

**CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT**

**ORDINANCES, REGULATIONS**

**&**

**SYLLABI**

**BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**(2008-2009 and Onwards)**



**COMPLEMENTARY**

**FACULTY OF  
COMMERCE & BUSINESS ADMINISTRATION**

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**CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT**  
**Bachelor of Business Administration (BBA)**  
**Three Year Degree Programme**  
**COURSE STRUCTURE**

Code No.	Paper	Int. Ass. Marks	Ext. Exam Marks	Total
<b>SEMESTER : FIRST</b>				
101	Principles of Management	25	75	100
102	Business Communication	25	75	100
103	Mathematical Foundation for Business Administration	25	75	100
104	General Economics	25	75	100
105	Financial Accounting	25	75	100
			<b>Total</b>	<b>500</b>
<b>SEMESTER : SECOND</b>				
201	Organisational Behaviour	25	75	100
202	Principles of Marketing	25	75	100
203	Computer Fundamentals and Programming Concepts	25	75	100
204	Computer Oriented Statistical Methods in Business	25	75	100
205	Business Regulatory Framework	25	75	100
206	Viva-Voce		100	100
			<b>Total</b>	<b>600</b>
<b>SEMESTER : THIRD</b>				
301	Income Tax	25	75	100
302	Corporate Laws	25	75	100
303	Contemporary Auditing	25	75	100
304	Corporate Accounting	25	75	100
305	Computer Application in Business and Data Processing	25	75	100
306	Computer Practical Examination		100	100
			<b>Total</b>	<b>600</b>
<b>SEMESTER : FOURTH</b>				
401	International Trade	25	75	100
402	Optimization Techniques	25	75	100
403	Cost Management	25	75	100
404	Basics of Indirect Taxation	25	75	100
405	Viva-Voce		100	100
			<b>Total</b>	<b>500</b>
<b>SEMESTER : FIFTH</b>				
501	Entrepreneurship and Small Business Management	25	75	100
502	Strategic Management	25	75	100
503	Management Accounting	25	75	100
504	Financial Management	25	75	100
505	E-Commerce	25	75	100
			<b>Total</b>	<b>500</b>
<b>SEMESTER : SIXTH</b>				
601	Management Information System	25	75	100
602	Money and Financial System	25	75	100
603	E-Marketing	25	75	100
604	E-Banking	25	75	100
605	Business Research Methodology	25	75	100
606	Project Report Based Viva-Voce		100	100
			<b>Total</b>	<b>600</b>
<b>Grand Total of all Six Semesters</b>				<b>3300</b>

## **BBA -101 : PRINCIPLES OF MANAGEMENT**

**Unit I – Management :** Meaning, Nature, Functions, Process, Importance, Evaluation of Management Thought, **Planning :** Meaning, Objectives, Nature, Policies and Procedures, Importance and limitations, **Decision-Making :** Meaning and Importance, Forms of Decision-Making, Techniques of Decision-Making, Decision-Making Process.

**Unit II – Planning :** Concept, Process, Management by Objectives, Techniques and Process of Planning.

**Unit III – Organisation :** Meaning, Nature, Objectives, Importance and Principles, Organisation Structure, Various Types of Organisation, Authority and Responsibility, Delegation of Authority, Centralisation and Decentralisation.

**Unit IV – Direction :** Meaning and Principles, Techniques of Direction, **Leadership :** Meaning and Importance. Barriers in Communication Leadership, Motivation – Meaning, Nature and Principles, Theories of Maslow and Herzbur.

**Unit V – Control :** Meaning, Needs, Principles, Process and Techniques. **Coordination :** Meaning, Types and Principles. **Communication :** Meaning, Types and Features.

### **Suggested Readings :**

1. Organisational Behaviour : Arnold, H.J. & Fieldman, D.C.
2. Organisational Development : Dayal, Ishwar
3. Principles of Management : Drucker, Peter F.
4. Management – An Integrated Account : Dwivedi, R.S.
5. Principles of Management : Koontz, O. Donnell.
6. Principles and Practice of Management : Narayan & Rao.

## **BBA -102 : BUSINESS COMMUNICATION**

**Unit - I**    Introducing business communication, basic forms of communication, communication models and processes, effective communication, theories of communication, audience analysis.

Self-development and communication, development of positive personal attitudes. Corporate communication, formal and informal communication network, grapevine, miscommunication (barriers), improving communication.

**Unit - II**    Practices in business communication, group discussions, mock interviews, seminars, effective listening exercises, individual and group presentations and report writing, principles of effective communication, non-verbal aspects of communication, body language, Kinesics, Proxemics, Para language.

**Unit - III**    Writing skills, planning business messages, reporting and editing, the first draft, reconstructing the final draft, business letters and memo formats, appearance request letters, persuasive letters, sales letters, collection letters, office memorandum.

**Unit - IV**    Report writing: Introduction to a proposal, short report and formal report, report preparation, oral presentation - principles of presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

**Unit - V**    Effective listening: Principles of effective listening, factors affecting listening exercise, oral, written and video sessions, interviewing skills, appearing in interviews, conducting interviews, writing resume and letter of application, modern forms of communicating: Fax, email, video conferencing etc.

### **Suggested Readings :**

1. Business Communication : Kaul.
2. Effective Business Communication : Murphy & Peek.
3. Business Correspondence and Report Writing, Sharma, R.C. & Krishna Mohan.

**BBA - 103 : MATHEMATICAL FOUNDATION FOR BUSINESS  
ADMINISTRATION**

**Unit – I Time Value of Money :** Concept and Relevance of Time Value of Money, Compounding Technique, Discounting Technique, Applications of the Concept of Time Value of Money.

**Unit – II Algebra :** Sets and Subsets, Finite and Infinite Sets, Algebra of Sets, Union and Intersection, Complementation, Demorgan's Law, Application of Algebra of Sets, Functions.

Elementary Permutations and Combinations; Elementary Probability Theory: Addition and Multiplication Theorem.

**Unit – III Calculus (Problems and Theorems involving Trigonometrical Ratios are not to be done) :** (a) Differentiation; functions, Limits, Derivatives upto second order of different functions including implicit functions. (b) Maxima and Minima : Cases of one variable involving second order derivatives. (c) Integration: Integration as Anti-derivative Process, Standard Forms, Methods of Integration by Substitution and by Parts, Definite Integrals.

**Unit – IV Matrices and Determinants:** Definition of Matrix, Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix. elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations.

**Unit – V Finite Differences & Interpolation :** Differences, Factorial Notation, Interpolation with equal and unequal intervals, Newton's and Lagrange's formulae.

**Suggested Readings**

1. Calculus : Shanti Narayan : S.Chand Publication, New Delhi.
2. Mathematical Foundation for Business Administration : Pundir & Pundir, Pragati Prakashan, Meerut.
3. Financial Management : R.P. Rustagi : Sultan Chand & Sons, New Delhi.

## **BBA - 104 : GENERAL ECONOMICS**

### **Unit – I    Micro Economics**

**Introduction to Micro Economics :** Definition, Scope and Nature of Economics, Methods of Economic Study, Central Problems of an Economy and Production Possibilities Curve,

### **Unit – II    Theory of Demand and Supply :** Meaning and Definition of demand, Law of Demand – Price, Income, and Cross Elasticity

**Theory of Production and Cost :** Meaning and Factors of Production, Laws of Production, Concepts of Costs

### **Unit – III    Price Determination in Different Markets :** Various forms of Markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Price Determination in These Markets.

### **Unit – IV    Indian Economic Development**

**Indian Economy – A Profile :** Nature of Indian Economy, Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth. Basic Understanding of Tax System of India – Direct and Indirect Taxation.

### **Unit – V    Select Aspect of Indian Economy :** Population, Poverty, Unemployment, Infrastructure, Inflation, Budget and Fiscal Deficits, Balance of Payments, External Debts.

**Economic Reforms in India :** Features of Economic Reforms Since 1991, Liberalisation, Privatisation and Disinvestment, Globalisation.

### **Suggested Readings :**

1. Business Economics : Ahuja, M.L.
2. Principles of Economics : Jain, K.P.
3. Business Economics : Mishra & Puri.
4. Modern Micro Economics : Koutsoyianni, A.

## **BBA - 105 : FINANCIAL ACCOUNTING**

- Unit - I** Introduction to Accounting : Importance and Limitations of Accounting. Various Users of Accounting Information, Accounting Principles, Conventions and Concepts.
- Unit - II** Journal, Ledger, Trial Balance, Rectification of Errors, Preparation of Bank Reconciliation Statement, Final Accounts with Adjustment Entries.
- Unit - III** Valuation of Stock, Accounting Treatment of Depreciation, Reserve and Provision
- Unit - IV** Accounts & Non-profit Oriented Entities : Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.
- Unit - V** Partnership Accounts : Problems relating to admission, retirement, death and dissolution of a firm.

### **Suggested Readings :**

1. Advance Accounting, Chaturvedi, C.L.
2. Financial Accounting, Gupta, R.L. & Radha Swami, M.
3. Advanced Accountancy, Gupta, R.L.
4. Advanced Accounts, Shukla, S.M.

## **BBA -201 : ORGANISATIONAL BEHAVIOUR**

**Unit - I    Organisational Behaviour-** Meaning and Scope of Organisation Behaviour, Role of organizational Behaviour in organizational Effectiveness. The Economic, Social and Psychological Foundations of Organisational Behaviour.

**Unit - II    Individual Differences-** Nature of Individual Differences, Factors Leading to Individual Differences, Contribution of Heredity and environment in Individual differences. Interpersonal effectiveness. Increasing Inter- personal Awareness, Skill of solving interpersonal Problems: Group Dynamics, Transactional Analysis.

**Unit - III    Monotony-**Concept, Determining Factors, Effects and elimination of monotony. Fatigue Meaning of industrial Fatigue, Causes, Measurement of Fatigue, Methods of elimination of fatigue. Industrial stress and Tension: Causes and Remedies of industrial stress and Tension.

**Unit - IV    Motivation-**Nature and Significance, Financial and Non- Financial Motivation. Theories of Motivation. Communication: Role of Communication in Managing organizational Behaviour. Barriers to Effective communication. Leadership: Functions and importance of Leader, Leadership Styles.

**Unit - V    Organisational Development-** Role of Communication and Training, Organisational Development, Process of organizational development, **Management of Change:** Challenges of Change, Overcoming resistance to Change. Conflict Management: Causes of Conflict, Resolving Conflict.

### **Suggested Readings :**

1. Organisational Bhaviour : Robbins, S.P.
2. Organisational Theory & Behaviour : Prasad, L.M.
3. Organisational Development : Dayal, Ishwar.
4. Organisation Behaviour : Text and Practice : Shekharan, Uma



## **BBA -202 : PRINCIPLES OF MARKETING**

**Unit - I** Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

**Unit - II** Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

**Unit - III** Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark; After sales service; Product life cycle concept.

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

**Unit - IV** Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

**Unit - V** Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman. Direct Marketing.

### **Suggested Readings :**

1. Principles of Marketing : Kotler, Philip & Armstrong, G.
2. Marketing Management : Sherlekar, S.A.
3. Marketing Management : Saxena, Rajan.

## **BBA -203 : COMPUTER FUNDAMENTALS AND PROGRAMMING CONCEPTS**

- Unit I –** Fundamental of Computers: Introduction to Computer Types (Analog, Digital and Hybrid); Characteristics of Computers; Evolution of Computers (History, Generation); Basic Components of a Computer; Their functions and Interrelation; Stores Programme Concept, RAM, ROM; Computer Hardware and Software and Fireware; Computer Programme, Batch, Time-sharing and Multi-programming; Computer Uses, Applications and Capabilities: Types of Computer Systems; Personal, Micro, Mini, Mainframe and Super Computer; Differences and Capabilities; Range of Application.
- Unit II –** Data Representation: Number System (Binary, Octal and Hexadecimal) and their Interconversions; Binary Arithmetic; Internal data representation; Organization of Memories, Data Storage, Primary Storage, Addressing and Capacity, Types of Secondary Storage-Magnetic Tapes, Disks, Organisation Methods (Sequential and Direct); Floppy Disk Optical Disk; CD- ROM.
- Unit III –** Input/Output Devices, Tape/Disks/Diskettes, Lightpen, Mouse and Joysticks, Character readers, VDU, Serial, Line-Printer Plotters.
- Unit IV –** C Language, Functions, Simple Programming upto Pointer, Structure and File Handling.
- Unit V –** Introduction to Text Processing via Word Processor, Introduction to Master and Spread Sheet, Its Types and Applications.

### **Suggested Readings :**

1. Fundamental of Computers : P.K. Sinha, BPB Publication, New Delhi.
2. Let us C : Kanitkar : BPB Publication, New Delhi.
3. Sec. of C : Pundir & Bansal : JPNP, Meerut.
4. Computer Fundamental and Programming Concept : Pundir & Pundir, Pragati Prakashan, Meerut.

## **BBA -204 : COMPUTER ORIENTED STATISTICAL METHODS IN BUSINESS**

**Unit – I** Measures of Central Tendency, Graphical Representation of Data, Dispersion and Skewness

**Unit – II** Correlation and Regression Analysis, Partial Correlation.

**Unit – III** Theoretical Frequency Distribution – Binomial, Poisson and Normal Distribution

**Unit – IV** Method of Least Square and Curve Fitting, Sampling of Data.

**Unit – V** Test of Significance : chi-Square and F-Test

**(The students are expected to learn programming of first four units.)**

### **Suggested Reading:**

1. Fundamental of Mathematical Statistics, Gupta & Kapur, Sultan Chand & Sons, New Delhi.
2. Computer Oriented Statistical Methods in Business, Pundir & Pundir, Pragati Prakashan, Meerut.
3. Computer Based Numerical & Statistical Technique, Pundir & Pundir, Pragati Prakashan, Meerut.
4. Mathematical Statistics, M. Ray, Ram Prasad & Sons, Agra.

## **BBA -205 : BUSINESS REGULATORY FRAMEWORK**

**Unit – I Law of Contract 1872:** Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

**Unit – II Special Contracts:** Indemnity; Guarantee; Bailment and pledge; Agency.

**Unit – III Sale of Goods Act 1930:** Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement, Consumer Protection Act.

**Unit – IV Negotiable Instrument Act 1881:** Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

**Unit – V Foreign Exchange Management Act 2000:** Definitions and main provisions.

### **Suggested Readings :**

1. Mercantile Law, Chawla & Garg.
2. Business Law, Kuchhal, M.C.
3. Mercantile Law, Taxmann.
4. Mercantile Law, Singh, Avtar.

## **BBA -301: INCOME TAX**

- Unit – I** Basic Concepts: Income, agricultural 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: Salaries; Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.
- Unit – IV** Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F., and firm; Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income:
- Unit – V** Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.  
Tax Administration: Authorities, Appeals, Penalties.

### **Suggested Readings :**

1. Systematic Approach to Income Tax : Ahuja, Giris & Gupta, Ravi.
2. Ayakar Vidhan Avam Lekhe : Agarwal, B.K.
3. Income Tax Law and Practice : Agarwal, B.K.
4. Income Tax : Chandra, Girish.

## **BBA -302 : CORPORATE LAWS**

- Unit - I** Definition of Company, Kinds of companies, Lifting of corporate veil, Doctrine of Indoor Management, Doctrine of Ultra-vires, Incorporation of a Company, Incorporating Documents, Prospectus and Allotment of Shares.
- Unit - II** Provisions Relating to General and Board of Directors' Meetings, Company Law in a Computerised Environment, E-filing.
- Unit - III** **Competition Act, 2002** : Competition Policy and Law, Main ingredients of Competition Law, Prohibition of Certain agreements, abuse of dominant position and regulation of combinations, Competition Commission of India, Duties, Powers and Functions of Commission, Anti-competitive Agreements.
- Unit - IV** **The Payment of Bonus Act, 1965** : The term Bonus Means, Extra amount in Money, Bonds, or Goods over what is normally due.
- Unit - V** The Employees' Provident Fund and Miscellaneous Provision Act, 1952.

### **Suggested Readings :**

1. Company Law : Singh, Avtar.
2. Business and Corporate Laws : Kapoor, G.K.
3. Company Law : Chawala and Garg.
4. Company Law : Taxmann.

## **BBA - 303: CONTEMPORARY AUDITING**

**Unit – I** Nature and Limitations of Auditing, Basic Principles Governing an Audit, Ethical Principles and Concept of Auditor's Independence, Relationship of Auditing with Other Disciplines.

**Auditing and Assurance Standards :** Overview, Standard-setting Process, Auditing and Assurance Standards issued by the ICAI (elementary knowledge).

**Unit – II** **Audit Engagement :** Audit Planning, Audit Programme, Control of Quality of Audit Work, Delegation and Supervision of Audit Work.

**Documentation :** Audit Working Papers, Audit Files : Permanent and Current Audit Files, Ownership and Custody of Working Papers.

**Unit – III** **Audit Evidence :** Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of obtaining Audit Evidence.

**Internal Control :** Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control Questionnaire, Internal Control Check List.

**Unit – IV** **Auditing Sampling :** Types of Sampling, Test Checking, Techniques of Test Checks.

Audit of Payments, Audit of Receipts, Audit of Purchases, Audit of Sales, Audit of Suppliers' Ledger and the Debtors' Ledger, Audit of Impersonal Ledger, Audit of Assets and Liabilities.

**Unit – V** **Company Audit :** Audit of Shares Capital, Qualification and Disqualifications of Auditors; Appointment, Removal, Rights, Powers and Duties of Auditor.

### **Suggested Readings :**

1. Principles of Auditing : Tandon, B.N.
2. Principles and Practices of Auditing, Dinkar, Pagare.
3. Fundamentals of Auditing, Moutz, R.K.
4. Ankekshan : Gupta & Bhatnagar.

## **BBA - 304 : CORPORATE ACCOUNTING**

**Unit - I     Accounting Standards :** Meaning, Necessity, A Study of first 15 Accounting Standards (upto AS – 16 and AS - 21).

**Unit - II     Company Accounts :** Issue of Equity Shares, Preference Shares, Debentures, Redemption of Preference Shares and Debentures, Valuation of Goodwill.

**Unit - III    Amalgamation & Absorption of Companies.**

**Unit - IV    Accounting of Holding Companies (restricted to one subsidiary).**

**Unit - V     Accounts of Banking Companies (Restricted to the concept of NPAs and prudential income recognition norms).**

### **Suggested Readings :**

1. Accounting Standards : Taxmann
2. Advanced Accounting : Shukla and Grehwal
3. Advanced Accounting : Sehgal, Ashok & Sehgal, Deepak



**BBA-305: COMPUTER APPLICATION IN BUSINESS AND DATA PROCESSING**

- Unit - I** Introduction of Windows, GUI windows: Menus; Icons and Folders, Scroll Bars, Program Manager and User of Various Facilities available in Main and Accessories Items: Write. Paint Brush, Clip Board, Settings of Wall Paper, Date, Currency, Change of Font, Operation.
- MS-Power Point: Different presentation styles, editing slides, inserting menu facility, slide sorter, Slide miniature, slide show, inserting chart, Simple Operations.
- Unit - II** Introduction to Data Processing : Various types of data used in business organisations, need of business data processing. Data formats and data collection. Data validation, Storage, Processing and Outputs of data and reports. Data files world Database Management Systems. Distributed database concepts.
- Unit - III** Database Management System: Preparation of database files for different units of a business organisation such as accounts, inventory of stores, inventory of marketing products, suppliers & clients information and mail lists.
- Unit - IV** Foxpro : Introduction, Foxpro menu system, Dialog boxes, getting started data types, Creating a database. Editing, Inserting and deleting fields/records, Saving database structure/database, Viewing database, Existing Foxpro session. Designing and Printing of various types of reports.
- Creating Command Files : Programming with DO WHILE and ENDDO commands, Making decisions using IF and END IF statements FOR loop and its uses. Programs using multiple database files and printing various types of reports.
- Unit - V** MS-Excel : Basics of spread sheet packages; General description and uses of spread sheet package (Excel). Various commands of MS-Excel software and their uses, creating a work sheet. Preparation and editing of tables. Simple calculations on columns and rows of tables.

## **BBA -401 : INTERNATIONAL TRADE**

**Unit - I** Meaning, Need for International Trade, Distinction Between Foreign Trade and Domestic Trade. Need for separate Theory of International Trade.

**Unit - II** Theories of International Trade, Classical and Neo-classical, Gains from International Trade.

**Unit - III** Foreign Exchange : Meaning and Need, Theories for Exchange Rate Determination – Mint Parity Theory, Purchasing Power Parity Theory, Balance of Payments Theory.

**Unit - IV** Direction and Composition of India's Foreign Trade, Recent Trends, Export Promotion Policies. Balance of Trade, Balance of Payments, Disequilibrium in Balance of Payments, Causes, Consequences and Cures.

**Unit - V** International Liquidity Problems, I.M.F. and W.T.O., Documents used in Foreign Trade, Foreign Bill of Exchange, Letter of Credit, Bill of Lading.

### **Suggested Readings :**

1. International Business Environment and Management : Bhalla, V.K., Shrivaraman S.
2. International Business : Cherunilam, Francis
3. International Business : Aswathapp, K.

## **BBA -402 : OPTIMIZATION TECHNIQUES**

**Unit – I** Basic Concepts of Optimization, **Linear Programming** : Formulation of LPP, Graphical Methods of Solutions, Problems Relating to two variables including the case of Mixed Constraints; Unbounded Solution and Redundant Constraints. **Simplex Methods** : Solutions of Problems upto three variables including cases of mixed constraints.

**Unit – II** **Transportation Problem** : Introduction, Method of Finding I.B.F.S., Optimality Test, **Assignment Problem** : Introduction, The Assignment Algorithm, Unbalanced Problem.

**Unit – III** Sequencing, Traveling Salesmen Problem, Games and Strategies, Two Person Zero sum Game, Saddle Points, Maxima –Minima Problems, Game without Saddle Points, Mixed Strategies, Dominance Problems.

**Unit – IV** **Replacement Problems** : Introduction, Replacement of Equipment/Asset Suddenly Failure, Recruitment & Promotion Problem, Equipment Renewed Problem.

**Unit – V** **Queuing Theory** : Queue System, Service Time, Queuing Models.

### **Suggested Readings :**

1. Fundamentals of Operation Research : Kanti Swarup, P.K. Gupta, Manmohan : Sultan Chand & Sons, New Delhi.
2. Optimization Techniques : Pundir & Pundir : Pragati Prakashan, Meerut.
3. Operation Research : V.K. Kapoor : Sultan Chang & Sons, New Delhi.
4. Operation Research : J.K. Sharma : MacMillan India Ltd., New Delhi.

## **BBA -403 : COST MANAGEMENT**

- Unit – I Cost Accounting :** Meaning, Characteristics, Objectives, Importance and Limitations, Features of Ideal Cost Accounting, Cost Accounting and Financial Accounting, Elements of Cost, Expense items not included in Cost, Difference between Direct Cost and Indirect Cost.
- Unit – II Materials Management :** Issue and Pricing of Materials, EOQ, ABC Analysis, JIT, Material Lands.
- Unit – III Accumulation and Ascertainment of Costs, Cost units and Cost Centres,** Accounting and Control of Materials, Labour and overhead- Classification, Allocation, Absorption and Apportionment.
- Unit – IV Method of Costing :** Unit Costing, Job and Contract Costing, Process Costing, Operating Costing, ABC Costing (Activity Based Costing).
- Unit – V Preparation of Cost Sheet, Profit and Loss Account and Reconciliation with** Financial Profit and Loss Account, Cost Control and Cost Reduction.

### **Suggested Readings :**

1. Cost Accounting – Principles and Practice : Arora, M.N.
2. Lagat Lekhankan : Garg, A.K.
3. Lagat Lekha : Shukla, S.M.
4. Lagat Lekhankan : Prakash, Jagdish.

## **BBA -404 : BASICS OF INDIRECT TAXATION**

**Unit I – Introduction :** Background of Indirect Tax Law, Features of Indirect Taxes, Advantage and disadvantage of Indirect Taxes, Taxation under constitution.

**Unit II – Service Tax :** Nature of Service Tax, Basis of Charge of Service Tax, Taxable Services, How service tax is paid? Registration Requirements, Due date for payment of service tax.

**Unit III – Value Added Tax :** Background and justification of VAT, Benefits of and Merits of VAT, Input tax credit, different modes of computation of VAT.

**Unit IV – Central Excises Act :** Nature of Excise Duty, Goods, Excisable Goods, The Concept of Manufacture, The Concept of Central Value Added Tax.

**Unit V – Customs Act :** Nature of Custom Duty, Types of Custom Duties, Valuation for Custom Duty, Methods of Valuation for Customs.

### **Suggested Readings :**

1. Dr. Vinod K. Singhania & Dr. Monica Singhania : Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New Delhi.
2. V.S. Datey : Indirect Taxes: Law and Practice; Taxmann Publications Pvt. Ltd., New Delhi.

## **BBA -501 : ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT**

- Unit - I** Nature, Functions, Types, Characteristics, Importance and Scope of Entrepreneurship, Economic Development and Entrepreneurship; Entrepreneurship and Psychological Factors; Definition, Qualities and Features of Entrepreneurs. Theories of Entrepreneurship.
- Unit - II** Environmental Factors affecting Entrepreneurship, Institutional Finance and Entrepreneurship; Government Assistance and Incentives; Infra-structural facilities. Assistance and incentives; Infra-structural facilities. Assistance extended by Technical Consultancy Organisations. Local mobility of entrepreneurship.
- Unit - III** Different aspects of entrepreneurial Organizations, Performance of entrepreneurial skill ; Effectiveness of entrepreneurship; Identification of Business Opportunities; Selection of Product; Size of unit; Technology and Plant Location; Project formulation and report.
- Unit - IV** Entrepreneurship and Management; Training and Development Programme; Evaluation of entrepreneurship development; Development of support system; Business Promotion form of Business, Organization, Need of License, Capital issues and Legal environment of Business.
- Unit - V** Entrepreneurial Planning and Monitoring, Entrepreneurship Development during Pre- Independence period; Entrepreneurship Development during Planned Economy.

### **Suggested Readings :**

1. Entrepreneurship Development : Desai, Vasant.
2. Entrepreneurship and Environment, Desai, A.N.
3. Entrepreneurship Development, Gupta, C.B.
4. Entrepreneurship and Small Business Management, Kenneth, P. & Van Voorthin.

## **BBA - 502 : STRATEGIC MANAGEMENT**

**Unit I – Business Environment :** General Environment-Demographic, Socio-Cultural, Macro-Economic, Legal/political, Technological, Global, Competitive Environment.

**Business Policy and Strategic Management :** Meaning and Nature; Strategic Management; Imperative, Vision, Mission, and Objectives; Strategic Levels in Organisation.

**Unit II – Strategic Analysis :** Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis, BCG Matrix.

**Strategic Planning :** Meaning, Stages, Alternatives, Strategy Formulation.

**Unit III – Formulation of Functional Strategy :** Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.

**Unit IV – Strategy Implementation and Control :** Organisational Structures; Establishing Strategic Business Units; Establishing Profit Centers by Business, Product or Service, Market Segment or Customer; Leadership and Behavioural Challenges.

**Unit V – Reaching Strategic Edge :** Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma, Contemporary Strategic Issues.

## **BBA -503 : MANAGEMENT ACCOUNTING**

**Unit I –** Definition, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Analysis and Interpretation of Financial Statement, Ratio Analysis.

**Unit II –** Funds Flow Analysis and Cash Flow Analysis.

**Unit III –** Budgeting and Budgetary Control, Cost volume Profit Analysis, Marginal Costing.

**Unit IV –** Standard Costing, Material and Labour Variances, Inflation Accounting.

**Unit V –** Responsibility accounting; Managerial Reporting: Nature, Scope, Objective and Types of Managerial Reporting; Modes of Reporting, Internal and External Reporting; Use of reports to Management.

### **Suggested Readings :**

1. Management Accounting : Khan, M.Y. & Jain, P.K.
2. Management Accounting : Maheshwari, S.N.
3. Management Accounting : Sharma, R.K.



## **BBA -504 : FINANCIAL MANAGEMENT**

**Unit - I Introduction :** Nature, Scope, Functions and Significance of Financial Management, Goals of Financial Management, Relation of Finance to Other Business Functions, Finance Function.

**Unit - II Investment Decision :** Method of Capital Budgeting Cost of Capital, Portfolio Management.

**Unit – III Financing Decision :** Capital Structure Theories, Planning and Policy, Leverage Analysis, Lease Financing.

**Unit – IV Dividend Decision :** Dividend Theories, Dividend Policy, Profit Surplus and Reserves, Analysis of Retained Earnings.

**Unit – V Working Capital Management :** Concept, Need and Determinants of Working Capital, Cash Management, Receivable Management, Inventory Management.

### **Suggested Readings :**

1. Financial Management : I.M. Pandey
2. Financial Management : R.P. Rustagi

## **BBA -505 : E-COMMERCE**

- Unit I – Internet and Commerce:** Business operation; E-commerce Practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.
- Unit II – Operation of E-commerce:** Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.
- Unit III – Application in B2C:** Consumers' Shopping procedure on the internet; impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based Service online; Online travel tourism services; Benefits and impact of E-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.
- Unit IV – Application in B2B:** Application of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing Issues in b2b.
- Unit V – Applications in Governance:** EDI in governance; E-government; E-governance application of the internet; Concept of government-to-business, business-to-government and citizen-to government; E-governance models; Private sector interface and in e-governance.

### **Suggested Readings :**

1. Agarwala Kamlesh, N. and Agarwala Deeksha : Bridge to Online Storefront, Macmillan, India, New Delhi.
2. Agarwala Kamlesh, N and Agarwala Deeksha : Business on the Net – Introduction in the E-Commerce, Macmillan, India, New Delhi.
3. Parag Diwan and Sunil Sharma : E-Commerce A Managers Guide to E-Business, Excel Books, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani : E-Commerce : The Cutting Edge of Business, Tata McGraw Hill, New Delhi.
5. Tiwari Dr. Murli D. : Education and E-Governance, Macmillan, New Delhi.
6. Minoli Danief : Minoli Emma, Web Commerce Technology Handbook , Tata McGraw Hill, New Delhi.

## **BBA -601 : MANAGEMENT INFORMATION SYSTEM**

- Unit I –** Concept of Information, Types of Information, Management Structure. Management Information Requirements, Qualities of Information. Various functions of Organisation. Data Base Information, Role of Information System.
- Unit II –** Management Information System - Meaning, Nature, Need, Importance. Evolution of MIS Management levels and MIS Organisation for MIS. System and Users training.
- Unit III –** System Development Cycle, Systems investigation, Systems analysis, System Design, System implementation and maintenance, System Development tools.
- Unit IV –** Scope of Development activities - Identification, Evaluation and modification of MIS. Methodology and tools/ techniques for the conduct of development process. Other Issues Organisational Position of MIS Internal Organisation of MIS group, Centralisation/ Decentralisation of MIS efforts, Relative roles of analysts/ users and automation in context of MIS.
- Unit V –** Major Information System, Financial MIS. Budgetary Control. Capital Budgeting. Responsibility Accounting. Profitability Accounting. Production MIS Inventory Management and Control. Network Planning. Statistical Quality Control etc. Personnel MIS Manpower Planning. Inventory of Existing Manpower etc.

### **Suggested Readings :**

1. Management Information system and Data Process : Dentley, Trevoi.
2. Management Information System, Jawedekar, W.S.
3. Management Oriented Management Information System, Kanter, Jerome.
4. Information Systems and Technology : L.M. Prasad, Usha Prasad.

## **BBA -602 : MONEY AND FINANCIAL SYSTEM**

- Unit – I** Money: Functions; Alternative measures to money supply in India -their different components; Meaning and changing relative importance of each; High powered money -meaning and uses. Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries.
- Unit – II** Indian Banking System: Definition of bank; Commercial banks -importance and functions; Structure of commercial banking system in India; Regional rural banks; Cooperative banking in India.
- Unit – III** Process of Credit Creation By Banks: Credit creation process; Determination of money supply and total bank credit.
- Unit – IV** Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature.
- Unit – V** The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

### **Suggested Readings :**

1. Indian Financial System : M.Y. Khan : Tata McGraw Hill.
2. Monetary Planning of India, Gupta, S.B.
3. Money and Finance in World Economic Order : Panchmakhi, V.R., Rajpuria, K.M. & Tandon, R.

## **BBA - 603 : E-MARKETING**

- Unit I – Introduction :** Nature and Scope of Marketing, Importance of Marketing as a Business Function and in the Economy, Traditional Marketing Concepts, Concepts of E-Marketing, E-Marketing Environment.
- Unit II – Building Traffic :** Promotion – Online Promotion on the Website, Listing on Search Engines, Banners, Link Exchange Programme, Affiliate Programme, Referral Programme, Direct Listing, Building Trust Branding, Navigation, Presentation, Fulfillment, Logos of Security, Up-to-date Technology, Building Loyalty.
- Unit III – Consumer Behaviour and Market Segmentation :** Consumer Behaviour – Nature, Concept, Importance, Major Factors Affecting Consumer Behaviour, Market Segmentation – Concept and Importance, Bases for Market Segmentation.
- Unit IV – Product :** Concept of Product, Products owing existence to the Net e-mail, Electronic Greetings, Chat Software, Consumer Goods and Industrial Goods, Product Life Cycle, Product Planning and Development, Packaging – Role and Functions, E-Branding.
- Unit V – Consumer Service - Order Fulfilment :** Concept of Customer Service in Web Environment, Order Fulfilment, Customer care Programme, Pre-sale and Post-sale Customer Service, Customer Redressal Policy, Privacy and Confidentiality of Customer Information.
- e-CRM (e- Customer Relationship Management) :** e-CRM – Concept and Role, Organisation Structure for e-CRM, Key Technology Components of e-CRM, Change Management and e-CRM.

### **Suggested Readings :**

1. Agarwala Kamlesh, N., Agarwala Prateek and Agarwala Deeksha : e-CRM, Macmillan India Ltd., New Delhi.
2. Plant, Robert : E-Commerce Logistics and Fulfillment – Delivering the Goods, Prentice Hall, New Delhi.
3. Kotler and Armstrong : Principles of Marketing, Prentice-Hall of India, New Delhi.
4. Greenberg Paul : CRM at the Speed of Light – Capturing and Keeping Customers in Internet Real Time, McGraw Hill.
5. Coupey, Eloise : Marketing and the Internet, Prentice Hall, 2000.

## **BBA - 604: E-BANKING**

- Unit I – Introduction :** Concept and Definition of E-Banking, Nature and Scope of E-Banking; E-banking components; E-Banking : Indian Perspectives, Traditional Banking; E-Finance Strategies, Internet Banking Portals; Challenges in e-banking; Online Banking and Its Benefits.
- Unit II – E-Banking System:** Mobile Banking; Internet Banking; Secure Hypertext Transfer Protocol (SHTTP); Online Brokerage, Online Delivery Of Financial Products; Secure Electronic Transaction (SET); Indian Payment Models.
- Unit III – E-Banking Risks :** Infrastructure Problem; Lack of Skilled Manpower; Legal Framework; Socio-Cultural Aspects; Money Laundering; Banking Frauds,
- Unit IV – Electronic Payment System :** RTGS, Electronic Funds Transfer, Electronic Money; ATM; Credit Card; Smart cards; Electronic Payment Systems; E-banking and Digital Signature; Internet-based EDI from traditional EDI.
- Unit V – Evaluation of E-Banking System :** Advantage of E-Banking, Limitations of E-Banking, Pre-requisites of E-Banking, Infrastructure for E-Banking, Pace of Technical Changes, Future of E-Banking.

### **Suggested Readings :**

1. Agarwala Kamlesh, N.; Internet Banking, MacMillan India Ltd., New Delhi.
2. Armor, Daniel : E-business @ Evolution, The Living and Working in an Interconnected World, Prentice Hall, US.
3. E-Banking, Indian Banking Association, India.

## **BBA - 605 : BUSINESS RESEARCH METHODOLOGY**

**Unit I –** Nature and Scope of Research Methodology, Formulation of Research Problem, Statement of Research Objectives, Research Hypothesis.

**Unit II –** Research Process, Research Design : Exploratory, Descriptive and Experimental Research Design, Sampling Design.

**Unit III – Methods of Data Collection :** Observation Design, Interviewing for Research and Formulation of Questionnaires, Scaling Techniques and Techniques of Data Analysis.

**Unit IV –** Awareness of Software Packages Relevant to Management Researches, Interpretation of Data and Drawing Inferences, Research Report Writing, Research Publication.

**Unit V – Application of Statistical Tools and Techniques :** T-test, Chi-square Test, Correlation & Regression Analysis.

### **Suggested Readings :**

1. Management Research : Bennet, Roger.
2. Statistical Method : Gupta, S.P.
3. Research Methodology : Kothari, C.R.
4. Survey Methods : Fowler, Floyed, J.Jr.