SYLLABUS

BACHELOR OF Business Administration (BBA)

 Semester I

101 Business Organization
102 Business Mathematics
103 Business communication I
104 Fundamentals of Computers & Information Technology
105 Fundamentals of Accounting
106 Business Environment
SEMESTER I

BBA 101: Business Organization

Course Objective:

To develop an understanding of the business enterprise, trade, commerce and Industry- its formation, procedures and functioning

Course Content:

Unit I  (10 lectures)
Concept, Nature and Scope of Business; Concept of business as a system; Business and Environment Interface; Classification of Business Activities Forms of Ownership: Sole Proprietorship, Joint Hindu Family Firm, Partnership Firm, Joint Stock Company, Co-operative Organization; Types of Companies- organs of the company, company meetings & Resolutions. Choice of form of Organization, Stages of formation & Establishment of a firm

Unit II  (8 lectures)
SMEs: Meaning & Characteristics of Small Business, Need, Significance& Problems, Role of small business in a developing Economy Public Sector: Concept, Rationale, Forms of Public Enterprises, Government Programmes, Problems

Unit III  (8 lectures)

Unit IV  (10 lectures)
Business Combinations: Concept & Causes, Types and various forms of business combinations; Business Associations: Chambers of Commerce and Industry in India, FICCI, CII, ASSOCHAM, AIMO etc.

SUGGESTED READINGS

- Fundamentals of Business Organization and Management  Y.K.Bhushan
- Business Organization & Management  C.B.Gupta
- Business Organization  T.N.Chhabra
- Business Organization & Management  C.R.Basu
BBA 102: Business Mathematics

Course Objective:
To enable the students to interpret and solve business-related word problems and to develop simple mathematical models from a business perspective

Course Content:

Unit I (10 lectures)
Percentage Ratio & Proportion, discount, Profit & Loss, simple interest, compound interest, annuity. Set Theory; Definition, types of sets, Venn Diagram, equality of sets, operations on sets, Cartesian product of sets, Functions & Relations: Relations, properties of Binary relations on a set, Equivalence Relations Business application of sets and functions

Unit II (8 lectures)
Matrices and Determinants: Matrices, types of Matrices, addition and multiplication of matrices, multiplication by a scalar, determinants-minor and cofactors, properties of determinants, product of two determinants, inverse of a matrix, application of matrices

Unit III (8 lectures)
Algebra: Arithmetical, Geometric and Harmonic progressions, Exponential and Logarithmic series, Binomial theorem, permutation and Combinations

Unit IV (10 lectures)
Differentiation and integration, maxima and minima, application of differentiation and integration in business

SUGGESTED READINGS

- Business Mathematics R.S.Sondhi
- Business Mathematics J.K.Singh
- Business Mathematics Quazi. Zameerudin
BBA 103: Business Communication I

Course Objective:
To develop the reading, writing and speaking skills of the students

Course Content:

Unit I (10 lectures)

Unit II (10 lectures)
Reading & Writing Skills: - Reading comprehension- paraphrase with practical exercises , Reading Skills – Intensive & Extensive Reading, Skimming & Scanning, letter writing – types of letters, memorandum; inquiries and their replies, placing and cancelling orders, adjustment letters, accepting and rejecting offers, resume & CV writing, business report writing, application, Precis Writing, E-Mail writing, notifications, Classifications, Press Communique, Endorsement, Noting in files, Letters for Payment reminders.

Unit III (08 lectures)
Listening Skills: Definition, Principles & Process of listening, Importance of effective listening, Active & Passive listening, Barriers & guidelines to effective listening

Unit IV (08 lectures)
Understanding Business Communication – Concept, definition, nature, importance, components, process, direction, channels, patterns, means/media, barriers, types

SUGGESTED READINGS

- Business Communication R.C.Bhatia
- High School English Grammar & Composition Wren & Martin
- Business Communication K.K.Sinha
BBA 104: Fundamentals of Computers & Information Technology

Course Objective: To develop an understanding of the basics of computers and knowledge of MS-Office.

Course Content:

Unit I (10 lectures)

Unit II (08 lectures)

Unit III (08 lectures)

Unit IV (10 lectures)
Introduction to MS –Office – MS-WORD (Word Processing), MS-Excel(Spread Sheet), MS- PowerPoint ( Presentation Graphics ) – Features, Uses, Need & Importance for Modern Business Activities.

SUGGESTED READINGS

- Basics of Computer  M.Morris
- Introduction to Computers  Peter Norton
- Basics of Computer  V.Rajaramanna
BBA 105: Fundamentals of Accounting

Course Objective:
To develop an understanding of principles and fundamentals of accounting done by any business organization.

Course Content:

Unit I (10 lectures)

Unit II (10 lectures)
Final Accounts: Meaning, Types & Objectives, Trading Account, Profit & Loss Account, Balance Sheet Adjustments; Final Accounts of sole traders, Partnership Firm & Non-Profit Organizations; Adjustments at the end of financial year. Bank Reconciliation Statements.

Unit III (10 lectures)

Unit IV (10 lectures)

SUGGESTED READINGS

- Financial Accounting T.S.Grewal
- Financial Accounting S.M.Shukla
- An Introduction to Accountancy S.N.Maheshwari & S.K.Maheshwari
BBA 106: Business Environment

Course Objective:

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India and how they influence managerial decisions.

Course Content:

Unit I (10 lectures)

Unit II (8 lectures)

Unit III (8 lectures)

Unit IV (10 lectures)

SUGGESTED READINGS

- Business Environment Francis Cherunillam
- Business Environment K.Aswhathappa
- Business Environment Suresh Bedi
- Business Environment Ian Worthington, Chris Britton
**Semester II**

201 Management thoughts & Philosophy

202 Micro Economics for business

203 Cost Accounting

204 Legal & Regulatory framework of business

205 Business communication II

206 Business Statistics

207 Seminar & Viva Voce INDUSTRY VISIT
BBA 201: Management Thoughts and Philosophy

Course Objective:
To give an insight to the various management thinkers

Course Content:

Unit I (04 lectures)
Introduction: Management as a discipline, Values in Management, Managerial Roles.

Unit II (10 lectures)
Schools of Management Thoughts I The management Process school, the empirical School, The Human Behavior School

Unit III (8 lectures)
Schools of Management Thoughts II The Social System School, Decision Theory School, The System School.

Unit IV (14 lectures)
Management Thinkers (Classical) F.W. Taylor, Henry Fayol, George Elton Mayo, A. H. Maslow, Douglas McGregor

SUGGESTED READINGS

- Management Thoughts & Philosophy Naveen Mathur
- Management Thought R. N. Singh
- New Horizons In Management P.K. Shrivastav
- Indian Management “Thought and Practices” Amit Gupta
- A History of Management Thought Morgen Witzel
BBA 202: Micro Economics

Course Objective:
To give an insight into the various concepts of economics and its implications in the business world.

Course Content:

Unit I  (8 lectures)

Unit II  (10 lectures)

Unit III  (10 lectures)

Unit IV  (10 lectures)

SUGGESTED READINGS

- Textbook of Economic Theory  Stonier and Hague
- Introduction to Positive Economics  Richard G. Lipsey
- Business Economics (Micro)  Dr. Girijashankar;
BBA 203: Cost Accounting

Course Objective:

To Familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing

Course Content:

**Unit I** (10 lectures)


**Unit II** (6 lectures)

Labor Cost Control: Direct and Indirect Labor, Steps Involved – treatment of Idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labor turnover, methods of wage payment, Incentive plans.

**Unit III** (10 lectures)


**Unit** (10 lectures)


**SUGGESTED READINGS**

- Advanced Cost Accounting Saxena and Vasistha.
- Advance Cost Accounting S.P. Jain and Narong.
- Cost Accounting S.N. Maheshwari
- Cost Accounting Ratnam.
- Practice in Advanced Costing and Management Accounting Prof. Subhash Jagtap.
BBA 204: Legal and Regulatory Framework

Course Objective:
To enable the students to grasp the details as to how things function with regard to the various contracts and acts which are essential for running a business.

Course Content:

Unit I (16 lectures)

Unit II (8 lectures)

Unit III (8 lectures)
Indian Partnership Act 1932: definition, Formation of Partnership, Partnership Firm, Firm’s Name, Registration of Firms, Effect of Non-Registration, Types of Partners, Relation of Partner to one another and with third parties, Reconstitution of Firm.

Unit IV (8 lectures)

SUGGESTED READINGS

- Business Law  S.S. Gulshan & Kapoor
- Business Law  Satish Mathur
- Business Law  M.C. Kuchhal
BBA 205: Business Communication II

Course Objective:
To develop the skills of the professional undergraduate students for proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes. The students should improve their personality, communication skills and enhance their self-confidence. Course Content:

Unit I (10 lectures)
Group Communication – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics

Unit II (6 lectures)
Interviews: Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.

Unit III (6 lectures)
Speeches and Presentation - Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.

Unit IV (14 lectures)

SUGGESTED READINGS
- Business Communication K.K.Sinha
- Business Communication Himanshu Agrawal
- Business Communication R.C.Bhatia
- Business Communication K.K.Sinha
BBA 206: Business Statistics

Course Objective:
To enable the students to develop an understanding of the various statistical tools & its application in the business research.

Course Content:

Unit I (10 lectures)
Role of Statistical Techniques in the field of Business and Industry; Classification and tabulation of data, Frequency Distribution; Diagrammatic and Graphical Presentation of Statistical Data; Bar Diagram, Histogram, Frequency Polygon, Frequency Curve & Ogive.

Unit II (10 lectures)
Measures of Central Tendency; Mean, Median, Mode; G.M., H.M.; Measures of Dispersion- Mean Deviation, Standard Deviation and Co-efficient of Variation, Skewness and Kurtosis.

Unit III (10 lectures)

Unit IV (10 lectures)

SUGGESTED READINGS

- Business Statistics Dr. S.C.Gupta
- Statistical Methods S.P.Gupta
- Quantitative Technique Srivastava, Shanoy & Sharma
- Quantitative Technique C.R. Kothari
- Business Statistics G.C.Beri
BBA 207: Seminar & Viva Voce

Course Objective:

To enhance the communication & presentation skills of the students.

Course Content:

Each student will be allotted a topic by the concerned teacher from the papers studied in the 1st & 2nd semesters. The students will have to prepare a write up on the topic and will have to give a presentation on the same. A viva-voce will be conducted on the presented topic by the external examiner.
IIIrd SEMESTER

BBA-N301 Advertising Management

BBA-N302 Indian Banking System

BBA-N303 Human Resource Management

BBA-N304 Marketing Management

BBA-N305 Company Accounts

BBA-N306 Company Law
THIRD SEMESTER

COURSE CODE : BBA – N301 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 planningimportance, strategies, media mix.

Unit V

Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertisingimportance, 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,  TMH
3. Advertising Management  Rajeev Batra, PHI
THIRD SEMESTER

COURSE CODE : BBA – N302 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:

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
THIRD SEMESTER

COURSE CODE : BBA – N303 Human Resource Management

Unit I

Unit II

Unit III

Unit IV
Employee Compensation: Wage policy, Wage determination, Wage boar, 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:
3.Essential of HRM and Industrial Relations-P.Subba Rao
4.Personnel Management-C.B. Memoria
THIRD SEMESTER

COURSE CODE : BBA – N304 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
THIRD SEMESTER

COURSE CODE : BBA – N305 Company Accounts

Unit I


Unit II

Final Accounts: 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 Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.

Suggested Books:

2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
5. Moore C.L. and Jaedicke R.K., Management Accounting
THIRD SEMESTER

COURSE CODE : BBA – N306 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:
IVth SEMESTER

BBA-N401 Consumer Behaviour
BBA-N402 Financial Management
BBA-N403 Production Management
BBA-N404 Sales Management
BBA-N405 Research Methodology
BBA-N406 Operation Research
FOURTH SEMESTER

COURSE CODE : BBA – N401 Consumer Behaviour

Unit I
Introduction to consumer Behavior (CB)- Importance, Scope, need for studying CB, Consumer research process.

Unit II

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, Consumer Communication process, consumer satisfaction.

Unit V
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
FOURTH SEMESTER

COURSE CODE : BBA – N402 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-Water, Gordons,
MM Hypothesis. Dividend policy-determinants of dividend policy.

Suggested Books:

1. Financial Management   S.N. Maheshwari

2. Financial Management   Khan & Jain
FOURTH SEMESTER

COURSE CODE : BBA – N403 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

Unit III
Plant Location & Plant layout.

Unit IV
Materials Management & Inventory Control : Purchasing Economic lot quality/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. Production Operation management  B.S. Goel
2. Production & Operation Management  Buffa
3. Production & Operation Management  S.N.Chany
FOURTH SEMESTER

COURSE CODE : BBA – N404 Sales Management

Unit I
Sales Management : - Evolution of sales function - Objectives of sales management positions - Functions of Sales executives - Relation with other executives

Unit II
Sales Organisation and relationship : - Purpose of sales organization - Types of sales organization structures - Sales department external relations - Distributive network relations.

Unit III
Salesmanship : - Theories of personal selling - Types of Sales executives - Qualities of sales executives - Prospecting, pre-approach and post-approach - Organising display, showroom & exhibition

Unit IV
Distribution network Management - Types of Marketing Channels - Factors affecting the choice of channel
  - Types of middleman and their characteristics - Concept of physical distribution system

Unit V
Sales Force Management - Recruitment and Selection - Sales Training - Sales Compensation

Suggested Books:

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

COURSE CODE : BBA – N405 Research Methodology

Unit I

Introduction – Meaning of Research ; Objectives of Research; Types of Research; Research Process; Research Problem formulation.

Unit II

The Design of Research-Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Data types; Sources of Error.

Unit III

Sampling Design- Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs- Probability & Non Probability sampling.

Unit IV

Processing & Analysis of Data- Processing operations; problems in processing; types of analysis Hypothesis Testing- Chi-square test, Z test, t-test, f-test.

Unit V

Presentation- Diagrams; graphs; chars. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.

FOURTH SEMESTER

COURSE CODE : BBA – N406 Operation Research

Unit I

Nature, Definition & characteristics of operations research, Methodology of DR, Models in OR; OR & managerial Decision making, OR techniques.

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


1.Operation Research   V.K. Kapoor
Vth SEMESTER

BBA-N501 Managerial Economics
BBA-N502 Entrepreneurship & Small Business Management
BBA-N503 Income Tax
BBA-N504 Cost and Management Accounting
BBA-N505 Industrial Law
BBA-N506 Fundamental of Computers
FIFTH SEMESTER

COURSE CODE : BBA – N501 Managerial Economics

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


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


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.Huge : Managerial Economics
5. Peterson & Lewis : Managerial Economics
6. Trivedi : Managerial Economics
7. D.Gopalkrishnan : A Study of Managerial Economics
FIFTH SEMESTER

COURSE CODE : BBA – N502 Entrepreneurship & Small Business Management

Objective : The objective of the course is to familiarise 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
FIFTH SEMESTER

COURSE CODE : BBA – N503 Income Tax

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

Unit I

Basic Concept: 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
FIFTH SEMESTER

COURSE CODE : BBA – N504 Cost and Management Accounting

Unit I
Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.

Unit II
Accounting for Material, Labour and Overheads.

Unit III

Unit IV

Unit V
Marginal Costing and Absorption Costing.

Suggested Readings:
1. Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting
2. Khan & Jain : Management Accounting
3. Gupta, S.P. : Management Accounting
FIFTH SEMESTER

COURSE CODE : BBA – N505 Industrial Law

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
FIFTH SEMESTER

COURSE CODE : BBA – N506 Fundamental of Computers

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 Responses Devices.

Unit III

Unit IV
Computer Software: Relationship between hardware and software, Computer languages-Machine language Assembly language, Highlevel languages, Compliers & interpreters, Characteristics of good language.

Unit V
Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurpose, 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.
5. Internet Leon & Leon
VIth SEMESTER

BBA-N601 International Trade
BBA-N602 Strategic Management & Business Policy
BBA-N603 Vat & Service Tax
BBA-N604 Management Information System
BBA-N605 Auditing
BBA-N606 Fundamental of E-Commerce
SIXTH SEMESTER

COURSE CODE: BBA – N601 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
SIXTH SEMESTER

COURSE CODE : BBA – N602 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

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
SIXTH SEMESTER

COURSE CODE : BBA – N603 Vat & Service

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, Filling 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. Singhania, Taxman
SIXTH SEMESTER

COURSE CODE : BBA – N604 Management Information System

Unit I


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


Unit IV

Development of MIS: Development of long rage 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


Reference Books:

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

COURSE CODE : BBA – N605 Management Information System

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

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
SIXTH SEMESTER

COURSE CODE : BBA – N606 Fundamental of E-Commerce

Unit I
E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of ECommerce, 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 Kalkota, 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