BACHELOR OF BUSINESS ADMINISTRATION
(BBA)
THREE YEAR FULL-TIME PROGRAMME
2011 ONWARD

COURSE CURRICULUM

INSTITUTE OF MANAGEMENT STUDIES
(An ISO 9001:2000 Certified Institution)
NH-24, Adhyatmik Nagar, Dasna, Ghaziabad
National Capital Region of India

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## COURSE CONTENT

### SEMESTER - I
- BBA-101: Business Organisation
- BBA-102: Business Mathematics
- BBA-103: Principles of Economics
- BBA-104: Book Keeping and Basic Accounting
- BBA-105: Business Laws
- BBA-106: Fundamentals of Management
- BBA-107: Business Ethics

### SEMESTER - II
- BBA-201: Organisation Behaviour
- BBA-202: Business Communication
- BBA-203: Indian Economy
- BBA-204: Business Statistics
- BBA-205: Business Environment
- BBA-206: Principles of Accounting

### SEMESTER - III
- BBA-301: Advertising Management
- BBA-302: Indian Banking System
- BBA-304: Marketing Management
- BBA-305: Company Accounts
- BBA-306: Company Law

### SEMESTER - IV
- BBA-401: Consumer Behaviour
- BBA-402: Financial Management
- BBA-403: Production Management
- BBA-404: Sales Management
- BBA-405: Research Methodology
- BBA-406: Operation Research

### SEMESTER - V
- BBA-501: Managerial Economics
- BBA-502: Entrepreneurship & Small Business Management
- BBA-503: Income Tax
- BBA-504: Cost and Management Accounting
- BBA-505: Industrial Law
- BBA-506: Fundamentals of Computer

### SEMESTER - VI
- BBA-601: International Trade
- BBA-602: Strategic Management & Business Policy
- BBA-603: Vat & Service Tax
- BBA-604: Management Information System
- BBA-605: Auditing
- BBA-606: Fundamental of E-Commerce

### QUALIFYING PAPER
- BBA-008: Environmental Studies
BBA-101: BUSINESS ORGANISATION


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


Unit - IV : Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.


Suggested Readings:

1. Chottorjee S.K. Business Organisation
2. Jagdish Prakash Business Organistaton and Management
3. Om Prakash Business Organisation
4. Sherlekar S.A. Business Organisation and Management
5. Singh & Chhabra Business Organisation
BBA-102: BUSINESS MATHEMATICS

**Unit – I**

**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.

**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

**Unit – V**
Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

**Suggested Readings:**

1. Mehta & Madnani Mathematics for Economics
2. Mongia Mathematics for Economics
3. Zamiruddin Business Mathematics
4. Raghavachari Mathematics for Management
# BBA-103: PRINCIPLES OF ECONOMICS


**Unit – IV**: Market analysis-Nature of market, Types of markets and their characteristics Pricing under different market structures-Perfect Monopoly, oligopoly and Monopolistic completion. Price discrimination under monopoly competition.

**Unit – V**: 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 Readings:**

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-104: BOOK KEEPING AND BASIC ACCOUNTING


Unit - III : Rectification of errors preparation of bank reconciliation Statement, Bills of Exchange And promissory notes.

Unit - IV : Valuation of stocks, Accounting treatment of depreciation. Reserve and provision, Preparation of final accounts along with adjustment entries.

Unit - V : Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures.

Suggested Readings:

1. Agarwal B.D. Advanced Accounting
2. Chawla & Jain Financial Accounting
5. Jain & Narang Advanced Accounts
6. Shukla & Grewal Advanced Accounts
BBA-105: BUSINESS LAWS


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.

Unit – V : Definition Features Types Recognition And Endorsement of Negotiable Instruments.

Suggested Readings:

1. Dhanda PMV Commercial and Industrial Laws
2. Kapoor D Elements of Mercantile law (including Companing Law Industrial Law)
4. Kuchall Business Laws
5. Mandal C. Economics and other Legislations
BBA-106: FUNDAMENTALS OF MANAGEMENT


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.

Unit - V : Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

Suggested Readings:

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-107: BUSINESS ETHICS

Unit – I : Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.

Unit – II : Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.

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

Unit – IV : Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji’s Seven Greatest Social Sins

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

Suggested Readings:

1. Koltar, Philip Marketing Management
2. Stanton, Etzel Walker, Fundamentals of Marketing
3. Saxena Rajan Marketing Management
4. McCarthy, FJ Basic Marketing
BBA-201: 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.

Unit – II : Individual Behavior - Individual behavior, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory


Unit – IV : 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 – V : 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 Oragnaision-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-202: BUSINESS COMMUNICATION

Unit - I : Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication

Unit - II : Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations

Unit - III : Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.


Unit - V : Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

Suggested Readings:

1. Bapat & Davar A Text book of Business Correspondence
2. Bhende D.S. Business Communication
3. David Berio The Process of Communication
4. Gowd & Dixit Advance Commercial Correspondence
5. Gurky J.M. A reader in human communication
BBA-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.

Unit - IV : Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile)

Unit - V : Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

Suggested Readings:

1. Kenes J.M. General Theory of Employment, Interest and Money
2. Brooman Macro Economics
3. Seth, M.L. Monetary Theory
4. Vaish, M.C. Monetary Theory
5. Singh, S.P. Macro Economics
BBA-204: BUSINESS STATISTICS

Unit - I : Statistics: Concept, significance & Limitation Type of Data, Classification & Tabulation, Frequency Distribution & graphical representation.

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

Suggested Readings:

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 Statistical Methods
BBA-205: BUSINESS ENVIRONMENT

Unit - I :  Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business.

Unit - II :  Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector

Unit - III :  Industrial Policy - Its historical perspective (In brief); Socio-economic implications of Liberalisation, Privatisation, Globalisation.

Unit - IV :  Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA

Unit - V :  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
BBA-206: 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 an Consignment.

Unit - III : Accounts of banking companies and General Insurance companies, Department and Branch account.

Unit - IV : Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts

Unit - V : 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
5. Jain & Naranag Advanced Accounts
BBA-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.

Unit - V : Advertising research - importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.

Suggested Readings:

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-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.

**Unit - II**: State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.

**Unit - III**: 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 Cooperative banks.

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

**Unit - V**: Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

**Suggested Readings:**

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
BBA-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 - V**: Employee relations Discipline & Grievance handling types of trade unions, problems of trade unions

**Suggested Readings:**

1. Human Resource Management - Dipak Kumar Bhattacharya
3. Essential of HRM and Industrial Relations-P.Subba Rao
4. Personnel Management-C.B. Memoria
BBA-304: 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.

Unit - III : Marketing Mix:
Product: Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.
Distribution: Concept, importance, different types of distribution channels etc.

Unit - IV : Price: Meaning, objective, factors influencing pricing, methods of pricing.
Promotion: Promotional mix, tools, objectives, media selection & management.


Suggested Readings:
1. Marketing Mgt. by Philip Kotlar (PHI)
2. Marketing by Etzet, Walker, Stanton
3. Marketing Management by Rajan Saxena
BBA-305: 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.

Unit - IV : Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.

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

Suggested Readings:

2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
5. Moore C.L. and Jaedicke R.K., Management Accounting
BBA-306: COMPANY LAW

Unit - I  : Corporate Personality: Kinds of Company, Promotion and Incorporation of Companies.

Unit - II : Memorandum of Association, Articles of Association Prospectus.

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

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

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

Suggested Readings:

BBA-401: CONSUMER BEHAVIOUR

Unit - I  : Introduction to consumer Behavior (CB)- Importance, Scope, need for studying CB, Consumer research process.


Unit - III  : Individual determinates: Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.

Unit - IV  : Influences & Consumer Decision making : Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.

Unit - V  : Industrial Buying Behaviour : Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

Suggested Readings:

1. Consumer Behaviour in Indian Perspective Suja. R. Nair
2. Consumer Behaviour Schifman & Kanuk
3. Consumer Behaviour Louden & Bitta
4. Consumer Behaviour Bennet & Kasarjian
BBA-402: FINANCIAL MANAGEMENT


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 - IV : 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.


Suggested Readings:

1. Financial Management S.N. Maheshwari
2. Financial Management Khan & Jain
BBA-403: 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 – III : Plant Location & Plant layout.

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

Unit – V : Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control

Suggested Readings:

1. Production Operation management B.S. Goel
2. Production &. Operation Management Buffa
3. Production & Operation Management S.N Chany
BBA-404: 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

Unit – V : Force Management
- Recruitment and Selection
- Sales Training
- Sales Compensation

Suggested Readings:
1. Sales Management - Cundiff, Still, Govoni
2. Salesmanship & Publicity - Pradhan, Jakate, Mali
3. Sales Management - S.A. Chunawalla
BBA-405: RESEARCH METHODOLOGY

Unit – I : Introduction - Meaning of Research ; Objectives of Research; Types of Research; Research Process; Research Problem formulation.

Unit – II : The Design of Research-Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Data types; Sources of Error.

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

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

Unit – V : Presentation- Diagrams; graphs; chars. Report writing: Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.

Suggested Readings:

1. Research Methodology C.R. Kothari
BBA-406: OPERATION RESEARCH

Unit – I : Nature, Definition & characteristics of operations research, Methodology of DR, Models in OR; OR & managerial Decision making, OR techniques.

Unit – II : Linear programming: Introduction, Advantages of Linear Programming, Applications areas of Linear Programming. LPP-problem formulation, Graphic Method, Simplex Method (including Big M method)

Unit – III : Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems

Unit – IV : 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.


Suggested Readings:

1. Operation Research  V.K. Kapoor
BBA-501: MANAGERIAL ECONOMICS

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


Unit - II : Demand Analysis: Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticities of demand, using elasticities in managerial decisions, revenue concepts, and relevance of demand forecasting and methods of demand forecasting.


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

Unit - V : Profit Management & 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-502: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

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

Unit – I: Name & Scope Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.

Unit – II: Entrepreneurial Development Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.

Unit – III: Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems

Unit – IV: Project & Reports Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.

Unit – V: Small industry setup Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

Suggested Readings:

1. Entrepreneurship Development Vasant Desai
BBA-503: INCOME TAX

**Objective**: It enables the student to know the basics of Income Tax and its implications.

**Unit – I** : Basic Concept: Income, Agriculture Income, Casual Income, Assessment Year, Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.

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


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

**Unit – V** : Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

**Suggested Readings:**

1. Mehrotra, H.C. Income Tax Law and Account
2. Prasad, Bhagwati Income Tax Law and Practice
3. Chandra Mahesh and Shukla D.C. Income Tax Law and Practice
4. Agarwal, B.K. Income Tax
BBA-504: COST AND MANAGEMENT ACCOUNTING


Unit – II : Accounting for Material, Labour and Overheads.


Unit – V : Marginal Costing and Absorption Costing.

Suggested Readings:
1. Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting
2. Khan & Jain : Management Accounting
3. Gupta, S.P. : Management Accounting

BBA-505: INDUSTRIAL LAW


Unit – II : Workmen compensation act 1923

Unit – III : Industrial dispute act 1947, Minimum wages act 1948

Unit – IV : Employee state insurance act 1948.


Suggested Readings:
1. Element of industrial law  N D Kapoor
BBA-506: FUNDAMENTALS OF COMPUTER

Unit - I : History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.

Unit - II : Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Response Devices.


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

Unit - V : Operating System & Internet: Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

Suggested Readings:

1. Computer Fundamental Sinha, P.K.
2. Fundamentals of Computers Jain, V.K.
3. Operating System Godbole, G.B.
5. Internet Leon & Leon
BBA-601: INTERNATIONAL TRADE

Unit - I : Basics of international trade: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.

Unit - II : Foreign trade & economic growth: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.

Unit - III : International economic institutions: International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.

Unit - IV : Recent trends in India’s foreign trade: Recent trends in India’s foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.

Unit - V : India’s Trade Policy: India’s Trade policy, export assistance, marketing plan for exports.

Suggested Readings:

1. Varshney & Bhattacharya : International Marketing
BBA-602: STRATEGIC MANAGEMENT & BUSINESS POLICY

Unit - I : Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism or Policy making.

Unit - II : Responsibilities & tasks of Top Management: objectives of Business Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Key areas involved.

Unit - III : Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.


Unit - V : 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. Glueck & Jauch Corporate Strategy
4. Hatton & Hatton Strategic Management
7. Azhar Kazmi Business Policy
8. Stanford Management Policy
BBA-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, Filling of Returns, Refunds, Audit, Appeals, Revision and Appearances.

Unit - III : Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services, Central Sales Tax; Goods and Service Tax.

Unit - IV : Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.

Unit - V : Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals, Revisions.

Suggested Readings:

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-604: MANAGEMENT INFORMATION SYSTEM


Unit - II : Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning, MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.


Unit - IV : Development of MIS: Development of long range plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.


Suggested Readings:

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-605: AUDITING

Unit – I : Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.

Unit – II : Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.


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

Unit – V : Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

Suggested Readings:

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing
BBA-606: FUNDAMENTAL OF E-COMMERCE

Unit - I : E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.

Unit - II : Internet: Concept & evaluation, Characteristics of Internet: email, WWW, Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

Unit - III : Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems.

Unit - IV : EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.

Unit - V : Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws-aims salient provisions; PKI (Public key infrastructure)

Suggested Readings:

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
ENVIRONMENTAL STUDIES (CODE-008)

Unit-1: The Multidisciplinary Nature of Environmental Studies: Definition, Scope and Importance, Need for Public Awareness.

Unit-2: Natural Resources

- Renewable and Non-renewable Resources:
  
  **Natural resources and associated problems:**

  a) **Forest Resources:** use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

  b) **Water Resources:** use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

  c) **Mineral Resources:** use and exploitation, environmental effects of extracting and using mineral resources, case studies.

  d) **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

  e) **Energy Resources:** Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources, case studies.

  f) **Land Resources:** Land as a resource; land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.
Unit-3: Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
  a) Forest ecosystem
  b) Grassland ecosystem
  c) Desert ecosystem
  d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit-4: Biodiversity And Its Conservation

- Biogeographical classification of India
- Value of biodiversity: Consumptive use, productive use, social, ethical, and aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-sports of biodiversity.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit-5: Environmental Pollution

Definition:

- Causes, effects and control measures of: -
  a) Air pollution
  b) Water pollution
  c) Soil pollution
  d) Marine pollution
  e) Noise pollution
  f) Thermal pollution
  g) Nuclear pollution

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster Management: Floods, earthquake, cyclone and landslides.
Unit-6: Social Issues And The Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental Ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act
- Water (Prevention and Control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

Unit-7: Human Population And The Environment

- Population growth, variation among nations.
- Environment and human health
- Human Rights
- Value Education
- Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case Studies

Unit-8: Field Work

- Visit to a local area to document environmental assets-river / forest / grassland / hill / mountain.
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours).

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