BBA DEGREE PROGRAMME I SEMESTER – ALLIED – I MANAGERIAL ECONOMICS

Hours Allotted: 5 Hrs. Sub. Code: 11 UBA 1301

Credit Allotted: 3 Max. Marks: 75

OBJECTIVE: To enable the students understand the various concepts of

Economics and their application in Business decisions.

UNIT-I

Managerial Economics – Definition, Meaning and Characteristics – Scope – Relationship with other disciplines – Objectives of firms.

UNIT-II

Utility - Concepts - Law of diminishing marginal utility - Concept of consumer surplus - Laws of Demand - Elasticity of Demand - Indifference Curve Analysis.

UNIT-III

Factors of Production – Law of Returns – Law of Variable Proportions – Law of Return to scale.

UNIT-IV

Cost Concepts – Cost Output Relationship in the Short run and Long run – Revenue Analysis – Price Output Determination under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition.

UNIT-V

National Income – Concepts, Measurement and Difficulties in Measurement – Inequalities of Income – Causes – Merits and Demerits.

TEXT BOOK RECOMMENDED:

- 1. Managerial Economics R.L. Varshney & K.L. Maheshwari, S. Chand & Sons
- 2. Managerial Economics S.Sankaran, Margham Publications.

- 1. Managerial Economics Analysis, Problems & Causes PL. Mehta, Sultan Chand
- 2. Principles of Economics, Economic Analysis V. Lokanathan, S. Chand & Sons
- 3. Economic Analysis KPM. Sundharam & EN. Sundharam, S. Chand & Sons
- 4. Managerial Economics Cauvery, Sudhanayak, Girija, S. Chand & Sons

BBA DEGREE PROGRAMME I SEMESTER – CORE – I MANAGEMENT THEORY AND CONCEPTS

Hours Allotted: 5 Hrs. Sub. Code: 11 UBA 1401

Credit Allotted: 4 Max. Marks: 75

OBJECTIVE: To understand the Management theory and Concepts and acquire the

knowledge, skills to become a good manager.

UNIT I

Management – Functions – Nature – Management as a Science, an Art or Profession – Levels of Management – F.W. Taylor's Scientific Management – Henry Fayol's Principles of Management – Role of a Manager – Qualities of a good Manager – Differences between Management & Administration.

UNIT II

Planning – Importance – Limitations – Planning Process – Types of Plans : Objectives, Policies, Rules and Procedures, Strategies – Programmes and Budgets.

UNIT III

Organising – Scope – Organisation as a process – Elements of Organisation Process – Types of Organisation – Decision-Making – Types – Group decisions – Individual decision Risks – Delegation and Authority – Centralisation - Decentralisation.

UNIT IV

Staffing – Concepts – Functions – Process – Recruitment – Selection – Training. Direction – Concept – Elements of Directing – Principles and Process of Direction.

UNIT V

Co-ordination – Techniques of Co-ordination – Need and importance – Process – Characteristics of an ideal Control System – Budgetary Control.

TEXT BOOK RECOMMENDED:

1. Principles of Management – L.M. PRASAD

BOOKS FOR REFERENCE:

1. Management Principles - T. RAMASAMY, Himalaya Publishers

2. Principles of Management - TRIPATHI AND REDDY, Tata McGraw Hill

3. Business Management - DINKAR PAGARE, Sultan Chand & Sons

4. Essentials of Management - KOONTZ AND O'DONNEL, Tata McGraw Hill

BBA DEGREE PROGRAMME I SEMESTER – CORE – II FINANCIAL ACCOUNTING

Hours Allotted : 6 Hrs. Code : 11 UBA 1402 Credit Allotted : 5 Max. Marks : 75

OBJECTIVE

: To enable the students to understand Accounting principles and gain knowledge in the preparation of Final Accounts of Sole Trader and Non-Trading concern.

UNIT – I

Definition of Account – Accounting principles – Concepts and its conventions – Double Entry system– Journal – Subsidiary books – Purchases book, Sales book, Purchase Returns book, Sales Returns book and Types of Cash book – Ledger – Trial Balance.

UNIT – II

Final Accounts of Sole Trader - Rectification of error, Rank Reconciliation Statement, Bills of Exchange – Accommodation Bills.

UNIT – III

Methods of Depreciation – Straight Line Method, Written down Value Method & Annuity Method – Sinking Fund Method – Average Due Date – Account Current.

UNIT - IV

Final Accounts of Non - Trading organizations — Receipts & Payments Account — Income & Expenditure Account — Consignment Account (excluding abnormal loss)

UNIT - V

Royalty Account (excluding sub lease) – Insurance Claims – Loss of Stock only.

(Marks: Theory 40% & Problems 60%)

TEXT RECOMMENDED:

1. Advanced Accountancy – M.C. Shukla, T.S Grewal, Sultan Chand & sons

- 1. Advanced Accountancy S.P. Jain & K.L Narang, Kalyani Publications
- 2. Advanced Accountancy R.L Gupta & Radhasamy, Sultan Chand & sons

BBA DEGREE PROGRAMME II SEMESTER – ALLIED – II MATHEMATICS AND STATISTICS

Hours Allotted: 5 Hrs. Code: 11 UBA 2302 Credit Allotted: 3 Max. Marks: 75

OBJECTIVE: To enable the students to gain knowledge about the basic

Mathematical tools used in business and Statistical techniques that

facilitate comparison and analysis of Business data.

UNIT I

Mathematics for Finance - Simple and Compound Interest - Sinking Funds - Discount and Present Values-Differentiation - Maxima and Minima Method (Simple Problems).

UNIT II

Matrices and Determinants: Definition – Basic Concepts: Addition, Subtraction and Multiplication of Matrices – Elementary Operations: Transpose of matrix, Inverse, Solving equations by matrix method – Determinants and Solution of Simultaneous Linear equations.

UNIT III

Statistics – Definition – Nature – Scope and Objectives –Diagrammatic Representation – One, two, three dimensional diagrams – Graphic Representation – Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram – Classification and tabulation- Measures of Central Tendency: Mean, Median, Mode, Geometric Mean and Harmonic Mean.

UNIT IV

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co - efficient of variation- Time Series Analysis-Moving Averages-Straight Line Trend by Method of Least Square.

UNIT V

Simple Correlation : Karl Pearson's Co-efficient of Correlation and Spearman's Rank Correlation – Simple Regression Analysis.

(Marks: Theory 40% and Problems 60%)

TEXT BOOK RECOMMENDED:

- 1. Business Mathematics san cheti & Kapoor, S. Chand & Co. Ltd
- 2. Statistics R.S.N.Pillai & Bagavathi, Sultan Chand

- 1. Statistical Methods S.P.Gupta, Sultan Chand.
- 2. Business Tools and Decision Making –S.L.Aggarwal & L.Bhardwaj, Kalyani Publishers

BBA DEGREE PROGRAMME II SEMESTER – ALLIED – III BUSINESS ENVIRONMENT

Hours Allotted : 5 Hrs. Code : 11 UBA 2303 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE: To promote basic understanding on the concepts of Business

Environment and to enable them to realize the impact of environment

on Business.

UNIT I

Business - Scope - Characteristics - Business Goals - Business Environment - Objectives - Types of environment.

UNIT II

Social and Cultural Environment – Nature - Impact of Culture on Business Culture and Goods, Services - People's Attitude to Business and Work - Social Responsibility of Business - Business and Society

UNIT III

Political Environment - Political Institutions - Legislature, Executives, Judiciary, Judiciary Activism - Government in Business - Regulatory, Intervention, Participatory Roles.

UNIT IV

Economic Environment – Nature - Economic Factors - Basic Economic System - Economic Planning - Privatization – Nature - Objectives - Privatization Routes

UNIT V

Technological Environment – Features - Impact of Technology - Technology and Society - Economic effects - Management of Technology – Financial Environment.

TEXT BOOK RECOMMENDED:

1. Essentials of Business Environment - K.Aswthappa - Himalaya Publishing House

- 1. Business, Government and Society George Steiner & John F.Steiner-Tata McGraw Hill
- 2. Economic Environment in Business Adikari Himalaya Publi. House
- 3. Business Environment Francis Cherunilam
- 4. Indian Economy Ishwar C.Dhingara Sultan Chand & company
- 5. Indian Economy Ruddan datt and K.P.M. Sundharam

BBA DEGREE PROGRAMME II SEMESTER – CORE – III ADVANCED ACCOUNTANCY

Hours Allotted : 6 Hrs. Code : 11 UBA 2403 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE: To have working knowledge of Partnership.

UNIT I

Partnership Accounts – Definition – Capital and Current Accounts – Admission, Retirement and Death of a Partner.

UNIT II

Dissolution of a Firm – Insolvent of a Partner – Garner Vs. Murray decision – Insolvency of all Partners – Piecemeal Distribution of cash.

UNIT III

Branch Accounts (Excluding Foreign branches) – Departmental Accounts – Hire Purchase and Instalments Accounts (Simple Problems).

UNIT IV

Insolvency Accounts of Individuals – Statement of Affairs - Deficiency Accounts.

UNIT V

Issue of Shares and Redemption of Shares – Issue of Debentures and Redemption of Debentures (out of capital and out of profit method).

(Marks: Theory – 20% and Problem – 80%)

TEXT BOOK RECOMMENDED:

1. Advanced Accounts - M.C. Shukla, T.S. Grewal, S.C. Gupta - Sultan Chand & Sons.

- 1. Advanced Accounting Jain & Narang Kalyani Publication
- 2. Advanced Accountancy R.L. Gupta & Radha Sami Sultan Chand & Sons
- 3. Advanced Accountancy S.N. Maheswari Sultan Chand & Sons

BBA DEGREE PROGRAMME II SEMESTER – NON MAJOR ELECTIVE – I MANAGEMENT PRINCIPLES

Hours Allotted : 2 Hrs. Code : 11 UBA 2601 Credit Allotted : 2 Max. Marks : 75

OBJECTIVE: To enable the students understand the Principles of Management and

how to acquire skills to become a good manager.

UNIT - I

Management – Meaning & Definition – Features – Importance – Functions.

UNIT - II

Planning – Concept – Process – Types of Plans – Objectives, Policies, and Procedures.

UNIT - III

Organizing – Concept – Organisation as a Process – Types of organization – Centralization – Decentralisation.

UNIT - IV

 $Staffing-Concept-Functions-Process-Recruitment-Selection-Direction-\\ Concepts.$

UNIT - V

Co-ordination – Need & Importance - Controlling – Concept – Need and Importance – Process.

TEXT BOOK RECOMMENDED:

1. Principles of Management - L.M. PRASAD, Sultan Chand & Sons

- 1. Principles of Management SHERLEKAR, Himalaya Publishers
- 2. Business Management DINKAR PAGARE, Sultan Chand & Sons
- 3. Principles of Management TRIPATHI AND REDDY, Tata McGraw Hill
- 4. Essentials of Management KOONTZ AND O'DONNEL, Tata McGraw Hill

BBA DEGREE PROGRAMME III SEMESTER – ALLIED – IV MANAGERIAL COMMUNICATION

Hours Allotted : 5 Hrs. Code : 11 UBA 3304 Credit Allotted : 3 Max. Marks : 75

OBJECTIVE: To enable the students, understand the significance of communication

particularly in the fields of sales and its execution, claims and

adjustments, agency business, report writing [Both business and press

Hard and soft].

UNIT I

Communication – Meaning, Process and Significance – Objectives – Principles – Types – Media – Barriers of Communication – Commercial Terms and Abbreviations.

UNIT II

Correspondence – Need, Functions and Kinds of Business Letters – Layout of Business Letters – Enquiry and Reply – Offers and Quotations – Orders – Execution and Cancellation.

UNIT III

Claims and Adjustments – Collection Letters – Sales Promotion Letters – Circular Letters.

UNIT IV

Agency Correspondence – Bank Correspondence – Import and Export Correspondence – Application Letters.

UNIT V

Recommendations - Report Writing - Structure of Reports - Press Reports - Market Reports - Business Reports - Modern means of E-Communication - Internet - E-mail - Video Conferencing - Websites - FAX.

TEXT BOOK RECOMMENDED:

1. Effective Business English and Correspondence

- M.S.RAMESH & PATTENSHETTY, R.Chand & Co.

- 1. Essentials of Business Communication
 - RAJENDRA PAL & J.S. KORLAHALLI, Sultan Chand & Sons
- 2. Business Communication R.C.SHARMA, KRISHNA MOHAN, Tata Mc Graw Hills
- 3. Business Communication URMILA RAI, Himalaya Publishing House

BBA DEGREE PROGRAMME III SEMESTER – CORE – IV COST ACCOUNTING

Hours Allotted : 5 Hrs. Code : 11 UBA 3404 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE : To enable the students to understand the principles and procedure of

cost accounting and to apply them to different practical situations.

UNIT I

Meaning of Cost Accounting – Objectives and Advantages – Costing Methods and Techniques - Costing System - Cost Units – Cost centre- Elements of Costs – Cost Sheet - Tender and Quotation.

UNIT II

Materials – Meaning and Objectives of Material Control methods - Levels of stock - Economic Order Quantity – JIT- ABC Analysis - Perpetual Inventory System - Pricing Issue - FIFO, LIFO, Simple Average and Weighted Average.

UNIT III

Labour – Methods of Wage, Payments and Incentive Plans -Time Rate, Piece Rate – Taylor's Differential Piece Rate System - Merricks Multiple Piece Rate System – Halsey Plan- Halsey Weir plan - over Time and Idle Time.

UNIT IV

Overhead –Classification, Allocation, Apportionment and Absorption of overheads – Machine hour Rate.

UNIT V

 $\begin{tabular}{ll} Methods of Costing: Job costing-Contract Costing-Process Costing-Normal Loss-Abnormal Loss and gains. \end{tabular}$

(Marks: Theory 20% and Problems 80%)

TEXT BOOK RECOMMENDED:

1. Cost Accounting Principles and Practice – S.P. JAIN AND K.L. NARANG, Kalyani Publishers.

BOOKS FOR REFERENCE:

- 1. Cost Accounting S.P.IYENGAR, Sultan Chand & Sons.
- 2. Cost Accounting R.S.N. PILLAI AND V. BAGHAVAGHI, S.Chand & Company Ltd.
- 3. Cost Accounting S.N. MAHESHWARI, Sultan Chand & Sons.
- 4. Principles and Practice of Cost Accounting N.K. PRASAD, Book Syndicate Pvt. Ltd.
- 5. Cost Accounting BHABOTOSH BANERJEE, The World Press Private Lt

BBA DEGREE PROGRAMME

III SEMESTER – CORE – V MARKETING MANAGEMENT

Hours Allotted : 4 Hrs. Code : 11 UBA 3405 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE: To educate the students various concepts of Marketing and also to

develop their interest in Marketing.

UNIT I

Market – Meaning – Classification – Marketing – Definition – Features – Concepts – Marketing Management – Definition – Functions of Marketing- Introduction to Retailing.

UNIT II

Market Environment – Meaning – definition – Types : Micro & Macro Environment – Market Segmentation –Levels – Benefits & Limitations – Consumer behavior – Decision making by consumer.

UNIT III

Marketing Mix – Definition – Components – Product Concepts – Features – Classification of Products – PLC – Price Mix – Factors influencing Pricing & Methods of Pricing.

UNIT IV

Promotion Mix – Advertisement – Process – Merits & Demerits – Media – Kinds – Sales promotion – Objectives – Kinds – Personal Selling – Qualities & Types.

UNIT V

Marketing Information System and Marketing Research – Steps in Marketing Research – Marketing of Services – Service Marketing Mix.

TEXT BOOK RECOMMENDED:

1. Principles and Practices of Marketing – MAMORIA & JOSHI.

- 1. Marketing Management RAJAN NAIR, Sultan Chand & sons
- 2. Marketing Management PHILIP KOTLER, Prentice Hall India
- 3. Modern Marketing PILLAI & BHAGAVATHI, Sultan Chand & Sons
- **4.** Marketing Management SHERLEKAR, Himalaya Publishers
- **5.** Marketing Management Dr. L. NATARAJAN Margham Publications

BBA DEGREE PROGRAMME III SEMESTER – NON MAJOR ELECTIVE – II BANKING PRACTICES

Hours Allotted : 2 Hrs. Code : 11 UBA 3602 Credit Allotted : 2 Max. Marks : 75

OBJECTIVE: To acquaint the students with the theoretical and legal concepts of

Banking in India.

UNIT – I

Banking – Meaning – Definition - Functions of Banking - Classification of banks and its merits and demerits.

UNIT – II

Definition of term Banker and Customer - Relationship Between Banker and Customer - Commercial Banks - Meaning - Functions.

UNIT – III

Cheques: Definition - Characteristics - Marking - Honour and Dishonor - Crossing of Cheques - Endorsement - Meaning and Significance.

UNIT - IV

Central Bank - Meaning – Nature and its Functions - Organization and its Management.

UNIT - V

Bank Credit and Bank deposits - Bank Loans – Recent trends in Banking Services - ATM, Credit card, Debit card, Green card, Cash Credit system of lending.

TEXT BOOK RECOMMENDED:

1. Banking Thoey Law and Pracitce – Sundaram & Varshney, Sultan Chand & Sons

- 1. Banking Thoey, Law and Pracitce E.Gordon & Natarajan, Himalaya Publishing House.
- 2. Money, Banking, Trade and Public Finance MC. Vaish, NewAge International Limited
- 3. Banking Theory Vasudevan, Sultan Chand & Sons

BBA DEGREE PROGRAMME IV SEMESTER – ALLIED – V OPERATIONS RESEARCH

Hours Allotted : 5 Hrs. Code : 11 UBA 4305 Credit Allotted : 3 Max. Marks : 75

OBJECTIVE: To facilitate the students to understand the scientific methods

available to take proper decisions in the allocation of scares resources, their optimum use in maintaining inventory, replacing machines and in

forecasting the trends, that are affected by many contingent factors.

UNIT - I

Operations Research : Meaning – Characteristics – Scope – Models – Phases – Limitations – Applications – OR & Decision Making – LPP - Formulation – Graphical Method – Simplex Method (Simple Problems).

UNIT - II

Transportation Problem : North West Corner Method, Least Cost Method – Vogel's Approximation Method - Assignment Problem : Hungarian Maxima and Minima Method - Travelling Salesman Model.

UNIT - III

Network Analysis: Basic components – Construction - Numbering the events - Critical path Analysis, Slack (Float).

UNIT - IV

Game Theory: Meaning, Features, Saddle point - Dominance Property - Different Methods of Solving game theory problem - Inventory.

UNIT - V

Replacement of equipment that deteriorates gradually – Replacement of Equipment that fails suddenly.

(Marks: Theory 20% and Problems 80%)

RECOMMENDED TEXTS:

- 1. Operations Research P.R. Vittal & V. Malini, Margham Publications
- 2. Problems in OR P.K. Gupta and Manmohan, Sultan chand and sons
- 3. Introduction to OR V.K. Kapoor, Sultan chand and sons
- 4. Anand Sharma, Operations Research, Himalaya Publishing House

BBA DEGREE PROGRAMME IV SEMESTER – ALLIED – VI BUSINESS LAWS

Hours Allotted : 5 Hrs. Code : 11 UBA 4306 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE: To acquaint the students with principles and legal aspects of

various legislations like contract, agency, partnership, insurance and

sale of goods act.

UNIT I

Contract Act – Definition, Classification – Essentials of a Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Object.

UNIT II

Performance of Contract – Modes of Discharge of Contract – Remedies for Breach of Contract.

UNIT III

Law of Agency - Modes creation - Agency by Ratification - Sub-Agent and Substituted Agency - Termination of Agency - Bailment - Features - Rights, duties of Bailor and Bailee.

UNIT IV

Sale of Goods Act – Definition, Price, Conditions and Warranties – Transfer of Property – Performance of Contract of Sale – Rights of an Unpaid Seller.

UNIT V

Partnership – Definition - Essentials of Partnership - Rights, Duties and Liabilities of Partners - Types of Partnership - Dissolution of Partnership.

TEXT BOOK RECOMMENDED:

1. Elements of Mercantile Law - N.D. KAPOOR, Sultan Chand & Sons

- 1. Mercantile Law DAVAR, Progressive Corporation
- 2. Business Law PILLAI & BHAGAVATHI, Sultan Chand & Sons
- 3. Mercantile Law M.C.SHUKLA., S. Chand & Co

BBA DEGREE PROGRAMME IV SEMESTER – CORE – VI MANAGEMENT INFORMATION SYSTEM

Hours Allotted : 4 Hrs. Code : 11 UBA 4406 Credit Allotted : 4 Max. Marks : 75

OBJECTIVE: To enable the students to trace the growing importance of information system, vital role in decision making, role of computers in this task and it emphasis on the system, development process & approaches.

UNIT I: BASIC CONCEPTS OF MIS

Management Information System – Meaning – Definition – Nature & Scope – Characteristics – Classification – MIS functions.

UNIT II: ROLE OF COMPUTERS IN MIS

Computer Hardware for Information System: Basics of Data Representation – Types of Computers – Components. Computer Software for Information System: Classification of Software – Role of Software in Problem Solving.

UNIT III: INFORMATION CONCEPTS FOR MIS

 $Information: Definition-Types-Quality-Dimension-Information Systems\ in \\ Business: Manufacturing, Marketing, Quality, Finance\ and\ R\ \&\ D.$

UNIT IV: SYSTEM CONCEPTS

System: Definition – Kinds – System related Concepts – System Development Life Cycles – System Approaches to Management.

UNIT V: DATABASE MANAGEMENT

Database Management Systems : Introduction – Database Hierarchy – Traditional & Modern Approach – Models.

- 1. Management Information System JAMES A. O'BRIEN, Tata McGraw Hills
- 2. Management Information System P.MOHAN, Himalaya Publishing House
- 3. Management Information System A.K. GUPTA, S.Chand & Co. Ltd
- **4.** Management Information System: Managerial Perspectives D.P.GOYAL, Macmillan

BBA DEGREE PROGRAMME IV SEMESTER – SKILL BASED ELECTIVE – I COMPUTER BASICS AND DESK-TOP PUBLISHING (DTP)

Hours Allotted: 4 Hrs. (Theory – 2 Hrs. & Practical - 2Hrs)

Credit Allotted: 4

Max. Marks: 75

OBJECTIVE: To acquire the Computer knowledge and to improve the job-typing

skills and to know the DTP programme.

UNIT I: Introduction to Computers:

Meaning of Computers – Characteristics – Areas of Computer Applications – I-P-O Cycle – Components of a Computer – Input and Output Devices – Hardware and Software – Operating System and its functions. Introduction to Windows'98 – Logging on – Desktop – Icons and Taskbar – Start Menu – Files and Folders – Windows Explorer – Find Options – Shortcuts and Brief Case.

UNIT II: Word 2000:

Introduction to Word 2000 – Creating Word Documents – Creating Business Letters using Wizards – Formatting documents – Spelling and Grammar Check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, Opening and Closing documents – Mail Merge.

UNIT III: *Microsoft Excel:*

Introduction to Spread Sheet – Building Worksheet – Entering data in Worksheets – Editing Cells – Auto Fill – Printing the Worksheet - Chart Wizard – Creating and Formatting different types of Charts – Functions in Excel – Grouping and Outlining of Data – Data Validation and Consolidation – Custom Views – Splitting Worksheet – Freezing Panes – Saving, Opening and Closing Workbook.

UNIT IV: MS-POWER POINT

MS – Power Point – Creating document – LCD Presentation – Adding Formatting Text with images – Checking for spelling – Project Creations – Changing Background Colours – Workings with Object – Customising Picture from Clipart Gallery & Files – Slide Shows with Chart and tables.

UNIT V : PAGE MAKER

Creating Page Maker document – Uses of Tool Box – Functions of Menu Bar – Creating Text rack – Creating Borders, Visiting Card, Daily Sheet Calendar, Marriage Invitation, News Paper Advertisement – Placing Pictures with Text document - Inserting removing pages – Continuous Page Numbering – Drawing Tool – Creating Mathematical Tools – Text Rotating – Skewing & Reflecting an Object – Page Maker to Photo Shop options – Printing and Publishing options.

(Marks : Theory - 40% and Practical – 60%)

TEXT RECOMMENDED:

1. Computer Applications in Business – S.V. SRINIVASA VALLABHAN, S.Chand & Co. Ltd.

- 1. Computer Applications in Business R.PARAMESWARAN, S.Chand & Co. Ltd.
- 2. Computer Applications in Business, K. MOHAN KUMAR & Dr. S. RAJKUMAR, Tata McGraw Hill publications

BBA DEGREE PROGRAMME V SEMESTER – CORE – VII COMPANY ACCOUNTS

Hours Allotted : 6 Hrs. Code : 11 UBA 5407 Credit Allotted : 5 Max. Marks : 75

OBJECTIVE: To provide an understanding and working knowledge of Company

Accounts.

UNIT I

Company Final Accounts – Profit Prior to incorporation.

UNIT II

Amalgamation, Absorption and Reconstruction of companies – Internal and External.

UNIT III

Liquidation of Companies.

UNIT IV

Holding Companies (Simple Problems).

UNIT V

Final Accounts of Bank and Insurance (Simple Problems)

(Marks: Theory 20% and Problems 80%)

TEXT RECOMMENDED:

1. Advanced Accountancy - M.C. Shukla and T.S. Grewal, ,Sulthan Chand & Sons

- 1. Advanced Accountancy R.L. Gupta nad Radaswamy- Sulthan Chand & Sons
- 2. Advanced Accountancy S.N. Maheswari-, Sulthan Chand & Sons
- 3. Advanced Accountancy S.P. Jain and K.L. Narang ,Kalyani Publishers

BBA DEGREE PROGRAMME V SEMESTER – CORE – VIII FINANCIAL MANAGEMENT

Hours Allotted: 5 Hrs. Code: 11 UBA 5408
Credit Allotted: 5 Max. Marks: 75

OBJECTIVE: To familiarize the students with various concepts and principle of financial management and also to develop in them the necessary skills and techniques to take decisions on various financial matters.

UNIT I

Financial Management - Meaning - Scope - Goals - Profit Maximization and Wealth Maximization - Finance Functions - Financing, Investment and Dividend decision. **UNIT II**

Capital Structure Planning – Meaning and Scope – Capital Structure Theories - Net Income Approach – Net Operating Income Approach – MM Approach – Arbitrage Process – Traditional Approach.

UNIT III

Capital Budgeting – Concept and Importance – Capital Budgeting Appraisal Methods - Pay Back Method – ARR - NPV Method - Excess Present Value Index.

UNIT IV

Cost of Capital – Meaning - Importance – Classification - Cost of Equity – Cost of Preference - Cost of Retained Earnings - Cost of Debt – Weighted Average Cost of Capital.

UNIT V

Leverages – Meaning and Significance – Types : Operating, Financial and Combined Leverages – Dividend Theories and Dividend Policies (No Problems) – Forms of Dividend.

(Marks: Theory 40% and Problems 60%)

TEXT BOOK RECOMMENDED:

1. Elements of Financial Management – S.N. MAHESHWARI, Sultan Chand & Sons

- 1. Financial Management –I.M. PANDEY, Vikash Publishing House Pvt. Ltd.
- **2.** Fundamentals of Financial Management PRASANNA CHANDRA, Tata Mc. Graw Hills Publishing Company Limited.
- **3.** Theory and Problems in Financial Management M.Y.KHAN & P.K. JAIN, Tata Mc Graw Hills Publishing Company Limited.
- **4.** Financial Management R.K. SHARMA, SHASHI AND K. GUPTA, Kalyani publication

BBA DEGREE PROGRAMME V SEMESTER – CORE – IX COMPANY LAW & SECRETARIAL PRACTICES

Hours Allotted: 5 Hrs. Code: 11 UBA 5409
Credit Allotted: 5 Max. Marks: 75

OBJECTIVE

: To familiarize the concept of company law and secretarial practice concept, fundamentals, tools, techniques and its significance in the liberalized business environment.

UNIT - I

Company – Definitions – Features – kinds - Private Ltd Company Vs Public Company.

UNIT - II

Formation of companies – Incorporation – Commencement – Memorandum of Association - Clauses - Articles of Association - Contents – Contents – Prospectus.

UNIT - III

Shares – Kinds - Equity Shares - Preference Shares - Premium and Discount – Allotment-Minimum subscription - Forfeiture of shares – Debentures – Types.

UNIT - IV

Secretary - Definition - Types - Company Secretary - Legal position - Qualification - Appointment - Rights, Duties and Liabilities - Termination

UNIT - V

Meetings – Types – Statutory, Annual General Meeting – Notice – Agenda – Quorum - Minutes - Proxies - Resolution – Types.

TEXT BOOK RECOMMENDED:

1. Company Law and Secretarial Practice -N.D. KAPOOR, S.Chand & Co.

- 1. Company Law and Secretarial Practice TANDON.
- 2. Company Law and Secretarial Practice P.K. GHOSH, S.Chand & Sons.

BBA DEGREE PROGRAMME V SEMESTER – CORE – X PRODUCTION MANAGEMENT

Hours Allotted: 5 Hrs. Code: 11 UBA 5410
Credit Allotted: 5 Max. Marks: 75

OBJECTIVE: To understand nature and importance of Production Management

and to acquaint them with the major aspects of Production

Management.

UNIT I

Production Management – History of Production Management – Scope and Significance – Duties and Responsibilities of Production Manager – Production System – Functions & Types – Plant Location – Factors – Site selection in Rural and Urban Area – Most Profitable and Economical site selection – Plant Layout – Objectives and Classifications.

UNIT II

Production Planning and Control (PPC) – Objectives and importance – Elements Role of PPC in Operations management – Routing – Importance – Procedures – Scheduling – Factors – Objectives – Methods.

UNIT III

Work Study, Time Study and Motion Study – Objectives – Advantages and Disadvantages – Uses – Work Measurement – Benefits & Techniques – Maintenance of Plant and Machineries – Objectives – Functions and importance – Impacts of Poor Maintenance – Types.

UNIT IV

Quality Control – Objectives and Functions – Significance – Inspection – Objectives – Kinds – SQC – Techniques of SQC – Advantages – ISO – ISO 9000 Series and ISO 14000 – Benefits of ISO – Process of ISO Certification Marks – Quality Accreditation and Certifying Agencies – AG'MARK – Objectives – Trade Mark Symbol – BIS – Hall Marking – ISI Standard Mark – Product Testing – TQM.

UNIT V

Material Management – Functions – Areas – Objectives – Integrated Material Management – Material Handling – Purchasing – Procedures – Objectives and importance – Store-Keeping – Storage System – Functions – Scope – Duties & Responsibilities of a Storekeeper – Functions – Inventory Control – Functions & Types.

(100 % Theory)

TEXT BOOK RECOMMENDED:

1. Production & Operations Management – K. ASWATHAPPA, Himalaya Publishers

- 1. Production & Operations Management PANNEER SELVAM, Prentice Hall India
- 2. Production & Operations Management B.S. GOYEL, Pragati Prakashan

BBA DEGREE PROGRAMME V SEMESTER – MAJOR BASED ELECTIVE – I ORGANISATIONAL DYNAMICS

Hours Allotted: 5 Hrs. Code: 11 UBA 5501
Credit Allotted: 5 Max. Marks: 75

OBJECTIVE: To familiarice the students, the organisational and individual

behaviour, develop dealership quality, effective communication skills

and encourage morale and motivation.

UNIT - I

Organisational Behaviour – Nature and Concept – Organisational Behaviour Models and Other similar fields of study – Disciplines contributing to Organisational Behaviour.

UNIT - II

Individual Behaviour – Perception – Personality – Group Dynamics – Formal and Informal Groups, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision-making.

UNIT - III

Leadership – Concept – Leadership Theories – Leadership Styles - Power and Authority – Definition of Power – Types of Power – Definition of Authority – Characteristics – Types of Authority.

UNIT - IV

Communication – Communication Process – Communication Network – Barriers to Communication – Steps for making Communication Effective.

UNIT V:

Morale – Concept – Morale and Productivity – Measurement of Morale – Steps to improve Morale in an organization.Motivation – Concept – Nature – Motivation and Performance – Theories of Motivation.

TEXT BOOK RECOMMENDED:

1. Organisational Behaviour – L.M. PRASAD.

- 2. Organisational Behaviour Dr. P.C. SEKAR, Margham publishers
- 3. Organisational Behaviour FRED LUTHENS, Tata McGraw Hill

BBA DEGREE PROGRAMME V SEMESTER – SKILL BASED ELECTIVE – II PERSONALITY DEVELOPMENT

Hours Allotted: 4 Hrs. Code: 11 UBA 5702 Credit Allotted: 4 Max. Marks: 75

OBJECTIVE:

BBA DEGREE PROGRAMME VI SEMESTER – CORE – XI HUMAN RESOURCE MANAGEMENT

Hours Allotted: 5 Hrs. Code: 11 UBA 6411
Credit Allotted: 5 Max. Marks: 75

OBJECTIVE : To develop an understanding of the management of human Resources

with reference to various aspects of personnel management.

UNIT - I

Meaning and Definition of HR – Characteristics, Scope, Objectives – Principles of HRM – Functions of Personnel Department – Managerial and Operative Functions.

UNIT - II

Basics and needs of HR Planning – Factors affecting HR Planning – Steps in HR Planning – Recruitment, Selection and Placement of Personnel – Interviews and Tests – Job Analysis, Job Description, Job Specification, Job Evaluation.

UNIT - III

Training - Objectives - Methods - Executive Development Methods - Promotion - Criteria and Types - Transfer - Types - Career Planning - Meaning - Importance.

UNIT - IV

Wages and Salaries- Different Methods of Wage Payments - Time Rate - Piece Rate - Incentive Schemes - Fringe Benefits.

UNIT - V

Performance Evaluation – Methods – Motivation - Concepts only – Discipline and Disciplinary procedure – Grievances and Grievance Handling – Steps.

RECOMMENDED TEXTBOOK:

1. Human Resource Management- S.S. Khanka - Himalaya publishing House

- **1.** Personnel Management C.B. MAMORIA, Himalaya Publishing House.
- 2. Personnel Management Arun Monappa, Mirza Saiyadain, Tata McGraw Hill.
- 3. Personnel Management K.K. AHUJA, Kalyani Publishers.
- **4.** Personnel Management and Industrial Relations K.K. Ahuja, Kalyani Publishers
- 5. Personnel Management and Industrial Relations P.C. TRIPATHI, Sultan Chand
- 6. Dynamics of Industrial Relations Mamoria, Mamoria & Gankar Himalaya Publishing

BBA DEGREE PROGRAMME VI SEMESTER – CORE – XII STRATEGIC MANAGEMENT

Hours Allotted: 5 Hrs. Code: 11 UBA 6412 Credit Allotted: 5 Max. Marks: 75

OBJECTIVE

: To enable the students understand the theories and different aspects of strategic management, to make them familiar with environmental analysis, to help the students acquire decision making skills and develop good strategic skills.

UNIT I

The Concept of Strategy- Strategic Decisions - Strategic Management Concept - Benefits - Limitations - Strategic Management Process - Approaches.

UNIT II

Mission and Objectives – Need for Environmental Scanning –SWOT Analysis.

UNIT III

Strategy Formulation – Business Strategy – Corporate Strategy – Portfolio Analysis – BCG Matrix - Uses - Limitations.

UNIT IV

Strategy Implementation – MBO – Functional Implementation: Production – Marketing – Finance – Personnel – Research and Development.

UNIT V

Strategy Evaluation and Control – Strategic Control – Evaluation Techniques.

TEXT BOOK RECOMMENDED:

1. Business Policy and Strategic Management – L.M. PRASAD, Sultan Chand & Sons

- 1. Business Policy P.K. GHOSH, Sultan Chand & Sons
- 2. Business Policy AZAR KASMI, Tata McGraw Hill
- 3. Business Policy and Strategic Management FRANCIS CHERUNILUM, Himalaya Publishers
- 4. Business Policy AMARCHAND, Vikas Publishing

BBA DEGREE PROGRAMME VI SEMESTER – CORE – XIII MANAGEMENT ACCOUNTING

Hours Allotted: 6 Hrs. Code: 11 UBA 6413 Credit Allotted: 5 Max. Marks: 75

OBJECTIVE: To enable the students to know the nature and scope of management accounting and gain knowledge in the preparation of financial statement analysis, marginal costing budget, working capital requirements and standard costing.

UNIT I

Management Accounting – Meaning & Definition – Nature – Scope – Objectives – Merits and Limitations – Functions of management accountant – Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Percentages.

UNIT II

Ratio Analysis - Working Capital - Types - Factors Determining Working Capital - Estimate of Working Capital Requirements.

UNIT III

Fund Flow Statement – Uses of Fund Flow Analysis – Construction of Fund Flow Statement- Cash Flow Analysis as per AS3 – Distinction between Fund Flows and Cash Flows – Construction of Cash Flow Statement.

UNIT IV

Marginal Costing – Cost Volume Profit (CVP) Analysis – Break Even Analysis-Margin of Safety.

UNIT V

Budget and Budgetary Control –Sales Budget, Production Budget, Cash Budget, Master Budgets and Flexible Budgets – Standard Costing & variance Analysis – Material and Labour Variance only.

(Marks: Theory 20% and Problems 80%)

TEXT BOOK RECOMMENDED:

1. Management Accounting - S.N. Maheswari, Sultan Chand & Sons.

- **1.** Management Accounting R.S.N. Pillai & Bhagavathi, Sultan Chand & Sons.
- 2. Management Accounting Principles and Practice R.K. Sharma & Jhoshi K. Gupta.
- 3. Principles of Management Accounting Manmohan & S.N.Goyal, Sahitya Bhavan.
- 4. Management Accounting Tools and Techniques N. Vinayakam, I.B. Sinha, imalaya Publishing.

BBA DEGREE PROGRAMME VI SEMESTER – MAJOR BASED ELECTIVE – II ENTREPRENEURIAL DEVELOPMENT

Hours Allotted: 5 Hrs. Code: 11 UBA 6502 Credit Allotted: 5 Max. Marks: 75

OBJECTIVE: To enable the students understand the entrepreneurial

environment and to acquaint them management of projects.

UNIT I

Entrepreneur – Meaning - Definition – Traits of an Entrepreneur, Functions,

Types of Entrepreneurship – Role of Entrepreneurship in Economic Development –

Distinction between Entrepreneur, Intraperneur and Entrepreneurship

UNIT II

Entrepreneurial Environment – Factors affecting Entrepreneurial Growth – Entrepreneurial Motivation – Need for Motivation – Barriers to Entrepreneurship Development.

UNIT III

Entrepreneurship Development Programme (EDP) – Need for EDP – Objectives, Phases of EDP – Course Content and Curriculum of EDP – Evaluation of EDP – EDP Institutions in India and their functions – DIC, SISI, TCOs.

UNIT IV

Project Management – Concept of Project and Classification – Sources of a

Business Idea, Project Identification – Project Formulation – Elements – Project Report –

Project Appraisal.

UNIT V

Incentives and Subsidies – Incentives to Small Scale Industries – Benefits to Industrial Units located in Backward Areas – Industrial Estates – Women entrepreneur – Incentives and Subsidies for Women Entrepreneur.

TEXT BOOK RECOMMENDED:

1. Entrepreneurial Development – C.B. Gupta & Srinivasan – Sultan Chand & Sons.

- 1. Dynamics of Entrepreneurial Development VASANT DESAI, Himalaya Publishers
- **2.** Entrepreneurship Development Principles, Policies and Programmes –P.Saravanavel, ESSPEEKAY Publications
- 3. Entrepreneurship Development GORDAN & NATARAJAN, Himalaya Publishers

BBA DEGREE PROGRAMME VI SEMESTER – MAJOR BASED ELECTIVE – III INTERNATIONAL BUSINESS

Hours Allotted: 4 Hrs. Code: 11 UBA 6503 Credit Allotted: 4 Max. Marks: 75

OBJECTIVE

: To enable the students understand the basic concepts connected with International business and institutional arrangement for the promotion

of International business.

UNIT - I

International Business Environment: International business – An overview – Concept of international business – Classification of international business – Factors influencing international business – Economic and political environment

UNIT - II

Multinational Corporations (MNCs): Concept, Strategy and Organisation – Marketing Management – Technology and MNCs – UN code of conduct of MNCs - Export and Import Procedures.

UNIT - III

Economic Integration and trade Blocks: Structure of various regional economic agreements such as ASEAN, SAARC / SAPTA, NAFTA and their procedure and impact on the trading activities of the Member States.

UNIT-IV

Foreign Collaborations and Joint Ventures : Industrial Policy and Foreign direct investment – Collaboration and joint ventures-Kinds

UNIT - V

World Trade organization: Origin and development – UNCTAD world Trade Organisation (WTO) – Structure, functions and areas of operation.

RECOMMENDED TEXT BOOK:

1. Francis Cherunilam-International Trade and export management-HPH

- 1. International Business Envionment N.S. Muthukumar Kalyani Publishers
- 2. International Marketing Management RL Varshney & Battacharya Sultan & Chand
- 3. Export Management Balgopal T.S Himalaya Publishing House

BBA DEGREE PROGRAMME VI SEMESTER – SKILL BASED ELECTIVE – III COMPUTER APPLICATION IN BUSINESS

Hours Allotted: 4 Hrs. (Theory-2Hrs. & Practical-2Hrs)

Credit Allotted: 4

Max. Marks: 75

OBJECTIVE: To help the students to understand the growing significance of computer applications in business and in office work in recent years and to enable them to gain practical knowledge in learning the tally accounting package.

UNIT - I:

Fundamentals of Computerized Accounting – Computerized Accounting Vs. Manual Accounting – Features of Tally – Tally Screens and Menus.

UNIT - II:

Creation of a New Company – Groups Creating - Editing and Deleting Groups- Creation of Ledgers- Editing and Deleting Ledgers.

UNIT - III:

Introduction to Voucher- Voucher entry – Payment Voucher – Receipt Voucher – Sales Voucher – Purchase Voucher- Trial Balance – Preparation of Final Accounts.

UNIT - IV:

Contra Vouchers - Journal Vouchers - Editing and Deleting Vouchers.

UNIT - V:

Creation of Inventory Reports- Creation of Stock Categories – Creation of Stock Groups and Stock Items.

(Marks: Theory - 40% and Practical – 60%)

TEXT RECOMMENDED:

- $2. \quad Computer\ Applications\ in\ Business-S.V.\ SRINIVASA\ VALLABHAN,\ S.\ Chand\ \&\ Co.\ Ltd.$
 - K. Mohan Kumar & Dr.S. Rajkumar, Tata Mcraw Hill Education Pvt. Ltd.
- 3. Financial Accounting Using Tally 6.3 NAMRATA AGARWAL, Dream Tech.

- 3. Computer Applications in Business R.PARAMESWARAN, S.Chand & Co. Ltd
- 4. Perfect Computer Course RAMESH BANGIA, Cyber Tech Publications
- 5. A Short Course on Tally RITA BHANGAVA, Cyber Tech Publications