

## **B.B.A. Revised Papers**

### **BBA-Ist Semester**

BBA N 101 Business Organization

102 Business Mathematics

103 Principles of Economics

104 Book Keeping & Basic Accounting

105 Business Law

106 Fundamentals of Management

107 Business Ethics

### **BBA-IIInd Semester**

BBA N 201 Business Environment

202 Business Communication

203 Indian Economy

204 Principles of Accounting

205 Organizational Behaviour

206 Business Statistics

207 Comprehensive - Viva -Voce

### **BBA-IIIrd Semester**

BBA N 301 Advertising Management

302 Indian Banking System

303 Human Resource Management

304 Marketing Management

305 Company Accounts

306 Company Law

## **BBA-IV Semester**

BBA N 401 Consumer Behaviour

402 Financial Management

403 Production Management

404 Sales Management

405 Research Methodology

406 Operations Research

407 Training Report Viva-Voce

## **BBA-V Semester**

BBA N 501 Managerial Economics

502 Entrepreneurship and small Business

503 Income Tax Laws and Accounts

504 Cost and Management Accounting

505 Industrial Law

506 Computer Fundamentals

## **BBA-VI Semester**

BBA N 606 Industrial Trade

602 Strategic Management & Business Policy

603 VAT & Service Tax

604 Management Information System

605 Auditing

606 Fundamental of E-Commerce

607 Comprehensive - Viva -Voce

## BBA- V Semester

### BBA N 501

### Managerial Economics

Objectives : The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

Unit I	Nature and Scope : Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Intermental concept, Principle of time perspective, Discounting principle and Equimarginal principle.
Unit II	Demand Analysis : Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticities of demand, using elasticities in managerial decisions, revenue concepts, relevance of demand forecasting and methods of demand forecasting.
Unit III	Cost Concept : Various cost concepts and classification, Cost output relationship in short run & long run cost curves). Economics and diseconomies of scale, Cost control and Cost reduction, Indifferent curves.
Unit IV	Pricing : Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.
Unit V	Profit Mgt & Inflation : Profit, Functions of profit, Profit maximization, Break Even analysis. Elementary idea of Inflation.

#### Suggested Readings:

- 1.Varsney & Maheshwari: Managerial Economics
- 2.Mote Paul & Gupta : Managerial Economics : Concepts & Cases
- 3.D.N.Dwivedi : Managerial Economics
- 4.D.C.Huge : Managerial Economics
- 5.Peterson & Lewis : Managerial Economics
- 6.Trivedi : Managerial Economics
- 7.D.Gopalkrishnan : A Study of Managerial Economics

## BBA- V Semester

### BBA N 502

### Entrepreneurship & Small Business Management

Objective : The objective of the course is to familiarise the students with the basic concepts of entrepreneurship.

Unit I	Name & Scope Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
Unit II	Entrepreneurial Development Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.
Unit III	Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems
Unit IV	Project & Reports Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.
Unit V	Small industry setup Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

#### Reference Books:

1. Entrepreneurship Development

Vasant Desai

## BBA- V Semester

### BBA N 503

### Income Tax Laws & Accounts

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

Unit I	Basic Concept : Income, Agriculture Income, Casual Income, Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.
Unit II	Basis of Charge : Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
Unit III	Heads of Income : Income from Salaries, Income from House Properties.
Unit IV	Heads of Income : Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.
Unit V	Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

#### Suggested Readings:

- 1.Mehrotra, H.C. Income Tax Law and Account
- 2.Prasad, Bhagwati Income Tax Law and Practice
- 3.Chandra Mahesh and Shukla D.C. Income Tax Law and Practice
- 4.Agarwal, B.K. Income Tax
- 5.Jain, R.K. Income Tax

**BBA- V Semester**

**BBA N 504**

**Cost and Management Accounting**

Unit I	Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
Unit II	Accounting for Material, Labour and Overheads.
Unit III	Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.
Unit IV	Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.
Unit V	Marginal Costing and Absorption Costing.

**Suggested Readings:**

Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting  
Khan & Jain : Management Accounting  
Gupta, S.P. Management Accounting

**BBA- V Semester**

**BBA N 505**

**Industrial Law**

Unit I	Factory act 1948.
Unit II	Workmen compensation act 1923
Unit III	Industrial dispute act 1947, Minimum wages act 1948
Unit IV	Employee state insurance act 1948.
Unit V	Employee provident fund act 1952 Payment of gratuity act 1972.

**Suggested Readings:**

1.Element of industrial law N D Kapoor

## **BBA- V Semester**

### **BBA N 506**

### **Computer Fundamentals**

Unit I	History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.
Unit II	Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.
Unit III	Storage Devices : Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.
Unit IV	Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.
Unit V	Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

#### **Reference Books:**

1.Computer Fundamental	Sinha, P.K.
2.Fundamentals of Computers	Jain, V.K.
3.Operating System	Godbole, G.B.
4.Window-98	Manual
5.Internet	Leon & Leon

## **BBA- VI Semester**

### **BBA N 601**

### **International Trade**

Unit I	Basics of international trade: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.
Unit II	Foreign trade & economic growth: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.

Unit III	International economic institutions: International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.
Unit IV	Recent trends in India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.
Unit V	India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

### **Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing

### **BBA- VI Semester**

<b>BBA N 602</b>	<b>Strategic Management &amp; Business Policy</b>
Unit I	Strategic Management, Concept of Strategy, Dimension of Strategic Decision, Levels of Strategy, Strategy Making, models, Overview of process of strategic planning & management.
Unit II	Mission, Vision, objective setting, Business definitions, Summary statement of strategy, deducting strategy from action & endeavours.
Unit III	Formulation of Strategy, Components of environment & Environmental analysis, Analysis of internal capabilities using different approaches, Strengths, Weakness, Opportunities, Threats (SWOT Analysis).
Unit IV	Strategic alternatives for growth, stable, combinations & International strategies, Choice of Strategy, Generic Business Strategies, Portfolio Analysis.
Unit V	Challenges of Strategy, Implementation, Cultural, Structural & Behavioral Issues in Implementation, Strategy Leadership.

## Suggested Readings:

1. Peter F. Drucker Management Task & Responsibilities
2. Igor Ansoff Corporate Strategy
3. Gluek & Jaunch Corporate Strategy
4. Hatton & Hatton Strategic Management
5. Christian, Anderson, Bower Business Policy
6. McCarthy, IninChiello, Curran Business Policy & Strategy
7. Azhar Kazmi Business Policy
8. Stanford Management Policy

## BBA- VI Semester

### BBA N 603

### Vat & Service Tax

- Unit I Legislative background, Basic concept of VAT-white paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Importance Definition under VAT, Difference between Sales Tax System and VAT
- Unit II Computation(VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input Tax Credit, Filing of Returns, Refunds, Audit, Appeals, Revision and Appearances.
- Unit III Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services, Central Sales Tax; Goods and Service Tax.
- Unit IV Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.
- Unit V Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals, Revisions.

## Recommended Books:

1. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta  
Bharat law House.
2. Indirect Taxes law and Practice, V.S. Datey, Taxman
3. Income Tax, Dr. V.K. Singhania, Taxman

## BBA- VI Semester

### BBA N 604

### Management Information System

Unit I	Management Information System( MIS): Concept & definition, Role of MIS, Process of Management, MIS-A tool for management process, Impact of MIS, MIS & computers, MIS & the user, IMS- a support to the Management.
Unit II	Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning, MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.
Unit III	Information & System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.
Unit IV	Development of MIS: Development of long range plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.
Unit V	Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence(AI) System, Knowledge based expert system(KBES), MIS & the role of DSS, Transaction Processing System(TPS), Enterprise Management System(EMS), Enterprise Resource Planning (ERP) System, Benefits of ERP, EMS & ERP

## Reference Books:

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

## BBA- VI Semester

### BBA N 605

### Auditing

Unit I	Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.
Unit II	Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.
Unit III	Audit of Limited Companies: Company Auditor-Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
Unit IV	Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.
Unit V	Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

## Suggested Books:

1. BK Basu                      An insight with Auditing
2. Kamal Gupta                Contemporary Auditing

## BBA- VI Semester

### BBA N 606

### Fundamental of E-Commerce

Unit I	E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.
Unit II	Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.
Unit III	Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems.
Unit IV	EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.
Unit V	Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

### Reference Books:

1. Frontiers of E-Commerce Ravi Kalkota, TMH
2. O, Brien J Management Information System, TMH
3. Oberoi, Sundeep E-Security and You, TMH
4. Young, Margret Levine The complete reference to Internet, TMH