B.B.A. Revised Papers

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  103 Principles of Economics
  104 Book Keeping & Basic Accounting
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602 Strategic Management & Business Policy
603 VAT & Service Tax
604 Management Information System
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606 Fundamental of E-Commerce
607 Comprehensive - Viva-Voce
BBA- I Semester
BBA-N101  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.


  Security Market, Money Market, Study of Stock Exchange & SEBI.

Suggested Books:

1. Chottorjee S.K.  Business Organisation
2. Jagdish Prakash  Business Organisation and Management
3. Om Prakash  Business Organisation
4. Sherlekar S.A.  Business Organisation and Management
5. Singh & Chhabra  Business Organisation
BBA- I Semester

BBA N 102 Business Mathematics


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 Books:
1. Mehta & Madnani Mathematics for Economics
2. Mongia Mathematics for Economics
3. Zamiruddin Business Mathematics
4. Raghavachari Mathematics for Management
BBA - I Semester

BBA N 103 Principles of Economics


Unit 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 Books:

1. Adhikari M Management Economics
2. Gupta G.S. Managerial Economics
3. Lal S.M. Principles of Economics
4. Vaish & Sundem Principles of Economics
BBA- I Semester

BBA N 104   Book Keeping and Basic Accounting


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

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 Books:

1. Agarwal B.D. Advanced Accounting
2. Chawla & Jain Financial Accounting
5. Jain & Narang Advanced Accounts
6. Shukla & Grewal Advanced Accounts
BBA- I Semester

BBA N 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 Books:

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- I Semester

BBA N 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 Books:

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

BBA N 107 Business Ethics

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

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 Books:

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

**BBA N 201 Business Environment**

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

**Unit II**  

**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 - II Semester

**BBA N 202 Business Communication**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit I</td>
<td>Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication</td>
</tr>
<tr>
<td>Unit II</td>
<td>Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations</td>
</tr>
<tr>
<td>Unit III</td>
<td>Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.</td>
</tr>
<tr>
<td>Unit IV</td>
<td>Oral &amp; Non-verbal communication: Principles of Oral Presentation Factors affecting Presentation, effective Presentation skills, conducting Surveys. Body Language, Para Language, Effective Listening, Interviewing skill, Writing resume and Letter or application</td>
</tr>
<tr>
<td>Unit V</td>
<td>Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.</td>
</tr>
</tbody>
</table>

### Suggested Books:

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- II Semester

BBA N 203    Indian Economy

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

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

Unit III    Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan.

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- II Semester

BBA N 204  Principles of Accounting

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

Unit II  Accounting of Non-trading Institutions, Joint Venture and Consignment.

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- II Semester

BBA N 205 Organisation Behaviour

Unit I
Introduction, nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.

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 III

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 Organisation-the frame-Work of Management
3. Dayal, Keith Organisational Development
4. Sharma, R.A. Organisational Theory and Behavior
5. Prasad, L.M. Organisational Behavior
BBA- II Semester

BBA N 206   Business Statistics

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

Unit II Measures of Central Tendency (Mean, Median, Mode) Measures of Variation: Significance & Properties of a good measure of variation: 

Range, Quartile Deviation, Mean Deviation and Standard Deviation, Measures of Skewness & Kurtosis.

Unit III Correlation: Significance of Correlation, Types of correlation, Simple correlation, Scatter Diagram method, Karl Pearson Coefficient of Correlation.

Regression: Introduction, Regression lines, and Regression Equation & Regression coefficient.


Unit 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- III Semester**

**BBA N 301 Advertising Management**

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

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

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

**Unit IV** Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix.

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

**Suggested Books**

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

BBA N 302 Indian Banking System

Unit I Indian Banking System: Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

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

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

Unit III
Human Resource Procurement & Mobility
Productivity & improvement job analysis & Job design, work
measurement, ergonomics.
Human Resource planning-objectives, activities, manpower
requirement process
Recruitment & Selection
Career planning & development, training methods, basic
concept of performance appraisal.
Promotion & Transfer.

Unit IV
Employee Compensation
Wage policy, Wage determination, Wage board, factors
affecting wages & Salary, systems of payments, Job
evaluation, components of wage/salary-DA, incentives,
bonus, fringe benefits etc., Minimum Wages Act 1948,
Workmen Compensation Act 1923, Payment of bonus Act
1965.

Unit V
Employee relations
Discipline & Grievance handling types of trade unions,
problems of trade unions

Suggested Books:
2. Managing Human Resource – Arun Monappa
3. Essential of HRM and Industrial Relations – P. Subba Rao
4. Personnel Management – C. B. Memoria
BBA- III Semester
Marketing Management

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

Unit II
Segmentation: Concept, basis of segmentation, Importance in marketing; Targeting: Concept Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning.

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.

Unit V

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

BBA N 305  
Company Accounts

Unit I  

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 Books:
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts, S. Chand &
   Co.
5. Moore C.L and Jaedicke R.K., Management Accounting
BBA N 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 Books:
BBA- IV Semester

BBA N 401  Consumer Behaviour

Unit I  Introduction to Consumer Behaviour (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 Books:
1. Consumer Behaviour in Indian Perspective Suja. R. Nair
2. Consumer Behaviour Schifman & Kanuk
3. Consumer Behaviour Louden & Bitta
4. Consumer Behaviour Bennet & Kasarjian
BBA- IV Semester

BBA N 402 Financial Management

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

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


Unit 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 Books:
1. Financial Management S.N. Maheshwari
2. Financial Management Khan & Jain
BBA- IV Semester

BBA N 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 II Types of manufacturing Systems: Intermitted & Continuous Systems etc., Product design & development.

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.

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

Suggested Books:
1. Production Operation management B.S. Goel
2. Production & Operation Management Buffa
3. Production & Operation Management S.N.Chany
BBA N 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
Sales Force Management
- Recruitment and Selection
- Sales Training
- Sales Compensation

Suggested Books:
1. Sales Management - Cundiff, Still, Govoni
2. Salesmanship & Publicity - Pradhan, Jakate, Mali
3. Sales Management - S.A. Chunawalla
<table>
<thead>
<tr>
<th><strong>BBA N 405</strong></th>
<th><strong>Research Methodology</strong></th>
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</thead>
<tbody>
<tr>
<td><strong>Unit I</strong></td>
<td>Introduction – Meaning of Research; Objectives of Research; Types of Research; Research Process; Research Problem formulation.</td>
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<tr>
<td><strong>Unit II</strong></td>
<td>The Design of Research- Research Design; Features of a Good design; Different Research Designs; Measurement in Research; Data types; Sources of Error.</td>
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<tr>
<td><strong>Unit III</strong></td>
<td>Sampling Design- Census &amp; Sample Surveys; Steps in Sampling Design; Types of Sample designs- Probability &amp; Non Probability sampling.</td>
</tr>
<tr>
<td><strong>Unit IV</strong></td>
<td>Processing &amp; Analysis of Data- Processing operations; problems in processing; types of analysis Hypothesis Testing- Chi-square test, Ztest, t-test, f-test.</td>
</tr>
<tr>
<td><strong>Unit V</strong></td>
<td>Presentation- Diagrams; graphs; chars. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.</td>
</tr>
</tbody>
</table>

**Reference Books:**
1. Research Methodology  
   C.R. Kothari
BBA- IV Semester

BBA N 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.


Reference Books:
1. Operation Research    V.K. Kapoor
BBA- V Semester

BBA N 501
Managerial Economics

Objectives: 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 I Nature and Scope :

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, relevance of demand forecasting and methods of demand forecasting.

Unit III Cost Concept :

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

Unit V Profit Mgt & Inflation :
Profit, Functions of profit, Profit maximization, Break Even analysis. Elementary idea of Inflation.

Suggested Readings:
1. Varsney & Maheshwari: Managerial Economics
2. Mote Paul & Gupta: Managerial Economics: Concepts & Cases
3. D.N.Dwivedi: Managerial Economics
4. D.C.Huge: Managerial Economics
5. Peterson & Lewis: Managerial Economics
6. Trivedi: Managerial Economics
7. D.Gopalkrishnan: A Study of Managerial Economics
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.

Reference Books:
1. Entrepreneurship Development  Vasant Desai
Objectives: 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 III: Heads of Income: Income from Salaries, Income from House Properties.

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- V Semester

BBA N 504  
Cost and Management Accounting
Unit I  Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
Unit II  Accounting for Material, Labour and Overheads.
Unit III  Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.
Unit V  Marginal Costing and Absorption Costing.

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

BBA- V Semester

BBA N 505  
Industrial Law
Unit I  Factory act 1948.
Unit II  Workmen compensation act 1923
Unit III  Industrial dispute act 1947, Minimum wages act 1948
Unit IV  Employee state insurance act 1948.
Unit V  Employee provident fund act 1952
Payment of gratuity act 1972.

Suggested Readings:
1.Element of industrial law  N D Kapoor
**BBA- V Semester**

**BBA N 506  Computer Fundamentals**

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 III  

Unit IV  
Computer Software: Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & 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.

**Reference Books:**

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

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**BBA- VI Semester**

**BBA N 601  International Trade**

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

Unit II  
Foreign trade & economic growth: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.
Unit III International economic institutions: International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.

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

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

**Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing

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**BBA- VI Semester**

**BBA N 602 Strategic Management & Business Policy**

**Unit I** Strategic Management, Concept of Strategy, Dimension of Strategic Decision, Levels of Strategy, Strategy Making, models, Overview of process of strategic planning & management.

**Unit II** Mission, Vision, objective setting, Business definitions, Summary statement of strategy, deducting strategy from action & endeavours.

**Unit III** Formulation of Strategy, Components of environment & Environmental analysis, Analysis of internal capabilities using different approaches, Strengths, Weakness, Opportunities, Threats (SWOT Analysis).

**Unit IV** Strategic alternatives for growth, stable, combinations & International strategies, Choice of Strategy, Generic Business Strategies, Portfolio Analysis.

**Unit V** Challenges of Strategy, Implementation, Cultural, Structural & Behavioral Issues in Implementation, Strategy Leadership.
Suggested Readings:

1. Peter F. Drucker Management Task & Responsibilities
2. Igor Ansoff Corporate Strategy
3. Gluek & Jaunch Corporate Strategy
4. Hatton & Hatton Strategic Management
7. Azhar Kazmi Business Policy
8. Stanford Management Policy

BBA- VI Semester

BBA N 603 Vat & Service Tax

Unit I Legislative background, Basic concept of VAT-white paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Importance Definition under VAT, Difference between Sales Tax System and VAT

Unit II Computation(VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input Tax Credit, Filling of Returns, Refunds, Audit, Appeals, Revision andAppearances.

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.
Recommended Books:

1. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta Bharat law House.
2. Indirect Taxes law and Practice, V.S. Datey, Taxman
3. Income Tax, Dr. V.K. Singhania, Taxman

BBA- VI Semester

BBA N 604 Management Information System


Unit 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 III Information & System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.

Unit IV Development of MIS: Development of long rage 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.

BBA- VI Semester

BBA N 605 Auditing

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

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


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 Books:

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing
BBA- VI Semester

**BBA N 606 Fundamental of E-Commerce**

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

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

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

**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)

**Reference Books:**

1. Frontiers of E-Commerce Ravi Kalkota, TMH
2. O, Brien J Management Information System, TMH
3. Oberoi, Sundeep E-Security and You, TMH
4. Young, Margret Levine The complete reference to Internet, TMH