

NEHRU GRAMBHARATI

DEEMED TO BE UNIVERSITY



EVALUATION SCHEME & SYLLABUS

for

BBA FIRST SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT

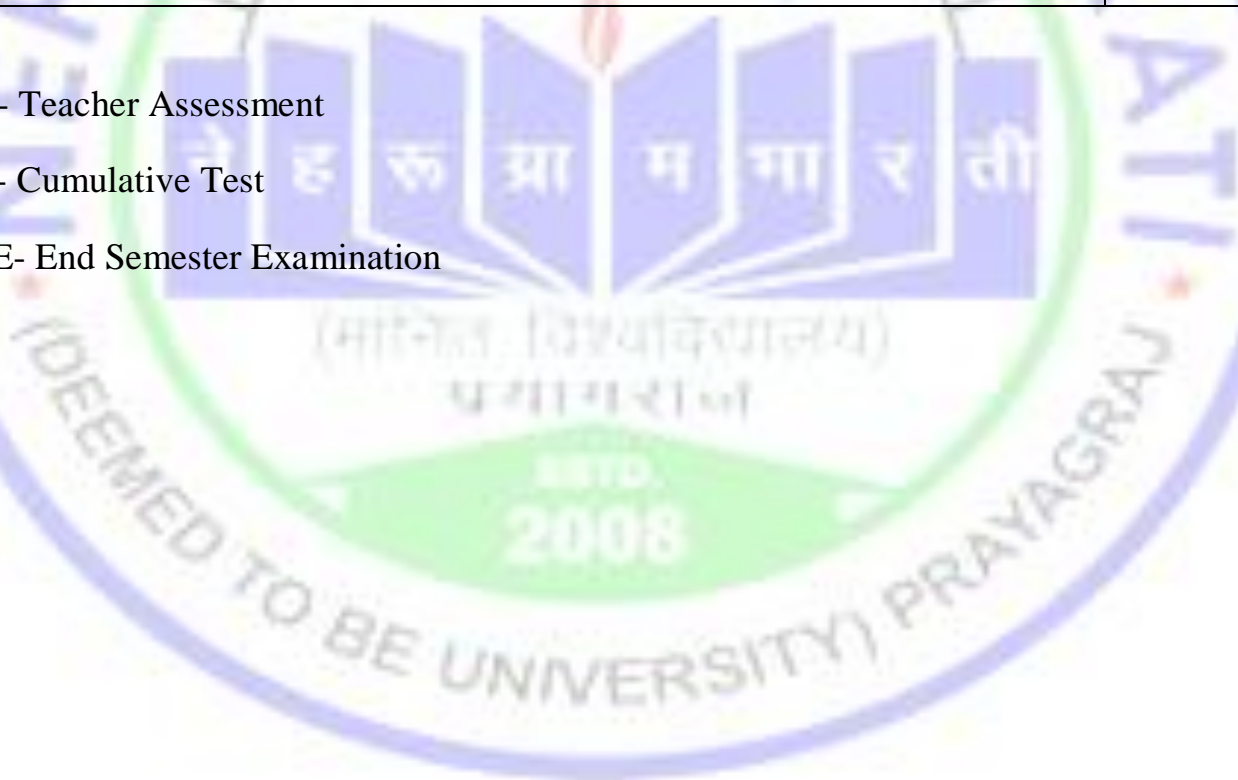
BBA First Semester

S.NO	Course code	Subject	Evaluation Scheme				Course Credit	
			Sessional Exam			ESE		Subject Total
			CT	TA	Total			
1	BBA-101	Principles of Management	10	10	20	80	100	3
2	BBA-102	Business Statistics	10	10	20	80	100	3
3	BBA-103	Financial Accounting	10	10	20	80	100	3
4	BBA-104	Organizational Behavior	10	10	20	80	100	3
5	BBA-105	Business Communication	10	10	20	80	100	3
6	BBA-106	Environmental Studies	10	10	20	80	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination



1st Semester B.B.A-101

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

PRINCIPLES OF MANAGEMENT

Unit 1: INTRODUCTION, Definition of Management, Nature of Management, Scope of Management and Functions.

Unit 2: PLANNING -Nature, Scope, Objectives and Significance of Planning, Elements and steps of Planning, Decision Making, Controlling- Meaning, Importance and Process.

Unit 3: ORGANIZING Definition, Process of Organizing, Span of control, Organizational, Structure, Coordination- Meaning, Importance & Essentials.

Unit 4: DIRECTING Definition, Importance of Supervision, Elements Motivation -Definition, Importance of Motivation. Leadership- Definition, Characteristics, Types. Communication Meaning, Types, Obstacles to effective Communication.

Reference Books:

1. Prasad.L.M- Principle & Practices of Management. -Sultan Chand.
2. Koontz- Principle of Management. -Tata McGraw Hill.
3. GR Terry- Principles of Management.
4. Peter Drucker - Practice of Management.
5. M.C Farland - Management Principles & Practice.

1st Semester B.B.A-102

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

BUSINESS STATISTICS

Unit 1-INTRODUCTION- Concept, Scope, Nature, Importance and Limitations of Business Statistics.

Unit 2-STATISTICAL AVERAGES-Arithmetic Average, Weighted mean, Mode, Median and Geometric Mean and Harmonic Mean.

Unit 3-DISPERSION

Concept of Dispersion, Method of Measuring Dispersion, Quartile Deviation, Mean Deviation and Standard Deviation.

Unit 4-CORRELATION ANALYSIS-

Concept and Importance of Correlation, Types of correlation, Karl Pearson's Coefficient of Correlation. Regression Equations, Regression Co-efficient.

Reference Books:

1. Gupta S.P- Statistical Methods- Sultan Chand.
2. Levin & Rubin - Statistics for Management Prentice Hall India.
3. ON. Ethance Statistics, Kitab mahal, Allahabād.
4. B.N. Asthana, Elements of Statistics. Chaitanya Publication, Allahabad

1st Semester B.B.A-103

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

FINANCIAL ACCOUNTING

Unit 1-ACCOUNTING FUNDAMENTALS-

Meaning and Definition of Accounting, Functions of Accounting, Objectives of Accounting, Accounting Concepts, Assets and Liabilities

Unit 2-DOUBLE ENTRY SYSTEM-

Journal, Ledger, Trial Balance, Primary book of accounts, Accounting rules, Personal, real and nominal accounts.

Unit 3-FINAL ACCOUNTS, DEPRECIATION -

Trading Account and Profit and Loss Account, Balance Sheet. Depreciation-Meaning, Rationale, Causes and Methods.

Unit 4-RESERVES AND FUNDS, RATIO ANALYSIS -

Reserves & Funds- Meaning, Types, Secret Reserve, Methods of Creating Secret Reserve.

Ratio Analysis- Meaning, Objectives, Limitations, Liquidity Ratio, Activity Ratio, Profitability Ratio, Solvency Ratio.

Reference Books

1. Shukla S.M - Financial Accounting - Shahitya Bhawan PUB.
2. I.M Pandey Elements of Management Accounting.
3. M.Y Khan & P.K Jam - Management Accounting
4. S.N Maheshwari - An Introduction to Accountancy.

1st Semester B.B.A-104

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

ORGANIZATIONAL BEHAVIOUR

Unit 1-INTRODUCTION

Meaning and Definition, Fundamental Concept of Organization Behaviour, Models of Organization Behaviour.

Unit 2-INDIVIDUAL BEHAVIOUR

Nature of Individual Behaviour, Perception, Learning, Personality, Attitude.

Unit 3-BEHAVIOURAL DYNAMICS

Analysis of Interpersonal Relationship, Developing Interpersonal Relationship, Group Behaviour, Types of Groups, Group Formation, Development, Group Cohesiveness, Stress.

Unit 4-ORGANIZATIONAL PROCESS-

Organizational Power and Politics, Empowerment, Organizational Culture, Organizational Effectiveness. Organizational Change Definition, Reasons for Changes and Types of Changes, Resistance to Changes.

Reference Books:

- 1) Robbins-Organization Behaviour. - Prentice Hall
- 2) L.M Prasad Organization Behaviour- Sultan Chand & Sons.
- 3) Fred Luthans-Organization Behaviour- Pearson
- 4) Azhar Kazmi- Business Policy and Strategic Management- Tata McGraw Hill

1st Semester B.B.A-105

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

BUSINESS COMMUNICATION

Unit 1-INTRODUCTION-

Meaning, Importance and Objectives of Communication.

Unit 2-PROCESS OF COMMUNICATION-

Communication Process Model, Barriers in Business Communication. Oral Communication, Precis Writing.

Unit 3-LETTER WRITING-

Principles of Letter writing, Structure, Planning, Type of Letters in Business Communication.

Unit 4-MEETINGS AND CONFERENCES

Meetings and Conferences: Types, Presentation, Agenda, Minutes. REPORT WRITING
Definition, Types of Reports, Categories of Business Report, Importance, Essentials of Good
Business Report, steps to Report Writing. Use of Computer and other modern devices.

Reference Books

Murphy- Effective Business Communication.

Business Communication-Sultan Chand.

David Berlow - The Process of Communication. Pal Rajendra &Korlahalli J.S.

1st Semester B.B.A-106

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

ENVIRONMENTAL STUDIES

The course aims to make students conscious of environmental concerns and understand the consequences and impact of environmental trends on human life and business.

Unit I: Introduction to Environmental studies, Sustainable development, Realm of Ecology, Environmental Management System (EMS), Biodiversity, Business and Environment, Environmental Ethics

Unit II: International Efforts for Environmental protection, India's efforts for Environmental protection, Public Policy, Role of NGOs, Environmental clearance for establishing and operating Industries in India .

Unit III: Global Environmental Problems, Global Warming, Ozone depletion, Air & Noise Pollution, Water Resources, Land Management & Soil Pollution, Waste Management, Forest & Wild life Management,

Unit IV: Indian Environmental Laws, Wild Life (Protection) Act, 1972, Water (Prevention & Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981. Functions of CPCB and SPCB, ISO-14000.

Reference Books

- Environmental Studies- Dr. Suresh K. Dhameja. Published by SK Kataria & Sons, New Delhi-110006
- Introduction to Environmental Studies- Chandar K. Sharma, Vrinda Publications Pvt. Ltd. Delhi-110091
- Textbook of Environmental Studies for Undergraduate Courses- Erach Bharucha

NEHRU GRAMBHARATI

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EVALUATION SCHEME & SYLLABUS

for

BBA SECOND SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT
BBA Second Semester

S.NO	Course code	Subject	Evaluation Scheme					Course Credit
			Sessional Exam			ESE	Subject Total	
			CT	TA	Total			
1	BBA-201	Financial Management	10	10	20	80	100	3
2	BBA-202	Marketing Management	10	10	20	80	100	3
3	BBA-203	Computer Application in Management	10	10	20	80	100	3
4	BBA-204	Managerial Economics	10	10	20	80	100	3
5	BBA-205	Business Environment	10	10	20	80	100	3
6	BBA-206	Corporate Accounting	10	10	20	80	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination

2nd Semester B.B.A-201

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

FINANCIAL MANAGEMENT

Unit 1-INTRODUCTION-

Meaning, Significance and Goals of Financial Management, Functions of Financial Management.

Unit 2- PATTERNS OF FUND REQUIREMENTS-

Financial Planning, Sources of Finance - Short term, Medium term and Long term.

Capitalization- Under and Over Capitalization.

Unit 3-WORKING CAPITAL MANAGEMENT-

Concept of Fixed and Working Capital, Determinants of Working Capital Management of Cash, Receivables and Inventory.

CAPITAL STRUCTURE PLANNING AND DECISION: Meaning and Theories of Capital Structure. Cost of Capital - Equity, Preference and Debt. Leverage - Operating, Financial and Combined.

UNIT 4: INVESTMENT AND DIVIDEND DECISION Time Value of Money Capital Budgeting -Meaning and Objectives of Capital Budgeting, Brief idea of Techniques of Capital Budgeting. Dividend Policy-Concept and Factors affecting Dividend Policy.

Reference Books:

1. Maheswari S.N - Financial Management- Sultan Chand.
2. M Pandey - Elements of Financial Management.
3. Khan &Jairi- Financial Management
4. Prasanna Chandra - Fundamentals of Financial Management.

2ND Semester B.B.A-202

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

MARKETING MANAAGEMENT

Unit 1-INTRODUCTION-

Traditional and Modern, Components of Marketing mix, Market Segmentation- Objectives and Factors affecting Market Segmentation.

Unit 2-CONSUMER BEHAVIOUR-

Concept and Significance of Consumer Behaviour, Factor Affecting Consumer Behaviour, Important Models of Consumer Behaviour.

Unit 3-PRODUCT PLANNING

Meaning of Product, Product Development Process, Product Life Cycle Stages and Strategies. PRICING DECISIONS-: Meaning, Significance, Factors Affecting Pricing Decisions, Techniques and Strategies of Pricing.

UNIT 4: PROMOTION POLICY AND DISTRIBUTION- Objectives, Sales Promotion Techniques, Advertising and Other Methods.

Distribution Channel - Types, Factors Affecting, Selection, Channel for Consumer and industrial Products.

Reference Books:

1. Kotler Philip - Marketing Management- Prentice Hall.
2. S.A Shprlekar Salvapdore Principles of Marketing.
3. Ramamaswami & Narnal kumari- Marketing Management.
4. Stanton-Fundamentals of Marketing.

2nd Semester B.B.A-203

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

COMPUTER APPLICATION IN MANAGEMENT

Unit 1-COMPUTER FUNDAMENTALSs-

Introduction, Significance of Computer Fundamentals, Computer Generations, Elements of computer process, Classification of Computers, Input-Out Devices.

Unit 2-OPERATING SYSTEM

Types of operating System, Bath file, Brief idea of Computer Languages.

PC PACKAGE- MS Office (MS Word., MS Excel, MS. Power Point), Tally Accounting.

Unit 3 -DATA BASE MANAGEMENT SYSTEM-

Creating/Modification of Data base files, Commands Study, Expressions &Functions set commands, sorting/Indexing.

UNIT 4: INTERNET: Definition of internet, History of the Internet, Internet service provider, Internet extensions, Requirement for Internet connection, email, Computer Viruses.

Reference Books:

1. P.K Sinha - Fundamental of Computers.
2. Raja Rammana - Computer Fundamentals.

2nd Semester B.B.A-204

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

MANAGRIAL ECONOMICS

Unit 1-INTRODUCTION

Meaning and Significance of Managerial Economics, Nature and Scope of Managerial Economics.

Unit 2-DEMAND ANALYSIS

Meaning of Demand, Demand Determinants, Law of Demand, Elasticity of Demand, Demand Forecasting

Unit 3-PRODUCTION ANALYSIS

Concept of Production, Production Function, Law of Variable Proportions, Returns to Scale.

Unit 4 PRICING DECISIONS

Factors affecting Pricing Decision, Pricing under different Market Structure Perfect, Imperfect Monopoly, Pricing Strategies. PROFIT Concept, Factors affecting Profit, Brief Study of Profit Theories.

Reference Book:

1. Joel Dean - Managerial Economics.
2. Varshney & Maheshwari
3. Mote Paul & Gupta - Managerial Economics
4. Ahuja H.L - Advanced Economic Theory (Micro Economics)- S Chand

2nd Semester B.B.A-205

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

BUSINESS ENVIRONMENT

Unit I: INTRODUCTION

Concept of Business Environment, Its Significance and Scope, Importance of study of Business Environment.

Unit I: INDUSTRIAL ENVIRONMENT

Factors affecting industrial Environment, Industrial Policy, Present Industrial Policy, Industrial Licensing.

Unit II: ECONOMIC ENVIRONMENT-

Fiscal Policy- Objectives of Fiscal Policy, Features of Fiscal Policy in India. Monetary Policy- Objectives, Monetary Policy in India.

Unit IV: INTERNATIONAL ENVIRONMENT

Exim. Policy, Balance of Payment and Balance of Trade, Foreign Direct Investment, International Economic Institutions- WTO, UNCTAD, IMF.

LEGAL ENVIRONMENT-

Foreign Exchange Management Act, TRAI and IRDA

Reference Books-

1. Francis Cherunalum-Business Environment
2. Ashwathapa-Business Environment
3. Adhikaiy Economic Environment for Business
4. P.K. Ghosh Business Environment

2nd Semester B.B.A-206

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

CORPORATE ACCOUNTING

Unit-I: INTRODUCTION-

Meaning and Types of Companies, Statutory Records of Accounts

ISSUE OF SHARES AND DEBENTURES-

Meaning and Kinds of Share Capital, Issue of Shares, Forfeiture and Reissue of Shares, Issue of Debentures, Redemption of Debentures

Unit-II: FINAL ACCOUNTS OF COMPANY

Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.

Unit-III: PROFIT PRIOR TO INCORPORATION AND UNDERWRITING

Profit Prior to Incorporation Meaning and Methods. Underwriting Meaning, Need for underwriting, Accounting for underwriting.

Unit IV: COMPANY LIQUIDATION-

Types of Company Liquidation, Statement of affairs, Liquidation Final Statement of Accounts.

BOOKS RECOMMENDED

1. Jain & Narang :Corporate Accounting, Kalyani Publishers, New Delhi. 2 Gupta R.L. and Radha Swamy : Advanced Company Accounts, Sultan Chand & Son, New Delhi 3 Maheshwari S.N. : Corporate Accountancy, Vikas Publishing House, New Delhi 4 Monga J.R. Ahuja, : Financial Accounting, Mayur Paper Books, Noida Girish and Sehagl Ashok 5 Shukia, M.C. Grewal : Advanced Accounts, S. Chand and Co. New Delhi T.S. and Gupta SC 6 Moore C.L. and Managerial Accounting, South Western Publishing Co., Jaedicke R.K. Cinnannati, Ohia 6. Tulsain, P.C: Corporate Accounting, S. Chand Publication, New Delhi.

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EVALUATION SCHEME & SYLLABUS

for

BBA THIRD SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT

BBA Third Semester

S.NO	Course code	Subject	Evaluation Scheme					Course Credit
			Sessional Exam			ESE	Subject Total	
			CT	TA	Total			
1	BBA-301	Business Ethics and Governances	10	10	20	80	100	3
2	BBA-302	Insurance and Risk Management	10	10	20	80	100	3
3	BBA-303	Public Finance	10	10	20	80	100	3
4	BBA-304	Entrepreneurship and Small Scale Business Management	10	10	20	80	100	3
5	BBA-305	Production Management	10	10	20	80	100	3
6	BBA-306	Management Information System	10	10	20	80	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination

3rd Semester B.B.A-301

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

BUSINESS ETHICS & GOVERNANCE

UNIT-1

Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics

UNIT-2

Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.

UNIT-3

Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management.

UNIT-4

Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

Suggested Readings:

1. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers.
2. Chakraborty S.K., Human values for Managers
3. McCarthy, F.J., Basic Marketing
4. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press

3rd Semester B.B.A-302

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

INSURANCE & RISK MANAGEMENT

Unit 1: NATURE OF INSURANCE

Concept, Features, Scope, Kinds, Functions, Importance and Principles of Insurance.

LIFE INSURANCE

Features of Life Insurance, Kinds of Life Insurance Policies (Whole, Endowment and Term), Policy Conditions and Mortality Table.

Unit II: FIRE INSURANCE

Scope of Fire Insurance, Physical and Moral Hazards in Fire Insurance, Difference between Fire Insurance and Life Insurance. Types of Fire Policies; Fire Policy Conditions.

Unit III: MARINE INSURANCE

Meaning and Scope of Marine Insurance, Express and Implied Warranties under Marine Insurance. Types of Marine Policies and Policy Conditions.

Unit IV: RISK MANAGEMENT: Meaning and Types of Risk -Objectives and Scope of Risk Management. Risk Management Role and Responsibilities.

Reference Books:

1. M. Motihar - Insurance
2. M.N. Mishra - Principles of Insurance.

3rd Semester B.B.A-303

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

PUBLIC FINANCE

Unit I: INTRODUCON:

Concept, Scope and Significance of Public Finance. Principles of Public Finance.

Unit II: PUBLIC REVENUE

Sources of Public Revenue, Difference between Price and Taxation, Canons of Taxation, Features of Good Tax System. Direct and Indirect Tax.

Unit III: PUBLIC EXPENDITURE

Concept, Importance, Principles of Public Expenditure, Effects of Public Expenditure.

PUBLIC DEBT-

Concept, Objectives, Classification, Redemption of Public Debts and Effects of Public Debts.

Unit IV: FISCAL POLIC Concept, Objectives, VAT, MOD VAT. Deficit Financing. Reasons, Methods and Effects. Deficit Financing in India.

Reference Books-

1. P.N. Chopra - Business Economics
2. M.L. Seth - Public Finance
3. Prof. R.C. Agrawal - Public Finance

3rd Semester B.B.A-304

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Unit 1: INTRODUCTION-

Concept of Entrepreneurship, Distinction between Innovator and Innovator Characteristics of an Entrepreneur, Functions of Entrepreneur, Theories Entrepreneurship.

Unit II: ENTREPRENEURIAL DEVELOPMENT

Environmental factors affecting Entrepreneurial Development, Entrepreneurial Development Programmes and their Evaluation; Govt. Policies and their Effects; Role of Govt. and other Institutions.

Unit III: CREATIVITY AND INNOVATION

Creativity- Nature, Constituents, Types, Techniques of Creative Thinking Focus Groups, Brainstorming, Attribute Analysis; Innovation- Types and Phases.

Unit IV: MANAGEMENT OF SMALL AND MEDIUM ENTERPRISES

Role of SMEs in Indian Economy; Problems of SMEs; Institutional Support. Various Issues Related to Production, Marketing, Finance and Human Resource Management of SMEs. FINANCING OF BUSINESS ENTERPRISESources- Short Term and Long-Term, Specialized Financial Institutions Small Industries Development Bank of India (SIDBI) and Commercial Banks.

Reference Books:

1. C.B. Gupta & N.P. Srinivasan - Entrepreneurial Development (Sultan Chand & Sons)
2. Vasant Desai - Management of Small Scale Industry (Himalaya Publishing House)
3. Entrepreneurial Development - S.S. Shukla
4. Entrepreneurship - New Venture Creation- David H. Holt
5. Business Organization and Management - By N.C. Roy Chow.

3rd Semester B.B.A-305

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

PRODUCTION MANAGEMENT

Unit 1: INTRODUCTION:

Mean Scope and Significance of Production Management, Product Planning and Product Development Process.

Unit II: PLANT LOCATION AND LAYOUT:

Location: Factors, Theories: weber, Sargent, Florence. Layout: Meaning and Types, Process of Layout, Plant environment and maintenance

Unit III: MATERIAL MANAGEMENT

Meaning, Objectives and Importance of Material Management, Techniques of Inventory Management. Supply Chain Management: Meaning and Elementary Idea.

Unit IV: PURCHASING-

Objectives and Functions, Buying and Purchasing Rights, Quantity and Right Price, Purchasing Process. Quality Control: Meaning, Objectives and Importance of Quality Control, Techniques of Quality Control.

Reference Books:

1. Nair-Operations management, TMH.
2. Adam&Ebexi- Production and operation management Prentice Hall India.
3. Production and Operations Management - By B.S. God..
4. Production and Operations Management by K. Aswathappa.
5. Production and Operations Management by S.N.Chaiy.

3rd Semester B.B.A-306

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

MANAGEMENT INFORMATION SYSTEM

Unit 1: MIS:

Concept, Objectives and Relevance, Types of Information and Sources of Information, Managing Information Resources, Comparative advantage and strategic Information Systems, Protecting Information Systems

Unit II: INFORMATION SYSTEM FOR DECISION MAKING:

Information system for decision making, Transactional processing system, decision support system, Executive information system, Expert system and office automation system.

Unit III: SYSTEM CONCEPTS:

System concepts and its application to MIS, Sub system of an MIS, Distinction between physical system and information system.

Unit IV: MIS DESIGN

Management information systems design: Definition, Problem, Set system objectives, Established system constraints, Constraints on management information system design. APPLICATION OF COMPUTER TO MIS Data Flow Diagram and System Flow Chart, Conversion of Manual to Computer based Systems.

Reference Books:

1. D.P. Goyal- Management information system- Mac Millan
2. Davis & Olson- Management information system.
3. Murdick Ross & Clagett- Information systems for management.
4. Contarjesome- Management information System.

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EVALUATION SCHEME & SYLLABUS

for

BBA FOURTH SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT

BBA fourth Semester

S.NO	Course code	Subject	Evaluation Scheme					Course Credit
			Sessional Exam			ESE	Subject Total	
			CT	TA	Total			
1	BBA-401	Human Resource Management	10	10	20	80	100	3
2	BBA-402	Rural Marketing and Research	10	10	20	80	100	3
3	BBA-403	Commercial Law	10	10	20	80	100	3
4	BBA-404	Management of Financial Institutions	10	10	20	80	100	3
5	BBA-405	Digital Marketing	10	10	20	80	100	3
6	BBA-406	Goods and service Taxes	10	10	20	80	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination

4TH Semester B.B.A-401

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

HUMAN RESOURCE MANAGEMENT

Unit I:INTRODUCTION-

Human Resource Management Concept, Features & Objectives of Human Resource Management, Human resource Management V/s Human Resource Development.

Unit II: MAN POWER PLANNING & SELECTION

Man Power Planning: Purpose, Sources, Methods of-Selection Recruitment and Selection. Employees Training.

Unit III: EMPLOYEES COMPENSATION AND JOB ANALYSIS

EMPLOYEES COMPENSATION: Promotion and Demotion Components, Factors affecting Compensation, Methods including incentives.

JOB ANALYSIS: Purpose, Process and Methods of Job Analysis. Job Analysis.

Unit-IV: MOTIVATION AND PERFORMANCE APPRAISAL:

MOTIVATION- Concept and Theories.

PERFORMANCE APPRAISAL:-Meaning, Objectives and Importance, Techniques of Performance Appraisal.

Reference Books:

1. Rao VSP- Human Resource management-Vikas Publication.
2. Monnappa&Salyadan- Personnel Management Tata Mc GrawHil.
3. Desslei Garg, Human Resource management, Pearson education.
4. Ashwathapa K-Human Resource management Himalaya Publication House.
5. EEilipo- Principles of personnel management

4TH Semester B.B.A-402

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

RURAL MARKETING & RESEARCH

Unit I : RURAL MARKETING:

Rural Economy and Social Structure; Concept Importance of Rural Marketing and Factors affecting Rural Marketing, Prevailing Rural environments and Rural Problems -Social and Economic and their Impact on Rural Marketing.

Unit II: STRATEGIES FOR RURAL MARKETING:

Introduction, problems and prospects of Rural Marketing, Channels of Rural Marketing-Traditional and New; Social Marketing - Techniques and problems, Challenges before Rural Marketing.

Unit III: MARKETING RESEARCH:

Nature, Scope, Importance and Limitations, Marketing Research Process, Marketing Research and decision-making, Research Design, Types of Research Design - Exploratory, Descriptive, Experimental.

Unit IV: DATA COLLECTION AND ANALYSTS:

Primary Data, Secondary Data Methods of Collecting Data, Questionnaire Designing, Construction and Administration, Interviewing Method, Mail Surveys, Observational Method, Sampling - Design, Types, Techniques and Sampling Problems. Report Preparation, Factors in organising a Research Report, Report Presentation, Applications of Marketing Research (Product Research, Advertising Research).

REFERENCE BOOKS:

1. Balram Dogra, Rural Marketing, McGraw Hill Companies.
2. Philip Kotler, Marketing Management, 1992. 8th edition.
3. Pradeep Kashyap & Siddhartha Raut, The Rural Marketing, Biztantra.
4. R.V. Bedi, N.V. Bedi, Rural Marketing, Himalaya Publishing

4TH Semester B.B.A-403

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

COMMERCIAL LAW

To Provide the Knowledge about provisions of Laws relating to Contract, Sale of Goods, Companies Act, Negotiable Instruments Acts etc.

Unit I: THE CONTRACT ACT, 1872 :

Agreement and Contract, Essentials of Contract, Offer, Acceptance, Consideration, Capacity of parties and Free Consent, Quasi contract. Void Agreements, Remedies for Breach of Contract, Bailment and Pledge, Contract of Agency.

Unit II: THE SALE OF GOODS ACT, 1930:

Sale and agreement to sale, Condition and Warranty, Transfer of rights of Property, unpaid Seller, Auction sale.

Unit III: COMPANY ACT, 1956:

Meaning, Kinds, types and advantages of Company, Documents required at the time of incorporation, purpose of Issuing Prospectus, Kinds of Meetings and Modes of Winding-up.

Unit IV: **Negotiable Instrument Act, 1881:**

Definition, Legal Presumptions, Types, crossing, endorsement and dishonour of Instruments, Holder and Holder in due Course.

Suggested Readings: -

1. CHAWL. & GARC MERCANTILE LAW, TATA MC GRAW HILL
2. N.D. KAPOOR, ELEMENTS OF MERCANTILE LAW, SULTA CHAND AND COMPANY, NEWN DELHI
3. M.C. KUCHHAL, MERCANTILE LAW, VIKAS PUBLISHING 3 HOUSE PVT.LTD. SIX TH EDITION

4TH Semester B.B.A-404

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

MANAGEMENT OF FINANCIAL INSTITUTIONS

To provide the knowledge of development and working of various financial Institutions.

Unit 1: FINANCIAL INSTITUTIONS

Financial Institutions, Meaning and Role, types of financial institution-money market institutions- Commercial banks, indigenous financial agencies, discounting houses, Accepting houses, Call money market.

Unit II: COMMERCIAL& CENTRAL BANK-

Meaning, Functions and role of Commercial Banks, Development of Central Bank, Meaning and Functions, Reserve Bank of India., Commercial Banks in India.

Unit III: DEVELOPMENT BANKING-

Concept of Development Banking, Definition of Development Bank, Features of Development Bank, Role of Development Banks.

Unit IV: CAPITAL MARKET INSTITUTIONS-

Meaning, New Issue Market, Stock Market, Investment Banks, Merchant Banking, Development Bank. Capital Market and Reforms: Indian Capital Market, Capital Market Reforms, Narasimhan committee's recommendations.

Reference Books:

1. KHAN MY- FINANCIAL SERVICES (TATA MC GRAW HILL 1998).
2. Bhole LM- FINANCIAL INSTITUTIONS AND MARKETS TATA. MC GRAW HILL THIRD EDITION 2003.
3. SRIVASTAVA A.M & NIGAM DIVYA - MANAGEMENT OF FINANCIAL INSTITUTIONS- HIMALAYA,2003.
4. MACHIRAJU H.R - INDIAN FINANCIAL SYSTEM VIKAS,2004.
5. GURU SWAMY R.- FINANCIAL SERVICES& MARKETS THOMSON, 1ST EDITION.

4TH Semester B.B.A-405

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

DIGITAL MARKETING

Course Objectives: The purpose of this course is to: 1. Make students aware of digitalization of marketing environment and its dimensions. 2. Acquaint them with the mechanism of working of digital media and conducting business through electronic means. 3. Appreciate importance of digital marketing for marketing success today and 4. Develop critical insight necessary to succeed in e-commerce and digital and social media marketing.

Course Learning Outcomes: After successful completion of the course, students will be able to: 1. Understand the importance of digital marketing in a rapidly changing business landscape 2. Learn the key elements of a digital marketing strategy 3. Examine how effectiveness of a digital marketing campaign can be measured. 4. Demonstrate knowledge and ability to implement common digital marketing tools such as SEO, SEM, Social media and Blogs.

Unit - I

Introduction to Digital Marketing (DM) - Overview of Digital marketing; Meaning, Definition, Origin and Need of Digital marketing, History of DM, Traditional Vs. Digital Marketing, Concept and approaches to DM, Advantage and Disadvantage. Scope of DM, Future of digital marketing in India and outside India. Examples of good practices in DM.

Unit-II

Modes of Digital Marketing- Mobile marketing; Overview of the B2B and B2C Mobile Market. Email Marketing- Need for Emails, Types of Emails, and options in Email advertising. Social media marketing and other forms of digital Marketing. Overview of various & tools of digital marketing.

Unit- III

Measurement Metrics- Digital Marketing Media, Budget Allocation, ROI for Digital Marketing, Analytics and Key Performance Indicators (KPI); Attribution Models and Frameworks; Digital Marketing in Governance. Emerging Technologies for Digital Marketing. Leading and Managing Digital Marketing teams.

Unit- IV

Payment Gateways and Security System- Electronic Payment System; Electronic cash; Smart cards; Risk and Electronic payment system; Types of Transaction security- Security risk of E-commerce; Types and sources of threats; Protecting e-business assets and intellectual property; firewalls; client server network security.

Suggested Readings and Learning Materials: 1. Chaffey. D., E-Business and E-Commerce Management: Strategy, Implementation and Practice, Pearson Education India.

2. Kotler, P. Kartajaya, H and Setiawan, I., Marketing 4.0: Moving from Traditional to 12 Digital, Wiley.

3. Tapp, A., & Whitten, I., &Housden, M; Principles of Direct, Database and Digital Marketing, Pearson.

4. Tasner, M; Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, Pearson Education.

5. “Basics of Digital Marketing” MOOC on SWAYAM Portal of UGC, https://swayam.gov.in/nd2_cec20_mg15/preview 6. “Digital Marketing” MOOC on SWAYAM Portal of UGC, https://swayam.gov.in/nd2_cec20_mg29/preview



Max. Marks:100
External Assessment:80
Internal Assessment: 20

Max Contact Hours: 30

GOODS & SERVICE TAXES

UNIT-1

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.

UNIT-2

Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.

UNIT-3

Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme.

(B) Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.

UNIT-4

Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods Payment of Tax- (a) Through Input Tax Credit (b) By cash / bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

Suggested Readings: 1. Anandaday Mishra, GST Law & Procedure, Taxman.

2. Goods and Service Tax Acts.

3. Relevant Goods and Services Tax Rules. Nitya Tax Associates Basics of GST Taxman

4. Publication on GST by the Institute of Chartered Accountants of India (www.icai.org)
5. Publication on GST by the Central Board of Excise and Customs (www.cbec.org).
6. Nitya Tax Associates Basics of GST Taxman



NEHRU GRAMBHARATI

DEEMED TO BE UNIVERSITY



EVALUATION SCHEME & SYLLABUS

for

BBA FIFTH SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT

BBA fifth Semester

S.NO	Course code	Subject	Evaluation Scheme					Course Credit
			Sessional Exam			ESE	Subject Total	
			CT	TA	Total			
1	BBA-501	Research Methodology	10	10	20	80	100	3
2	BBA-502	Industrial Relations and Labour Laws	10	10	20	80	100	3
3	BBA-503	Foreign Exchange	10	10	20	80	100	3
4	BBA-504	Accounting for Management	10	10	20	80	100	3
5	BBA-505	Operation Research	10	10	20	80	100	3
6	BBA-506	Strategic Management	10	10	20	80	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination



5TH Semester B.B.A-501

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

RESEARC METHODOLOGY

UNIT-1

Introduction: Meaning of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; Research Design: Features of a good research design; Different Research Designs; Measurement in Research; Data types; Sources of Error

UNIT-2

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

UNIT-3

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

UNIT-4

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

Suggested Readings:

1. C.R. Kothari, Research Methodology
2. Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology

5TH Semester B.B.A-502

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

INDUSTRIAL RELATIONS & LABOUR LAWS

Course outcomes:

This course will help students identify and develop an overview of industrial relations. It also help in acquiring

- Knowledge and understanding of Industrial Labour and General Laws.
- Knowledge of Industrial Relation framework
- Competency to understand the importance of Employee Relation within the perspective of Industrial
- Relation
- Knowledge about relevant Laws of HR management
- Competency to interpreted and implement the Labour Laws within organization

UNIT-1

Industrial Relations: Role - Importance - Trade Unions - Industrial disputes and their Resolutions.

UNIT-2

Participative Management: Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation - Role of Government in collective Bargaining.

UNIT-3

Industrial unrest: Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - trikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.

UNIT-4

Factories Act: Meaning, Definition - Welfare - Safety - Health Measures. Workmen's Compensation Act and International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act.

Suggested Readings:

1. Sreenivasan M.R - Industrial Relations & Labor legislations.
2. Aswathappa K - Human Resource and Personnel Management.
3. Subba Rao P - Human Resource Management and Industrial Relations.
4. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.

5TH Semester B.B.A-503

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

FOREIGN EXCHANGE

To provide knowledge of Foreign exchange and Issues involved with the Management of Foreign Trade.

Unit I: FOREIGN EXCHANGE

Concept, Need, Difference between Foreign Exchange and Normal Exchange and Document used in Foreign Trade, Foreign Exchange Mechanism.

Unit II: BALANCE OF PAYMENT AND BALANCE OF TRADE

Concept and Difference between BOP and BOT and Causes, Consequences and Remedies of Disequilibrium in the Balance of Payment.

Unit III: INTERNATIONAL PAYMENTS

Instruments of External Payments, Equilibrium Rate of Exchange, Fixed Vs Flexible Exchange rates, Provisions of Foreign Exchange Management Act.

Unit IV: FOREIGN EXCHANGE MARKET

Operations, Agency arrangement, Spot Exchange, Forward Exchange Arbitrage Operations, Cover Operations, Derivation Foreign Trade Risk and Export Credit Various Trade risks, Political, Commercial and other risks, Measures for minimizing risks, Various types of export credit and sources of such credit, Shipping Finance, EXIM Bank and ECGC.

Suggested Readings:

1. MANAB THAKUR, GENE BURTON AND B. N. SRIVASTAVA INTERNATIONAL MANAGEMENT CONCEPT AND CASESTATA MC GRAW HILL
2. HEINZ WEHRICH AND HAROLD KOONTZ - TATA MC GRAW HILL.
3. JEEVANANDMS4. C. FOREIGN EXCHANGE AND RISK MANAGEMENT- SULTAN CHAND & SONS

5TH Semester B.B.A-504

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

ACCOUNTING FOR MANAGEMENT

To Provide understanding of Management accounting techniques which can be utilized for decision making and Control.

Unit I:

Definition, Functions and Importance of Management Accounting, Difference between financial and Management Accounting Cost Concepts.

Unit II: (FUNDS FLOW AND CASH FLOW ANALYSIS)AND (STANDARD COSTING) :

Objectives, Uses and preparations of Fund Flow Statement, Preparation of Cash Flow statement. STANDARD COSTING: Meaning Advantage Limitations and applicability standard costing Computation of Material, Labour and Mix Variance.

Unit III: BUDGET AND BUDGETARY CONTROL:

Meaning of Budget, Budget and Budgeting and Budgetary Control, Types of Budgets, Preparation of cash and sales, Budget Advantages & Limitations of Budgetary Control, Zero Base Budgeting.

Unit IV: **Ratio Analysis:**

Importance and limitations of Computation of Liquid Profitability Ratios and Turnover Ratios. Interpretation of financial statements.

Suggested Readings:

1. DR.S.P. GUPTA- MANAGEMENT ACCOUNTING-SAHITYA BHAWAN PUBLICATIONS.
2. M.Y. KHAN & P.K. JA1N FINANCIAL MANAGEMENT TATA MC GRAW HILL.
3. BAGAVATHI V; PILLAI R.S.N. - MANAGEMENT ACCOUNTING- S. CHAND& COMPANY LTD.
4. JAGADISH PRAKASH -- MANAGEMENT ACCOUNTING SAHITYA BHAWAN PUBLICATIONS.

5TH Semester B.B.A-505

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

OPERATION RESEARCH

To Provide knowledge about concept, techniques and various issues related to Operation Research.

Unit I: OPERATION RESEARCH-

Definition and Scope of Operation Research, Theory of Optimization, Operations Research in India.

Unit II: LINEAR PROGRAMMING -

Formulation of Linear Programming problems (LP.P.), Solution of Linear Programming problems, Graphical Method, Simplex Method.

Unit III: TRANSPORTATION PROBLEM

Solution by North-West Corner VAM, Row minima, Column minima, Matrix Minima, Optimization by stepping stone, MODI Methods.

Unit IV: Routing, Scheduling, Man Machine Chart, Game Theory and its application. Networking Analysis Objectives of Network Analysis, Advantages and limitations of Networks Critical Path-Method, PERT.

1. Suggested Readings:
2. KANTI SWAROOP, GUPTA P.K., MAN MOHAN -OPERATIONS A RESEARCH-SULTAN CHAND AND SONS
3. H. GILLETTE-OPERATION RESEARCH- T.M.H.
4. KOTHARI- QUANTITATIVE TECHNIQUES VIKAS 1996 THIRD
5. U.K. SRIVASTAVA, G.V. SHENOY, S.C. SHARMA QUANTITATIVE TECHNIQUES FOR MANAGERIAL DECISIONS-NEW AGE INTERNATIONAL

5TH Semester B.B.A-506

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

STRATEGIC MANAGEMENT

To provide knowledge about concept and formation of policies and problem solving.

Unit I: NATURE OF BUSINESS POLICY POLICIES:

Features, Nature and Importance of Policy, Process of Policy Formulation.

Unit II: BUSINESS STRATEGY

Strategy, Nature and Characteristics of Strategy, Strategic Planning, Strategy Formulation Procedure, Models of Strategic Management, Problems in Strategy formulation and Implementation.

Unit III: FUNCTIONS AND ROLE OF TOP MANAGEMENT:

Introduction, Functions of top management, Strategic Management, Responsibilities of Top Managers.

Unit IV: DECISION MAKING AND PROBLEM SOLVING:

Concept, Characteristics and Importance of decision making, steps in decision making, Decision Making and Problem Solving process. External Environment External Environment, Environmental analysis scanning, purpose of Environmental analysis, scanning of external Environment, Scanning techniques,

Reference Books:

1. KAZMI AZHAR - BUSINESS POLICY AND STRATEGIC MAN- AGEMENT- TATA MC GRAW HILL. 2ND ED.
2. LAWRENC R JAUCH, GLUECK WILLIAM F.- BUSINESS POLICY AND STRATEGIC MANAGEMENT-FRANK BROTHERS.
3. V.S.P. RAO, V. HARI KRISHNA STRATEGIC MANAGEMENT TEXT AND CASES EXCEL BOOKS, NEW DELHI.
4. THOMSON STRATEGIC MANAGEMENT CONCEPTS AND CASES-TATA MC GRAW HILL.

NEHRU GRAMBHARATI

DEEMED TO BE UNIVERSITY



EVALUATION SCHEME & SYLLABUS

for

BBA SIXTH SEMESTER

On

CHOICE BASED CREDIT SYSTEM

With effect from academic session 2022-23

FACULTY OF BUSINESS ADMINISTRATION & COMPUTER APPLICATION

DEPARTMENT OF MANAGEMENT

BBA Sixth Semester

S.NO	Course code	Subject	Evaluation Scheme					Course Credit
			Sessional Exam			ESE	Subject Total	
			CT	TA	Total			
1	BBA-601	Supply Chain Management	10	10	20	80	100	3
2	BBA-602	Advance Accountancy	10	10	20	80	100	3
3	BBA-603	Income Tax Law and Practice	10	10	20	80	100	3
4	BBA-604	International Business Management	10	10	20	80	100	3
5	BBA-605	Comprehensive Viva					100	3
6	BBA-506	Summer Training and Project Report	20	10	30	70	100	3
Total							600	18

TA- Teacher Assessment

CT- Cumulative Test

ESE- End Semester Examination

6TH Semester B.B.A-601

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

SUPPLY CHAIN MANAGEMENT

UNIT-1

Introduction, Definition of Supply Chain Management, Evolution of the Concept of Supply Chain Management, Key Drivers of Supply Chain Management, Typology of Supply Chains, Cycle View of Supply Chain, Problems in SCM and Suggested Solutions.

UNIT-2

Introduction, Three Components of SCM, Demand Management, Demand Forecasting; Introduction, Supply Management, Evolution of ERP, Concept of ERP in SCM, Quick Response and Accurate Response System in SCM, Use of Other Planning Strategies

UNIT-3

Introduction, Understanding the Benchmarking Concept, Benchmarking Process, Benchmarking Procedure.

UNIT-4

Introduction, New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E-Commerce in Supply Chain Management, Green Supply Chain Management, Distribution Resource Planning, World Class Supply Chain Management.

Suggested Readings:

1. Supply Chain Management by Michel H Hungo
2. Supply Chain Management by Sunil Chopra

6TH Semester B.B.A-602

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

ADVANCE ACCOUNTANCY

To provide knowledge about specialized accounting and final accounts of companies.

Unit I: Company final account:

Preparation of Final Account and Statement of Companies as per schedule VI of Companies Act, 1956.

ROYALTY A/C: Basic Terms -Royalty, Minimum Rent, Short workings, Entries in the Books of Lessee and Lessor, Accounting Problems relating to Coal Mine.

Unit II: ACCOUNTS OF INSTALMENT RETAILING

Hire Purchase the System and its Operation, Entries in hire purchasers Book, and Hire Vendors Book. Accounting Problems when cash value and Rate of Inter is not given. **Instalment Payment System:** the System and its Operation, Entries in the Books of Buyer & Seller. Difference between hire Purchase and instalment, Accounting Problems.

Unit III: BRANCH A/C.

Concept & Types of Branches, Accounting Problems relating to Dependent Branches (Debtors Method, Final Accounting Method and Wholesale Branch Method.)

Unit IV: (a) Double Accounting System: Origin, Objects and Special Features. Preparation of Capital Account and General Balance Sheet,

(b) Voyage Accounting: Meaning & important Terms Preparation of wbyage Accounting.

Suggested Readings

1. JAGADI5H PRAKASH- ADVANCED ACCOUNTANCY. SAHITYA BHAWAN PUBLICATIONS
2. S.M. SHUKLA ADVANCED ACCOUNTANCY. SAHITYA BHAWAN PUBLICATIONS.
3. S.N. MAHESHWARI ADVANCED ACCOUNTANCY VIKAS PUBLISHING HOUSE PVT. LTD. NINTH EDITION.

6TH Semester B.B.A-603

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

INCOME TAX LAW & PRACTICES

To provide knowledge about the Provisions of Indian Income-tax act, relating to computation of Income under different heads.

Unit I: INTRODUCTION

Important Definitions given in Income Tax Act, 1961, Exempted income, Residential Status and Incidence of Tax.

Unit II: COMPUTATION OF INCOME UNDER THE HEAD SALARIES.

Meaning of Salary, Basis of change of salary income, Different forms of salary, Allowances and perquisites and their taxation, Permissible deductions from salary income tax treatment of different types of provident fund, Problems on computation of salary income.

Unit III: COMPUTATION OF INCOME UNDER HOUSE PROPERTY

Basis of Change, Exempted property income computation of property Income for self-occupied and let out house, unrealized rent and arrear of rent

Unit IV: COMPUTATION OF INCOME UNDER THE HEAD PROFITS AND GAINS OF BUSINESS OR PROFESSION: Basis of Change, Basic Principles for arriving at Business income, Problems on Computation of Income from Business Profession. Computation of Income under the head Capital Gains and Other Sources. Basis of Change, items included and excluded from capital assets,

Types of capital gains problems on computation of capital gain, Basis of Change, Problems on computation of income from other sources.

Reference Books:

1. PRASAD BHAGWATI INCOME TAX LAW& PRACTICE VISHWA PRAKASHAN.
2. SINGHANIA V.K. - DIRECT TAXES, LAW & PRACTICE TAXMANN, 40th EDITION.
3. SANTARAM R. - TAX PLANNING BY REPORTS.TAXMANN, 1978.
4. LAKHOTIA R.N. - HOW TO SAVE WEALTH TAX-VISION BOOK 2001,9th EDITION.

6TH Semester B.B.A-604

Max. Marks:100

External Assessment:80

Internal Assessment: 20

Max Contact Hours: 30

INTERNATIONAL BUSINESS MANAGEMENT

To Provide knowledge about concept, economic institutions and developments business.

Unit I: INTRODUCTION

Concept, Importance and benefits of International Business-International Marketing V/s Domestic Marketing, Theory of comparative cost, Factor Proportion Theory.

Unit II: ECONOMIC INSTITUTION IN INTERNATIONAL BUSINESS-

WTO, Structure and Objectives of WTO, Functions of WTO, World Bank. Function of the World Bank, Multinational Corporations, Characteristics of Multinational Corporations, Reasons for the growth of Multinational Corporations.

Unit 3: **Foreign Trade in India:** Recent Trends in India's Foreign Trade, EXIM Policy of India, Tariffs, Classification of Tariffs, impact of non-tariff barriers.

FOREIGN INVESTMENT: Foreign Direct investment, Factors affecting International Investment Foreign Investment Policy, Trend of foreign investment in India.

Unit 4: **Regional Trading Blocks:** Major Regional Economic Groupings, Trading Blocks - European Union ASEAN, Globalization with Social Responsibility, Impact of trading blocks in India.

Reference Books:

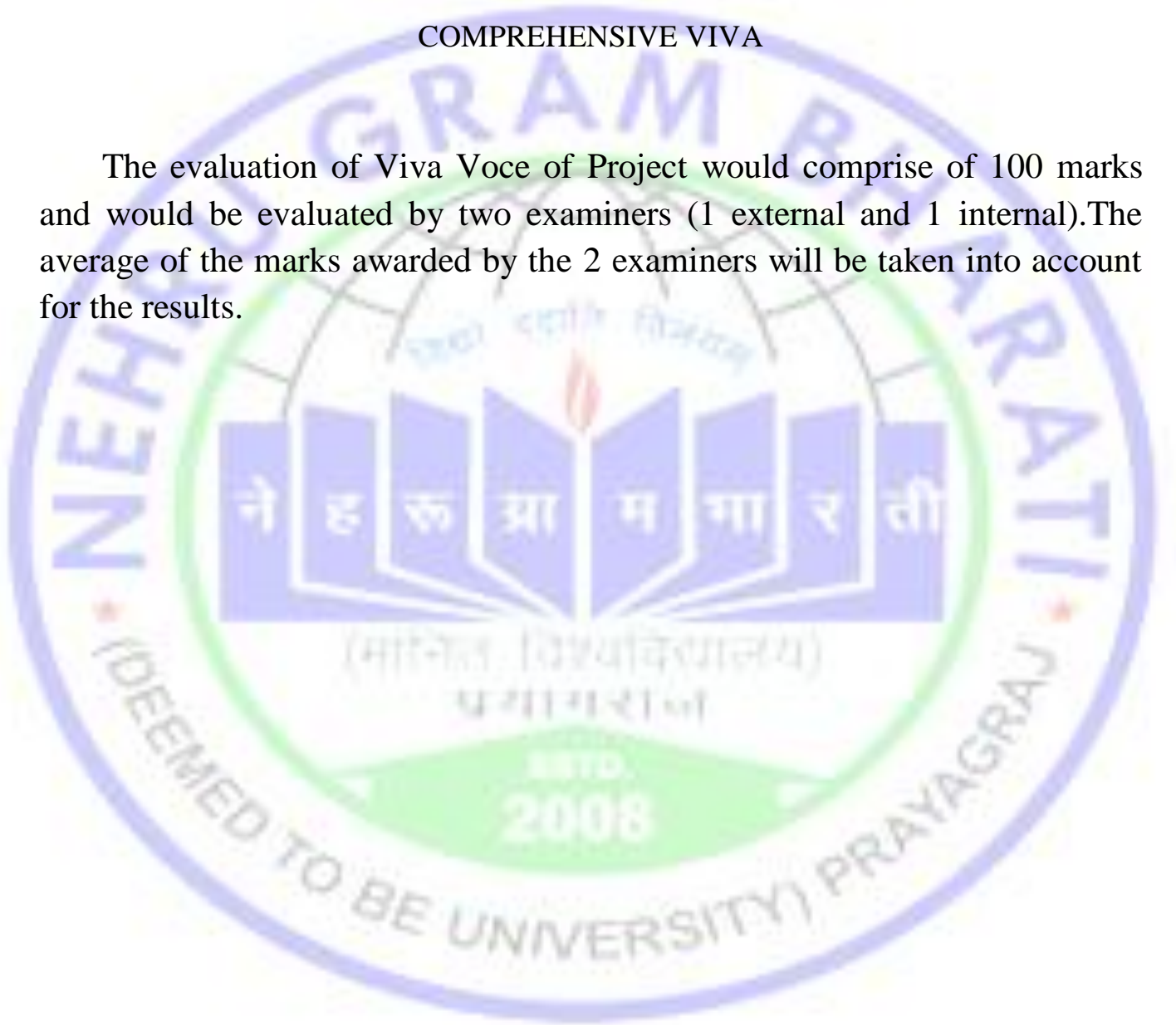
1. FRANCIS CHERUNILAM INTERNATIONAL TRADE AND EXPORT MANAGEMENT HIMALAYA.
2. VARSHNEY & BHATTACHARYYA - SULTAN CHAND.
3. WARREN J. KEEGAN - GLOBAL MARKETING MANAGEMENT PRENTICE HALL 7TH ED.
4. P.K. VASUDEVA - INTERNATIONAL MARKETING EXCEL BOOKS.

6TH Semester B.B.A-605

Max. Marks:100

COMPREHENSIVE VIVA

The evaluation of Viva Voce of Project would comprise of 100 marks and would be evaluated by two examiners (1 external and 1 internal).The average of the marks awarded by the 2 examiners will be taken into account for the results.



6TH Semester B.B.A-606

Max. Marks:100

External Assessment:70

Internal Assessment: 30

SUMMER TRAINING AND PROJECT REPORT

At the end of the fourth semester examination, it is mandatory for every student of BBA to undergo on-the-job practical training in any manufacturing, service or financial organization. The training will be of 4 to 6 weeks duration. The college/institute will facilitate this compulsory training for students.

1. During the training, the student is expected to learn about the organization and analyze and suggest solutions to a live problem. The objective is to equip the students with the knowledge of actual functioning of an organization and problems faced by them for exploring feasible solutions.
2. During the course of training, the organization (where the student is undergoing training) will assign a problem/project to the student.
3. The student, after the completion of training will submit a report to the College/Institute which will form part of the third semester examination. However, the report must be submitted by the end of September 30.
4. The report (based on training and the problem/project studied) prepared by the student will be known as Summer Training Project Report. The report should ordinarily be based on primary data. It should reflect in depth study of a micro problem, ordinarily assigned by the organization where the student undergoes training. Relevant tables and bibliography should support it. One comprehensive chapter must be included about the organization where the student has undergone training. This should deal with brief history of the organization, its structure, performance products/services and problem faced. This chapter will form part 1 of the report. Part 2 of the report will contain the study of micro research problem. The average size of report ordinarily will be of minimum 100 pages in standard font size (12) and double spacing. Two neatly typed (one sided only) and soft bound copies of the report will be submitted to the College/Institute. The report will be typed on A-4 size paper.
5. The report will have three certificates, one by the Head of the Department, another by the Faculty guide and third one from reporting officer of the organization where the student has undergone training. These three certificates should be attached in the beginning of the report.
6. The Summer Training Project Report will carry 100 marks and will be evaluated by two examiners (external and internal). The evaluation will consist of (1) Project Report evaluation (2) Project Presentation and VivaVoce.

The Project Report evaluation will comprise of 30 sessional marks and would be evaluated by internal project guide. The Presentation and Viva Voce would comprise of 70 marks and would be evaluated by two examiners (1 external and 1 internal). The average of the marks awarded by the 2 examiners will be taken into account for the results. In case the difference in the awards given by the examiners is 30 or more marks, the project report will be referred to a third examiner. Only such person will evaluate the project report who has minimum.

Three years of experience of teaching BBA classes in a College/University. Experience of teaching BBA classes as guest faculty shall not be counted.

7. The parameters on which external evaluation would be carried out are as under:

Project Report Evaluation:

Evaluation Criteria	Understanding of Objectives with topic (20)	Understanding Of Reliance of topic (20)	Interpretation & Analysis (20)	Presentation (20)	Query handling (20)
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8. It is mandatory that the student will make presentation in the presence of teachers and students. The student is expected to answer to the queries and questions raised in such a meeting.

9. The student shall prepare the Summer Training Project Report as per the format given in the Summer Training Manual as prescribed by the University