

**PROPOSED  
SYLLABUS  
(For CBCS)**

**BACHELOR OF BUSINESS ADMINISTRATION  
(Honours)  
(Semester Scheme)**

**2016-2019**



School of Studies in Commerce

**VIKRAM UNIVERSITY, UJJAIN**

## B.B.A. (Hons.) 3 YDC

### Scheme of Internal/External Marks

#### External Assessment –

The external written examination paper of **40 marks** may consist of maximum 10 questions – (may carry sub-parts also) such as long answer questions/short answer questions/objective type questions with alternative choices etc. may be asked)

**Numericals based question papers will have 60% numerical questions and 40% weightage for theoretical questions.**

#### Internal Assessment –

The internal assessment of **10 marks** in each subject of B.B.A. (H) (Hons.) 3 YDC will comprise of written tests/assignments/viva-voce about concerned subject/group assignments/seminars/presentations/oral or written quizzes/case discussions/small exercises/attendance, class discipline, class behaviour, class participation/write ups etc. to be assigned and assessed by concerned subject faculty. The weightage of these marks may vary subject wise.

**B.B.A. (H) (Hons.) 2012-2015  
COURSE & EXAMINATION STRUCTURE**

**FIRST YEAR  
Credit for each course**

Lecture	Tutorial	Total
One hour	One hour	Five hour
04	01	05

**First Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	B.B.A. (H)-101	Managerial Economics	40	10	50
	B.B.A. (H)-102	Business Regulatory Frame work	40	10	50
	B.B.A. (H)-103	Financial Accounting	40	10	50
Soft skill course	B.B.A. (H)-104	Business Language	40	10	50
		Total	140	60	200

**Second Semester –**

Course	Code	Nomenclature	Marks		
			Exter nal	Internal	Total
Core Course	B.B.A. (H). -201	Business Statistics	40	10	50
	B.B.A. (H).-202	Business Communication	40	10	50
	B.B.A. (H)-203	Computer Application	40	10	50
Soft skill course	B.B.A. (H)-204	Principles of Management	40	10	50
		Total	140	60	200

**SECOND YEAR**  
**Credit for each course**

<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
<b>One hour</b>	<b>One hour</b>	<b>Five hour</b>
<b>04</b>	<b>01</b>	<b>05</b>

**Third Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	B.B.A. (H)-301	Entrepreneurship Development	40	10	50
	B.B.A. (H)-302	Company Law	40	10	50
	B.B.A. (H)-303	Cost Accounting	40	10	50
Soft skill course	B.B.A. (H)-304	Project Management	40	10	50
<b>Total</b>			<b>140</b>	<b>60</b>	<b>200</b>

**Fourth Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	B.B.A. (H)-401	Environmental Studies	40	10	50
	B.B.A. (H)-402	Management Accounting	40	10	50
	B.B.A. (H)-403	Auditing	40	10	50
Soft skill course	B.B.A. (H)-404	Organizational Behaviors	40	10	50
<b>Total</b>			<b>160</b>	<b>40</b>	<b>200</b>

**THIRD YEAR**  
**Credit for each course**

<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
<b>One hour</b>	<b>One hour</b>	<b>Five hour</b>
<b>04</b>	<b>01</b>	<b>05</b>

**Fifth Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	B.B.A. (H)-501	Marketing Management	40	10	50
	B.B.A. (H)-502	Financial Management	40	10	50
	B.B.A. (H)-503	International Business	40	10	50
Elective course		(any one to be opted)			
	B.B.A. (H)-504 (a)	Management Information System	40	10	50
	B.B.A. (H)-504 (b)	Taxation			
	B.B.A. (H)-504 (c)	Human Resource Management			
		Total	140	60	200

**Sixth Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	B.B.A. (H)-601	Sales Management	40	10	50
	B.B.A. (H)-602	International Marketing	40	10	50
	B.B.A. (H)-603	Advertising and Sales Promotion	40	10	50
Elective course		(any one to be opted)			
	B.B.A. (H)-604 (a)	Market Research	40	10	50
	B.B.A. (H)-604 (b)	Consumer Behavior	40	10	50
	B.B.A. (H)-604 (c)	Retail Business Management	40	10	50
		Total	160	40	200

# B.B.A.(Hons) I Year

## I<sup>st</sup> SEMESTER COURSE

### **B.B.A H-101      MANAGERIAL ECONOMICS**

#### **Course Objectives :**

The objective of this course is to provide the students an understanding of the concepts and tools of economic analysis of business situation to enable them to take managerial decisions in the light of economic changes influencing the economy.

#### **Course Contents :**

1. Meaning, Concepts, Scope, Significance of Managerial Economics.
2. Demand Analysis - Law of Demand, Demand Determinants, Demand Forecasting.
3. Cost Analysis - Cost Concepts, Elements of Cost, Cost Output relationship in the short run & long run, Law of Returns to scale, Law of Variable proportions.
4. Price Analysis – Law of Supply, Pricing under different market conditions & Structures, Price Discrimination.
5. Profit Analysis – Nature and Concept of Profit, Theories of Profit, Break Even Analysis, Profit Planning & Control.

#### **Suggested Readings :**

1. Managerial Economics - Joel Dean
2. Managerial Economics - Varshney & Maheshwari
3. Managerial Economics - M. Adhikary
4. Managerial Economics - G.S. Gupta
5. Managerial Economics - P.L. Mehta
6. Business Economics - Agrawal & Agrawal (Hindi Edition)

## **B.B.AH-102 BUSINESS REGULATORY FRAMEWORK**

### **Course Objectives :**

The objective of this course is to give basic knowledge of important business & economic laws applicable to Indian Business Houses so that students understand the basic legal framework of business operations.

### ***Course Contents***

#### **1- Indian Contract Act, 1872**

(i) Basic concepts of (a) Valid Contract (b) Void, Voidable and Illegal Agreements (c) Quasi Contract (ii) Offer and Acceptance (iii) Consideration (iv) Capacity of the Parties to Contract (v) Free Consent – Coercion, Undue Influence, Misrepresentation, Fraud and Mistake (vi) Legality of Object and Consideration (Basic Rules) (vii) Performance of Contract (Basic Rules) (viii) Breach of Contract – Remedies, Damages.

#### **2- Sale of Goods Act, 1930**

Formation of Contracts of Sale – Goods and their Classification – Conditions and Warranties – Caveat Emptor – Transfer of Property in Goods – Unpaid Seller and his rights. – Remedies for breach of Contract of Sale of Goods

#### **3. Negotiable Instruments Act, 1881**

Definition of Negotiable Instruments – Features; Promissory Note, Bill of Exchange and Cheque Dishonour and Discharge of Negotiable Instrument

#### **4. The Consumer Protection Act, 1986**

Purpose – Definition of Complaint, Consumer, Consumer Dispute, Goods, Services, etc. – Objectives of the Central Council and State Council – Composition and Jurisdiction of District Forum, State Commission and National Commission – Procedure of Filing Complaint

#### **5-An overview FEMA ACT**

### **References :**

1. Mercantile Law - N.D. Kappor
2. Mercantile Law – V.K. Batra & N.K. Kalra
3. Industrial Law – P.L. Malik
4. Mercantile Law – M.C. Shukla
5. Business Law – M.C. Kuchhal

## **B.B.AH-103 Financial Accounting**

### **Course Objective :**

The objective of this course is to help students in acquiring the ability to record business transactions according to modern methods of accounting and use accounting data as an aid in the decision making.

### **Course Contents**

- 1- Accounting Concepts– generally accepted accounting principles  
Concepts, conventions. Overview of Indian Accounting Standards
- 2- Basic accounting equation – transaction analysis – Journal, Ledger & Trial Balance.
3. Basic Principles of preparing final Accounts  
Valuation of Inventories : AS 2  
Preparation of Trading account : Profit and Loss Account & Balance Sheet of Sole proprietorship business – Vertical & Horizontal format & reference to AS1 & AS5.
- 4- Concepts & Methods of Depreciation, Bank Reconciliation Statement
- 5- Partnership Accounts – Partnership Deed, Profit Sharing Ratio, Admission & Retirement of A Partner, Dissolution of Partnership.

### **References**

Advanced accounts Sukla, Grewal, Gupta: S.Chand  
Principle of Accounting : Gupta R.L. & M Radhaswamy : Vol 1 Sultan Chand  
Financial Accounting Mukherjee Hanif : Tata Mcraw  
Indian Accounting Standards Asish Bhattacharya : Tata Mcraw  
Accounting Theory E.S.Hendriksen

**Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.**



## **B.B.AH-104 Business Language**

### **Course Objective :**

The Objective of this paper is to create awareness among students about usage of business language and of general English.\*

### **Course Contents**

1. Comprehension, Précis,
2. Essay on Current Economic Problems
3. Expansion of Idea
4. Grammar: Verbs; prepositions; transformation of sentences.
5. vocabulary: Phrases and idioms; business terms and other words.
6. Business Etiquettes, manners, body language, gestures, etiquette of the telephone, etiquette of the written word.

### **Books Recommended :**

1. Wren and Martin : English Grammar and Composition, 2003
2. Sinha, K.K. : Business Communication, Galgotia Pub., 2003
3. Robinson, David : Business etiquette, Kogan page
4. McArthur T : The Oxford Companion to the English Language, OUP
5. Lester, M : Grammar in the Classroom, Macmillan, N.Y

## II<sup>nd</sup> SEMESTER COURSE

B.B.A.H-201 Business Statistics

### *Course Objective*

The course is designed to equip the students with statistical techniques applicable to the solutions of business problems. The emphasis will be on applications of concepts and tools to various business\commerce related problems and gain understanding of statistical techniques.

### *Course Contents*

**1- Introduction-** Definition of Statistics, Importance and Scope of Statistics, Limitation

**Collection & Representation of Statistical Data-** Statistical data, Primary and Secondary data; Methods of collection of data.

**2- Measures of Central Tendency-** Meaning of central tendency, Common Measures of central tendency, Relationship among A.M., G.M. and H.M., Weighted means,

**3- Measures of Dispersion-** Common measures of absolute dispersion, Comparisons of different absolute measures, properties of standard deviation; Measures of relative dispersion

**Skewness and Kurtosis-** Meaning of skewness and kurtosis; different measures of skewness and kurtosis

**4- Correlation and Regression-** Bivariate data, Scatter diagram, Simple correlation coefficient, Simple regression lines, simple properties of correlation and regression, Limitation of simple correlation and regression, Spearman's rank correlation formula, Uses of index numbers.

**5- Index Numbers-** Meaning of Index Number. Problems in construction of index numbers, Types of Index numbers; Different formulae, Cost of living index number; Uses of index numbers.

### References:

1. Statistical Methods- S.P.Gupta(Sultan Chand & Sons, New Delhi)
2. Statistics for business & economics-R.P.Hooda(McMillan, New Delhi)
3. Fundamentals of Statistics-S.C.Gupta(Himalaya Publishing House, Mumbai)
4. Statistics for Management-R.I.Levin & D.S. Rubin(Prentice Hall of India, New Delhi)
5. Fundamentals of Statistics-D.N. Elhance

## **B.B.AH-202 BUSINESS COMMUNICATION**

### **Course Objective :**

The objective of this paper is to make students aware of the practical significance of good business communication and help them in acquiring competence in reporting and drafting for business.

### **Course Contents :**

1. Communication – Principles and Practices; 7Cs
2. Business Letters, Writing Notice, Circular, Agenda, Minutes, Advertisement, Fax, E-Mail, Report, Press Release
- 3- Presentation Skills (Oral)
4. Formal Communication : Speech on various occasions (Oral)
5. Group Discussion, Mock Interviews (Practical), Seminar Participation

### **Suggested Readings :**

1. Business Communication – Dr. Nageshwar Rao & Dr. R.P.Das (Himalayan Publication House)
2. Business Communication – Pradhan, Bhende & Thakur
3. Effective Business Communication – Murphy
4. Business Communication – R.K. Madhukar
5. Business Sanchar – Agarwal & Mishra (Hindi Edition)

## **B.B.AH-203 COMPUTER APPLICATIONS**

### **Course Objectives :**

To acquaint students with the conceptual frame of Computer and its applications in accounting, commerce and business.

### **Course Contents :**

1. Introduction of Computers, Computer Architecture, Hardware & Software. Uses of Computers in Commerce, Financial & Accounting and Analysis.
2. Memory : RAM, ROM, PROM, EPROM, EEPROM, Hard Disk, Primary and Secondary Memory, Cache Memory, Physical & Virtual Memory.  
Number System – Binary, Decimal, Octal, Hex, Inter Conversion of Numbers, Input – Output Devices and their description.
3. Conceptual Framework of Programming Fundamentals, Networking Concepts, Flow Chart, Algorithm and Brief overview of Accounting Softwares, Latest version of Tally etc.
4. Brief Study of Management Information System related to Finance & Accounts, DSS, DBMS, RDBMS, MIS etc.
5. Operating Systems : MS-DOS and Windows 98, MS-Office – a) MS-WORD      b) MS-EXCEL c) MS-POWERPOINT d) Graphics

### **Suggested Readings :**

1. Computer Fundamentals - Raja Raman
2. Fundamentals of Computer – P.K. Sinha
3. Computers & Commonsense – Hunts & Shelly
4. Fundamentals of Computer Science – Kakar Waswani

## **B.B.AH-204 Principles of Management**

### **Course Objectives :**

The Course aim is to provide basic knowledge of principles of management so that students develop qualities and skill to solve problems in business organizations.

### **Course Contents :**

#### **1. CONCEPT AND NATURE OF MANAGEMENT**

Meaning; Characteristics – management as a science or an art, management as a profession, universality of management, management as a process; Management and Administration; Levels of Management, Skills of a manager; Roles of a manager; Significance of management; Limitations of management, Business environment and its interaction with management

#### **2. MANAGEMENT THEORY**

Approaches to management – Classical, Neo-classical and modern; Contributors to management thought – Taylor and Scientific theory, Fayol and Administrative theory, Mayo and Hawthorne Experiments.

#### **3. PLANNING AND DECISION MAKING**

- (a) Planning : Meaning; Process; Types; Principles; Significance; Limitations; Strategic Planning – meaning and process; MBO – meaning, process and requirements for implementation;
- (b) Decision Making – Meaning; Types of decisions; Process; Significance;

#### **4. ORGANISATION DESIGN AND STRUCTURE**

Organisation – Meaning; Process; Principles; Organisation structure – Determinants and forms : line, functional, line and staff, project, matrix and committees; Formal and Informal Organisation; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralisation and Decentralisation .

#### **5. CONTROLLING**

Control – Meaning; Steps; Types; Techniques; Significance; Limitations.

### **REFERENCES**

WEIHRICH & KOONTZ – “Essential of Management”, Tata McGraw Hill  
STONER, FREEMAN & GILBERTS – “Management”, Prentice Hall

### III<sup>rd</sup> SEMESTER COURSE

#### B.B.AH-301 ENTREPRENEURSHIP DEVELOPMENT

##### Course Objectives :

To prepare the budding entrepreneurs and to provide the students seedbeds of entrepreneurship at the entry level and enhance their entrepreneurial skills.

##### Course Contents :

1. Concept of Entrepreneur & Entrepreneurship – Role of Entrepreneurship in Economic Development, Elementary Theories of Entrepreneurship.
2. Problems of small scale industries in the Indian Context, Growth of SSIs and entrepreneurial motivation, Policy support to small scale industries & entrepreneurship.
3. Forms of Ownership – Structural Patterns, Entrepreneurial Development & Training, Aspects involved in the Growth of Entrepreneurial Environment.
4. Projects Management – Project idea to project appraisal.
5. Issues in financing small business. Marketing channels/methods in small business, problem of entrepreneurship – reasons and remedies.

##### Suggested Readings :

- |   |                |
|---|----------------|
| 1. Entrepreneurship Development                           | Dr. C.B. Gupta |
| 2. Udyamita   | Sudha G. S.    |
| 3. Dynamics of Entrepreneurial Development and Management | Vasant Desai   |
| 4. Entrepreneurship Development                           | G.A. Kaulgud   |

## B.B.AH-302 COMPANY LAW

### *Course Objective*

To provide knowledge of company law and other related aspects of secretarial procedures, applications so that students can apply them in their corporate decision making.

### *Course Contents*

#### **Company Law**

- 1- Origin of Companies Act, 1956, Definition of Company; Essential features of Company; Statutory Company, Registered Company, Private Limited Company, Public Limited Company.
- 2-Definitions of Memorandum of Association and Articles of Association; The Forms and Contents of Memorandum of Association and Articles of Association; Alteration of Memorandum of Association and Articles of Association; Doctrine of Indoor Management. Prospectus – Definition, Contents, Misstatements in the Prospectus, Statement in lieu of Prospectus.
- 3- Promotion and Incorporation of Company : Steps involved in Formation; Procedure for Registration and Incorporation; Certificate of Incorporation; Commencement of Business; Promoters' Liabilities.
- 4- Directors – Definition; Mode of Appointment; Retirement, Resignation, Removal and Remuneration of Directors; Power of the Board; Legal Position, Power and Liabilities of Directors; Managing Director, Whole-time Director; Executive Committee.
- 5- Company Meeting : Kinds of Meetings – Statutory Meeting, Annual General Meeting and Extraordinary General Meeting; Rules regarding Meeting; Notice; Quorum ; Voting; Resolution; Minutes.

### *References*

1. Company Law & Secretarial Practice - Sahai & S.M. Shukla
2. Company Law & Secretarial Practice - R.C. Agrawal & N.S. Kothari
3. Secretarial Practice - S.A. Sherelkar
4. Secretarial Practice - J.C. Bhal
5. Company Law & Practice - A.K. Majumdar & G.K. Kapoor
6. Companies Act, 1956
7. ICSIBulletins.

## B.B.AH-303 COST ACCOUNTING

### Course Objective

The course aim is to provide basic knowledge of principles and techniques of Cost Accounting.

### Course Contents

1. Cost Accounting : Concept, Objectives, Significance, Installation of Costing System, Elements of Cost and Classification, Record of Stores and its control, Issue of Materials from Stores and their pricing methods, Labour Costing; Overheads, Methods of Allocation, Apportionments and Absorption.
2. Output Costing : Cost Sheet, Statement of Cost, Preparation of Tender and Calculation of Tender Price.
3. Contract and Job Costing : Preparation of Contract Accounting and Job Accounts; Valuation of Work in Progress, Determination of Profit of Complete & Incomplete Contracts, Preparation of Contractor's Personal Account.
4. Process Accounting : Preparation of Process Accounts, Treatment of Normal and Abnormal Wastage/effectiveness. Joint and Byproduct Costing, Inter-process Transfer at Cost or plus profit. Calculation of unrealised profit included in Closing Stock.
5. Reconciliation of Profits as shown by Cost and Financial Accounts. Need of reconciliation, Rules of reconciliation of profits.

### References:

1. Cost Accounting - M.L. Aggrawal (Sahitya Bhawan Publications, Agra)
2. Cost Accounting - Oswal, M.S. Maheshwari (Ramesh Book Depot, Jaipur)
3. Cost Accounting - Jain & Narang (Kalyani Publishers, New Delhi)
4. Cost Accounting - Jawaharlal (Tata McGrawhill, New Delhi)
5. Cost & Management Accounting - V.K. Saxena (Sultan Chand & Sons)
6. Cost Accounting (Lagat Lekhan - Hindi) - Nageshwar Rao, Jagadish Prakash, M.B. Shukla (Prayas Pustak Sadan, Allahbad)
7. Principles & Practice of Cost Accounting - A.K. Bhattacharya (Wheeler Publishing Home, New Delhi)

**Note :** In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



## **B.B.AH.-304 PROJECT MANAGEMENT**

### *Course Objective*

The course aim is to provide basic knowledge of project, its formulation, management and implementation.

### *Course Contents*

1. Project Management : Concept, Tools, Techniques for Project Management, Qualifications, Role and Function of Project Manager, Project Planning and Essentials of good Project Plan.
2. Project : Meaning, Characteristics and Steps of Project, Project Life cycle, Identification of Project, Sources of Project ideas, Considerations for initial selection of Project.
3. Project Formulation : Pre-feasibility study, Project feasibility analysis, Market Analysis, Technical Analysis, Financial Analysis and Economic Analysis.
4. Project Finance : Sources of Finance (including Long term and Short term) Sources, Direct Financial Assistance, Lease Financing and Hire Purchasing System, Special Assistance Scheme of various Financial Institutions.
5. Project Reporting : Preparation of feasibility report and cost estimate, Financial Statement Analysis, Estimating Working Capital needs, Risk identification, Performance Analysis and Control of Project.

### *References*

1. Project Planning and Management – N.P.Agrawal
2. Project Planning and Management – Prasanna Chandra
3. Project Management and Control – Narendra Singh
4. Project Management – Vasant Desai

## IV<sup>th</sup> SEMESTER COURSE

### B.B.AH.-401 ENVIRONMENTAL STUDIES

#### *Course Objective*

The objective of this paper is to acquaint the students with the multidisciplinary nature of environmental study and become more eco-friendly by way of understanding the concept of biodiversity, human population and related impact on ecosystems.

#### *Course Contents*

1. Elementary idea about Multidisciplinary Nature Of Environmental Studies - Definition, Nature, Scope and Importance, Need For Public Awareness, Salient features of Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and Control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act.
2. Overview of Natural Resources - Renewable and Non-Renewable Resources - Forest Resources, Water Resources, Mineral Resources, Food Resources, Energy Resources, Land Resources, Role Of An Individual In Conservation Of Natural Resources, Equitable Use Of Resources For Sustainable Lifestyles.
3. Conceptual Framework of Ecosystems - Concept, Structure and Functions of Ecosystems, Producers, Consumers And Decomposers, Energy Flow In The Ecosystem,
4. Brief study of Biodiversity and Its Conservation - Definition, Genetic, Species and Ecosystem Diversity, Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents.
5. Disaster Management - Floods, Earthquake, Cyclone and Landslides, Social Issues and The Environment - Water Conservation, Rain Water Harvesting, Watershed Management, Resettlement and Rehabilitation of People, Human Population and Environment - Value Education.

#### *References*

1. Environmental Studies - Dr. Dhananjaya Verma (M.P. Hindi Granth Academy, Bhopal).

## B.B.AH.-402 **Management Accounting**

### *Course Objective*

The objective of this paper is to acquaint the students with the basic concepts and techniques of management accounting and to enable them to take rational decisions in the area of management accounting.

### *Course Contents*

1- Nature, Scope and conventions of Management Accounting, Functions and Limitations of Management accounting, Distinction Between Financial Accounting and Management Accounting.

#### **2. Marginal costing and break-even analysis**

Basic concepts, marginal costing and absorption costing, cost-volume-profit analysis, break-even analysis, limitations of break-even analysis,

#### **3. Budgetary control**

Basic concepts, functional budgets (production budget, sales budget and cash budget) and master budgets, flexible budgets, zero-based budgeting, activity-based budgeting.

#### **4. Standard costing**

Concepts/uses and setting of standard cost accounting methods, computation of variances; relationship of standard costing and budgetary control, possible reasons for variation in costs.

#### **6. Financial Analysis and Planning**

- (a) Ratio Analysis for performance evaluation and financial health.
- (b) Application of Ratio Analysis in decision-making.
- (c) Preparation and Analysis of Cash Flow Statement.

#### **Reference :**

- Drury – Management & Cost Accounting
- Banerjee – Financial Policy and Management Accounting
- Horngren, Sundem & Stratton – Introduction to Management Accounting
- Saxena & Vashist – Cost & Management Accounting

***Course Objective***

The objective of this course is to familiarise the students with the concepts, principles, procedures, practices and complexities of auditing practices in limited companies, non profit companies / organisations etc.

***Course Contents***

1. Evolution of Auditing concept, Meaning and objectives of auditing, types of audit-Internal audit, Audit process-Audit programme, routine checking and test checking.
2. Standard Auditing Practices, Audit Procedure, Vouching, Verification of Assets & Liabilities.
3. Audit of Limited companies- Company Auditor-Appointment, Powers, duties and liabilities and qualification- disqualifications, Divisible profits and dividends, Auditors report, standard reports and qualified reports,
4. Investigation Audit of non profit companies, special audit of Banking Companies, Audit of Education Institutions, Audit of Insurance companies.
5. Recent trends in Auditing, Nature and significance of cost audit, tax audit, management audit and social audit etc.

**References:**

1. Auditing principles & problems-T.R.Sharma(Sahitya Bhawan Pub., Agra)
2. Principles of Auditing-B.N.Tondon(S. Chand & co., New Delhi)
3. Principles & Practice of Auditing-Pagare Dinkar(S. Chand & co., New Delhi)
4. Practical Auditing- Spicer & Peglar

## **B.B.AH -404 ORGANISATIONAL BEHAVIOUR**

### **Course Objectives :**

To familiarize the students with the basic concepts, tasks & responsibilities of understanding, analyzing, behaviour of individuals & groups.

### **Course Contents :**

1. Introduction to Organisational Behaviour, Concepts, Basic Behavioural Models, Foundations & contributing, Disciplines of O.B., Forms of organization structures
2. Understanding Human Behaviour – Individual Differences, Personality, Attitude, Values, Status etc.
3. Intra Personal Processes – Perception, Learning, Power & Authority, Organisational Conflicts & its effects.
4. Inter Personal Behaviour, Relationship & Styles, Different theories of Motivation & Styles of Leadership.
5. Group Dynamics, Team Development & Team Building, Organisational Change & Organisational Development, OD Intervention..

### **Suggested Readings :**

1. Human Behaviour at Work – Davis Keith
2. Organisational Behaviour – Udai Pareek
3. Organisational Behaviour – Robbins Stephen P
4. Business Organisation – Singh & Chhabra
5. Organisation Psychology – Schein Edgar H
6. Organisation Behaviour – L.M. Prasad

## Fifth Semester

### B.B.AH-501 MARKETING MANAGEMENT

#### Course Objectives :

The objective of this course is to explain the students fundamentals principles and practices of marketing as well as create awareness about other inter related aspects like rural marketing, export procedures etc.

#### Course Contents :

1. Conceptual Framework of Marketing, Nature and Scope of Marketing, Marketing Environment, Role of Marketing Department, Marketing Vs Selling Functions. Market Segmentation Methods
2. An overview of Marketing Mix Element – Products, Distribution, Pricing and Promotion related decisions and strategies.
3. Consumer Behaviour – Concept and Importance, Factors Influencing Consumer Behaviour, Decision Making Process in Buying.
4. Marketing Research – Concept, Scope and Objectives of Marketing Research, Types and Process of Marketing Research, Marketing Information System V/s Marketing Research.
5. Elementary framework in specific marketing areas such as Social Marketing, International Marketing V/s Domestic Marketing. Export Documentation & Procedures. Rural Marketing, Cyber Marketing, Consumer Relationship Management, KPO, IPO, e-Commerce etc.

#### References :

1. Marketing Management – Philip Kotler
2. Marketing Management – Dr. Rajan Saxena
3. Marketing Management – S.S. Sherelekar
4. Analysis, Planning Implementation & Control – Kotler Philip,

## B.B.AH-502 FINANCIAL MANAGEMENT

### *Course Objective*

The objective of this course is to acquaint the students with the basic concepts and techniques of financial management to enable them to take rational decisions in the area of finance.

### *Course Contents*

1. Financial Management : Meaning, Concept, Nature, Scope, Objectives & Functions of Financial Management.  
Financial Planning : Concept, Need, Scope, Characteristics and influencing factors of sound financial plan.
2. Capital structure : Meaning, and Importance, factors determining capital structure, Capitalization - Features of over, under and optimum capitalization. Balanced capital structure and Trading on equity.
3. Leverage-concept, significance and Measure of operating Leverage, Financial Leverage and Combined Leverage. Cost of capital: Concept & significance, cost of various sources of capital, weighted average cost of capital.
4. Capital Expenditure Decisions - Nature and Importance of capital expenditure/capital budgeting, Evaluation methods : Accounting rate of return, Payback period, Post payback profitability, Net present value, Internal Rate of return.
5. Dividend policies- Nature and types of dividends, Determinants of dividend policies, Overview of sources of finance.

### References:

1. Financial Management - P. Chandra (Tata Mcgrawhill, New Delhi)
2. Financial Management - S.C. Kuchnal (Wheeler Publishing Home, New Delhi)
3. Financial Management - I.M. Pandey (Vikas Publishing, New Delhi)
4. Financial Management - Khan & Jain

## **B.B.AH-503 International Business**

### **Course Objective :**

To give an extensive knowledge about the regulations in international business

### **Course Contents**

1. Introduction- Evolution and Development of International Business – Factors leading to growth over time in post world war period
2. Modes of International Business-Entry Mode- Trade Mode- Emergence of Multinational Corporations-impact on developing economies-Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII)
3. International Regulatory Institutions-IMF-World Bank and WTO- their role in the new global economic order and on developing countries, TRIPS (Trade Related Intellectual Property Rights ) and TRIMS (Trade Related Investment Measures) – a brief introduction
4. Regional Trade Agreements with special reference to South Asian Countries, Most Favoured Nation (MFN) Agreements, SAARC and ASEAN
5. International Finance – Balance of Payments – problems and policies in developing countries and Export Import Policies

### **Reference:**

1. Sodersten and Reed: International Economics
2. Ahluwalia: Essays in Honour of Manmohan Singh, OUP
3. Sikdar: Contemporary Issues in Globalization, OUP
4. Dasgupta Biplab : Structural Adjustment, Global Trade and the New Political Economy of Development, Sage Publications
5. Bagchi Jayanta: World Trade Organization –An Indian Perspective, Eastern Law House
6. Gonsalves Eric and Nancy Jetly (ed.) : The Dynamics of South Asia Regional Cooperation and SAARC
7. Watal Jayashree: Intellectual Property Rights in the WTO and Developing Countries
8. Stiglitz Joseph: Globalization and its Discontents
9. Sharan V.: International Business-Concept, Environment and Strategy (Pearson Education)



## **BBA (H) -504 (a) Management Information System**

### **Course Objective**

The objective of this course is to develop basic understanding of conceptual framework of MIS and its related practical aspects.

### **Course Contents**

1. Management Information - Meaning, Nature and Scope - The System Approach and System View of Business, Management Process and Determining Information Needs.
2. MIS Design - Defining the Problem, Setting System Objectives, Development and Selection of Alternative Design, Purpose of Gross Design Report, Conversion of Manual MIS into Computerized MIS.
3. Information System for Decision Making - Basic Information System related to Finance & Accounts, Human Resources, Marketing, Production etc.
4. MIS and Decision Making - Phases of Decision Making Process, MIS Support and Each Phase of Intelligence, Design and Choice, Concept of Programmed Vs Non-programmed Decisions, Expert System and Decision Support System.
5. MIS Implementation - Stages, Evaluating the System, Criteria of Evaluation, Maintenance of the System, Recent Trends in MIS.

### **References**

1. Information System for Modern Management - Robert G. Murdic, Joel-E. Ross, J.R. Clagget (Prentice Hall New Delhi).
2. Management Oriented MIS - Jerome Kanter (PHI, New Delhi)
3. Computer Fundamentals - P.K. Sinha, BPB, New Delhi.
4. Introduction To Computers - N. Subramaniam, Himalaya Publications, Mumbai.

## B.B.AH.-504 (b) TAXATION

### *Course Objective*

The objective of this paper is to make the students conversant with the basic provisions of Indian Income Tax Laws to enable them to take business decisions considering taxation aspects.

### *Course Contents*

**1-Definitions of :** Person, Assessee, Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Dividend, Agriculture Income, Capital Asset, Heads of Income

#### **Residential Status and Tax Incidence :**

Status of different Assesseees – Incidence of Tax for Individual , HUF, Firm ,Company

#### **Income Exempt from Tax**

#### **2- Computation of Income under different heads :**

- (a) Salaries - Basic Concepts
- (b) Income from house property
- (c) Profits and gains of business or profession –Sec 32 , Sec 37, Sec 43B, and computation
- (d) Capital Gains – Basic Concepts
- (e) Income from other sources Deduction under Chapter VI A - 80C, 80CCC, 80D, 80E, 80G,

3- Assessment of Individuals and Ascertainment of Tax Liabilities

4- Excise – Basic Features Customs – Basic Features Service Tax – Basic Features

5- VAT – Basic Features Central Sales Tax – Basic Features

### **References :**

- 1. Income Tax Law & Accounts - Dr. H.C. Mehrotra
- 2. Aaykar Vidhan Evam Lekha - Patel & Chaudhary
- 3. Income Tax - Gupta, Gupta and Modi
- 4. Income Tax Act, 1961
- 5. Direct Taxes - V.K. Singhania
- 6. Law & Practice of Income Tax in Indian - Bhagwati Prasad.

**Note :** In this paper 60% shall be numerical questions and 40% shall be theoretical questions.

## **BBA (H) – 504 (c) HUMAN RESOURCE MANAGEMENT**

### **Course Objective**

The objective of this course is to make students aware and learn human behaviour at work and basic principles of personnel management so that they develop qualities and skills to solve personnel problems in business organizations.

### **Course Contents**

1. Growth of HR function. Nature and scope of HR Management function. organization of the HR Department, Role and Responsibilities of HR Manager.
2. HR planning - Selection, Recruitment, e-recruitment, Training and development, Promotion, Transfers, Retirement and concept pf VRS AND CRS.
3. Productivity – Job Evaluation, Role of Motivation, Non financial incentives, Wage and Salary Administration, Fringe Benefits and Social Security.
4. Performance Appraisal : Meaning, Nature and Techniques, Potential Appraisal Techniques, M.B.O.
5. Employee Welfare – Industrial Relation, Trade Unionism, Employee’s Empowerment, Grievance Handling System, Workers Participation in Management.

### **References :**

- |                                      |   |  |
|--------------------------------------|---|--|
| 1. Human Resource Management         | - | R.S.Dwivedi, Galoti Pub., New Dlehi,                     |
| 2. Industrial Relations              | - | Arun Monappa, Tata Mc Graw Hill Co.,<br>New Delhi.       |
| 3. Cases in HRM                      | - | Nageshwar Rao & R.P. Das,<br>Himalaya Pub. House, Mumbai |
| 4. Designing & Managing<br>HR System | - | Oxford Pub. Co., New Delhi                               |
| 5. HR & Personnel Management         | - | V. Ashwathappa, Tata Management Pub.                     |

## Sixth Semester

### B.B.AH-601 Sales Management

#### Course Objective :

To give in-depth knowledge about nature channels in sales Management

#### Course Contents

1. Evolution of Sales Management – nature and role – Sales Management functions – selling process Sales Organisation structure
2. Sales channels – selection of channel, types of channel, market condition, channel structure, profit potential.
3. Sales forecasting – forecasting and market planning system, qualitative forecasting techniques, quantitative forecasting techniques. Sales budget.
4. Sales Techniques – personal selling, key account management, relationship selling, direct marketing.
5. Retail sales – trends in retailing, retail strategies, store planning, design and layout, supply chain management in retailing.

#### Ref. Books :

1. Sales Management – Decisions, strategies and cases by Cundiff, Still & Govani, PHI
2. Sales and distribution management by Sahadev, OUP
3. Sales and distribution Management by S.L.Gupta, Excel
4. Selling & Sales Management, Jabber & Lancaster, Pearson Edu.

## **B.B.AH-602 International Marketing**

### **Course Objective :**

The objective of this paper is to give in-depth knowledge about regulatory provisions in international marketing.

### **Course Contents**

#### **Unit – 1**

**International Marketing:** Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.

#### **Unit – 2**

**Export Organization:** Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.

#### **Unit – 3**

**Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.

#### **Unit – 4**

**Export Credit:** Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.

#### **Unit – 5**

Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, \_objective, types and significance, SAARC, Role of WTO in Foreign Trade.

### **Suggested Readings:**

1. International Marketing – V.S. Rathore

## **B.B.AH-603 Advertising & Sales Promotion**

### **Course Objective :**

The objective of this paper is to give in-depth knowledge about issues relating to advertising effects on sales.

### **Course Contents**

1. Introduction to Advertising – its role and functions, economic, social and ethical issues, DAGMAR approach
- 2- Brand and Brand Equity – image, personality, attributes and consequences
- 3- Advertising Budget – Top down and Build up approach, methods of advertising.
- 4- Media planning and strategy – Types of media, media mix, media characteristics, selection of media, evaluation of media.
- 5- Sales Promotion – Definition of sales promotion, reason for its rapid growth, promotional strategy, types and techniques of sales promotion, personal selling, public relation

Reference Books : 1. Advertising & Sales Promotion by Belch & Belch, TMH  
2. Advertising Management by M.V.Kulkarni, EPH  
3. Advertising & Sales Promotion by Kazmi & Batra, Excel Books  
4. Advertising Management – Concept & Cases by Manendra Mohan, TMH

## **B.B.AH-604 (a) Marketing Research**

### **Course Objective :**

The objective of this paper is to give in-depth knowledge about market research and techniques.

### **Course Contents**

1. Nature and scope of Marketing Research – Introduction, definition and meaning, application.
  2. Research Design – Exploratory studies, Descriptive research, Experimental research.
  3. Information collection – interviews structured and direct, indirect methods, interview personal, telephone & mail.
  4. Sample planning – sampling design process, types of sampling, sample size decisions, probability sampling techniques – simple random sampling, stratified sampling, cluster sampling.
- Analysis of Data – Compilation, tabulation and classification of data.
5. Research Report – Preparation of Research Report.

### **Reference Books :-**

1. Marketing Research : Text & Cases by Loudon, Jaico Publication
2. Marketing Research : S.L. Gupta, Excel Books
3. Marketing Research : M.V. Kulkarni, EPH
4. Marketing Research : G.C.Beri, TMH

## **B.B.AH-604 (b) Consumer Behaviour**

### **Course Objective :**

The objective of this paper is to give in-depth knowledge about factors influencing Consumer Behaviour

### **Course Contents**

#### **Unit – 1**

Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.

#### **Unit – 2**

Consumer, Research: Characteristics and Process History of consumer research and Consumer Research Process.

#### **Unit – 3**

Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, and Development of Motivational Research.

#### **Unit – 4**

Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.

#### **Unit – 5**

Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Socialclass Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.

### **Suggested Readings:**

1. Philip Kotler – Marketing Management



### **B.B.AH-604 (c) Retail Business Management**

- Evolution and Concept of Retail, Functions of a Retailer, Retail Business as a career, Factors affecting the growth of retail business in India.
- Concept of Life Cycle in Retail, classification of Retail Formats, Factors Influencing the retail shopper retailing strategies, Types of Retail Franchising
- Types of Retail stores Locations, steps Involved in choosing A retail Location, concept and Process of Merchandise Planning, Methods of Procoring merchandise, components of retail operation
- Retail Marketing Mix, Retail Cmmunication Mix, Retail Pricing Strategies, Retail Selling Process and Personal Selling in Retail
- Financial Aspect of Retail Business, Ethical Issues In Retail Business Emerging Key sectors in Retail Business in India, E-tailing and Emerging Trends.

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

- "Retail Management – Functional Principles and Practices" (ISBN-81-7992-1514) G.G. Vedmani Jaico Pub House, Mumbai
- Retail Management – Levy Weitz Tata McGraw Hill Pub Delhi ISBN – 0-07-0058201-1
- Retailing Management Text & Cases – S.Pradhan – Tata McGraw Hill Pub. Delhi ISBN – 0-07—062020-2