit II An overview of Economic Resources of India, Human Resources of India: Concept of Population Explosion, Interrelation of Population and economic development, Population policy of India, Problem of Unemployment in India.
- Unit III Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan.
- Unit IV Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile)

Unit V Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

**Suggested Readings:**

- 1.Kenes J.M. General Theory of Employment, Interest and Money
- 2.Brooman Macro Economics
- 3.Seth, M..L. Monetary Theory
- 4.Vaish, M.C. Monetary Theory

**BBA- II Semester**

**BBA N 204**

**Principles of Accounting**

- Unit I Accounting standards in India, Concept of GAAP (Generally Accepted Accounting Principles) International Accounting Standards, Accounting for Price level changes.
- Unit II Accounting of Non-trading Institutions, Joint Venture and Consignment.
- Unit III Accounts of banking companies and General Insurance companies, Department and Branch accounts.
- Unit IV Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts.
- Unit V Partnership Accounts: Reconstitution of Partnership firms- admission, retirement and death of a partner, Dissolution of Partnership Firms (Excluding insolvency of Partner).

**Suggested Readings:**

- 1.Agarwal, B.D. Advanced Accounting
- 2.Chawla & Jain Financial Accounting
- 3.Chakrawarti, K.S. Advanced Accounts
- 4.Shukla, M.B. Financial Analysis and Business Forecasting
- 5.Jain & Naranag Advanced Accounts

**BBA- II Semester**

**BBA N 205**

**Organisation Behaviour**

- Unit I Introduction, nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.
- Unit II Individual Behavior – Individual behavior, Personality, Perception and its role in individual decision making, Learning,

- Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory.
- Unit III Behavior Dynamics : Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organisations..
- Unit IV Group Behavior : Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict.
- Unit V Management of Change : Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life, Recent advances in OB.

**Suggested Readings:**

- |                 |   |
|-----------------|---|
| 1.Bennis, W.G.  | Organisation Development                  |
| 2.Breech Islwar | Oragnaistion-the frame-Work of Management |
| 3.Dayal, Keith  | Organisational Development                |
| 4.Prasad, L.M.  | Organisational Behavior                   |

**BBA- II Semester**

**BBA N 206**

**Business Statistics**

- Unit I Statistics: Concept, significance & Limitations. Type of Data, Classification & Tabulation, Frequency Distribution & graphical representation.
- Unit II Measures of Central Tendency (Mean, Medium, Mode) Measures of Variation: Significance & Properties of a good measure of variation:  
Range, Quartile Deviation, Mean Deviation and Standard Deviation, Measures of Skewness & Kurtosis.
- Unit III Correlation : Significance of Correlation, Types of correlation, Simple correlation, Scatter Diagram method, Karl Pearson Coefficient of Correlation.  
Regression : Introduction, Regression lines, and Regression Equation & Regression coefficient.
- Unit IV Probability : Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye'ss theorem [Simple numerical], Probability Distribution: Binomial, Poisson and Normal.
- Unit V Sampling Method of sampling, Sampling and Non-sampling errors. Test of Hypothesis, Type- I and Type –II Errors, Large sample tests

**Suggested Readings:**

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|-----------------------------|---------------------------|
| 1.Gupta, S.P. & Gupta, M.P. | Business Statistics       |
| 2.Levin, R.I.               | Statistics for Management |

3. Feud, J.E. Modern Elementary Statistics  
 4. Elhance, D.N. Fundamentals of Statistics  
 5. Gupta, C.B. Introduction of Stastical Methods

**BBA- III Semester**

**BBA N 301**

**Advertising Management**

- Unit I Advertising: Introduction, Scope, importance in business : Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.
- Unit II Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix-components, role in marketing, Branding-meaning, importance in advertising.
- Unit III Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget-approaches allocation of budget.
- Unit IV Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix.
- Unit V Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.

**Suggested Books**

1. Advertising and Promotion George E. Beich & Michael A. Belch. T.M.H.
2. Advertising Management, Concept and Cases Manendra Mohan, THM
3. Advertising Management Rajeev Batra, PHI

**BBA- III Semester**

**BBA N 302**

**Indian Banking System**

- Unit I Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.
- Unit II State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.

- Unit III Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.
- Unit IV Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.
- Unit V Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

**Suggested Readings:**

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.

**BBA- III Semester**

**BBA N 303 Human Resource Management**

- Unit I Introduction to HRM & HRD  
 Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.
- Unit II Human Resource Policies & Strategies, Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme., developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System, Functional and grand strategies, Strategy factors.
- Unit III Human Resource Procurement & Mobility, Productivity & improvement job analysis & Job design, work measurement, ergonomics. Human Resource planning-objectives, activities, manpower requirement process, Recruitment & Selection, Career planning & development, training methods, basic concept of performance appraisal, Promotion & Transfer.
- Unit IV Employee Compensation  
 Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus,

fringe benefits etc., Minimum Wages Act 1948, Workmen Compensation Act 1923, Payment of bonus Act 1965.

Unit V Employee relations  
Discipline & Grievance handling types of trade unions, problems of trade unions

**Suggested Books:**

- 1.Human Resource Management – Dipak Kumar Bhattacharya
- 2.Managing Human Resource-Arun Monappa
- 3.Essential of HRM and Industrial Relations-P.Subba Rao
- 4.Personnel Management-C.B. Memoria

**BBA- III Semester**

**BBA N 304**

**Marketing Management**

Unit I Marketing : Definition, nature, scope & importance, Marketing Management, Core concepts of marketing, selling concept, production concept, modern marketing concept, Societal marketing.

Unit II Segmentation : Concept, basis of segmentation, Importance in marketing; Targeting : Concept Types, Importance; Positioning : Concept, Importance, Brand positioning, Repositioning.

Unit III Marketing Mix:  
Product : Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.  
Distribution : Concept, importance, different types of distribution channels etc.

Unit IV Price: Meaning, objective, factors influencing pricing, methods of pricing.  
Promotion : Promotional mix, tools, objectives, media selection & management.

Unit V Marketing Research : Importance, Process & Scope  
Marketing Information Systems : Meaning Importance and Scope  
Consumer Behavior : Concept, Importance and factors influencing consumer behavior.

**Suggested Books:**

- 1.Marketing Mgt. by Philip Kotlar (PHI)
- 2.Marketing by Etzet, Walker, Stanton
- 3.Marketing Management by Rajan Saxena

**BBA- III Semester**

**BBA N 305**

**Company Accounts**

Unit I	Joint Stock Companies- its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
Unit II	Final Accounts of Companies : Including Computation of managerial Remuneration and disposal of profit.
Unit III	Accounting for Amalgamation of companies as per Accounting Standard 14 Accounting for Internal reconstruction.
Unit IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.
Unit V	Liquidation of Companies, Statement of Affairs and Deficiency/Surplus Account. Liquidators final statement of A/c Receiver's Receipt and Payment A/c.

**Suggested Books:**

- 1.Gupta R.L. Radhaswamy M, Company Accounts, Sultan chand &
- 2.Maheshwari, S.N., Corporate Accounting, Vikas Publishing
- 3.Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
- 4.Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts, S. Chand & Co.
- 5.Moore C.L. and Jaedicke R.K., Management Accounting

**BBA- III Semester**

**BBA N 306**

**Company Law**

Unit I	Corporate Personality : Kinds of Company, Promotion and Incorporation of Companies.
Unit II	Memorandum of Association, Articles of Association Prospectus.

Unit III	Shares ; Share Capital, Members , Share Capital-Transfer and Transmission, Directors-Managing Director, Whole Time Director.
Unit IV	Capital Management-Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds quorum, voting resolutions, minutes.
Unit V	Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up-Kinds and Conduct.

**Suggested Books:**

1.Grower L.C.B.	Principles of Modern Company Law, Stevens & Sons, London
2.Ramaiya A.	Guide to the Companies Act. Wadhwa & Co., Nagpur
3.Singh, Avtar	Company Law, Eastern Book Co. , Lucknow
4.Kuchal, M.C.	Modern Indian Company Law, Sri Mahavir Books, Noida
5.Kapoor, N.D.	Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

**BBA- IV Semester**

**BBA N 401**

**Consumer Behavior**

Unit I	Introduction to consumer Behavior (CB) - Importance, Scope, need for studying CB, Consumer research process.
Unit II	Consumer models : Economic model, Psychoanalytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-kollat-Blackwell model.
Unit III	Individual determinates: Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.
Unit IV	Influences & Consumer Decision making : Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process,

Unit V Consumer Communication process, consumer satisfaction.  
 Industrial Buying Behaviour :  
 Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

**Suggested Books:**

- |  |                    |
|--|--------------------|
| 1.Consumer Behaviour in Indian Perspective | Suja. R. Nair      |
| 2.Consumer Behaviour                       | Schifman & Kanuk   |
| 3.Consumer Behaviour                       | Louden & Bitta     |
| 4.Consumer Behaviour                       | Bennet & Kasarjian |

**BBA- IV Semester**

**BBA N 402**

**Financial Management**

Unit I Introductory : Concept of Financial management, Finance functions, objectives of financial management- Profitability vs. shareholder wealth maximization. Time value of Money- Compounding & Discounting.

Unit II Capital Structure Planning : capitalization Concept, basis of capitalization, consequences and remedies of over and under capitalization.  
 Determinants of Capital structure, Capital structure theories.

Unit III Management of Fixed Capital: Cost of Capital, Nature & Scope of Capital budgeting-payback NPV, IRR and ARR methods and their practical applications.  
 Analysis of risk & uncertainty.

Unit IV Management of Working Capital : Concepts of working Capital, Approaches to the financing of current Assets determining capital (with numerical problems) Management of different components of working capital.

Unit V Management of Earning : Concept & relevance of Dividend decision. Dividend Models-Walter, Gordons, MM Hypothesis.  
Dividend policy-determinants of dividend policy.

**Suggested Books:**

- |                        |                 |
|------------------------|-----------------|
| 1.Financial Management | S.N. Maheshwari |
| 2.Financial Management | Khan & Jain     |

**BBA- IV Semester**

**BBA N 403**

**Production Management**

Unit I Nature & Scope of Production Management, Functions of Production Management, Production Systems, responsibilities of Production manager. Production Planning & Control (PPC), Objectives of PPC.

Unit II Types of manufacturing Systems: Intermittent & Continuous Systems etc., Product design & development.

Unit III Plant Location & Plant layout.

Unit IV Materials Management & Inventory Control: Purchasing Economic lot quantity/Economic order quantity (EOR), Lead time, Rorder level. Brief of ABC analysis, Stock Keeping.

Unit V Quality Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.

**Suggested Books:**

- |                                     |           |
|-------------------------------------|-----------|
| 1.Prodcution Operation management   | B.S. Goel |
| 2.Production & Operation Management | Buffa     |
| 3.Production & Operation Management | S.N.Chany |

<b>BBA- IV Semester</b>	
<b>Sales Management</b>	
<b>BBA N 404</b>	
Unit I	<p>Sales Management:</p> <ul style="list-style-type: none"> <li>- Evolution of sales function</li> <li>- Objectives of sales management positions</li> <li>- Functions of Sales executives</li> <li>- Relation with other executives</li> </ul>
Unit II	<p>Sales Organisation and relationship:</p> <ul style="list-style-type: none"> <li>- Purpose of sales organization</li> <li>- Types of sales organization structures</li> <li>- Sales department external relations</li> <li>- Distributive network relations.</li> </ul>
Unit III	<p>Salesmanship:</p> <ul style="list-style-type: none"> <li>- Theories of personal selling</li> <li>- Types of Sales executives</li> <li>- Qualities of sales executives</li> <li>- Prospecting, pre-approach and post-approach</li> <li>- Organising display, showroom &amp; exhibition</li> </ul>
Unit IV	<p>Distribution network Management</p> <ul style="list-style-type: none"> <li>- Types of Marketing Channels</li> <li>- Factors affecting the choice of channel</li> <li>- Types of middleman and their characteristics</li> <li>- Concept of physical distribution system</li> </ul>
Unit V	<p>Sales Force Management</p> <ul style="list-style-type: none"> <li>- Recruitment and Selection</li> <li>- Sales Training</li> <li>- Sales Compensation</li> </ul>

**Suggested Books:**

1.Sales Management	-Cundiff, Still, Govoni
2.Salesmanship & Publicity	-Pradhan, Jakate, Mali
3.Sales Management	-S.A. Chunawalla



Unit II	Linear programming: Introduction, Advantages of Linear Programming, Applications areas of Linear Programming. LPP-problem formulation, Graphic Method, Simplex Method (including Big M method)
Unit III	Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems
Unit IV	Decision making under Uncertainty-Criteria of Maximax, maximin, Maximax Regret, laplace & Hurwinz. Decision making under Risk-Criteria of EMV & EOL, Decision Tree approach & its applications.
Unit V	PERT & CPM-Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

**Reference Books:**

1.Operation Research V.K. Kapoor

**BBA- V Semester**

**BBA N 501 Consumer Behaviour**

Objectives: The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

Unit I Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Intermental concept, Principle of time perspective, Discounting principle and Equimarginal principle.

Unit II Demand Analysis :  
Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticities of demand, using

elasticities in managerial decisions, revenue concepts, relevance of demand forecasting and methods of demand forecasting.

**Unit III Cost Concept :**

Various cost concepts and classification, Cost output relationship in short run & long run cost curves). Economics and diseconomies of scale, Cost control and Cost reduction, Indifferent curves.

**Unit IV Pricing :**

Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.

**Unit V Profit Mgt & Inflation :** Profit, Functions of profit, Profit maximization, Break Even analysis. Elementary idea of Inflation.

**Suggested Readings:**

1. Varsney & Maheshwari : Managerial Economics
2. Mote Paul & Gupta : Managerial Economics : Concepts & Cases
3. D.N. Dwivedi : Managerial Economics
4. D.C. Huges : Managerial Economics
5. Peterson & Lewis : Managerial Economics
6. Trivedi : Managerial Economics
7. D. Gopalkrishnan : A Study of Managerial Economics

**BBA- V Semester**

**BBA N 502**

**Entrepreneurship & Small Business**

**Management**

Objective : The objective of the course is to familiarize the students with the basic concepts of entrepreneurship.

**Unit I Name & Scope**

Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.

**Unit II Entrepreneurial Development**

Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.

**Unit III**

Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method.

Assignment Problems

**Unit IV**

Project & Reports

Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.

Unit V  
 Small industry setup  
 Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

**Reference Books:**

1. Entrepreneurship Development Vasant Desai

**BBA- V Semester**

**BBA N 503**

**Consumer Behavior**

Objectives- It enables the student to know the basics of Income Tax and its implications.

Unit I                      Basic Concepts : Income, Agriculture Income, Casual Income, Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.

Unit II                     Basis of Charge : Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.

Unit III                    Heads of Income : Income from Salaries, Income from House Properties.

Unit IV                    Heads of Income : Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.

Unit V                     Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

**Suggested Readings:**

- 1.Mehrotra, H.C.                      Income Tax Law and Account
- 2.Prasad, Bhagwati                    Income Tax Law and Practice
- 3.Chandra Mahesh and Shukla D.C.    Income Tax Law and Practice
- 4.Agarwal, B.K.                        Income Tax
- 5.Jain, R.K.                              Income Tax

<b>BBA- V Semester</b>	
<b>BBA N 504</b>	<b>Cost and Management Accounting</b>
Unit I	Introduction: Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
Unit II	Material Cost and Control, Labour Cost and Control and Overheads. Machine Hour Rate.
Unit III	Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost. Operating Costing
Unit IV	Contract Costing, Process Costing and Job Costing.
Unit V	Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting. Marginal Costing and Absorption Costing

**Suggested Readings:**

Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting  
 Khan & Jain: Management Accounting  
 Gupta, S.P. Management Accounting

<b>BBA N 505</b>	<b>BBA- V Semester</b>
	<b>Industrial Law</b>
Unit I	Factory act 1948.
Unit II	Workmen compensation act 1923
Unit III	Industrial dispute act 1947, Minimum wages act 1948
Unit IV	Employee state insurance act 1948.
Unit V	Employee provident fund act 1952
	Payment of gratuity act 1972.

**Suggested Readings:**

- |                              |            |
|------------------------------|------------|
| 1. Element of industrial law | N D Kapoor |
|------------------------------|------------|

<b>BBA N 506</b>	<b>BBA- V Semester</b>
	<b>Consumer Behavior</b>
Unit I	History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.
Unit II	Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR,

	Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.
Unit III	Storage Devices : Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.
Unit IV	Computer Software: Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.
Unit V	Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

**Reference Books:**

1.Computer Fundamental	Sinha, P.K.
2.Fundamentals of Computers	Jain, V.K.
3.Operating System	Godbole, G.B.
4.Window-98	Manual
5.Internet	Leon & Leon

**BBA – 5<sup>th</sup> Semester**

**BBA-N 507**

**Environmental Science**

**Unit 1: Introduction**

Definition, scope and importance, Need for public awareness

**Unit 2: Natural Resources:**

Natural resources and associated problems - Forest resources: Use and over-exploitation, Water resources: Use and over-utilization, Mineral resources: Use and exploitation, Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture.

**Unit 3: Ecosystems**

□ Concept of an eco-system, □ Structure and function of an ecosystem, Producers, consumers and decomposers, □ Energy flow in the eco-system, □ Ecological succession, □ □ Food chains, food webs and ecological pyramids.

**Unit 4: Biodiversity and its conservation**

Introduction – Definition: genetic, species and ecosystem diversity, □ Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values, □□Hot-spots of biodiversity, □□Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts  
Conservation of biodiversity.

#### **Unit 5: Environmental Pollution**

Definition, Causes, effects and control measures of: Air pollution, Water pollution, Soil pollution, □□Solid waste management: Causes, effects and control measures of urban and

Industrial wastes, Climate change, global warming, acid rain, ozone layer depletion.

#### **Unit 6: Social Issues and the Environment**

Water conservation, rain water harvesting. Brief idea of□ Environmental Protection Act, □□ Wildlife Protection Act,□□Forest Conservation Act.

#### **Suggested Readings:**

Bandhu, Desh, Environment Management, Indian Environment Society, New Delhi  
Djameja, Suresh K, Environment Engineering and Management, S K Kataria & Sons, NewDelhi

Thakur Kailash, Environmental Protection Law & Policy in India, Deep and Deep Publications, New Delhi

### **BBA- VI Semester**

#### **BBA N 601**

#### **International Trade**

- |          |   |
|----------|---|
| Unit I   | Basics of international trade: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade. |
| Unit II  | Foreign trade & economic growth: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.                                  |
| Unit III | International economic institutions: International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.               |
| Unit IV  | Recent trends in India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.   |
| Unit V   | India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.  |

#### **Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing

### **BBA- VI Semester**

#### **BBA N 602**

#### **Strategic Management & Business Policy**

- Unit I Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism or Policy making.
- Unit II Responsibilities & tasks of Top Management: objectives of Business Characteristics, Classification, Types of objectives and their overall Hierachy, Setting of objectives, Key areas involved.
- Unit III Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.
- Unit IV Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis
- Unit V Concept of Synergy: Types, Evaluation of Synergy. Capability Profiles, Synergy as a Component of Strategy & its relevance

#### **Suggested Readings:**

1. Peter F. Drucker Management Task & Responsibilities
2. Igor Ansoff Corporate Strategy
3. Gluek & Jaunch Corporate Strategy
4. Hatton & Hatton Strategic Management
5. Christian, Anderson, Bower Business Policy
6. McCarthy, IninChiello, Curran Business Policy & Strategy
7. Azhar Kazmi Business Policy
8. Stanford Management Policy

### **BBA- VI Semester**

#### **BBA N 603**

#### **VAT & Service Tax**

- Unit I Legislative background, Basic concept of VAT-white paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Importance Definition under VAT, Difference between Sales Tax System and VAT
- Unit II Computation(VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input

	Tax Credit, Filing of Returns, Refunds, Audit, Appeals, Revision and Appearances.
Unit III	Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services, Central Sales Tax; Goods and Service Tax.
Unit IV	Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.
Unit V	Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals, Revisions.

**Recommended Books:**

1. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta Bharat law House.
2. Indirect Taxes law and Practice, V.S. Datey, Taxman
3. Income Tax, Dr. V.K. Singhanian, Taxman

**BBA- VI Semester**

**BBA N 604**

**Management Information System**

Unit I	Management Information System( MIS): Concept & definition, Role of MIS, Process of Management, MIS-A tool for management process, Impact of MIS, MIS & computers, MIS & the user, IMS- a support to the Management.
Unit II	Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning, MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.
Unit III	Information & System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.
Unit IV	Development of MIS: Development of long range plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.
Unit V	Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence(AI) System, Knowledge based expert system(KBES), MIS & the role of DSS, Transaction Processing System(TPS), Enterprise Management

System(EMS), Enterprise Resource Planning (ERP) System,  
Benefits of ERP, EMS & ERP

**Reference Books:**

1. Management Information System, Jawadekar W S
2. Managing with information, Kanter, Jerome
3. Information system for Modern Management, Murdick & Ross, R.claggetti

**BBA- VI Semester**

**BBA N 605**

**Auditing**

Unit I	Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.
Unit II	Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.
Unit III	Audit of Limited Companies: Company Auditor-Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
Unit IV	Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.
Unit V	Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

**Suggested Books:**

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

**BBA- VI Semester**

**BBA N 606**

**Fundamental of E-Commerce**

Unit I	E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.
Unit II	Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet &

	Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.
Unit III	Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems.
Unit IV	EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.
Unit V	Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

**Reference Books:**

- |                            |   |
|----------------------------|---|
| 1. Frontiers of E-Commerce | Ravi Kolkata, TMH                       |
| 2. O, Brien J              | Management Information System, TMH      |
| 3. Oberoi, Sundeep         | E-Security and You, TMH                 |
| 4. Young, Margret Levine   | The complete reference to Internet, TMH |

