



VIKRAM DEB AUTONOMOUS COLLEGE
JEYPORE, KORAPUT, ODISHA

COURSE OF STUDIES
OF
BACHELOR OF BUSINESS ADMINISTRATION

Subject: **BACHELOR OF BUSINESS ADMINISTRATION**

Published by

VIKRAM DEB AUTONOMOUS COLLEGE
JEYPORE, KORAPUT, ODISHA
Website: www.vikramdebcollege.ac

1st	Semester Examination	:2017-18
2nd	Semester Examination	:2017-18
3rd	Semester Examination	:2018-19
4th	Semester Examination	:2018-19
5th	Semester Examination	:2019-20
6th	Semester Examination	:2019-20

BBA Course shall consists of twenty-four papers of three hours duration of 100 marks out of which 20% shall be earmarked for internal Assement, project carrying 100 marks at the end of 4th Semester and Viva and Presentation on Dissertation carrying 100 marks out of which 30 Marks Viva, at the end of 6th semestar

SEMESTER-I

1.1 Business Organization	80+20
1.2 Principles of Management	80+20
1.3 Financial Accounting	80+20
1.4 Business Statistics	80+20

SEMESTER-II

2.1 Business Economics	80+20
2.2 Marketing Management-I	80+20
2.3 Business Communication Skills	80+20
2.4 Financial Management-I	80+20

SEMESTER-III

3.1 Business Law	80+20
3.2 Organisational Behaviour	80+20
3.3 Cost and Management Accounting	80+20
3.4 Quantitative Methods	80+20

SEMESTER-IV

4.1 Advanced Accounts	80+20
4.2 Computer for Management	80+20
4.3 Marketing Management-II	80+20
4.4 Human Resource Management	80+20

SEMESTER-V

5.1 Insurance and Risk Management	80+20
5.2 Financial Management-II	80+20
5.3 Production & Operation Management	80+20
5.4 Financial Institutions and Markets	80+20
5.5 Project Report	100

SEMESTER-VI

6.1 Income Tax	80+20
6.2 Management of Financial Services	80+20
6.3 Indian Society and Culture	80+20
6.4 Research Methodology	80+20
6.5 Viva and Presentation of Dissertation	30+70

PROGRAM OUTCOME (BBA):

- Enables students to apply knowledge of management theories and practices to solve business problems.
- Encourages analytical and critical thinking abilities for business decision-making.
- Promotes ethical and value-based leadership ability.
- Provides a wide knowledge of all disciplines of the course and training in the management of both animate and inanimate entities and develops leadership skills.
- Enables students to effectively communicate business issues, management concepts, plans, and decisions both in oral and written form using appropriate supportive technologies.
- Equips students to demonstrate the capabilities required to apply cross-functional business knowledge and technologies in solving real-world business problems.
- Enables students to demonstrate the use of appropriate techniques to effectively manage business challenges.
- Makes students capable of recognizing and resolving ethical issues.
- Helps to prepare students for managerial roles and as entrepreneurs.

PROGRAM SPECIFIC OUTCOME (BBA):

- Ability to define, analyze the solutions for different business problems and use logical reasoning patterns for evaluating information, materials, and data for practical implementation.
- Provides verbal, reasoning, Data Interpretation, Quantitative, and communication skill to solve specific business problems and decision making.
- Apply ethical principles and commitment towards professional ethics and responsibility.
- Function effectively as a member, leader, individual, or group in a diverse environment.
- Ability to conceptualize a complex issue into a coherent written statement and oral presentation and to communicate effectively on complex activities with the technical community.
- Providing an opportunity for the students to gain practical exposure towards the workplace and make them industry-ready.
- Promotes entrepreneurship by providing an understanding of the fundamentals of creating and

managing innovation, new business development, and high-growth potential entities.

- Ability to demonstrate technical competence in the domestic and global arena of business

through the study of major disciplines within the fields of business.

SEMESTER - I

BUSINESS ORGANIZATION

BBA - 1.1

Full Mark: 100

(Internal-20, Seminar-20, Term End-60)

Learning outcomes :

- Upon completion of this course, students will be able to:
- Provides with the logic and working of organizations and outlines the major function of business organization.
- Enables students to acquire and exhibit knowledge skills and abilities needed to successfully manage the organization with different environmental situations.
- Give insight on Memorandum of Association, Article of Association, the impact of globalization and technology on Indian Businesses.

UNIT-I

Introduction to business: Meaning of Business; nature of business; objectives of business; essentials of a successful business, qualities of a successful businessman, Classification of industries; nature of commerce; components of commerce.

UNIT-II

Forms of business organization: Meaning; characteristics of an ideal form of business organisation. **Sole Trader:** Meaning; features; merits and demerits; **Partnership:** Meaning; characteristics; kinds of partners; partnership deed; advantages and disadvantages of partnership form of business organization, dissolution of partnership firms.

UNIT-III

Joint Stock Company: Meaning and definition; characteristics; kinds of companies; distinction between private and public company; merits and demerits of company form of business organization.

UNIT-IV

Promotion of a Company: Introduction, stages of promotion; promoters; memorandum of association; alteration of memorandum of association; articles of association; alternation of articles of association; distinction between memorandum and articles of articles of association; prospectus and its contents.

UNIT-V

Capital of a Company: Share capital; shares and kinds of shares; procedure for issue and allotment of shares; transfer and forfeiture of shares; debentures; meaning and types of debentures; shares & stock; under writing of shares.

RECOMMENDED BOOKS:

1. Business Studies: Sharma Gupta(Kalyani)
2. Business Organization & Management: D.P.Jain(Vrinda)

PRINCIPLE OF MANAGEMENT

BBA-1.2

Full Mark: 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Assume the roles and responsibilities associated with managerial functions.
- Identify the key contributors and their contributions to the development of management thought.
- Compare various approaches in management for problem-solving.

UNIT-I

Introduction: Management Concept; Managerial Roles Functions of Managers; Levels of Management; Managerial skills. Management process; Characteristics and Importance of management.

UNIT-II

Planning: Nature; Significance; Process and Types; Management By Objectives; Advantages and Disadvantage. Decision making: Process; Group decision making.

UNIT-III

Organizing: Nature; Significance; Principles of Organizing; Centralization and Decentralization; Organization structure Formal. Informal; Line structure; Line and staff structure, Staffing; Importance and Process of staffing.

UNIT-IV

Motivation: Concept; Need theory of motivation Leading: Concept and leadership styles; Effective Communication.

UNIT-V

Controlling: Concept and process; Management of Change : Concept, nature and process of planned change, Resistance of change, overcoming resistance to change.

Recommended Books:

1. Principles of Management: R.K.Sharma & S.K.Gupta(Kalyani)
2. Principles of Management: L.M.Prasad (S.Chand & Co.)
3. Principles of Management: K.Aswathpa

FINANCIAL ACCOUNTING

BBA-1.3

Full Mark: 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Demonstrate a good understanding of the concept of the double-entry system and principles of accounting.
- Apply critical thinking and problem-solving skill for preparation of trading and profit and loss account and balance sheet of the sole trader.
- Understand various methods of maintaining accounts of Departments.
- learn accounting for branches and departments
- develop understanding about the accounting of single entry system and its difference with the double-entry system.

UNIT-I

Introduction to Accounting : Meaning of Accounting; Book Keeping - The Basis of Accounting, Evolution of Accounting; Sub field of Accounting; Users of Accounting Information.

Accounting Cycle, Journal and Ledger : Accounting Cycle; Identification of Transactions; Recording of Transactions in Journal ; The Ledger. Accounting Concepts.

UNIT-II

Subsidiary Books of Account: Subdivision of Journal ; Cash Book ; Purchase Day Book ; Sales Day Book ; Purchase Returns Book ; Sales Return Book; Bills Receivable and payable Book; Journal Proper.

The Trial Balance: Introduction ; Objectives in Drawing up a Trial Balance ; Construction of a Trial Balance ; Errors disclosed and not disclosed by a Trial Balance ; rectification of errors.

UNIT-III

Bank Reconciliation Statement

Capital and Revenue: Introduction; Capital and Revenue Expenditure; Deferred Revenue Expenditure; Capital and Revenue Receipts; Capital and Revenue Profits; Capital and Revenue Losses.

UNIT-IV

Final Account: Preparation of Trading and Profit and Loss Account and Balance Sheet of Non-Corporate entities with important adjustments.

UNIT-V

Accounting for Non-Profit Organization: Non-Profit Entities; Characteristics of nonprofit organization; Preparation of Receipts and Payment Account, Income and Expenditure Account and Balance Sheet with Important adjustments.

Recommended Books:

1. Modern Accountancy : Hanif and Mukherjee Volume-I (TMH)
2. Higher Secondary Accounting : Hanif, Mukherjee, Biswal and Sharma
3. Fincancial Accounting : P.C.Tulsian (Pearson)
4. An Introduction to Accountancy : S.N.Maheshwari, S.K.Maheshwari (Vikas)

BUSINESS STATISTICS

BBA-1.4

Full Mark: 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understand the meaning of statistical terms used in business statistics.
- Analyze statistical data using measures of central tendency, dispersion, and skewness.
- Calculate and interpret the simple correlation for a set of data.
- Construct Index numbers and their use.
- Test the adequacy of Index number formulae

UNIT-I

Introduction: Meaning and definition of Statistics, Importance of Statistics in business, Limitation of Statistics, Classification and Tabulation of data, graphic and diagrammatic presentation of data.

UNIT -II

Measure of Central Tendency: Introduction, mean, median, mode, comparison between mean median, GM, HM.

UNIT-III

Measure of Dispersion: Introduction, Range, Quartile deviation, Mean deviation, Standard Deviation, Coefficient of Variation, Skewness, Moments and kurtosis.

UNIT-IV

Correlation Analysis: Concepts, Importance, types of correlation, methods of studying correlation, rank correlation.

Regression Analysis: Introduction, Uses of regression analysis, difference between correlation and regression analysis, regression lines and equation.

UNIT-V

Index Number: Introduction, Uses of Index number, problems in index number construction, types of price index number, time reversal & factor reversal test, chain base index number, Base shifting, Splicing and Deflation index numbers.

Time Series Analysis: Introduction, components of a time series, trend, seasonal variation, cyclical variation, irregular variation, forecasting, importance of time series in business and economics.

Recommended Books:

1. Business of Statistical: D.Patni
2. Statistical Method: S.P.Gupta

3. Fundamental of statistics: S.C.G index numer Gupta
4. Business Statistics: P. C. Tulsian (S. Chand)

SEMESTER-II

BUSINESS ECONOMICS

BBA-2.1

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Develop Understanding to take business decisions in different business situations using theory and concept.
- Analyzing consumer behavior and their utility for their consumption through utility, consumer equilibrium, indifference curve & demand concept.
- Apply the concept of demand and elasticity practically.
- Evaluate the relationship between price and output determination in different market structures.
- Demonstrate future demand for a product using qualitative and quantitative techniques.

UNIT-I

Introduction to Economics: Concept of utility and its types, Laws of demand, Diminishing Marginal utility Equimarginal utility, Determinates of elasticity of demand, Concept of elasticity and types.

UNIT-II

Production and Market Analysis: Concept of production function. Law of variable proportion, Concept and types of cost, Types of markets (perfect market, monopoly, oligopoly, duopoly) and price determination under perfect competition and its features.

UNIT-III

Theory of Distribution: Marginal Productivity Theory; Meaning of Rent, Interest, Wages and Profit, Ricardian Theory of Rent, Supply & Demand theory of interest and wages, Meaning, types and theories of Profit, Gross & Net profit.

UNIT-IV

National income & Macroeconomics factors: Meaning of National Income GNP, NNP, Importance of National Income, Meaning and functions of money, Quantitative and Qualitative credit control.

UNIT-V

Economics of Environment : Concept of Inflation and its effects types Basics of balance of payment & Balance of trade, Meaning of International Trade & Distinction between internal & external trade.

Books Recommended :

1. Business Economics by : Ahuja
2. Business Economics by : Dwivedi
3. Monetary Economics by : R.R.Paul

MARKETING MANAGEMENT-I

BBA-2.2

Full Mark:100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understand the basic concepts, the importance of marketing, and the marketing environment.
- Learn concepts related to consumer behavior and market segmentation.
- Analyze the concept of product, branding, and product life cycle.
- Learn and understand the concepts of pricing and distribution.
- Demonstrate the concepts of promotion and promotion mix.

UNIT-I

Introduction : Marketing concepts; Selling vs. Marketing; marketing mix; Importance of Marketing & Marketers.

Marketing Segmentation: Concept; Importance; Bases for market segmentation.

UNIT-II

Product : Concept; Product planning and development; Product life cycle concepts; product line and product mix.

Brand : Concept of Branding; Types of Brand & Their challenges, Advantages of branding.

UNIT-III

Price : Methods of pricing; Factors affecting pricing decision; Importance of pricing.

Place : Functions of channel intermediaries; Types of distribution channel; Factors affecting choice of distribution channel.

UNIT-IV

Promotion : Types of communication; Various promotional tools; Advertising objective; sales promotion various tools; public relation functions; Personal selling-management the sales force.

UNIT-V

Marketing Environment micro environment Macro, Environment & Demographic Environment.

Competitive Marketing attacking strategies-frontal attack; flanking attack; encirclement attack; bypass attack; guerilla attack.

Recommended Books:

1. Marketing Management-Philip Kotler
2. Marketing Management-C.N.Sontaki (Kalyani)

BUSINESS COMMUNICATION SKILLS

BBA-2.3

Full Marks: 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Communicate their ideas through different modes and mediums.
- Make memorable presentations professionally.
- Understand different strategies to adopt while communicating with different personalities with different goals.
- Handle job opportunities successfully.

In the paper, the written and oral communication skills of the student will be tested. They shall have to answer five essay type questions, one from each of the five units. There will be alternative questions in all the units. Each question will carry 14 marks. The duration of written examination will be 3 hours. There will be 20 marks for sessional examination. The paper shall comprise the following:

UNIT-I

- * Foundation of Business Communication
- * Achieving success through effective business communication.
- * Communication in terms & mastering listening and non-verbal communication skills.

UNIT-II

- * Applying the three-step writing process.
- * Planning business messages.
- * Writing business messages.
- * Completing business messages.

UNIT-III

- * Writing Letters, Memos, E-mail.
- * Writing routines, good-news & goodwill messages
- * Writing bad news messages.

UNIT-IV

- * Designing & Delivering Oral Presentations.
- * Planning, Writing and Completing Oral Presentations.
- * Enhancing Oral Presentation with electronic slide shows and overhead transparencies.

UNIT-V

- * Writing employment messages and interviewing for jobs.
- * Writing resumes and application letters.
- * Interview for employment and following up.

Books :

1. Business Communication Today- Bovee Thill Schatzman.
2. Lesiker's Business Communication (TMH).

FINANCIAL MANAGEMENT

BBA -2.4

Full Mark:100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Demonstrate a good understanding of concepts, goals, and functions of financial management.
- Analyze the pattern of fund requirement and associated risk through financial planning.
- Evaluate various theories of dividend and capital budgeting techniques to allocate funds to the most attractive investment opportunity
- Estimate various capital structure theories and factors affecting capital structure decisions in a firm.
- Determine optimum capital structure and cost of capital of various sources like equity, debt, preference, and retained earnings.
- Examine the determinants of working capital requirement of the company and its tools for smooth functioning of the business.

UNIT-I

Financial Management: An Overview, Evolution of Financial Management; Financial Decisions in a firm; Goal of Financial Management; Risk-Return Trade off Emerging Role of The Finance Manager in India.

The Time Value of Money: Time lines and Notation; Future value of a single amount; Present value of a single amount; Future value of Annuity; Present Value of an Annuity; Intra Year compounding and discounting.

UNIT-II

Valuation for Bond and Stock: Bond Valuation; Bond Yields, Bond Market; Stock Valuation; Relationship Between Earning- Price, Expected Return and Growth.

Risk and Return: Risk and Return of a Single Asset; Risk and Return of a Portfolio; Measurement of Risk; Relationship between risk and return.

UNIT-III

Technique of Capital Budgeting: Capital Budgeting Process; Project Classification; Investment Criteria; Net Present Value; Benefit Cost Ratio; Internal Rate of Return, Pay Back Period; Accounting Rate of Return, Investment Appraisal in Practice.

UNIT-IV

Working Capital Policy: Characteristics of Current Assets; Factors influencing Working Capital Requirements, Level of Current Assets; Current Assets Financing

Policies; Profit Criterion for Working Capital; Operating Cycle and Cash Cycle; Cash Requirement for Working Capital.

Working Capital Financing: Accurlas; Trade Credit; Working Capital Advance By Commercial Banks; Public Deposits; Inrra Co-operate Deposits; Shorts term Loans From Financial Institutions; Rights Debentures for working Capital; Commercial papers.

UNIT-V

Mergers, Acquisitions and Reconstitutions: Reasons for Mergers; Mechanics of Merger; Cost and Benefits of a merger, Terms of Merger; Takeovers. Joint Ventures; Managing an Acquisitions; Portfolio Restructuring; Financial Restrucuring; Organizational Restructuring; Dynamics of restructuring.

Books:

1. Financial Management : Prasanna Chandra.
2. Financial Management : I.M. Pandey.
3. Financial Management : Sharma & Gupta.

SEMESTER-III BUSINESS LAW

BBA-3.1

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Students will understand the basic provisions of Company and Industrial Law and therein after the

completion of the course, students will be able to:

- Understand the legal system prevailing into practice.
- Develop an understanding of the basic law related to business.
- Develop an understanding of legal formality related to business.

Unit-I

Law of Contract (1872) : Nature of contract ; Classification; Offer and acceptance; Capacity of Parties to contract; Free consent; Consideration; Legality of object; Discharge of contract; Agreement declared void; Performance of Contract; Remedies for breach of contract.

Unit-II

Special Contracts: Indemnity and Guarantee; Bailment and Pledge; Agency.

Unit-III

Sales of Goods Act 1930: Formation of contracts of sale; Goods and their Classification; Price; Conditions and warranties; Transfer of Property in goods; Performance of the Contract of sales; unpaid seller and his rights; Sale by auction; Hire purchase agreement.

Unit-IV

Negotiable Instrument Act 1881: Definition of Negotiable Instruments; Features; Promissory note; Bill of exchange and cheque; holder and holder in due course; crossing of a cheque; types of crossing; Negotiations; Dishonour and discharge of Negotiable Instrument.

Unit-V

Company Law : Promotion and incorporation of companies; Memorandum of Association; Article of Association; Prospectus; Company meetings; kinds of meetings; Quorum; Voting; Resolutions; Minutes.

Books :

1. Mercantile Law-S.C.Kuchhal
2. Mercantile Law-N.D.Kapoor

ORGANISATIONAL BEHAVIOUR

BBA-3.2

Full Mark :100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Become effective leaders by addressing the human side of enterprise.
- Understand individual behavior in organizations, including attitudes, job satisfaction, emotions, personality, values, perception, decision making, and motivational theories.
- Understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations.
- Understand the organizational system, including organizational structures, culture, human resources, and change.

UNIT-I

Introduction: Meaning & Definition; Importance of OB; Various Schools of thoughts; Approaches of OB.

UNIT-II

Perception : Meaning; Factors affecting; Application of perception concepts to OB
Managing the perception Shortcuts used in judging others.

Attitudes : Concept; Types; Attitude and Behaviour; Factors in attitude formation.

UNIT-III

Motivation : Concept; Cognitive theory; Behavioral theory; Personality; Determinants; Theories-Psychanalytical.

UNIT-IV

Learning : Concepts & Theories, Leadership : Meaning : Theories- Behavioral theory, Contingency theories, Transformational theory.

UNIT-V

Conflict : Nature; Sources; Conflict Resolution techniques; Transactional Analysis: Types of Analysis, Power & Politics: Types, Sources, Group Dynamics : Types of groups.

Books Recommended:

1. Organisational Behaviour : Stephen Robbins (PHI)
2. Organisational Behaviour : L.M.Prasad
3. Organisational Behaviour : K Aswathappa (HPH)

COST AND MANAGEMENT ACCOUNTING

BBA-3.3

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Familiarize the concept of cost accounting and analysis material cost by various methods of pricing material issues.
- Develop the knowledge about remuneration and incentives of labor with calculations of overheads.
- Gather knowledge on preparation of cost sheet in the organization practical point of view.
- Facilitate the idea and meaning of process costing with the accounting procedure of costing and analysis of the treatment of normal and abnormal losses & gains.
- Impart the knowledge of operating cost with various methods and techniques of operating costing.

UNIT-I

Nature and scope of cost accounting, objectives, importance, advantages and limitations of cost accounting, Financial Accounting Vs. Cost Accounting.

Cost Analysis and Classification: Elements of Cost, Classification of Cost, Cost Sheet.

UNIT-II

Nature and Scope of Management Accounting: Functions, Objective of Management Accounting, Advantages and Limitations of Management Accounting, Management Accounting Vs. Financial Accounting, Management Accounting Vs. Cost Accounting, Role of Management Accountant.

Financial Statement: Meaning, nature, essentials of good Financial statement, Importance and limitations of financial statements.

UNIT-III

Financial Statement Analysis: Meaning, Types and Procedure of Analysis and Interpretation, Objectives, Importance and Techniques of Analysis, Limitations of Financial Statement Analysis.

Ratio Analysis: Meaning and Utility of ratios, significance of ratio analysis, Limitations of ratios analysis, classification of ratios, significance of ratios, intra and inter firm comparison.

UNIT-IV

Funds Flow Statement: Meaning and utility of Funds Flow Statement, Preparation, Limitations of Funds Flow statement.

UNIT-V

Cash Flow Statement: Meaning and Utility of Cash Flow statement, Cash flow from operation, Investment and Financial activity, Limitations of Cash Flow statement, Difference between Funds flow and Cash Flow statement.

Books:

1. Management Accounting : Sharma Gupta, Kalyani Publisher.
2. Cost Accounting : Jain and Narang, Kalyani Publisher.

QUANTITATIVE METHODS

BBA-3.4

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understand the key terminologies, concepts, tools, and techniques of Quantitative techniques.
- Calculate and interpret the simple regression equation for a set of data.
- Apply probability rules and theoretical distributions to solve problems.
- Analyze time-series data and its components by various methods.
- Knowledge about the association of attributes and inferential aspects such as the test of hypotheses and associated concepts.

UNIT-I

Operation Research : Meaning Origin, Scope, Objectives, Advantages, Limitations and techniques of Operation Research.

UNIT-II

Transportation Problems : Methods : North-West corner. Rule least cost method, Vogel's Approximation Method, Stepping stone method-modified Distribution Method.

Assignment Problems : Complete Enumeration Method, Transportation Method, Simplex method and Hungarian, Assignment method.

UNIT-III

Linear Programming Problems : Mathematical formulation, Graphical solution methods, General LPP, Simplex method : Computational procedure.

UNIT-IV

Network Analysis : Meaning, Network diagram, Techniques of Network analysis : CPM & PERT, Concept of event, Times, Float, Slack etc.

UNIT-V

Permutation and Combination : Counting principles, permutations and combinations (with and without repetition), restricted permutations and combinations.

Theory of Probability : Basic Terminology in Probability & Baye's Theorem, Distribution curve, Binomial, Poisson and normal distribution.

Recommended Books :

1. Statistical Methods and Quantitative Techniques : Digambar Patro (KP).
2. Higher Secondary Mathematics (Part-1&2).
3. Quantitative Techniques- Theory and Problems : Tulsian and Pandey (Pearson)
4. Quantitative Techniques in Management - N.D.Vohra (Tara McGraw Hill)
5. Operation Research -V.K.Kapoor (Sultan Chand & Sons).

SEMESTER - IV

ADVANCED ACCOUNTS

BBA-4.1

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Prepare financial accounts for partnership firms in different situations of admission, retirement, death, and insolvency of the partners.
- Prepare financial statements for the partnership firm on the dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and the dissolution of the partnership.
- Understand the various types of capital structure of the company and their representation in the balance sheet.
- Evaluate the different situations of the capital issues to the public as the issue at a premium, issue at discount, forfeiture of shares, etc.
- Demonstrate an understanding of the profits of the company and its division.
- Preparation of financial accounts with profits before incorporation.
- Understand the valuation of shares and goodwill and prepare financial statements accordingly.

UNIT-I

Consignment : Meaning, Books of the consignor and Books of the consignee with cost and invoice price method. Treatment of normal and abnormal loss.

UNIT-II

Branch Account : Dependent branch - Debtor system (Cost and invoice price). Independent branch - Incorporation of branch result in head office books (Excluding Foreign Branch).

UNIT-III

Partnership-I : Admission of a partner-Calculation of new profit sharing ratio, Revaluation of assets and liabilities, Treatment of goodwill, Treatment of accumulated profit and loss, Adjustment of capital according to profit sharing ratio.

UNIT-IV

Partnership-II : Retirement-Calculation of new profit sharing ratio, Revaluation of assets and liabilities, Treatment of goodwill, Treatment of accumulated profit and loss.

Dissolution-All partners solvent, One partner insolvent (Garner Vs Murray), All partner insolvent.

UNIT-V

Company Accountant : Issue of shares- At par, premium, discount, allotment of over subscribed shares. Forfeiture and reissue of forfeited shares (including pro rata allotment).

Reference :

1. Advanced accounts by R.L.Gupta-S.Chand & Co.
2. Advanced accounts by Jain and Narang-Kalyani Publishers.

COMPUTER FOR MANAGEMENT

BBA-4.2

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understand the basic working of computers and about hardware and software.
- Know working with MS Office, MS Excel, and MS office
- Know the concept of the database management system
- Understand communications systems, types of networks, the internet, WWW, emails

UNIT-I

Introduction to Computer : Characteristics of computer, types and classification of Computers; computer hardware and software; computer organization.

UNIT-II

Operating system : Meaning; types and functions.

UNIT-III

Computer Device and Languages : Input and Output devices; Storage devices : primary and secondary ; Computer language; high-level language, assembly language, machine language, Compiler and Interpreter; number systems.

UNIT-IV

Computer Network : Different types of networks-LAN, MAN, WAN, Network environments : Topology, protocol.

UNIT-V

Introduction to Internet : Internet; extranet; Internet service provider; Internet access; web fundamentals; e-mail; e-Commerce; Security and Privacy issue.

Practical : DOS Commands-Internal, External; Using windows; MS-Word, MS-Access; MS-Powerpoint; Using Internet.

RECOMMENDED BOOKS :

1. P.K. Sinha-Fundamental of Computer.
2. R.P.Jain- Fundamental of Computer.
3. Leon and Leon- Introduction to Computer.

MARKETING MANAGEMENT-II

BBA-4.3

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Have an in-depth understanding of the marketing planning process.
- Develop and implement integrated marketing strategies for products.

UNIT-I

Defination and Concept of Marketing : Definition nature of market, needs, wants and demand, evolution of market, market myopia, company orientations towards market place.

UNIT-II

Market Segmentation : Meaning and Concept, Procedure, need for segmentation, requirement for effective segmentation, major segmentation, variables for industrial market evaluating market segmentation, Additional consideration in evaluation of selecting segmentation.

UNIT-III

Marketing Strategy & Product : Definition and Meaning, Steps for formation of Marketing Strategy. Concepts of Marketing Mix. Element of Marketing Mix.

Product : Meaning and Definition, Feature of Product, Product Personality, Product Classification, Limitation of Product Classification Model.

UNIT-IV

Pricing, Promotion & Advertising

Pricing : Definition, Importance and Objective of Pricing, Types of Product pricing, Steps in Price determination.

Promotion : Concepts and Meaning, Elements of Promotion.

Advertisement:Objective and necessity of Advertisement. Function of Advertisement. Selecting of Media of Advertisement. Different types of Sales advertisement.

UNIT-V

Market Research : Definition, Objective, Importance and Classification of Market research, Process and step in market research.

New Product Development : About new product, challenges in new product development, Organising the product development process, stages of new product development.

Books

1. Phils & Kotler-Marketing Management
2. C.N.Sontaki-Marketing Management

HUMAN RESOURCE MANAGEMENT

BBA-4.4

Full Marks : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Develop an understanding of the concepts of HRM and their importance in the organization.
- Inculcate the essential skill sets required to function as an HR manager.
- Integrate the knowledge of HR concepts to take the best managerial decisions.
- Contribute to the implementation and evaluation of plans related to employee recruitment, selection, appraisal processes in an organization. process of economic reforms.
- Evaluate and implement employee training and development programs.
- Analyze the strategies aimed at transfer and promotion of the employees.

UNIT-I

Nature and scope of Human Resource Management : Meaning and Definition, scope, function and objective, Evolution of Human Resource Management in India. Human Resource Planning.

Meaning and Definition, Importance of Human Resource Planning, Factors Affecting Human Resource Planning, Human Resource Planning Process, Requisites for Successful Human Resource Planning, Barriers to Human Resource Planning.

UNIT-II

Job Analysis : Meaning, Process, Methods of Collecting Job Data, Problems with Job Analysis.

Job Design : Concept, Factors Affecting process, constraints, sources.

Selecting : Meaning, Role, Process, Barriers to Selection.

UNIT-III

Performance Appraisal / Merit Ratings : Concept, Meaning, Definition, Objectives, Process, Methods, Merits & Problems of performance Appraisal / Merit Rating.

Job Evaluation : Concept, Scope, Process Job Evaluation, Methods, Advantages and Limitations of Job Evaluations.

UNIT-IV

Wage and Salary Administration : Concept, Principles, Objectives, Theories of Wages-Iron Law, Wages Fund, Residual Claimant, Marginal Productivity, Bargaining Theory, Modern Theory, Types of Wages-Time Wage & Piece Wage System.

Incentive Payment : Meaning & Definition, Merits, Demerits, Pre-Requisites for an effective Incentives system, Pre-Requisites for an effective Incentive system, Scope,

Types of Incentives, Schemes, Incentives, Schemes in India Industries, Non-Financial Incentive.

UNIT-V

Industrial Relations : Concept, Nature, Importance, Approaches, Parties to IR, IR Strategy, Role of HRM.

Trade Union : Concept, Nature, Why do employees join Union ? Strategic Choices, Before Unions, Trade Union Movement in India.

Disputes and Their Resolution : Nature of Disputes, cause, settlement of disputes- Collective Bargaining, Code of Discipline, Grievance Procedure.

Books

1. HRM : K.Asawathapa
2. HRM : P.Subba Rao

SEMESTER-V

INSURANCE AND RISK MANAGEMENT

BBA-5.1

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Identify and categorize the various risks faced by an organization & individuals.
- Understand the various risk control measures available & the evaluation techniques.
- Relate to the role of Insurance in the economic development of society and social security.
- Learn about various terminology used in insurance.
- Apply the Customer's importance & behavior in various situations.
- Describe the Principles of Insurance.
- Describe the difference between Life & Non-Life insurance Products.
- Understand the various policies of Insurance.
- Describe the role of private sectors & regulatory bodies or Insurance sectors.

UNIT-I

Introduction to risk, risk vs Uncertainty, types of risk, subjective risk, objective risk, peril and hazard.

Categories of Risk : Pure and speculative risk, fundamental and particular risk.

UNIT-II

Risk Management : Objectives, types of particular risk, burden of risk on society, methods of handling risk.

UNIT-III

Insurance : Meaning, cost and benefits of insurance, principle of insurance.

Kinds of Insurance : Life and non life (Health and Fire Insurance).

UNIT-IV

Reason for insurance regulation, regulation of insurance business in India, legal framework of Insurance business.

UNIT-V

Globalization of Insurance : Need for globalization, global picture of insurance, globalization and its impact on India, Liberalization of India insurance market.

Books Recommended :

1. P.K.Gupta : Insurance and risk management. Himalaya Publication.

FINANCIAL MANAGEMENT-II

BBA-5.2

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Analyze financial decisions on the strategic direction.
- Assess investments and capital structure, dividend policies, working capital, and dividend theories.

UNIT-I

Financial Management : Meaning, Nature and Scope of financial Statement analysis : Cash Flow statement & Funds flow statement.

UNIT-II

Capital Budgeting : Techniques of capital budgeting; determining cash flow for investment.

Cost of Capital : Meaning and significance of cost of capital, calculation of cost of capital, calculation of cost of debt, preference shares, Equity shares and retained earnings.

UNIT-III

Long Term Financing : Market efficiency and Financing Decisions; Random Walk and search for theory; Efficient Market; Empirical evidence; The Behavioral Finance View: Implication for corporate finance.

Source of Long Term Finance : Equity Capital, Internal accratas, Preference capital, Term loans, Debentures etc.

Raising Long Term Finance : Venture capital, Initial Public offer, Secondary public offer, Rights issue, Private placement, Preferential allotment, Dilution, Obtaining a term loan.

UNIT-IV

Financial and Operation Leverage : Meaning an measure : Combining financial and operating leverage, Financial leverage and share holder's risk; Capital structure theory and policy.

UNIT-V

Dividend Policies : Issues of dividend decesion, Walters model, gordon's model, M.M Hypothesis, Dividenga and uncetainty, Relevance of dividend, Dividend policy in practice, Forms of dividends, Stability in dividend policy, Corporate Dividend Behaviour.

Books :

1. Financial Management : Prasanna Chandra
2. Financial Management : I.M.Pandey

PRODUCTION AND OPERATION MANAGEMENT

BBA-5.3

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Analyze the Network Design and Logistics Management of a firm
- Apply the concepts of Vendor Management.
- Understand the Inventory Management concepts.
- Learn and understand the key issues of IT in SCM.

UNIT-I

Nature of production and management : Nature of Production, Production as a system, Production as an Organization Function, Importance of Production Function, Characteristics of Modern Production Operations Functions.

UNIT-II

Product Design : Factors influencing product design Approaches to product design legal, Ethical and environmental issues in product design.

Process Design : Process planning and process design, What is a process ? Process planning, Process selection, Process strategy, Process management, Major process decisions, Make or buy decisions.

UNIT-III

Plant Location : Introduction, Location Theories, Freedom of location, Errors in selection, Steps in location selection-relative importance of location factors.

Plant Layout : Introduction-meaning, Definition and Scope, Factors influencing facility layout, principles of layout, importance of facility layout, Layout planning.

UNIT-IV

Resource requirement planning : Resource requirement planning : Resource requirement planning system, MRP-I objectives, Purpose Advantages & Disadvantages.

MRP : General overview of MRP, MRP system inputs, MRP system outputs, Benefits, Implementations of MRP, Problem in using MRP, ERP.

Unit-V

Projects Management : Introduction, Nature of projects, Project life cycle, Importance of project management, Project organization, Roles & Skills of a project manager.

Quality Management : Inspection & Quality control, Objectives, Scope of quality control, Benefits of QC, Organization for QC, Ensuring Quality, Statistical quality control, Total Quality Management (TQM).

Recommended Books :

1. Production and Operation Management : K.Aswathapa (HPH)
2. Production and Operation Management : R.Paneerreselvam (PHI)
3. Production and Operation Management : S.N.Chary.

FINANCIAL INSTITUTION AND MARKETS

BBA-5.4

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understanding the concepts, structure, functioning, and theories related to financial markets,
- institutions and services
- Analyzing the different types of financial markets and the product traded therein.
- Illustrating an awareness of the current structure and functioning of the financial Markets, Institutions, and Services.
- Demonstrating an awareness of the regulation of the Indian Financial Markets, Institutions, and services sector.
- Evaluating and creating strategies to promote financial products and services.
- Identifying the Regulators in Financial System and understanding the role of various intermediaries in the system.

Objective :

This course aims at providing students with an understanding of the structure, organization and working of financial markets and Institution in India.

Course Inputs

UNIT-I

Introduction : Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system-an overview.

Financial Markets : Money and capital markets; Constituents, functions; and instrument; Recent trends, in Indian money market, Capital market-primary and secondary markets; Government security markets; Role of SEBI-an overview, Recent development.

UNIT-II

Reserve Bank of India : Organisation, Management and Functions.

Commercial Banks : Functions, Management and Investment policies of Commercial Banks; Recent development in Commercial Banking.

UNIT-III

Development Banks : Concept, Objectives and Functions of Development Banks; Operation and promotional activities of development banks.

Insurance Sector : Objective, role, Investment practices, Insurance Regulatory and Development Authority-role and functions.

UNIT-IV

Non-Banking Financial Institution : Concept and role of non-Banking financial institutions; Source of finance; Functions, investment policies of non-banking financial institutions in India.

Mutual Funds : Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India an overview;

UNIT-V

Unit trust of India : Objective, functions and various & scheme; Role of UTI in industrial finance.

Foreign Investment : Types, trends and implication; Regulatory framework for foreign investment in India.

PROJECT REPORT

BBA-5.5

Full Mark :100

Learning outcomes :

Upon completion of this course, students will be able to:

- In a specialization domain of his / her choice, the student manager will be able to choose an appropriate topic for study and will be able to clearly formulate & state a research problem.
- For a selected research topic, the student manager will be able to compile the relevant literature and frame hypotheses for research as applicable.

Project : Each student has to undergo a summer placement training of four weeks at the end of their **fourth semester** course in an Industry / Business Organisation to gain first hand experience and knowledge of Practice and prepare a project report at his own cost and has to submit a report within four weeks from the completion of such training to the principal of the concerned institution. The Report shall be examined jointly by an external examiner in which the minimum pass marks shall be 50 %.

INCOME TAX

BBA-6.1

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Acquire knowledge regarding the basic concepts of Income Tax.
- Compute the taxable income/gain under different heads of Income.
- Determine eligible deductions and compute taxable income and tax liability of an individual.
- Understand the Assessment procedure & e-filing of Income Tax Returns and Computation of Tax.
- Obtain knowledge about TDS, advance payment of tax, income tax authorities, and provisions of appeal, revision, and penalties.

UNIT-I

Basic Concepts : Assessee, Assessment year, Previous year, Income, Person, Agricultural income and its integration in total income.

UNIT-II

Residential status of an individual, Exempted income U/S 10 of Income Tax Act.

UNIT-III

Income from salary & House Property.

UNIT-IV

Profit and gains of business or profession.

UNIT-V

Capital gains, Income from other source, Computation of taxable income of an individual assessee taking in to account deduction from gross total income U/S 80.

Books Recommended :

1. Gaur/Narang: Kalyani Publisher (Income Tax Law and Practice)
2. V.K.Singhania & Kapil Singhania (Taxmann's Direct Taxes Law and Practice)

MANAGEMENT OF FINANCIAL SERVICES

BBA-6.2

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Understanding various concepts of Merchant Banking Services.
- Learning different terminologies and stages involved in issue management.
- Understanding and Evaluating fund and fee-based financial services namely leasing; Insurance; hire purchase; venture capital financing; credit rating; and securitization.

UNIT-I

Introduction to Financial Services : Meaning and concept, Characteristics, kinds of financial services (asset based, fee based)

Development Bank : IFCI, IDBI

UNIT-II

Venture Capital : Meaning, features, types, modes of finance, selection of venture capitalist, procedure followed by venture capital in India.

UNIT-III

Financial Market : Meaning and concept, Money market (function, constituents, institutions in money market, Indian money market)

Capital Market : Objectives and Importance, components, new issue market, stock market, function of stock market, factors influencing prices of stock market.

Distinction between capital market and money market, marketing of securities, method of marketing securities.

UNIT-IV

Consumer Finance : Meaning and concept, parties to transaction, modes of consumer finance (Hire purchase, O/D, credit, installment) procedure of granting finance, benefits of consumer finance, terms of financing credit.

Lease Financing : Meaning, features, types leasing, Advantages and Disadvantages of leasing, financial evaluation of leasing, method of computing of lease rentals.

UNIT-V

Mutual Funds : Meaning and concept, types, advantages, problem of mutual funds in India, management of mutual funds in India. Designing and marketing of mutual funds schemes.

Books Recommended :

1. Gupta & Agarwal : Financial institution and market Kalyani Publishers.
2. L.M.Bhole : Financial institutions and market.

INDIAN SOCIETY AND CULTURE

BBA-6.3

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Promotes National Integrity and creates awareness about the rich diversified culture of
- India.
- Familiarize students with the heritage of our country.
- Instill respect for rich diversity in Indian Society.

UNIT-I

Florescene of Indian Culture :

Chapter - I : Harappan Culture- Town planning, Social religious and economic life.

Chapter - II : Vedic Culture - (Early vedic and later vedic)

- i) Politician Organization
- ii) Spiritual and ethical thought
- iii) Socio-economic life

UNIT-II

Protestant Movement in India:

Chapter - I :

- i) Impact of Jainism on Indian Society & Culture.
- ii) Impact of Buddhism on Indian Society & Culture.

Chapter - II :

- i) Rise growth and impact of Bhakti Movement on Indian Society and Culture (Kabir, Nanak & Chaitanya)

UNIT-III

Reformist Movement :

Chapter - I : British impact on Indian society and social reform movement.

Chapter - II : Religious and social reforms initiated by Indians during 19th Century (Raja Ram Mohan Roy, Iswara Chandra Vidyasagar, Dayananda Saraswati & Vivekananda).

UNIT-IV

Society and Culture during medieval and modern period :

Chapter - I :

- i) Social stratification during medieval times.
- ii) Position of women in medieval times.

Chapter - II :

- i) Growth and impact of educated middle class on Indian Society.

UNIT-V

Hindu Cultural Expansion :

Chapter - I :

- i) Indian maritime activities (From Harappan to Gupta Period).
- ii) Colonization of South - East Asia.

Books Recommended :

- i) B.N.Luniya-Life and Culture in Ancient India.
- ii) Om Prakash-Social and Cultural History of India.

RESEARCH METHODOLOGY

BBA-6.4

Full Mark : 100

(Internal Assessment-20, Term End-80)

Learning outcomes :

Upon completion of this course, students will be able to:

- Describe the research process and list the characteristics of various types of research.
- Formulate Research Problem, Research Objectives, and Hypothesis from a given research problem.
- Describe various research designs and methods of data collection.

UNIT-I

Basic Concept : Research and its objectives, types research, importance of research.

Research Process : Steps, research problem, techniques involved in defining a problem, meaning, features, need of research design, types of research designs.

UNIT-II

Sampling Design : Meaning and implications of sampling design, steps, types of sampling design, types of sampling, collection of data through questionnaire and preparation of questioners of different types.

UNIT-III

Testing of Hypothesis : Meaning of hypothesis, basic concept of testing hypothesis, testing of means, chisquare test as a test for comparing variance.

UNIT-IV

Processing Operations : Editing, coding, concept of standard error, estimating the population mean, propotion, sample size and its determination.

UNIT-V

Analysis of Variance : Meaning and principles of ANOVA, ANOVA Techniques : Setting up analysis of variance table :- Meanign and techniques of interpretatin, meaning and types of report writing and their mechanics.

Books Recommended :

1. **Research Methodology** by C.R.Kothari.
2. **Research Methodology** by (Vrinda Publication).

VIVA & PRESENTATION ON DESSERTATION

BBA-6.5

Full Mark : 100

(VIVA-30, PRESENTATION ON DISSERTATION - 70)

Learning outcomes :`

Viva and Presentation of Dissertation (BBA-6.5)

Upon completion of this course, students will be able to:

Acquire experience from the project they have worked on and will submit a report of the same.