

BBA New Syllabus under C.B.C.S

SEMESTER – 1,III,V

BBA SEMESTER -1

INTRODUCTION TO BUSINESS ACCOUNTING (Paper BBA 1-CORE 1)

Objectives:

The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

Unit – I: Introduction to Business of Accounting:

Basics of Accounting, Accounting mechanics (Double entry System, Classification, Golden rules, concepts and convention, Indian Accounting standard, Journal, Ledger and Trial Balance, Sub Division of Journal, Rectification of Errors.

Unit – II: Final Accounts:

Final Account including adjustments, Trading Account, Profits & loss Account, Adjustments, Balance Sheet, Assets & their classification, liabilities and their classification, uses & limitations.

Unit –III: Bank Reconciliation Statement

Meaning and concept of bank reconciliation statement, reasons for disagreement between bank pass book and cash book. Preparation of Bank reconciliation statement.

Unit – IV: Accounting for Non-Profit Organization

Non-Profit organizations: meaning and examples. Meaning and concept of Receipts and Payment A/c., Income & Expenditure A/c, Preparation of Receipts and Payment A/c., Income & Expenditure A/c, balance sheet with additional information.

References: -

1. Business Accounting-Dr. B.K. Mehta & Amit Mehta.
- 2.Accountancy- Haniff & Mukherjee
3. Accountancy-S.P. Jain & Narang
- 4.Accountancy- Goyal and Goyal

BBA SEMESTER - 1

MANAGERIAL ECONOMICS **(Paper-BBA 1-CORE 2)**

Objective:- The course aims at exposing the students to the concept, tool and techniques of Managerial Economics and developing their skills.

Unit - 1 Nature & Scope of Managerial Economics – Definitions of Managerial economics, Nature & scope of managerial economics, Significance of Managerial Economics in Decision making, Difference between Economics and Managerial Economics , Role and Responsibilities of Managerial Economists.

Unit – 2 Analysis of Individual and Consumer Demand

Meaning of Demand, kinds of demand , the Law of Demand, Law of Diminishing Marginal Utility , Determinants of consumer’s demand, exceptions of demand, why does demand curve slope downward?

Unit – 3 Market Demand & Demand Elasticity

Market Demand :- Meaning of Market demand, Determinants of market demand
Elasticity of Demand- Meaning and definition of elasticity of demand, Degrees of Price Elasticity of Demand, Determinants of Price Elasticity of Demand, Cross Elasticity of Demand, Income Elasticity of Demand, Difference between Law of Demand & Elasticity of Demand

Unit -4 Market Structure – Meaning of market, classification of market :- i) Perfect Competition Market, ii) Zero Competition Market :- a) Monopoly b) Monopsony c) Bilateral Monopoly iii) Imperfect Competition Market :- a) Duopoly b) Oligopoly c) Monopolistic Competition , price determination in pure monopoly , Difference between Perfect Competition & Monopolistic Competition

Unit -5 Demand Forecasting – Meaning, Steps of demand forecasting , techniques of demand forecasting :- A) Survey methods-a) Consumer survey method – i) Complete enumeration ii) Sample survey iii) End – use method B) Opinion Poll Methods :- i) Expert – Opinion method ii) Delphi Method iii) Market Studies and experiments

References:

1. Managerial Economic: D N Dwivedi
1. Managerial Economic – E Narayanan Nadar.
2. Modern Micro Economic – M.L. Jhingan

BBA SEMESTER -1

BUSINESS MATHEMATICS

(Paper-BBA 1-GE -1)

Objectives:

The primary objective of the course is to familiarize the students with the basic concepts and techniques of Mathematics and preparing students to apply this knowledge in practical life.

Unit – I : Elementary idea of progressions and series, A.P., G.P. and H.P. and their properties, A.M. G.M. and H.M. and their relationship.

Unit – II : Permutation and Combination : Properties of permutation and combination addition rule, circular permutation.

Unit – III : Matrices and Determinants: Definition of matrix, types of matrices, operations on matrices, laws of matrices Algebra , Adjoint of a matrix, Inverse of a matrix, solution of linear equations using non-singular matrices, definition of determinants, properties of determinants, Cramer's rule.

Unit – IV : Set theory: Representation of set, types of sets, Algebra of sets, Venn diagrams, application of sets, De'Morgans Law .

Unit – V : (a) **Simple Interest**, Compound Interest, Effective Rate of Interest, Present Value of

Money Under Compound Interest.

(b) Concept of Cost Price, Selling Price, Profit, Loss, Profit Percentage, Loss Percentage, Practical Problems Based on These Concept.

References :

1. Business Mathematics & Statistics – Dr. S.K. Singh
2. Business Mathematics – Dr. B.N. Gupta and S.K. Agarwal
3. Mathematics & Statistics – Ajay Goel & Alka Goel.
4. Business Mathematics & Statistics – S M Shukla & Sahay

BBA SEMESTER - 3

Fundamentals of Computer Applications **(Paper – SECC-1)**

OBJECTIVES: This is a basic paper for Business Administration students to familiarize with computer and its applications in the relevant fields and expose them to other related papers of IT.

Unit I : INTRODUCTION OF COMPUTER:-

Meaning of Computer, Feature of Computer Limitation of computer, Generation of Computer, Classification of Computer, Block diagram of Computer. Application of computer in today world.

Unit II : Computer Architecture and Computer memory:-

Component of a computer: - INPUT/OUTPUT, CPU, memory units, computer memory types of computer memory, characteristics of memory, Difference between RAM and ROM, motherboard: - meaning, feature of motherboard

Unit III : Input and Output device and computer network:-

Meaning of input device and Output device, types of input device and Output device, mouse:- meaning, advantage , printer:- meaning classification of printer Computer network: meaning need for Network types of Network:- LAN (Local Area Network), WAN (Wide Area Network), MAN (Metropolitan Area Network) PAN (personal Area Network) CAN (Computer Area Network)

Unit IV: Number system definition Decimal Number system , Binary Number system, Octal Number system **Conversion**

- Decimal to Binary
- Binary to Decimal
- Decimal in octal
- Octal to binary
- Octal to Binary
- Binary to Octal

Unit V: Computer software and programming Language:- Define Software and Hardware, feature of Software and Hardware Classification of Software and Hardware ,Computer programming Language: meaning of a good programming language.

Reference Books: 1.Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB Publication.
2. Jain, V.K.; Computers and Beg

BBA SEMESTER – 3

HUMAN RESOURCE MANAGEMENT **(Paper-BBA 3-CORE 5)**

Objectives:

The primary objective of the course is to familiarize the students with the basic concepts of Human Resource Management and apply in their practical life.

Unit – I:Introduction of Human Resource Management

Concept of HRM, Feature of HRM, HRM Functions , Development of HRM, Qualities of HR Manager, Difference between Personnel Management and HRM

Unit – II Job Analysis, Recruitment & Selection

Job Analysis:- Concept , Process of job analysis , Significance/uses of Job Analysis,

Job Description – Meaning, Advantages of Job Description ,

Job Specification – meaning, purpose of Job Specification.

Recruitment:- meaning ,Factors affecting recruitment, , Process of recruitment

Source of recruitment :- external & internal source of recruitment , Difference

Between external & internal source of recruitment. Selection: - Steps of selection

process, difference between recruitment and selection, placement , promotion,

transfer, demotion

Unit – III Employee Grievances:-

Employee Grievances: - Meaning, forms of grievances, causes of grievances,

Importance of grievance, grievance handling procedure

Unit – IV Performance Appraisal:-

Performance Appraisal: - Concept & Meaning , Characteristics of Performance

Appraisal, Objective of Performance Appraisal, significance of Performance

Appraisal, Process of Performance Appraisal ,Methods of Performance

Appraisal:- (a) Ranking methods ,(b) Grading , (C) Check List Method (d)

Essay method , (e) Confidential report , (g) MBO

Unit (V) Employee's health & safety:-

Health problems & remedies , Industrial Accident :- meaning of industrial accident , causes of accidents, importance Of industrial safety .

References :

1. P.Jyoti & D.N. Venketesh – Human Resource Management oxford university – press.
- 2 C.B. Memoria : Human Resource Management
3. K.Aswathappa : Human Resource Management
4. Edward, B.Flipppo : Personnel Management

BBA SEMESTER - 3

COST AND MANAGEMENT ACCOUNTING **(BBA 3-CORE 6)**

Objective: This paper will acquaint the students with cost and management Accounting concepts and its application for decision making.

Unit – I Introduction to cost accounting

Nature and scope of cost accounting, cost concepts and classification, methods and techniques, installation of costing system, concept of cost audit, difference between financial accounting and cost accounting.

Unit – II Elements of Cost

Elements of cost, Material, Labor and other Expenses, Classification of cost & Types of Costs, Preparation of Cost Sheet and tender. Contract costing,

Unit – III Reconciliation of costing and financial profits

Accounting for reconciliation of costing and financial profits

Unit – IV: Introduction to management accounting

Management Accounting- Meaning, Nature and scope functions, Role of Management accounting in Decision making, difference between financial accounting and management accounting, Tools and Techniques of Management accounting.

Unit-V: Ratio analysis

Ratio analysis, classification of Ratio. Profitability ratio, turnover ratios, liquidity ratios, advantages of ratio analysis, limitations of accounting ratios.

Unit – VI: Fund flow and cash flow statement.

meaning, objectives preparation of Fund flow statement, cash flow statement as per Indian Accounting standard – 3. (with adjustments)

Unit- VII: Standard costing:

Definition and Meaning of Standard costing, Advantages and limitations of standard Costing, Variance Analysis- Material and labor Variances only

Reference:

1. Management and Cost Accounting - B.K. Mehta
2. Management Accounting and Financial Control – S.N. Maheshwari
3. Elements of Management Accounting – I.M. Pandey.
4. Cost Accounting - N.K. Prasad.
5. Management Accounting- R.K.Gupta.6. Cost and Management Accounting – Jain & Naranj.

BBA SEMESTER – 3

PRINCIPLES OF MARKETING **(Paper -BBA 3-CORE)**

Objective: The primary objective of the course is to familiarize the students with the basic concepts of Marketing and its four P's.

Unit – I :

Marketing: Definition, Marketing Mix, Social Marketing for Services planning marketing mix- elements of marketing mix, optimum marketing mix, PLC and marketing mix, market segmentation and targeting- Bases for segmentation, factors in selection of segments, types of marketing organization, marketing research- its stages and its applications.

Unit – II :

Understanding consumer behavior – Importance of C.B. for marketers, factors influencing C.B., Decision, process of decision in decision making, stages in buyer decision process.

Unit – III :

Product Management Strategies - Definition of Product, types of product, Diversification, PLC and new product development, PLC branding – advantages and disadvantages and packaging and its function.

Unit – IV :

Pricing Strategy – determinants of pricing, types of market, pricing methods, Marketing communications – promotion mix, Advertisement and publicity – role Of advertising, Use of Publicity , Personal selling – selling process, sales promotion- objectives, methods.

Unit – V :

Distributions Strategy- Importance of channels, alternative channels, selecting an appropriate channel, Sales forecasting- definition, approaches, methods.

Reference Books :

1. Philip Kotler : Principles of Marketing
2. Rajan Saxena : Marketing Management
3. J.C.Gandbi : Marketing-A Managerial Approach

BBA SEMESTER – 3

Entrepreneurship Development

(Paper-BBA 3-GE3)

Objectives:

The primary objective of the course is to familiarize the students with the basic concepts of Entrepreneurship and its development.

Unit – I - Entrepreneurship -- Concept, Definition, Types, Functions, Nature, Importance, Qualities of entrepreneur.

Unit- II - Entrepreneurship Development -- Definition, objective , features, Role , Relevance, achievements ,phases of entrepreneur development Programmes, Problems in the conduct of EDPs, EDP in India and Policies, EDP in other Countries.

Unit- III - Entrepreneurship Environment - Meaning , definition , Type analysis , Techniques ,Promotion of a venture (Business)- Meaning of a venture, Opportunities Analysis, Factors of opportunities analysis.

Unit IV - Theories of Environment -> Innovation, theory of Entrepreneurship, Systematic innovation theory, theory of Leadership, theory of model Personality, need for achievement theory ,status withdrawal theory , Theory, Theory of social change, theory of social behavior.

Unit V - Product Selection- Product Development Process, Necessary Precautions regarding Product selection, Factors affecting Product selection. Small scale Industries- Meaning, Definition, Types, Characteristics, Objectives, Importance, Role of small scale and cottage Industries in India.

Industrial Sickness- Definition , Stages of sickness, Causes (Internal and External), Consequences of Industrial sickness.

References:

- 1)Entrepreneurship- Agarwal and Mehta
- 2.Dynamics of Entrepreneurial Development and Management – Vasant Desai
- 3.Entrepreneurship & small scale industries : G.S.Batha, R.C.Damgwa, S.S.Khanka
- 4.Entrepreneurship Development : Bhanushali
- 5.Developing Entrepreneurship, issues and problems : S.V.S.Sharma

BBA SEMESTER -5

STRATEGIC MANAGEMENT **(Paper-BBA 5-CORE 11**

Objectives:

The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

Unit–I : History of strategic management, importance of strategic management, Understanding strategy, defining strategy, importance of strategy, levels at which strategy operates, Strategic Intent (vision, mission, goals, objective)

Unit – II : Strategic analysis :-

Environment – Meaning , Characteristics . Porter’s five Competitive forces, porter’s value chain Analysis, SWOT analysis.

Unit – III : Strategic Formulation:-

Phases in strategic formulation, Alternative Strategies, generic Strategies ,growth strategy , Retrenchment Strategies

Unit – IV : Strategy Implementation and Control

Meaning , Zero base budgeting, Performance budgeting, Break even Analysis – Concept , advantages & disadvantages

Unit – V: Risk Management Strategy

Risk and Uncertainty – meaning of risk uncertainty, objectives of risk , process strategies & types risk .

References :

1. AzharKazmi, business policy and strategic management, Tata McGraw Hill
2. Azharkazmi, Business Policy, Tata McGraw Hill
3. S.C. Bhattacharya - Strategic Management Concepts & cases - S.Chand
4. Ravi M. Kishor – Strategic Management, Taxman Publication

BBA SEMESTER - 5

RESEARCH METHODOLOGY **(Paper- BBA 5-CORE 12)**

Objective: The primary objective of the course is to familiarize the students with the basic concepts and techniques of Research and the application in different areas.

Unit – I : Introduction of Research, Types of Research, Process of Research, Importance of research in different areas and decision making, defining research problem and formulation of hypothesis.

Unit – II : Data collection- Types of data, their advantages and disadvantages, methods and techniques, sampling and sampling designs.

Unit – III : Experimental designs (Concept only) Attitude measurement scale Types of Measurement Scale.

Unit – IV : Data presentation and analysis data processing, statistical analysis- Types of analysis, Testing of Hypothesis , Non- parametric tests- Advantages and Disadvantages, Chi-Square tests, model building- Definition, Types, Objectives, Role in decision making.

Unit – V : Report writing- Importance, Report Preparation, Report Structure and Report Formulation.

References :

1. Research Methodology – C.R. Kothari.
2. Research Methodology in social science – Sadhu and Singh .
3. Business Research Methods – K.R. Sharma.

BBA SEMESTER - 5
Elective Paper Of Marketing

Elective 1 :-CONSUMER BEHAVIOUR(BBA 5-DSE 1)

Objectives

The objective of the course is to acquaint the students about the concept of consumer behavior, how the consumer behaves and other aspects of consumer.

UNIT 1

Meaning and definition, interdisciplinary dimension of consumer behavior, nature and characteristics of Indian consumer

UNIT II

Consumer decision making-factors influencing consumer behavior, models- economic model, psychological model, the pavlovian model (S-R association) and Behavioural Learning Model.

UNIT III

Buyer behavior: buying motives, Information Processing Model, buyer decision making process, factors influencing consumer buying (attitudes and personality)

UNIT IV

Group influence in consumer behavior- Group definition and meaning, reasons for formation of group, types of group relevant to consumer behavior, reference group, factors affecting reference group, benefits of reference group, consumerism

UNIT V

Socio-Cultural influences in consumer behavior- Social influences and social class, SEC classification in India, cultural influences, subculture and ethnicity influences on consumer behavior.

Book recommended-

Nair R Suja consumer behavior,Himalaya publishing House

Schiffman, LG and Kanuk, L.L Consumer Behaviour, New Delhi, Prentice Hall of India

BBA SEMESTER - 5

Elective 2 :- SALES AND DISTRIBUTION MANAGEMENT

(BBA 5-DSE 2)

Objective:

The objective of the course is to acquaint the students about the concept sales and distribution in business organizations,

UNIT I :

Introduction to Sales Management: Defining Sales Management, Objectives of sales management, Scope of Sales Management, Personnel Selling and Sales force Management and Tasks of Sales Management

UNIT II :

Recruiting and Selecting of Sales Personnel; Developing and Conducting Sales Training Programs, Motivating Sales Force and Supervision of Salesmen.

UNIT III :

Designing Territories and Allocating Sales Efforts; Designing different types of Compensation Plans; Developing and Managing Sales Evaluation Programme,.

UNIT IV:

An Overview of Marketing Channels : Distribution Environment in India, Marketing Channels in India, Different types of stores in India, Wholesaling and Retailing.

UNIT V :

Managing marketing Channels: Designing Channels, Managing Channel Members, Assessing performance of Marketing Channels.

Recommended Books

1. Still, R., Cundiff, E.W. and Govoni, N.A.P. *Sales Management* (PHI: New Delhi)
2. Kotler, P. and Armstrong G. *Principles of Marketing* (Pearson Prentice Hall: NewDelhi)

BBA SEMESTER – 5

Elective Paper Of Finance

Elective 1 :-TAXATION **(Paper - BBA 5-DSE 1)**

Objectives: The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes

DIRECT TAXES:

Unit 1 Income Tax Act 1961- Fundamental Concepts and definitions under Income Tax Act, 1961; Objectives of Income Tax, Taxation Structure in India, Residential status and Tax incidence

Unit 2 -Computation of taxable Income under different heads of Income ---Income from Salary- Salient features, Meaning of salary, Allowances and tax liability, perquisites and their valuation, deductions from salary ---Income from House Property- Basics of chargeability, Annual Value, Self-occupied and let out property, deductions allowed --- Profits and gains from Business or Profession- Definition-deductions expressly allowed and disallowed, ---Capital Gains- meaning and concept of short term and long term capital gains, Permissible deductions--Income from other sources

Unit 3 Clubbing of incomes & Aggregation of incomes, set off and carry Forward of Losses Deductions to be made in computing total income.

Unit 4 Assessment of Individuals and Tax liabilities

INDIRECT TAXES:

Unit 5 Introduction and basic features of Excise, Customs, Service Tax, VAT, Central Sales Tax

REFERENCES

1. H.C Malhotra; Indian Income Tax Act
2. Singhanian Dr., V. K.and Singhanian Monica; Students Guide to Income Tax, Taxman Publications.

3. V.K Singhania-Direct Taxes-Law and Practice
4. Ahuja, Girish and Gupta Dr. Ravi; Practical approach to Direct and Indirect Taxes.
5. Direct Taxes : Dr. P K Pani

BBA SEMESTER - 5

Elective 2 Financial Markets and Institutions

(BBA 5-DSE 2)

Objectives:

The primary objective of the course is to familiarize the students with the basic concepts of Financial Market and Institution and to apply the knowledge of Finance in Market.

1. **Financial Market** - Money market and Capital market- Definition, function and types; Role of SEBI.
2. **Financial Institution** – IDBI, IFCI, SIDBI, ICICI, SFC, - Meaning, objectives, and functions (for all of them).
3. **Non-Depository Institution** - Mutual fund- meaning, types, role, advantages; UTI- Meaning, objectives, role, advantage :Insurance:-Meaning, characteristics, advantages and disadvantages, IRDA –characteristics, duties, powers and function, Meaning of C hit fund.
4. **Financial instruments**- Equity Share, Preference Share, Debentures – Meaning, characteristics, types, advantages, disadvantages (for all of them).
5. **Interest And Foreign Capital** - meaning and concept of interest, theories of interest- Marshall’s Classical Theory, J.M. Keynes’ liquidity preference theory;

Foreign Capital- Meaning, types, need of foreign capital, disadvantages; Multinational Corporation –Meaning, characteristics, merits.

Suggested Reading: -

1. Bhole M.K – Financial Markets and Institutions, Tata McGraw Hill.
2. Khan M.Y. – Indian Financial System, Tata McGraw Hill.
3. Gurusamy, Finance Markets and Institutions, Thomson Vijay Nicole Imprints Pvt Ltd.
4. Shashi K. Gupta, Nisha Agarwal, Rajnish Jain ,Financial Institutions & Markets-, Kalyani Publishers

BBA SEMESTER - 5
Elective Paper Of Human Resource Management

Elective 1 - Human Resource Development

(BBA 5-DSE 1)

Objectives:

The primary objective of the course is to familiarize the students with the basic concepts of HRD.

Unit 1 :-Introduction of HRD :-

Concept & Definition of HRD, features of HRD , Importance of HRD, Qualities of successful HRD manager , steps involved in HRD Process.

Unit 2 :- Career Planning :-

Concept of CP , feature of CP , Benefits of CP:- a) employees b) organization , Objective of CP , five steps of Career Planning , Advantages of Career Planning , Limitation of Cp.

Unit 3 :- Quality circle & Kaizen :-

Meaning of QC, feature of QC , objective of QC , Adv. Of QC, limitation of QC , **Kaizen** :- Meaning of Kaizen , 3 segment of kaizen , Process of kaizen programme.

Unit4 :- Knowledge Management & Performance Management :-

Knowledge Management :- Meaning of Knowledge, Meaning & Definition of Knowledge Management, Benefits of KM, Challenge of Knowledge Management
Performance Management :- Meaning of PM , Function of PM , benefit of PM , Difference between Performance Appraisal & Performance Management , steps in Performance Management process.

Unit 5 : - Training and Development :-

Training -Meaning of training , Objective, need for Training , Importance of Training, Types of Training , principle of Training . **Executive Development(ED)** :- Meaning , Objective , Need for ED , Importance of ED , Difference between Training and Development,

References:--

- 1) **Human Resource Development :The Indian Experience , D.M. Silvera, News India**
- 2) **Human Resource Development Missionary, T.V.Rao,**
- 3) **Human Resource Development : Deepak Sharma**
- 4) **Human Resource Development : John p Wilso**

BBA SEMESTER - 5

5) Elective 2 - HUMAN RESOURCES PLANNING **(BBA 5-DSE 2)**

Objectives: -- The objective of the course is to acquaint the students about the concept of human resources planning.

1. Human resource planning - concept, need, benefits, objectives, responsibility, activity component (short range analysis, long range analysis), difference between manpower planning and human resource planning.
2. Manpower demand forecasting - analysis of performance, analysis of productivity, the manpower approach, the rate of return approach, Macbeth model, micro and macro HRP-models and techniques.
3. Human resource planning process - outline, time scale. Human resource forecasting analysis of workload factors, time series analysis, difficulties in manpower forecast using quantitative tools (quantitative models- Delphi techniques, nominal group method, wastage analysis). manpower planning models – Markov Model, Renewal Model, Optimization Model, Cambridge Model, Simulation Placement Theory.
4. Career planning development and succession planning –objective of Succession Planning, Benefits of succession planning, Process of Succession Planning, Strategies for successful Succession Planning.
5. Human resource information system - introduction, objectives, stages, HRIS for human resource planning. Human resource accounting, audit and Research.

REFERENCE BOOKS:-

1. Human Resource Planning – Deepak Kumar Chakroborty, Excel Book.
2. Planning Corporate Management D.J. Bell.
3. Human Resource Management – Mirza Satyaddain .
4. Training For Management Development – P.N. Singh.
5. Designing and Managing Human Resource System V.Pareck & T.V. Rao.
6. Organizational development – Harquilas & Hia.

Text Books: 1. C.B Mamoria; Personnel Management

2. R.S Dwivedi-Manpower Management

3. Dale Yoder- Personnel Management and Industrial Relations

4. Gardon & McBeath-Manpower Planning & Control

5. Kumar Surinder and Padhy Prasantha-Personnel Management and Industrial Relations