

SYLLUBUS

Core Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA1B01: MANAGEMENT THEORY AND PRACTICES

Time: 6 Hours per week Credits: 4

Internal: 20, External: 80

Course Objective:

This course intends to develop conceptual knowledge of Business Management. The study approach also enables students to understand and analyse practical aspects of management to become skilled manager in a corporate business set up.

Learning outcomes: On completing the course students will be able to:

1. Discuss different schools of management thought
2. Understand apply the concepts of planning, organizing, staffing and controlling for effective management
3. Aware and apply the ethically and socially responsible behaviour in Management, and
4. Aware and pursue the modern management practices in business

Module I :

Evolution of Management: Concept and nature of management -Approaches to management: Classical approach - Scientific, Administrative and Bureaucratic – Neoclassical approach: Human relation and Behavioural - Modern approach: Quantitative, System and Contingency.

15hours

Module II :

Management Process: Basic roles and skills of manager –Levels of management Overview of functions of management: planning, organising, staffing, directing and control – Nature and elements of planning, planning types –MBO - Strategic planning and decision making Organizing – Division of labour and work specialization, Delegation, Decentralization, Span of management and Departmentation.

20 hours

Module III :

Staffing, Directing and Control: Staffing-Meaning and Importance - Factors affecting and functions of staffing - Directing-Meaning, importance and features of directing - Controlling-Meaning and importance, characteristics and types of controlling-Steps in control process Techniques of control

20hours

Module IV :

Modern Practices in Management: Total Quality Management (TQM), Kaizen, Lean Management - Business Process Re-engineering-Open Book Management.

10hours

Module V :

Ethics and Social Responsibility: Managerial ethics - Factors affecting ethical choices - Ethical issues and ethical dilemma in business - Corporate Social Responsibility (CSR) – Stakeholders - Corporate Philanthropy-Managing company ethics and social responsibility – Concept of Corporate Governance - Indian Ethos for Management - Value-oriented Holistic Management.

15hours

Reference Books:

1. Koontz, Hand Wechrich, H. Management, Tata McGraw Hill, N.Y.
2. P. Robbins Stephen & Coulter Mary, Management, Pearson Education Asia, New Delhi.
- 3..Prasad, L. M, Principles and Practice of Management, Sultan Chand & Sons-New Delhi.
4. Sherlekar, Management (Value-Oriented Holistic Approach) Himalaya Publishing House, Mumbai.
5. Khandewal, N.M, Indian Ethos and Values for Managers, Himalaya Publishing House, Mumbai.

Complementary Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA1C01 MANAGERIAL ECONOMICS

Time: 5 Hours per week Credits: 4

Internal: 20; External: 80

Objectives:

This course aims to acquaint the students with the economic concepts and principles relevant for business decisions. It also intends to enable the students to apply the economic principles in managerial decisions.

Learning Outcome: On completing the course students will be able to:

1. Acquire knowledge regarding relevant economic concepts applicable in managerial decisions
3. Design competition strategies, including costing, pricing, product differentiation and market

environment according to the natures of products and the structures of the markets

5. Make optimal business decisions by integrating the concepts of economics

Module I:

Introduction to Managerial Economics: Meaning, Definition, Nature, Scope and Principles of Managerial Economics. Value Maximisation- Limitations: Sales Maximisation Model and Utility Maximisation Model.

10 Hours

Module II:

Demand And Supply :Meaning and Determinants of Demand; Demand Function; Law of Demand; Demand Schedule, Demand Curve; Movement along the Demand Curve, Shifts of Demand Curve; Elasticity of Demand: Price, Income and Cross Elasticity; Importance and Methods of Demand Forecasting. Utility: Concept, Marginal Utility, Law of Diminishing Marginal Utility. Supply: Meaning and Determinants; Law of Supply; Supply Schedule, Supply Curve; Movements on the Supply Curve, Shifts in Supply Curve; Elasticity of Supply.

20 Hours

Module III:

Production and Cost: Factors of Production, Production Function; Total, Average and Marginal Product; Law of Variable Proportions; Returns to Scale; Production Optimisation; Isoquants. Cost Concepts; Cost Function; Long Run and Short Run Cost Functions, Economies and Diseconomies of Scale.

20 hours

Module IV:

Market Structures and Price-Output Determination: Meaning of Market; Types of Market Structures; Concepts of Revenue; Demand and Revenue Relationship. Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition; Pricing Under Oligopoly: Kinked Demand Curve, Price Leadership.

15 Hours

Module V:

Business Cycle: Concept, Definition, Features, Types and Phases of Business Cycle. Effects of Business Cycle and Controls of Business Cycle. Economic Forecasting for Business: Economic and Business Forecasting, Uses of Economic Forecasts, Methods of Economic Forecasting, Selecting a Forecast, Evaluating Forecasts.

15 Hours

Reference Books:

1. H. Craig Petersen , W. Crisewis and Sudhir K Jain,Managerial Economics, Pearson Education.

2. Christopher Thomas and S.CharlesMaurice,ManagerialEconomics,McGraw-Hill.
3. D.N. Dwivedi, Managerial Economics,Vikas publishing.
4. DominichSalvatore ,Managerial Economics, Oxford University Press.
5. P L Mehta ,Managerial Economics, Sultan Chand& Sons.
6. PiyaliGhoshGeetika and Purba Roy Chowdhury, ManagerialEconomics,McGraw-Hill.
7. Thomas, Managerial Economics: Concepts And Applications, McGraw-Hill

Core course

BACHELOR OF BUSINESS ADMINISTRATION

BBA2B02 FINANCIAL ACCOUNTING

Time: 6 Hours per week Credits: 4

Internal 20: External 80

Objectives:

This course aims to equip the students with skills for preparing books of accounts of business organisation. It also aims to enrich the students to prepare the financial statements of proprietary organisations. Modules in this course also intent to provide knowledge to the students in respect of accounting of issue of securities, accounting for hire purchase transactions and the accounting of branches.

Learning outcomes: On completing the course students will be able to:

1. Discuss and apply fundamental accounting concepts, principles and conventions
2. Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business
3. Record accounting transactions in respect of hire purchase and instalment system and branches

Module I:

Introduction: Nature, Scope, Objects and Limitations of Financial Accounting –Accounting Concepts and Conventions - An overview of accounting process (from recording of business transactions to preparation of Trial Balance).

15 hours

Module II:

Final Accounts of Proprietary Concerns: Preparation of final accounts of sole proprietor and partnership with adjustments.

20 hours

Module III:

Accounting for Hire Purchase and Instalment System: Hire Purchase: Meaning, features - Distinction between hire purchase and sale - Interest calculation - Recording of transaction in the books of both parties - default and repossession - Instalment system: features – Distinction between hire purchase and instalment.

15 hours

Module IV:

Branch Accounts: Features, Objects and Types of branches - Accounting for dependent branches: Account systems – Stock and debtors system - Independent branch: features – Preparation of consolidated profit and loss account and balance sheet

15 hours

Module V:

Issue of Shares and Debentures: Equity shares - Accounting for issue, forfeiture, and re-issue of forfeited shares - Accounting for issue of bonus shares and right shares - Accounting for issue of debentures.

15 hours

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Asish K Bhattacharyya, Essentials of Financial Accounting, PHI Learning Pvt. Ltd.
2. Shukla, M.C., T.S. Grewal and S.C. Gupta: Advanced Accounts, S. Chand & Co.
- 3 S.N. Maheshwari, S.N. Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
4. P.C. Tulasian: Introduction to Accounting, Pearson Education.
5. Ashok Sehgal and Deepak Sehgal: Fundamentals of Financial Accounting, Taxmann Allied Services (P) Ltd.
6. Narayanaswamy, R. Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
7. Jain & Narang: Financial Accounting, Kalyani Publishers.
8. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons.

Core course

BACHELOR OF BUSINESS ADMINISTRATION

BBA2B03 MARKETING MANAGEMENT

Time: 5 Hours per week Credits: 4

Internal: 20; External: 80

Objectives:

This course aims to orient the students with the marketing principles and also to familiarize them with

the process of marketing in modern business firm.

Learning Outcome:

On completing the course students will be able to

1. Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
2. Develop skills in organizing for effective marketing and in implementing the market planning process

Module I:

Introduction: Marketing Concept and its Evolution; Nature, Scope and Importance of Marketing; Role of Marketing in Modern Business; Marketing Mix: Four Ps-Extended Ps; Marketing Information Systems; Strategic Marketing Planning – An Overview. **10 Hours**

Module II:

Consumer Behaviour: Concept and Determinants of Consumer Behavior – Buying Decision Process - Buying Motives - Buying Roles. Market Segmentation: Concept and Need; Principles; Basis for the Segmentation. Target Marketing and Positioning - Positioning Tools and Strategies. **15 Hours**

Module III:

Product and Price: Concept of Product; Consumer and Industrial Goods; Product Line and Product Mix Decisions; Product Life Cycle- Meaning and Stages; Product Planning and Development: Concept and Steps. Packaging- Role and Functions; Branding: Concept and Elements; Price: Concept and Importance, Factors Affecting Price. Pricing Strategies: Price Discrimination, Price Skimming, Penetration Pricing and Discounts. Pricing Methods: Cost Based, Competitor Based and Demand Based Pricing. **20Hours**

Module IV:

Promotion: Meaning and Importance, Promotion Mix: Advertising- Definition Features and Functions; Advertising Media Legal and Ethical Aspects of Advertising; Personal Selling: Meaning, Functions and Steps; Role of a Salesman in Selling Process - Characteristics of a Good Salesman; Publicity and Public Relations. Sales Promotion: Meaning, Nature and Functions; Types of Sales Promotion- Sales Promotion Techniques **20 Hours**

Module V: Distribution: Meaning And Importance - Stages of Distribution - Product Distribution Channels: Concept and Functions of Channels; Role of Intermediaries- Retailing of Products: Formats- Unorganized and Organized; Department Stores, Supermarkets, Hyper Markets, Chain Stores, and Electronic Retailing **15 Hours**

Reference Books:

1. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.

2. Condif E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hal

of India, New Delhi.

3. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, NY

Common Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3A11 – BASIC NUMERICAL METHODS

Lecture Hours per week: 5 Credits: 4

Internal: 20; External: 80

Objectives:

To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics.

Learning Outcome: On completing the course ,the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

Module I:

Numerical expressions and Equations: Simultaneous linear equations (upto three variables), Quadratic equations in one variable-factorization and quadratic formula **(10 Hours)**

Module II

Matrices: introduction - type of matrices – - trace and transpose and determinants -matrix operations –adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule (not more than Three variables). **(15 Hours)**

Module III

Sequence, Series and Progression :Concepts and differences – Arithmetic progression- nth term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- ‘n’th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression. **(20 Hours)**

Module IV

Interest and Time value : Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest. Future value and Present Value; Annuity and Perpetuity . Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity. Compound annual growth rate- computation of Equated Monthly Instalments (EMI).

(15 Hours)

Module V:

Descriptive Statistics: Measures of Central Tendency – Mean : Arithmetic mean , Geometric mean and Harmonic Mean- Median ,Mode and other position values. Measures of Dispersion: mean deviation,

quartile deviation, standard deviation and coefficient of variation. Measures of Skewness and Kurtosis.
(20 Hours)

Reference Books

- 1. Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)**
- 2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)**
- 3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)**
- 4. Business Statistics – G. C. Beri (Tata McGraw Hill)**
- 5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)**
- 6.SP Gupta ,Statistical Methods, Sultan Chand**
- 7.Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.**

Common Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3A12- PROFESSIONAL BUSINESS SKILLS

Lecture Hours per week: 4 Credits: 4

External: 80

Objectives: Internal:20

To update and expand basic Informatics skills of the students.

To equip the students to effectively utilize the digital knowledge resources for their study.

Module I :

Professionalism : Meaning -Definition – Characteristics - Traits and Qualities of a good professionals - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation -- Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types **(14 Hours)**

Module II ;

E-Learning :Introduction of electronic learning - benefits and drawbacks of eLearning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in elearning- different approaches for e-Learning delivery - E-learning in India **(12 Hours)**

Module III :

Business Data Analysis : Features of New Generation Computers – Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role

of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics **(18 Hours)**

Module IV :

Socio_Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space- New opportunities and threats - Cyber ethics - Cyber crimes -Types - Cyber Laws –Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - ewaste and Green Computing –Recent E-governance initiatives in India **(10 Hours)**

Module V :

Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing –Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising. Top ecommerce websites around the world and its scenario in India. PPC (Pay Per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads **(10 Hours)**

References Books:

1. **Professional Business Skills – Lee Pelitz 2nd Edition**
2. **Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.**
3. **Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.**
4. **V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.**
5. **Daniel Minoli&EmmaMinoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009**

Core Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3BO4 - CORPORATE ACCOUNTING

Lecture Hours per week: 6 Credits: 4

Internal: 20: External: 80

Objectives:

The course acquaints the students with the knowledge about corporate accounting. The modules introduce the fundamental Indian accounting standard and equip the students with skills for preparing corporate accounts.

Learning outcomes: On completing the course students will be able to:

1. Understand and apply fundamental IndASs on inventories, PPE, provisions, income tax, borrowing cost and intangible assets
2. Prepare annual financial statements for companies and compute accounting ratios.
3. Record accounting transactions in respect of redemption of preference shares and debentures

Module I :

Financial Reporting Standards: Concept of accounting standard – International Financial Reporting Standards (IFRS) and Indian Accounting Standards-IFRS convergence in India - List of IFRS and IndAS with objectives - Conceptual framework - Elements of financial statements - Recognition, Measurements, Presentation and Disclosure. **10 Hours**

Module II :

IFRS Converged Indian Accounting Standards: Concept of IndAS- Objective, Scope, Recognition and Measurement of :Inventories (Ind AS 2), Income tax (IndAS 12), Accounting for tangible non-current assets (IndAS 16), Borrowing costs (IndAS 23), Provisions, Contingent liabilities and Contingent assets (IndAS 37), Accounting for intangible assets (IndAS 38).(Basic problems only) **20 Hours**

Module III :

Redemption of Securities: Redemption of Preference Shares – Rules and Accounting - Redemption of Debentures – Important Provisions - Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum- and ex-interest). **15 Hours**

Module IV :

Preparation of Financial Statements: Contents of financial statements of a joint stock company as per the Companies Act 2013 - Preparation of Statement of Profit & Loss, Statement of changes in equity, Balance Sheet (IndAS1) and Cash flow statement (IndAS7). **20 Hours**

Module V :

Accounting Ratios: Concept of ratio – Accounting ratio – Meaning, Uses and Limitations – Classification of Accounting Ratios - Computation of Profitability Ratios, Liquidity Ratios, Solvency Ratios and Activity Ratios. **15 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh , Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.

Core Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3B05 FINANCIAL MANAGEMENT

Hours per week: 5 Credit4

Internal: 20; External: 80

Objective:

This course aims to enable students to understand the basic concepts of financial Management and make them aware of major decisional areas of financial management.

Learning Outcome :

On completing the course students will be able to:

1. Understand and develop insights and knowledge base of various concepts of finance
2. Develop skills for effective Financial, Investment and Dividend decisions making,

Module I :

Introduction to Finance: Meaning of Finance – Business Finance – Finance Function – Organization Structure of Finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager. **10 Hours**

Module II :

Financing Decision: Meaning, Importance and Classification of Capital Structure; Finance Structure and Capital Structure; Factors Influencing Capital Structure – Optimum Capital Structure; EBIT- EPS Analysis. Leverages: Operating, Financial and Combined Leverages. Cost of Capital: Concept and Importance; Types of Cost of Capital: Computation of Component and Composite Cost of Capital.

20 Hours

Module III :

Investment Decision: Meaning and Importance of Capital Budgeting – Features – Process – Techniques of Capital Budgeting: Concept and Computation of Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. **20 Hours**

ModuleIV :

Working Capital Management-Concepts and Significance of Working Capital – Evils of Excess and Inadequate Working Capital – Determinants of Working Capital – Estimation of Working Capital - Sources of Working Capital -A Brief Overview of Cash Management – Receivables Management and Inventory Management. **20 Hours**

ModuleV :

Dividend Decision:Dividend - Meaning and Types; Dividend policy : Meaning and Objectives- Issues Involved in Dividend Policy-Determinants of Dividend Policy – Types of Dividend Policy –Dividend Policy and Value of Firm. **10Hours**

(Theory and problems may be in the ratio of 50% and 50% respectively)

References Books:

1. Prasanna Chandra, **Financial Management, Tata McGraw Hill.**
2. I. M Pandey, **Financial Management, Vikas Publication.**

3. Khan and Jain, Financial Management, Tata McGraw Hill.

Complementary Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3CO2 - BUSINESS REGULATIONS

Lecture Hours per Week: 5 Credits: 4

Internal: 20 External: 80

Objective:

This course aims to familiarise the students with major statutes affecting the operations of business organizations.

Learning Outcomes: On completing the course students will be able to:

1. Analyse statutory provisions and the core concepts in business laws
2. Analyze legal issues arising in day-to-day business operations prevalent in India
3. Discuss possible solutions to issues in organisations in the frame work of business laws

Module I :

Business Laws: Introduction – Nature of Business Law – Meaning and definition –Indian Contract Act, 1872: Contract – Definition – Essentials of valid contract - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent –Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Contingent Contracts-Quasi Contract. **20 Hours**

Module II :

Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee : Meaning – Nature - Rights and liabilities of surety– Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency : Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency. **20 Hours**

Module III :

Sale of Goods Act 1930: Contract for sale of goods – Essentials of a contract of sale – Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery of goods – Un paid seller and his rights. **10 Hours**

Module IV :

The Consumer Protection Act 1986: Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies: District Forum, State Commission, National Commission. **10 Hours**

Module V :

Competition and Information Laws: The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, Components of Competition Act, CCI, CAT, Offences and Penalties under the Act - Right to Information Act 2005: Objectives of the RTI Act, Scope, Suo-Moto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act. **20 Hours**

Reference Books:

- 1. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.**
- 2. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi**
- 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.**