

**M.G. Kashi Vidyapith, Varanasi**  
**Institute of Management Studies**  
**Bachelor of Business Administration (BBA)**  
**Three-Year Full Time (Six Semesters) Programme**

**Ordinances**

1. The Bachelor degree in Business Administration ( BBA) of Mahatma Gandhi Kashi Vidyapith shall be conferred on 10+2 Students who have completed prescribed course of study for not less than three years spread over three academic years and have passed the examination as prescribed under the relevant ordinances.
2. The method of teaching adopted shall be combination of lectures and seminars by the faculty and guest speakers, case discussions, students presentation, use of audio-visual devices, computers etc.

The minimum qualification for admission shall be a 10+2 from any School/College in India or abroad recognized or equivalent thereto.

3. Under this scheme sanctioned seats to the colleges out of which seats are reserved as follows:

SC candidates	21%
ST candidates	2%
OBC candidates	27%

Necessary reservation will be given to the wards of employees and teachers of the university as per university rules. 25% seats of available seats shall be reserved for girl students on vertical reservation basis as per university rules.

4. The admission shall be made through Written test or on Merit basis as decided by the university/affiliated college concerned from time to time. The written test will be conducted by the university/affiliated college concerned. The test structure for the admission test will be decided by the university/college from time to time.
5. The schedule of fee to be paid in each semester by the students shall be as per University/College Rules formulated from time to time. In the addition to the above, semester examination fee will be payable separately as per university rules.
6. BBA is full time course, No student will be permitted to pursue any other course of study or take up an employment during the tenure of this programme.
7. No candidate shall be allowed to appear in the semester examination unless he/she has attended at least 75% of the lectures in each paper and appeared in sessional tests as conducted by the Institute of Management Studies/College concerned.
8. The evaluation of the students shall be done on the basis of internal assessment and at the end of the written semester examination having a relative weightage of 30 & 70 in each paper.

A- a .The marks of internal assessment will be awarded on the following basis:

(i) Marks of the sessional test	20 marks
(ii) Class participation/ attendance and general discipline	<u>10 marks</u>
<b>TOTAL</b>	<u>30 marks</u>

Marks obtained in the “Internal Assessment” as regular student by the candidates of all categories shall remain unchanged and shall be counted in the computation of annual examination result. If a student fails to appear in the sessional tests he will be treated as fail in the semester examination result. However, he/ she will be eligible to appear in the eligible to appear in the sessional test of next semester.

- A. Duration of semester written examination carrying 70 marks in each paper shall be of three hours.
- B. A candidate will be declared to have passed the semester examination if she/ he secures passing marks as prescribed by the university.
- C. The final result of the candidates shall be declared on the basis of combined results of all the semester examination.

A candidate securing 60% or more marks or above will be awarded first division and candidates securing 50% more but less than 60% marks in the aggregate will be placed in II division.

- 9. Students shall be eligible for the facility of improvement/ back paper as per university rules from time to time.
- 10. A candidate who fails in a semester examination or fails to clear back paper, shall be permitted to appear in the semester examination as casual student only on the completion of his/her prescribed course of study. Such students shall be treated as parripassue with regular students of the concerned semester.
- 11. The Bachelors Degree in Business Administration shall consist of the course structure and detailed syllabus prescribed in the Annexure 1.
- 12. After the fifth semester examination, students will have to conduct a survey in any agriculture, service or manufacturing area and submit the survey report. There after candidate is required to appear for the viva voce for the same.
- 13. The students are required to submit three copies of survey report for evaluation at least two months before the commencement of sixth semester written examination.

**B.B.A Programme Full Time (VI Semester)**

**B.B.A I Semester**

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N101	Business Organisation	70 Marks	30Marks	100 Marks
N102	Business Mathematics	70 Marks	30 Marks	100 Marks
N103	Principles of Economics	70 Marks	30 Marks	100 Marks
N104	Book Keeping and Basic Accounting	70 Marks	30 Marks	100 Marks
N105	Business Laws	70 Marks	30 Marks	100 Marks
N106	Fundamentals of Management	70 Marks	30 Marks	100 Marks
N107	Business Ethics	70 Marks	30 Marks	100 Marks

## **BBA- I Semester**

**BBA-N101**

### **Business Organisation**

#### Unit I

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.

#### Unit II

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.

#### Unit III

Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives. Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

#### Unit IV

Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

#### **Suggested Books:**

1. Jagdish Prakash            Business Organistaton and Management
2. Sherlekar S.A.            Business Organisation and Management
3. Singh & Chhabra        Business Organisation
4. Shukla M.B.              Business Organization, Kitab Mahal

## **BBA- I Semester**

**BBA N 102**

**Business Mathematics**

### **Unit I**

Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction.

### **Unit II**

Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian Elimination Method.

### **Unit III**

Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest. Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

### **Unit IV**

Set theory- Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.

### **Suggested Books:**

- |                   |                            |
|-------------------|----------------------------|
| 1.Mehta & Madnani | Mathematics for Economics  |
| 2.Mongia          | Mathematics for Economics  |
| 3.Zamiruddin      | Business Mathematics       |
| 4.Raghavachari    | Mathematics for Management |

## **BBA- I Semester**

### **BBA N 103            Principles of Economics**

#### **Unit I**

Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.

#### **Unit II**

Meaning of demand. Demand theory and objectives, Demand analysis. Demand schedule. Demand Curve and Nature of Curves, Laws of Demand Elasticity of Demand Types & Measurement, Indifference curves analysis Consumer Equilibrium & Consumer Surplus. Price, Income and substitution effect.

#### **Unit III**

Production-Meaning and Analysis Production function. Laws of production, Laws of increasing returns & Laws of constant returns. Equal product curves and Producer equilibrium. Market analysis-Nature of market, Types of markets and their characteristics.

#### **Unit IV**

Pricing under different market structures-Perfect Monopoly, oligopoly and Monopolistic completion. Price discrimination under monopoly competition. Theories of factor pricing, factor pricing v/s product pricing. Theories of rent theories of interest theories of wages theories of profit, Concept of profit maximization

#### **Suggested Books:**

- |                   |                         |
|-------------------|-------------------------|
| 1.Adhjkari M      | Management Economics    |
| 2.Gupta G.S.      | Managerial Economics    |
| 3.Lal S.M.        | Principles of Economics |
| 4.Vaish & Sunderm | Principles of Economics |

## **BBA- I Semester**

**BBA N 104**

### **Book Keeping and Basic Accounting**

#### Unit I

Meaning of book keeping. Process of book keeping and accounting, Basic terminology of accounting, subsidiary books of accounts, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting Principles, conventions & Concepts.

#### Unit II

Accounting Equation, Dual Aspect of Accounting Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance. Rectification of errors

#### Unit III

preparation of bank reconciliation Statement, Bills of Exchange And promissory notes. Valuation of stocks, Accounting treatment of depreciation. Reserve and provision, Preparation of final accounts along with adjustment entries.

#### Unit IV

Issue of shares and debentures, Issue of bonus shares and right issue, Redemptioment preference shares and debentures.

#### **Suggested Books:**

1. Gupta R.L. & Radhaswamy Fundamentals of Accounting
2. Jain & Narang Advanced Accounts
3. Shukla & Grewal Advanced Accounts
4. Shukla M.B. Fundamentals of Accounting, Kitab Mahal

## **BBA- I Semester**

**BBA N 105**

**Business Laws**

### Unit I

Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.

### Unit II

Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract. Definition Features Types Recognition And Endorsement of Negotiable Instruments.

### Unit III

Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.

### Unit IV

Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.

### **Suggested Books:**

- |                         |  |
|-------------------------|--|
| 1. Dhanda PMV           | Commercial and Industrial Laws                                   |
| 2. Kapoor D             | Elements of Mercantile law(including Company Law Industrial Law) |
| 3. Gulshan S and Kapoor | Lectures on Business & Economics Laws                            |
| 4. Kuchall              | Business Laws  |
| 5. Mandal C.            | Economics and other Legislations                                 |

## **BBA- I Semester**

**BBA N 106**

### **Fundamentals of Management**

#### Unit I

Introduction Concepts, Objectives, Nature Scope and significance of management  
Evolution of management thought-Contribution Taylor, Weber and Fayol  
management.

#### Unit II

Planning: Concept, Objectives, Nature, Limitation, Process of planning,  
Importance, Forms, Techniques and Process of decision making.

#### Unit III

Organizing: Concept, Objectives, Nature of organizing, Types of Organization,  
Delegation of authority, Authority and responsibilities, Centralization and  
Decentralization Span of Control.

#### Unit IV

Directing: Concept, Principles & Techniques of directing and Coordination  
Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation  
Communication. Controlling: Concept, Principles, Process and Techniques of  
Controlling, Relationship between planning and controlling.

#### **Suggested Books:**

1. Pagare Dinkar Principles of Management
2. Prasad B M L Principles and Practice of Management
3. Satya Narayan and Raw VSP Principles and Practice of Management
4. Srivastava and Chunawalla Management Principles and Practice

## **BBA- I Semester**

**BBA N 107**

### **Business Ethics**

#### Unit I

Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics. Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.

#### Unit II

Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.

#### Unit III

Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.

#### Unit IV

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

#### **Suggested Books:**

1. Shukla M.B. Business Ethics: Text & Cases

## BBA II SEMESTER

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N201	Business Environment	70 Marks	30 Marks	100 Marks
N202	Business Communication	70 Marks	30 Marks	100 Marks
N203	Indian Economy	70 Marks	30 Marks	100 Marks
N204	Principles of Accounting	70 Marks	30 Marks	100 Marks
N205	Organisation Behaviour	70 Marks	30 Marks	100 Marks
N206	Business Statistics	70 Marks	30 Marks	100 Marks

## **BBA- II Semester**

**BBA N 201**

### **Business Environment**

#### Unit I

Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business. Economic Systems: Capitalism, Socialism, Communism,

#### Unit II

Mixed Economy-Public Sector & Private Sector. Industrial Policy –Its historical perspective(In brief);Socio-economic implications of Liberalisation, Privatisation, Globalisation.

#### Unit III

Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA

#### Unit IV

Overview of International Business Environment, Trends in World Trade : WTO- Objectives and role in international trade.

#### **Suggested Readings:**

1. Francis Cherunilum                      Business Environment
2. K.Aswathapa                              Business Environment
3. Shukla M.B.                                Fundamentals of Business Environment-Taxmann



## **BBA- II Semester**

**BBA N 203**

### **Indian Economy**

#### Unit I

Meaning of Economy, Economic growth & development, characteristics of India Economy, Concepts of Human development, Factors affecting economic development.

#### Unit II

An overview of Economic Resources of India, Human Resources of India: Concept of Population Explosion, Interrelation of Population and economic development, Population policy of India, Problem of Unemployment in India.

#### Unit III

Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan. Problems and prospects of Indian Agriculture, agriculture development during plan period. Position,

#### Unit IV

Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile) Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

#### **Suggested Readings:**

1. Shukla M.B. Indian Economy-Taxmann

## **BBA- II Semester**

**BBA N 204**

### **Principles of Accounting**

#### Unit I

Accounting standards in India, Concept of GAAP (Generally Accepted Accounting Principles) International Accounting Standards, Accounting for Price level changes.

#### Unit II

Accounting of Non-trading Institutions, Joint Venture and Consignment. Accounts of banking companies and General Insurance companies.

#### Unit III

Department and Branch account. Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts

#### Unit IV

Partnership Accounts: Final Account, Reconstitution of Partnership firms- admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner).

#### **Suggested Readings:**

1. Agarwal, B.D.                      Advanced Accounting
2. Chawla & Jain                      Financial Accounting
3. Chakrawarti, K.S.                  Advanced Accounts
4. Shukla, M.B.                      Financial Analysis and Business Forecasting  
Kalyani Publishers, New Delhi
5. Jain & Naranag                      Advanced Accounts
6. Shukla M.B.                      Principles of Accounting-Taxmann, New Delhi

## **BBA- II Semester**

**BBA N 205**

### **Organisation Behaviour**

#### Unit I

Introduction, nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB. Individual Behavior – Individual behavior, Personality, Perception and its role in individual decision making, Learning,

#### Unit II

Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory. Behavior Dynamics : Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organisations..

#### Unit III

Group Behavior : Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter group problems in organizational group dynamics, Management of conflict.

#### Unit IV

Management of Change : Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life, Recent advances in OB.

#### **Suggested Readings:**

- |                  |  |
|------------------|--|
| 1. Bennis, W.G.  | Organisation Development                 |
| 2. Breech Islwar | Orgnaistion-the frame-Work of Management |
| 3. Dayal, Keith  | Organisational Development               |
| 4. Sharma, R.A.  | Organisational Theory and Behavior       |
| 5. Prasad, L.M.  | Organisational Behavior                  |

## **BBA- II Semester**

**BBA N 206**

### **Business Statistics**

#### Unit I

Statistics: Concept, significance & Limitation Type of Data, Classification & Tabulation, Frequency Distribution & graphical representation. Measures of Central Tendency (Mean, Medium, Mode) Measures of Variation: Significance & Prosperities of a good measure of variation: Range, Quartile Deviation, Mean Deviation and Standard Deviation, Measures of Skewness & Kurtosis.

#### Unit II

Correlation : Significance of Correlation, Types of correlation, Simple correlation, Scatter Diagram method, Karl Pearson Coefficient of Correlation. Regression : Introduction, Regression lines, and Regression Equation & Regression coefficient.

#### Unit III

Probability : Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye'ss theorem [Simple numerical], Probability Distribution: Binomial, Poisson and Normal.

#### Unit IV

Sampling Method of sampling, Sampling and Non-sampling errors. Test of Hypothesis, Type- I and Type –II Errors, Large sample tests

#### **Suggested Readings:**

- |                             |                                   |
|-----------------------------|-----------------------------------|
| 1.Gupta, S.P. & Gupta, M.P. | Business Statistics               |
| 2.Levin, R.I.               | Statistics for Management         |
| 3.Feud, J.E.                | Modern Elementary Statistics      |
| 4.Elhance, D.N.             | Fundamentals of Statistics        |
| 5.Gupta, C.B.               | Introduction of Stastical Methods |

### BBA III SEMESTER

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N301	Advertising Management	70 Marks	30 Marks	100 Marks
N302	Indian Banking System	70 Marks	30 Marks	100 Marks
N303	Human Resource Management	70 Marks	30 Marks	100 Marks
N304	Marketing Management	70 Marks	30 Marks	100 Marks
N305	Company Accounts	70 Marks	30 Marks	100 Marks
N306	Company Law	70 Marks	30 Marks	100 Marks

## **BBA- III Semester**

**BBA N 301**

### **Advertising Management**

#### Unit I

Advertising: Introduction, Scope, importance in business : Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.

#### Unit II

Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix-components, role in marketing, Branding-meaning, importance in advertising.

#### Unit III

Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget-approaches allocation of budget.

#### Unit IV

Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix. Advertising research – importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.

#### **Suggested Books**

1. Advertising and Promotion      George E. Beich & Michael A. Belch. T.M.H.
2. Advertising Management, Concept and Cases      Manendra Mohan,  
TMH
3. Advertising Management      Rajeev Batra, PHI

## **BBA- III Semester**

**BBA N 302**

### **Indian Banking System**

#### Unit I

Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks. State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.

#### Unit II

Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.

#### Unit III

Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.

#### Unit IV

Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

#### **Suggested Readings:**

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.
7. Shukla M.B.: Bank Management- Kitab Mahal, Allahabad

## **BBA- III Semester**

**BBA N 303**

### **Human Resource Management**

#### **Unit I**

Introduction to HRM & HRD Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.

#### **Unit II**

Human Resource Policies & Strategies Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme., developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System, Functional and grand strategies, Strategy factors.

#### **Unit III**

Human Resource Procurement & Mobility Productivity & improvement job analysis & Job design, work measurement, ergonomics.

Human Resource planning-objectives, activities, manpower requirement process Recruitment & Selection Career planning & development, training methods, basic concept of performance appraisal.

Promotion & Transfer.

#### **Unit IV**

Employee Compensation Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc., Minimum Wages Act 1948, Workmen Compensation Act 1923, Payment of bonus Act 1965. Employee relations Discipline & Grievance handling types of trade unions, problems of trade unions

#### **Suggested Books:**

1. Human Resource Management – Dipak Kumar Bhattacharya
2. Managing Human Resource-Arun Monappa
3. Essential of HRM and Industrial Relations-P.Subba Rao
4. Personnel Management-C.B. Memoria

**BBA N 304**

**BBA- III Semester  
Marketing Management**

**Unit I**

Marketing : Definition, nature, scope & importance, Marketing Management, Core concepts of marketing, selling concept, production concept, modern marketing concept, Societal marketing.

**Unit II**

Segmentation : Concept, basis of segmentation, Importance in marketing; Targeting : Concept Types, Importance; Positioning : Concept, Importance, Brand positioning, Repositioning. Marketing Mix: Product : Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.

**Unit III**

Distribution : Concept, importance, different types of distribution channels etc. Price: Meaning, objective, factors influencing pricing, methods of pricing. Promotion : Promotional mix, tools, objectives, media selection & management.

**Unit V**

Marketing Research : Importance, Process & Scope

Marketing Information Systems : Meaning Importance and Scope Consumer Behavior : Concept, Importance and factors influencing consumer behavior.

**Suggested Books:**

1. Marketing Mgt. by Philip Kotlar (PHI)
2. Marketing by Etzet, Walker, Stanton
3. Marketing Management by Rajan Saxena
4. Shukla Ajit, Marketing Management, Vaibhav Publishers, Varanasi

**BBA N 305**

**BBA- III Semester  
Company Accounts**

**Unit I**

Joint Stock Companies- its types and share capital, Issue, Forfuture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.

**Unit II**

Final Accounts : Including Computation of managerial Remuneration and disposal of profit.

**Unit III**

Accounting for Amalgamation of companies as per Accounting Standard 14  
Accounting for Internal reconstruction. Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.

**Unit IV**

Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.

**Suggested Books:**

1. Gupta R.L. Radhaswamy M, Company Accounts, Sultan chand &
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts, S. Chand & Co.
5. Moore C.L. and Jaedicke R.K., Management Accounting
6. Shukla M.B., Corporate Accounting, Kitab Mahal, Allahabad

**BBA N 306**

**BBA- III Semester  
Company Law**

Unit I

Corporate Personality : Kinds of Company, Promotion and Incorporation of Companies. Memorandum of Association, Articles of Association Prospectus.

Unit II

Shares ; Share Capital, Members , Share Capital- Transfer and Transmission, Directors-Managing Director, Whole Time Director.

Unit III

Capital Management-Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds quorum, voting resolutions, minutes.

Unit IV

Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up-Kinds and Conduct.

**Suggested Books:**

1. Grower L.C.B. Principles of Modern Company Law, Stevens & Sons, London
2. Ramaiya A. Guide to the Companies Act. Wadhwa & Co., Nagpur
3. Singh, Avtar Company Law, Eastern Book Co. , Lucknow
4. Kuchal, M.C. Modern Indian Company Law, Sri Mahavir Books, Noida
5. Kapoor, N.D. Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

## BBA IV SEMESTER

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N401	Consumer Behaviour	70 Marks	30 Marks	100 Marks
N402	Financial Management	70 Marks	30 Marks	100 Marks
N403	Production Management	70 Marks	30 Marks	100 Marks
N404	Sales Management	70 Marks	30 Marks	100 Marks
N405	Research Methodology	70 Marks	30 Marks	100 Marks
N406	Operation Research	70 Marks	30 Marks	100 Marks

## **BBA- IV Semester**

**BBA N 401**

### **Consumer Behaviour**

#### **Unit I**

Introduction to consumer Behavior (CB)- Importance, Scope, need for studying CB, Consumer research process. Consumer models : Economic model, Psychoanalytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-kollat-Blackwell model.

#### **Unit II**

Individual determinates:

Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.

#### **Unit III**

Influences & Consumer Decision making :

Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.

#### **Unit IV**

Industrial Buying Behaviour :

Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

#### **Suggested Books:**

- |   |   |
|---|---|
| 1. Consumer Behaviour in Indian Perspective | Suja. R. Nair   |
| 2. Consumer Behaviour                       | Schifman & Kanuk  |
| 3. Consumer Behaviour                       | Louden & Bitta  |
| 4. Consumer Behaviour                       | Bennet & Kasarjian  |
| 5. Shukla Ajit                              | Principles of Consumer Behaviour, Vaibhav Publishers Varanasi |

**BBA N 402**

**BBA- IV Semester  
Financial Management**

**Unit I**

Introductory : Concept of Financial management, Finance functions, objectives of financial management- Profitability vs. shareholder wealth maximization. Time value of Money- Compounding & Discounting.

**Unit II**

Capital Structure Planning : capitalization Concept, basis of capitalization, consequences and remedies of over and under capitalization. Determinants of Capital structure, Capital structure theories.

**Unit III**

Management of Fixed Capital: Cost of Capital, Nature & Scope of Capital budgeting-payback NPV, IRR and ARR methods and their practical applications. Analysis of risk & uncertainty. Management of Working Capital : Concepts of working Capital, Approaches to the financing of current Assets determining capital (with numerical problems) Management of different components of working capital.

**Unit IV**

Management of Earning : Concept & relevance of Dividend decision. Dividend Models-Water, Gordons, MM Hypothesis.

Dividend policy-determinants of dividend policy.

**Suggested Books:**

- |   |                                       |
|---|---------------------------------------|
| 1. Financial Management                 | S.N. Maheshwari                       |
| 2. Financial Management                 | Khan & Jain                           |
| 3. Financial Management<br>Text & Cases | M.B. Shukla<br>Kitab Mahal, Allahabad |

**BBA N 403**

**BBA- IV Semester  
Production Management**

Unit I

Nature & Scope of Production Management, Functions of Production Management, Production Systems, responsibilities of Production manager. Production Planning & Control (PPC), Objectives of PPC.

Unit II

Types of manufacturing Systems: Intermittent & Continuous Systems etc., Product design & development. Plant Location & Plant layout.

Unit III

Materials Management & Inventory Control : Purchasing Economic lot quantity/Economic order quantity(EOR), Lead time, Rorder level. Brief of ABC analysis, Stock Keeping.

Unit IV

Quality Control : Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.

**Suggested Books:**

- |                                      |  |
|--------------------------------------|--|
| 1. Prodcution Operation management   | B.S. Goel                              |
| 2. Production & Operation Management | Buffa                                  |
| 3. Production & Operation Management | S.N.Chany                              |
| 4. Production Management             | Shukla M.B., Kitab Mahal,<br>Allahabad |

**BBA N 404**

**BBA- IV Semester  
Sales Management**

**Unit I**

Sales Management :

- Evolution of sales function
- Objectives of sales management positions
- Functions of Sales executives
- Relation with other executives

**Unit II**

Sales Organisation and relationship :

- Purpose of sales organization
- Types of sales organization structures
- Sales department external relations
- Distributive network relations.

**Unit III**

Salesmanship :

- Theories of personal selling
- Types of Sales executives
- Qualities of sales executives
- Prospecting, pre-approach and post-approach
- Organising display, showroom & exhibition

**Unit IV**

Distribution network Management

- Types of Marketing Channels
- Factors affecting the choice of channel
- Types of middleman and their characteristics
- Concept of physical distribution system

Sales Force Management

- Recruitment and Selection
- Sales Training
- Sales Compensation

**Suggested Books:**

- |                             |   |
|-----------------------------|---|
| 1. Sales Management         | -Cundiff, Still, Govoni                     |
| 2. Salesmanship & Publicity | -Pradhan, Jakate, Mali                      |
| 3. Sales Management         | -S.A. Chunawalla                            |
| 4. Sales Management         | -Ajit Kumar Shukla, Vaibhav Publishers, Vns |

**BBA N 405**

**BBA- IV Semester  
Research Methodology**

**Unit I**

Introduction – Meaning of Research ; Objectives of Research; Types of Research; Research Process; Research Problem formulation. The Design of Research- Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Data types; Sources of Error.

**Unit II**

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

**Unit III**

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

**Unit IV**

Presentation- Diagrams; graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.

**Reference Books:**

- |                         |  |
|-------------------------|--|
| 1. Research Methodology | C.R. Kothari                           |
| 2. Research Methodology | Ramendu Ray,<br>Kitab Mahal, Allahabad |

**BBA N 406**

**BBA- IV Semester  
Operation Research**

**Unit I**

Nature, Definition & characteristics of operations research, Methodology of DR, Models in OR; OR & managerial Decision making, OR techniques. Linear programming : Introduction, Advantages of Linear Programming, Applications areas of Linear Programming.

LPP-problem formulation, Graphic Method, Simplex Method (including Big M method)

**Unit II**

Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method.

Assignment Problems

**Unit III**

Decision making under Uncertainty-Criteria of Maximax, maximin, Maximax Regret, laplace & Hurwinz.

Decision making under Risk-Criteria of EMV & EOL, Decision Tree approach & its applications.

**Unit IV**

PERT & CPM-Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

**Reference Books:**

- |                       |             |
|-----------------------|-------------|
| 1. Operation Research | V.K. Kapoor |
| 2. Operation Research | S.K. Sharma |

## BBA V SEMESTER

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N501	Managerial Economics	70 Marks	30Marks	100 Marks
N502	Entrepreneurship & Small Business Management	70 Marks	30 Marks	100 Marks
N503	Income Tax: Law & Practice	70 Marks	30 Marks	100 Marks
N504	Cost and Management Accounting	70 Marks	30 Marks	100 Marks
N505	Industrial Law	70 Marks	30 Marks	100 Marks
N506	Fundamentals of Computers	70 Marks	30 Marks	100 Marks

**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. 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 II**

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 III**

Pricing :

Pricing methods, Price and output decisions under different market structures- perfect competition, Monopoly and Monopolistic Competition, Oligopoly.

**Unit IV**

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 N 502**

**BBA- V Semester**

**Entrepreneurship & Small Business Management**

Unit I

Name & Scope Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs. Entrepreneurial Development Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.

Unit II

Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method.

Assignment Problems

Unit III

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 IV

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
2. Entrepreneurship Development & Small Business Management

Vasant Desai

Shukla M.B.

Kitab Mahal, Allahabad

## **BBA- V Semester**

**BBA N 503**

### **Income Tax: Law & Practice**

#### **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. Basis of Charge : Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.

#### **Unit II**

Heads of Income : Income from Salaries, Income from House Properties.

#### **Unit III**

Heads of Income : Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.

#### **Unit IV**

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 N 504**

**BBA- V Semester  
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. Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.

Unit III

Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.

Unit IV

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

Shukla M.B. Cost & Management Accounting, Himalya Publishing House, Bombay

**BBA N 505**

**BBA- V Semester  
Industrial Law**

Unit I

Factory act 1948.

Unit II

Workmen compensation act 1923, Industrial dispute act 1947,

Unit III

Employee state insurance act 1948. Minimum wages act 1948

Unit IV

Employee provident fund act 1952

Payment of gratuity act 1972.

**Suggested Readings:**

1.Element of industrial law

N D Kapoor

**BBA N 506**

**BBA- V Semester  
Fundamentals of Computers**

**Unit I**

History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers. 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 II**

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 III**

Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.

**Unit IV**

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**

		<b>Semester Examination</b>	<b>Internal Examination</b>	<b>Total</b>
N601	International Trade	70 Marks	30 Marks	100 Marks
N602	Strategic Management & Business Policy	70 Marks	30 Marks	100 Marks
N603	Vat & Service Tax	70 Marks	30 Marks	100 Marks
N604	Management Information System	70 Marks	30 Marks	100 Marks
N605	Auditing	70 Marks	30 Marks	100 Marks
N606	Fundamental of E-Commerce	70 Marks	30 Marks	100 Marks
N607	Survey Report cum Viva Voce	--	--	25 Marks

## **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. India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

#### **Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing

## BBA- VI Semester

### BBA N 602 Strategic Management & Business Policy

#### Unit I

Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism or Policy making. Responsibilities & tasks of Top Management: objectives of Business Characteristics, Classification, Types of objectives and their overall Hierachy, Setting of objectives, Key areas involved.

#### Unit II

Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.

#### Unit III

Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Prcoess, Criteria, Environmental Analysis, Resource Analysis

#### Unit IV

Concept of Synergy: Types, Evaluation of Synergy. Capability Profiles, Synergy as a Component of Strategy & its relevance

#### 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                      |
| 9. Rao Nageshwar & Shukla MB     | Strategic Management–Taxmann,New Delhi |

## **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. Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.

#### Unit IV

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. Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning,

#### Unit II

MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts. 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 III

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 IV

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. Audit of Limited Companies: Company Auditor-Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.

#### Unit III

Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.

#### Unit IV

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. EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.

#### **Unit IV**

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 |