

### B.B.A Honours [ 3 Year Degree Course ]

SEMESTER	DURATION	TOTAL MARKS	Credit Hours	No. of Credits	EXAM MONTHS
I	JULY – DEC	350	315	21	DECEMBER
II	JAN – JUNE	350	315	21	MAY
III	JULY – DEC	350	315	21	DECEMBER
IV	JAN – JUNE	450	315	25	MAY
V	JULY – DEC	250	195	13	DECEMBER
VI	JAN – JULY	450	195	23	MAY
Participation in co-curricular & extra curricular activities (NCC, NSS, Sports, Human Rights activities will be given Grades)		-	-	6	
TOTAL:-		2200	1650	130	

#### SEMESTER – I

	CODE	TITLE	MARKS	No. of Credits
1.1	BLNA3101	Business Language	50	3
1.2	MIEA3101	Managerial Micro Economics – I	50	3
1.3	MAEA3101	Managerial Macro Economics – I	50	3
1.4	BSMA3101	Business Mathematics - I	50	3
1.5	BSTA3101	Business Statistics - I	50	3
1.6	BRFA3101	Business Regulatory Framework	50	3
1.7	FIAA3101	Financial Accounting	50	3
TOTAL:-			350	21

#### SEMESTER – II

	CODE	TITLE	MARKS	No. of Credits
2.1	BSCA3201	Business Communication	50	3
2.2	MIEA3202	Managerial Micro Economics – II	50	3
2.3	MAEA3202	Managerial Macro Economics – II	50	3
2.4	BSMA3202	Business Mathematics – II	50	3
2.5	BSTA3202	Business Statistics – II	50	3
2.6	TXNA3201	Taxation	50	3
2.7	CMFA3201	Computer Fundamentals	50	3
TOTAL:-			350	21

### **SEMESTER – III**

	CODE	TITLE	MARKS	No. of Credits
3.1	PRMA3301	Principles of Management	50	3
3.2	HRMA3301	Human Resource Management	50	3
3.3	PDMA3301	Production Management	50	3
3.4	MKMA3301	Marketing Management	50	3
3.5	OPEA3301	Operations Research	50	3
3.6	CACA3301	Cost Accounting	50	3
3.7	IBSA3301	International Business	50	3
		TOTAL:-	350	21

### **SEMESTER – IV**

	CODE	TITLE	MARKS	No of Credits
4.1	ORBA3401	Organisational Behaviour	50	3
4.2	MAMA3401	Materials Management	50	3
4.3	ENSA3401	Environmental Studies	50	3
4.4	MACA3401	Management Accounting	50	3
4.5	AUDA3401	Auditing	50	3
4.6	BETA3401	Business Ethics	50	3
4.7	MISA3401	Management Information System	50	3
4.8	TPRT	Term Paper and Presentation (Project)	100	4
		TOTAL:-	450	25

## **SPECIALIZATION - (MARKETING MANAGEMENT)**

### **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
M5.1	MACA3501	Marketing Research & Consumer Behaviour	100	5
M5.2	ASPA3501	Advertising & Sales Promotion	100	5
5.3	INMA3501	Information Technology in Management	50	3
		TOTAL	250	13

### **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
M6.1	SMAA3601	Sales Management	100	5
M6.2	INBA3602	International Business	100	5
6.3	ITBA3603	Information Technology in Business	50	3
6.4	PRJA3651	Project + Viva	100	6
6.5	CVIA3652	Comprehensive Viva	100	4
		TOTAL:-	450	23

## **SPECIALIZATION - (FINANCIAL MANAGEMENT)**

### **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
F5.1	FARA3501	Advanced Financial Accounting & Reporting	100	5
F5.2	PMEA3501	Performance Evaluation	100	5
5.3	ITMA3501	Information Technology in Management	50	3
		TOTAL	250	13

### **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
F6.1	WCMA3601	Working Capital Management & Project Management	100	5
F6.2	FNMA3601	Financial Management	100	5
6.3	ITBA3601	Information Technology in Business	50	3
6.4	PRJA3652	Project + Viva	100	6
6.5	CVIA3653	Comprehensive Viva	100	4
		TOTAL	450	23

## **SPECIALIZATION - (HUMAN RESOURCE MANAGEMENT)**

### **SEMESTER – V**

	CODE	TITLE	MARKS	No of Credits
H5.1	LALG	Labour Legislation	100	5
H5.2	HRDV	Human Resource Development	100	5
5.3	ITIM	Information Technology in Management	50	3
		TOTAL	250	13

### **SEMESTER – VI**

	CODE	TITLE	MARKS	No of Credits
H6.1	INDR	Industrial Relations	100	5
H6.2	EMWA	Employment and Wage Administration	100	5
6.3	ITIB	Information Technology in Business	50	3
6.4	PROJ	Project + Viva	100	6
6.5	COVA	Comprehensive Viva	100	4
		TOTAL	450	23

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.1**

**Business Language**

**BUSINESS LANGUAGE**

Marks : 50

1. Comprehension
2. Precis.
3. Essay
4. Expansion of ideas
5. Grammar : Verbs; prepositions; transformation of sentences.
6. Vocabulary : Phrases and idioms; business terms and other words.
7. Business Etiquettes, manners, body language, gestures, etiquette of the telephone, etiquette of the written word.
8. Role play on selected topics with case analysis and real life experiences.

Books Recommended :

1. Wren and Martin : English Grammar and Composition, 2003
  2. Sinha, K.K. : Business Communication, Galgotia Pub., 2003
  3. Robinson, David : Business etiquette, Kogan page
  4. McArthur T : The Oxford Companion to the English Language, OUP
  5. Lester, M : Grammar in the Classroom, Macmillan, N.Y
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**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.2**

**Managerial Microeconomics - I**

Full Marks : 50

1. **Introduction** : Business Firm and its activities – Scarcity and choice – Choice and Opportunity Cost – Cost-benefit approach to managerial decision – Price system as an economic mechanism – The Firm and its goals.
2. **Basics of Demand and Supply** : Individual Demand and Market Demand – Determinants of Demand – Supply and supply curve – Determinants of supply – Elasticity of Demand – Market Equilibrium – changes in market equilibrium – Consumer's surplus – Producer's surplus – Efficiency of market equilibrium – Forward market and Future prices – Price control – Price Support – Product tax and its incidence.
3. **The Consumption Decision** : The Budget constraint - Consumer Preferences and Indifference curves — Income change and consumption choice – Price change and consumption choice – Derivation of demand curves – The consumer as a buyer and seller – Inter-temporal consumption choice.
4. **Production and Costs** : Production as value added activity – Production Function – Production with one variable input – Economic zone of production – Impact of capital accumulation and technological change on productivity curves – Production with two variable factors – Production optimization – Returns to scale – Relationship between production and costs in the short run – Short run cost curves – The Long run costs – Scale economies and diseconomies – The learning curve – Economies of scope – Cost reduction strategies.

[ Theoretical expositions should be accompanied by case studies / examples ]

References :

1. Maddala and Miller : Microeconomics, TMH Publishing
2. Sloman, J and Sutcliffe : Economics for Business, Pearson Education
3. Thomas and Maurice : Managerial Economics, TMH
4. Damodaran : Managerial Economics, Oxford University Press

**Managerial Macroeconomics – I**

**Full Marks : 50**

**1. Measurement of Economic Performance**

Concepts and measurement of GDP, NDP, GNP, NNP and personal income – The components of GDP – Real and nominal GDP – The GDP deflator – Consumer price index – Measuring unemployment – Okun's law

**2. The Economy in the Long Run**

The aggregate production function – Labour market equilibrium – Natural level of employment and output – The long run aggregate supply curve – The loanable funds theory of real interest rate.

**3. Business Fluctuations and Policies**

- a) Difference between short run and long run in macroeconomic analysis – Composition of aggregate demand – Demand-determined output in the short run – Role of investment spending, consumption spending and govt. budget in the determination of short-run output.
- b) Financial markets – Money and bonds as Financial assets – The money market equilibrium – Open market operations and the interest rate – Financial markets and the LM curve.
- c) Joint determination of short run output and interest rate in the IS – LM model – Economic shocks and business fluctuations in the IS-LM model – Fiscal and monetary policies to control business fluctuations.

[ Theoretical expositions should be accompanied by case studies / examples ]

**References :**

1. Mankiw, N.G : Macroeconomics, Third edition
2. Blanchard, Oliver : Macroeconomics, Fourth edition, Pearson Education
3. Dornbush, Fisher and Startz : Macroeconomics, TMH Publishing
4. Evans, Michael : Macroeconomics for Managers, First edition, Blackwell Pub.
5. Abel and Bernanke : Macroeconomics, Pearson Education

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**PAPER – 1.4**

**Business Mathematics-I**

**50 Marks**

1. **Arithmetic Progression** – Definition of A.P., Common difference, General term, summation of n terms, Sum of n natural numbers, Sum of the squares and cubes of first n natural numbers, A.M.
2. **Geometric Progression** – Definition of G.P., Common ratio, General term, Summation of n terms, G.M.
3. **Theory of Quadratic equations** – Quadratic equations with real roots; Relation between roots and coefficient of quadratic equations.
4. **Permutations** – Definition, Factorial notation, Theorem permutation of n different things taken r at a time are not all different, permutations with repetitions, Restricted permutations.
5. **Combinations** – Definition. Theorem on combination of n different things taken r at a time things not all different, Basic identities, Restricted combinations.
6. **Logarithm** – Definition, Base and Index of logarithm, general properties of logarithm, Common problems.
7. **Binomial Theorem** – Statement of theorem for positive integral index, Proof by the method of induction, General term. Middle term, Equidistant terms
8. **Functions** – Function of a single variable, idea of a function bounded in an interval, Increasing and decreasing function, Inverse function, Explicit and Implicit Function : Function of function; Graphical representation of functions – logarithm, exponential, absolute value, polynomial etc. (Trigonometric function not required)
9. **Limits and Continuity** – Geometrical and intuitive approach, Algebra of limits (no proof), Limit of a function, Continuous functions.
10. **Differentiation** – Derivative of a function, Differentiation of a constant,  $x^n$  (n is rational),  $\log x$ ,  $e^x$  ; Rules of differentiation of function of sum, product and quotient of two functions; Rules of differentiation of function of a function (statement only), differentiation of implicit functions, Derivative by using logarithm of a function, Higher order differentiation of a function.

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – I**

**Paper-1.5**

Business Statistics-I

50 Marks

1. **Introduction** - Definition of Statistics, Importance and Scope of Statistics, Limitation of Statistics.
2. **Collection & Representation of Statistical Data** – Statistical data, Primary and Secondary data; Methods of collection of data; – Tables, Graphs and Charts, Summarization of Statistical data, Frequency distribution; Diagrammatic representation of frequency distribution.
3. **Measures of Central Tendency** – Meaning of central tendency, Common Measures of central tendency, Relationship among A.M., G.M. and H.M., Weighted means, Quartiles, Deciles, Percentiles.
4. **Measures of Dispersion** – Common measures of absolute dispersion, Comparisons of different absolute measures, properties of standard deviation; Measures of relative dispersion.
5. **Moments, Skewness and Kurtosis** – Different types of moments and their relationships. Meaning of skewness and kurtosis; different measures of skewness and kurtosis.
6. **Correlation and Regression** –Bivariate data, Scatter diagram, Simple correlation coefficient, Simple regression lines, simple properties of correlation and regression, Limitation of simple correlation and regression, Spearman's rank correlation formula, Use of rank correlation
7. **Index Numbers** – Meaning of Index Number. Problems in construction of index numbers, Types of Index numbers; Different formulae, Cost of living index number; Uses of index numbers.
8. **Interpolation** – Introduction; Finite differences; Newton's forward interpolation formula – Newton's backward interpolation – Lagrange's interpolation formula.

**PAPER – 1.6**  
**BUSINESS REGULATORY FRAMEWORK**

**FULL MARKS : 50**

**Indian Contract Act, 1872**

(i) Basic concepts of (a) Valid Contract (b) Void, Voidable and Illegal Agreements (c) Quasi Contract (ii) Offer and Acceptance (iii) Consideration (iv) Capacity of the Parties to Contract (v) Free Consent – Coercion, Undue Influence, Misrepresentation, Fraud and Mistake (vi) Legality of Object and Consideration (Basic Rules) (vii) Performance of Contract (Basic Rules) (viii) Breach of Contract – Remedies, Damages. (ix) Concepts of Contingent Contract, Agency, Bailment and Pledge, Indemnity and Guarantee.

*Practical Assignments: ICA, 1872; 'Mock court'/Role play exercises*

**1. Sale of Goods Act, 1930**

Formation of Contracts of Sale – Goods and their Classification – Conditions and Warranties – Caveat Emptor – Transfer of Property in Goods – Performance of the Contract of Sales – Unpaid Seller and his rights. – Remedies for breach of Contract of Sale of Goods.

**2. Negotiable Instruments Act, 1881**

Definition of Negotiable Instruments – Features; Promissory Note, Bill of Exchange and Cheque, Dishonour and Discharge of Negotiable Instrument.

**3. The Consumer Protection Act, 1986**

Purpose – Definition of Complaint, Consumer, Consumer Dispute, Goods, Services, etc. – Objectives of the Central Council and State Council – Composition and Jurisdiction of District Forum, State Commission and National Commission – Procedure of Filing Complaint.

*Practical Assignments; 'Mock court'/Role play exercises*

**Company Law**

Origin of Companies Act, 1956

Definition of Company; Essential features of Company; Statutory Company, Registered Company, Private Limited Company, Public Limited Company.

Definitions of Memorandum of Association and Articles of Association; The Forms and Contents of Memorandum of Association and Articles of Association; Alteration of Memorandum of Association and Articles of Association; Doctrine of Indoor Management.

Prospectus – Definition, Contents, Misstatements in the Prospectus, Statement in lieu of Prospectus.

Promotion and Incorporation of Company : Steps involved in Formation; Procedure for Registration and Incorporation; Certificate of Incorporation; Commencement of Business; Promoters' Liabilities.

Capital – Shares and Debentures : Equity and Preference Shares, Rights and Bonus shares; Share Certificate; Share Warrant; Reserve Capital; Debenture – Classification.

Directors – Definition; Mode of Appointment; Retirement, Resignation, Removal and Remuneration of Directors; Power of the Board; Legal Position, Power and Liabilities of Directors; Managing Director, Whole-time Director; Executive Committee.

Company Meeting : Kinds of Meetings – Statutory Meeting, Annual General Meeting and Extraordinary General Meeting; Rules regarding Meeting; Notice; Quorum ; Voting; Resolution; Minutes.

*Practical Assignments: Company Law (based on latest amendments and court decisions).*

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**SEMESTER – I**

**PAPER – 1.7**

**Financial Accounting**

**Full Marks : 50**

1. Introduction :

- What is accounting – generally accepted accounting principles – Criticisms
- Accounting the language of business – users – characteristics
- Concepts, conventions. Overview of Indian Accounting Standards
- Basic accounting equation – transaction analysis – Journal, Ledger & Trial Balance.

2. Basic Principles of preparing final Accounts

- Valuation of Inventories : AS 2
- Events occurring after Balance sheet date : AS 4
- Provisions & Reserves.
- Accounting for fixed assets and depreciation : AS 10; AS 6
- Capital & Revenue expenditure.
- Rectification of errors & Adjustment entries.
- Accounting for Value added Tax.
- Bank Reconciliation Statement & Cash Book.
- Preparation of Trading account : Profit and Loss Account & Balance Sheet of Sole proprietorship business – Vertical & Horizontal format & reference to AS1 & AS5.

3. Accounting from Incomplete records.

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**References:**

- *Advanced Accounts : Sukla, Grewal, Gupta: S.Chand*
- *Principle of Accounting : Gupta R.L.& M Radhaswamy:VolI:Sultan Chand.*
- *Financial Accounting : Mukherjee Hanif : Tata Mcgraw*
- *Indian Accounting Standards : Asish Bhattacharya : Tata Mcgraw*
- *Accounting Theory: E.S.Hendriksen.*

**SEMESTER – II**

**PAPER-2.1**  
**Business Communication**

**BUSINESS COMMUNICATION**

Marks : 50

1. Communication – Principles and Practices; 7Cs
2. Business Letters
3. Writing Notice, Circular, Agenda, Minutes, Advertisement, Fax, E-Mail, Report, Press Release.
4. Presentation Skills (Oral)
5. Formal Communication : Speech on various occasions (Oral)
6. Group Discussion, Mock Interviews (Practical)
7. Seminar Participation

**Books Recommended :**

1. Essentials of Business Communication – Rajendra Paul, Sultan Chand & Sons
2. Hand Book of Practical Communication Skills – Chrissie Wrought, Jaico Pb.
3. Reuben Ray – Communication Today – understanding Creative skills, Himalaya Pubication, 2001
4. Simplified Approach to Report Writing – Gupta & Gupta, Wisdom Pub., 2005
5. Jasmin S & Bright, J.S. – Business Letter Writing, Universal, Delhi
6. Stepher R Covey – The Seven habits of highly effective people
7. Case Studies in Management : Dr S.L. Gupta, Dr. Sunil Gupta & Anurag Mittal, Wisdom Pub.2004

Managerial Microeconomics – II

Full Marks : 50

**1. Market Structure, Strategic Behaviour and Pricing**

- a) Structural characteristics of perfect competition, monopoly, monopolistic competition and Oligopoly – Revenue, cost and profits.
- b) Perfect Competition : Firm's output decision in the short-run and long run – The short run and long run supply curve – competitive strategy in perfect competition.
- c) Monopoly and Monopolistic Competition : Sources of monopoly – Monopoly Equilibrium – Monopoly Power – Price Discrimination – Inefficiency of Monopoly – Economies of scale and Natural Monopoly – Public policy toward natural monopoly – short run and long run equilibrium under monopolistic competition – Excess capacity.
- d) Oligopoly : Oligopolistic Interdependence – competitive and collusive behaviour – Quantity-setting Oligopolists (Cournot model, collusion and Stackelberg model – Price-setting oligopolists (Bertrand Competition and Price leadership) – Oligopoly and Prisoner's Dilemma.

**2. Pricing Strategies**

Peak-load Pricing – Cost-plus pricing – Multi-product Pricing – Transfer Pricing

**3. Technological Change**

Technological change and market structure – Innovations, Benefit spillovers and the need for patents – Innovating effects of innovation – Process innovation and Product innovation – effects of technological innovation on market structures.

**4. Uncertainty and Imperfect Information**

Utility Function and Expected Utility – Attitudes toward risk – Insurance and risk aversion – Asymmetric information – Adverse selection and moral hazard.

[ Theoretical expositions should be accompanied by case studies and examples]

References :

1. Pindyck and Rubinfeld – Microeconomics, Pearson Education
2. Maddala & Miller : Microeconomics, TMH
3. Sloman & Sutcliffe : Economics for Business, Pearson
4. Damodaran : Managerial Economics, Oxford

Managerial Macroeconomics – II

Full Marks : 50

**1. The Aggregate Demand and Supply model of Business Fluctuations**

IS-LM as a theory of aggregate demand – Short run aggregate supply curve – Behaviour of the economy in the short run and in the long run.

**2. Inflation and Unemployment**

Derivation of Phillips curve from aggregate supply curve – Role of inflation expectations, cyclical unemployment and supply shocks in the determination of current rate of inflation – Adaptive expectations and inflation inertia – Disinflation and sacrifice ratio – Painless disinflation and the role of the central bank.

**3. Expectations and Economic Activity**

Nominal and real interest rates – Nominal interest and real interest rate, and the IS-LM model – money growth, inflation, nominal and real interest rates in the short run and in the long run – Expectations and the IS curve – Monetary policy, expectations and output – Deficit reduction, expectations and output – the stock market and economic activity.

**4. Production and Growth in the Long Run**

Production function approach to economic growth – The Solow analysis of economic growth – economic growth and public policy – cross country growth in the long run.

[ Theoretical expositions should be accompanied by case studies/examples ]

References :

1. Mankiw, N.G : Macroeconomics, Third edition
2. Mankiw, N.G : Principles of Economics
3. Blanchard, Oliver : Macroeconomics, Fourth edition, Pearson Education
4. Dornbush, Fisher and Startz : Macroeconomics, TMH Publishers
5. Evan, Michael : Macroeconomics for Managers, Blackwell Publishing

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**SEMESTER – II**

**PAPER – 2.4**

**Business Mathematics**

**50 Marks**

1. Partial Differentiation – Euler’s Theorem on Homogeneous function of two variables – Envelope of a family of straight lines – Derivative of implicit function.
2. **Integral Calculus** - Definition of indefinite integral; integration of a constant,  $x^n$ ,  $\log X$ ,  $e^{mx}$  etc., Integration by simple substitution, standard integrals of different form; integration by parts and its application to simple problems; Evaluation of definite integral (applying fundamental theorem)
3. **Differential Equation** : Solution of first order linear differential equation – separation of variables type, method of substitution, Homogeneous differential equation.
4. **Application of Calculus** - Interpretation of differential coefficient as a rate measure, idea of maxima and minima of a function; point of inflection; Area of a closed region
5. **Matrices and Determinants** – Definition : Different types of matrices; Addition and scalar multiplication of matrices; transpose of a matrix; Matrix multiplication; determinant of a square matrix up to order three; properties of determinants; inversion of a matrix; Solution of a system of linear equations up to three variables.
6. **Set Theory** – Sets and Elements; Presentation of sets; Finite and infinite sets; subsets; Universal and null sets etc; set operations; Venn diagram; Algebra of sets; cardinal number formula – Application, Cross product.

1. **Probability Theory** – Meaning of probability, Statement of Total probability theorem; Conditional probability; Compound probability; Independent events ; Bayes’ theorem (Statement only); Simple problems on probability.
2. **Random Variable and Its Probability Distribution** – Random variable, Probability distribution, Expectation and Variance of a random variable, Binomial, Poisson, Normal and Exponential distributions (without derivation), simple problems on probability distributions.
3. **Sampling Theory** – Advantages of sample survey over complete enumeration, Biases in survey, probability and non-probability sampling techniques (simple random sampling, stratified random sampling, multistage sampling, systematic sampling and purposive sampling); Use of random number, tables; Expectation and standard error of sample mean and sample proportion for SRSWR (statement only); sample size decisions.
4. **Statistical Inference** – Point estimation of population mean; proportion and variance; Testing of hypothesis; Exact test and large sample tests; Simple problems on tests of significance based on Z, t, Chi-square (goodness of fit and test of independence); Confidence interval for mean and proportion.
5. **Time Series Analysis** – Components of time series, Determination of trend by semi average; moving average and least squares methods – linear, quadratic and exponential trend; Measurement of seasonal variation by simple average and ratio to moving average; Simple forecasting through time series data.

- **Definitions of :**

Person, Assessee, Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Dividend, Agriculture Income, Capital Asset, Heads of Income

- **Residential Status and Tax Incidence :**

Status of different Assesseees – Incidence of Tax for Individual , HUF, Firm ,Company

- **Income Exempt from Tax**

- **Computation of Income under different heads :**

(a) Salaries - Basic Concepts

(b) Income from house property

(c) Profits and gains of business or profession –Sec 32 , Sec 37, Sec 43B, and computation

(d) Capital Gains – Basic Concepts

(e) Income from other sources

- Deduction under Chapter VI A - 80C, 80CCC, 80D, 80E, 80G,

- Assessment of Individuals and Ascertainment of Tax Liabilities

- An introduction to corporate taxation – Concept of MAT

- Basic concepts of TDS

- Wealth Tax – Basic Concepts

**Indirect Tax**

i) Excise – Basic Features

ii) Customs – Basic Features

iii) Service Tax – Basic Features

iv) VAT – Basic Features

v) Central Sales Tax – Basic Features

**References :**

- Singhanian, V.K. Direct Taxes – Law and practice
- Gupta & Ahuja – Direct Taxes Law and Practice
- Mundhra & Mundhra – Direct Taxes Law & Practice

**Semester – II**

**PAPER-2.7**

**Computer Fundamentals**

**THEORY : 40 MARKS (EXTERNAL)**

**Introduction to Computers**

Introduction, Characteristics of Computers, Evolution of Computers, Generations of Computers, Classification of Computers, The Computer System, Applications of Computers

**Computer Architecture**

Introduction , Central Processing Unit (CPU), Memory, Communication between Various Units of a Computer System, Processor Speed

**Primary Memory**

Introduction, Memory Hierarchy, Random Access Memory (RAM), Types of RAM, Read Only Memory (ROM), Types of ROM

**Secondary Storage**

Introduction, Classification of Secondary Storage Devices, Magnetic Tape, Magnetic Disk, Optical Disk  
Magneto-Optical Disk

**Input Devices**

Introduction, Keyboard, Pointing Devices, Speech Recognition, Digital Camera, Scanners, Optical Scanners

**Output Devices**

Introduction, Classification of Output, Hard Copy Output Devices, Printers, Plotters, Computer Output Microfilm (COM), Soft Copy Output Devices, Monitors, Audio Output, Projectors, Terminals

**Computer Languages**

Introduction, Evolution of Programming Languages, Classification of Programming Languages, Generations of Programming Languages, Features of a Good Programming Language, Selection of a Programming Language

**Computer Software**

Introduction, Software : Definition, Relationship between Software and Hardware, Software Categories, System Software, Operating System, Application Software, Software Terminology

*Text Book : Introduction to Computer Science, IITL Education Solutions Limited.  
[PEARSON Education]*

**PRACTICAL : 10 MARKS (INTERNAL)**

**Familiarity with Computer System :**

Demonstration of Various components & peripherals.

**GUI Based Operating System :**

GUI components, Working with Files & Folders, Basic file operations, Disk Management, Utilities & Accessories, Connecting to a network & Web.

**Word Processing :**

Typing & editing a document, formatting texts & paragraphs, find & replace, OLE – Images & other objects, working with tables, tabs, spelling & grammar check, mail merge, templates & wizards.

**Creating Computer presentations :**

Slides, transition, animation, background, images, time setting, adding sound & narration, automating the presentation.

**Principles of Management**

**Full Marks : 50 Marks**

**1. CONCEPT AND NATURE OF MANAGEMENT**

Meaning; Characteristics – management as a science or an art, management as a profession, universality of management, management as a process; Management and Administration; Levels of Management, Skills of a manager; Roles of a manager; Significance of management; Limitations of management, Business environment and its interaction with management.

**2. MANAGEMENT THEORY**

Approaches to management – Classical, Neo-classical and modern; Contributors to management thought – Taylor and Scientific theory, Fayol and Administrative theory, Mayo and Hawthorne Experiments.

**3. PLANNING AND DECISION MAKING**

- (a) Planning : Meaning; Process; Types; Principles; Significance; Limitations; Strategic Planning – meaning and process; MBO – meaning, process and requirements for implementation; Planning premises – meaning and types; Forecasting – meaning and techniques.
- (b) Decision Making – Meaning; Types of decisions; Process; Significance; Limitations; Models – Rational economic model and Administrative model;

**4. ORGANISATION DESIGN AND STRUCTURE**

Organisation – Meaning; Process; Principles; Organisation structure – Determinants and forms : line, functional, line and staff, project, matrix and committees; Formal and Informal Organisation; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralisation and Decentralisation – Meaning; Degree of decentralisation; Difference between delegation and decentralisation.

**5. CONTROLLING**

Control – Meaning; Steps; Types; Techniques; Significance; Limitations.

**REFERENCES :**

WEIHRICH & KOONTZ – “Essential of Management”, Tata McGraw Hill  
STONER, FREEMAN & GILBERTS – “Management”, Prentice Hall

**Human Resource Management**

**Full Marks : 50 Marks**

**1. Human Resource Management**

Overview; Scope & Coverage of HRM; Challenges of Modern Human Resource Management; Development of HR functions; Structure and functions of HR Department; Role of HR Manager; Role of line Manager in Managing Human Resources.

**2. Human Resource Planning**

Concept & Definition; Objectives, Need & Importance; Assessment of available Human Resources; Aspects of HR planning; Work load and demand analysis of future HR requirements; Man power planning process.

**3. Job Analysis**

Meaning and objectives; Job Description; Job Specifications; Job Evaluation

**4. Employee Administration**

- |  |   |
|--|---|
| a) Recruitment & Selection                 | Concept; Sources; Methods and Processes.  |
| b) Performance Appraisal                   | Concept; Methods; Bias in PA Systems; Effective Administration.   |
| c) Training and Development                | Concept; Objectives and Importance; Training Need Analysis; Training Methods; Training Evaluation.                            |
| d) Succession Planning and Career Planning | Job Enrichment; Job Rotation; Job Enlargement; Employee Involvement Activities (Quality Circles, Small Group Activities etc.) |
| e) Succession Planning and Career Planning |   |
| f) Wage and Salary Administration          | Concept & Meaning of Wages; Types of Wages and Wage Plants; Factors affecting Wage & Salary administration.                   |
| g) Discipline and Grievance Handling       | Concept and Importance; Disciplinary Procedures and action; Causes for Grievances; Grievance Redressal Procedures.            |
| h) Industrial Relations                    | Concept of IR, Industrial Disputes, ID Act, Worker's Participation, Labour Welfare  |

**5. International Human Resource Management**

Concept, Need, Objectives and Features

**6. Case Studies and Case lets on HRM**

**Production Management**

**Full Marks : 50 Marks**

1. Production Planning & Control : Production System, Types of Production, pre-planning, planning and control functions, relations with other departments, efficiency of production planning and control.
2. Plant Location and Layout : Approaches to location, choice, selection, plant design; plant layout-product layout, process layout, criteria for a good layout.
3. Plant Maintenance & Material Handling : Types of maintenance- preventive, predictive and overhaul; selection of good material handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport.
4. Work Study : Method study; Motion economy : work measurement, performance rating, standard time, stop watch time study; Work sampling.
5. Inspection & Quality Control : Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plans.

**Marketing Management**

**Full Marks : 50 Marks**

1. Introduction to marketing and key marketing concepts
2. Marketing environment, macro and micro environment, SWOT analysis
3. Consumer behaviour, industrial buying behaviour
4. Marketing research process, research techniques, sampling, data collection and analysis, report writing
5. Market segmentation and target market
6. Concepts of products, product development, product life cycle, branding
7. Role of intermediaries and distribution channel management
8. Pricing
9. Sales management, sales promotion
10. Service marketing

**Operations Research**

**Full Marks : 50 Marks**

1. Introduction : Concept of O.R. – It's importance and Scope in Managerial Decision Making – Methodology – O.R. Models.
2. Linear Programming : Concept – Importance – Scope – Formulation of LPP and their solution under Graphical Method and Simplex Method – Concept of Duality and Post – optimality Analysis.
3. Transportation and Assignment Problems : Concept – Applicability – Solutions to different types of problems (Maximisation/Minimisation/Unbalanced/Degenerate, etc).
4. Network Analysis : Concept of PERT/CPM – Construction of Network Diagram – Concept of Critical Path and it's identification – Time – Cost Trade – off.
5. Inventory Management : Concept of Inventory and Inventory Costs – Different Methods of Inventory Control – Inventory Models.
6. Decision Theory : Concept – Steps in Decision Making Process – Concept and Application of Decision Rules under Risk and Uncertainty.
7. Theory of Games : Concept and applicability – Game Models – Two-Person-Zero-Sum Game.
8. Replacement Theory : Concept and applicability – Determination of Optional Replacement Period under different situations.
9. Simulation : Concept-Process of Simulation-Monte Carlo Method.
10. Queuing Theory : Queue discipline, single server and multi-server queuing systems.

**REFERENCES**

- Quantitative Techniques in Management : N.D.Vohra, Tata McGraw Hill
- Operations Research : H.Taha, Prentice Hall
- Quantitative Methods for Management Decisions : William P.Cooke, McGraw Hill
- Principle of Operations Research : with Applications to Management Decisions – H.M.Wagner, Prentice-Hall.
- Operations Research : K.Swarup, R.K.Gupta and M.Mohan, Sultan Chand & Sons.
- Operations Research : V.K.Kapoor, Sultan Chand & Sons.

**Cost Accounting**

**Full Marks : 50 Marks**

**1. Basics of cost and management accounting:**

Evolution of cost accounting, cost concepts and cost object, cost classification, cost organisation and its relationship with other departments.

**2. Cost Ascertainment**

**i. Direct expenses**

Nature, collection, classification and treatment of direct expenses.

Sub-contracting — Identification with the main product or service.

**ii. Overheads**

**Functional analysis** — Factory, Administration, Selling, Distribution, Research and Development.

**Behavioural analysis** — Fixed, Variable, Semi variable and Step cost.

**Production overheads** — collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost.

**Administration, selling and distribution overheads** — analysis, accounting and control, treatment of miscellaneous items in cost accounting.

**Activity based costing** – Problems of Traditional Costing, cost analysis under ABC, factors influencing ABC.

**3. Preparation of Cost Sheet**

**4. Methods of costing**

**i. Specific order costing** — job, batch and contract, determination of cost accounting in job, batch and contract, valuation of work-in-progress in job costing, features of contract costing, certification of work done, profit on incomplete contracts, cost plus contracts.

**ii. Process costing** — treatment of normal and abnormal losses and gains, valuation of work-in-progress using first-in – first-out and average methods (equivalent production), inter-process transfer and pricing, concepts and accounting for joint products, by-products, waste, scrap, spoilage and defectives, research and development expenses.

**iii. Service or operating costing** — unit costing and multiple costing, application, identification of cost unit and cost determination and control.

**5. Cost accounting records** — cost ledgers, reconciliation of cost and financial accounts; integrated accounts, basis of computerisation of accounts.

References :-

- Drury – Management & Cost Accounting
- Banerjee – Cost Accounting
- Horngren, Foster & Datar – Cost Accounting : A managerial emphasis
- Saxena & Vashist – Cost Accounting

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – III**

**Paper : 3.7**

**International Business**

**Full Marks : 50 Marks**

1. Introduction- Evolution and Development of International Business – Factors leading to growth over time in post world war period
2. Modes of International Business-Entry Mode- Trade Mode- Emergence of Multinational Corporations-impact on developing economies-Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII) and their difference – Transfer of Technology
3. International Regulatory Institutions-IMF-World Bank and WTO- their role in the new global economic order and on developing countries, TRIPS (Trade Related Intellectual Property Rights ) and TRIMS (Trade Related Investment Measures) – a brief introduction
4. Regional Trade Agreements with special reference to South Asian Countries, Most Favoured Nation (MFN) Agreements, SAARC and ASEAN
5. International Finance – Balance of Payments – problems and policies in developing countries (with case studies of India) and Export Import Policies

**Reference:**

1. Sodersten and Reed: International Economics
2. Ahluwalia: Essays in Honour of Manmohan Singh, OUP
3. Sikdar: Contemporary Issues in Globalization, OUP
4. Dasgupta Biplab : Structural Adjustment, Global Trade and the New Political Economy of Development, Sage Publications
5. Bagchi Jayanta: World Trade Organization –An Indian Perspective, Eastern Law House
6. Gonsalves Eric and Nancy Jetly (ed.) : The Dynamics of South Asia Regional Cooperation and SAARC
7. Watal Jayashree: Intellectual Property Rights in the WTO and Developing Countries
8. Stiglitz Joseph: Globalization and its Discontents
9. Sharan V.: International Business-Concept, Environment and Strategy (Pearson Education)

**Organisational Behaviour**

**Full Marks : 50 Marks**

1. Foundation for Organizational Behaviour : Field of OB, Contributing Disciplines, Conceptual frame-work in understanding OB
2. Individual in the Organization :
  - Personality – Concept, Determinants, personality Traits.
  - Perception – Concept, Process, Distortion, Selectivity, Implications.
  - Learning – Theory, Reinforcement Principles, Behaviour Modification, Creativity.
  - Attitude and Values – Formation, Measurement, Change, Beliefs and Values.
  - Motivation – Theories of Motivation (Maslow, McClelland, McGregor Herzberg, Vroom, Porter & Lawler, Argyris), Implications of Employees.
  - Stress : Concept – Individual and group stress – coping of stress.
3. Groups in the Organization :
  - Group – Concepts, Types, Features, Norms & Behaviour, Dynamics, Decisions
  - Communication – Process, Barriers, Networks, Effective Methods.
  - Leadership – Concept, Theories – Trait, Behavioural, Situational, Contingency, Styles, Managerial Grid.
  - Conflict – Process, Types, Conflict Handling.
4. Organizational Culture and Change :
  - Types of Organizational Culture, Socialization Process; Organizational Change Need, change Process, Resistance to Change, Change Agents, Organizational Development.

**REFERENCES**

- S.P.Robbins : Essentials of Organizational Behaviour, Prentice Hall, 1994
- L.M.Prasad : Organizational behaviour, S.Chand, 1999
- Archana Tyagi : Organizational Behaviour, Excel Books, 1997
- Madhukar Shukla : Understanding Organizations, Prentice Hall, 1996
- P.Hersey & K.Balanchand : Management of Organizational Behaviour, Prentice Hall, 1985
- M.Banerjee, Organizational Behaviour, Allied Publishers
- Keith Davis & Newstrom, Human Behaviour at Work : Organizational Behaviour, McGraw Hill International
- R.M.Srivastava, Management Policy and Strategic Management (Concepts, Skills and Practices), Himalaya Publishing Co.

**Materials Management**

**Full Marks : 50 Marks**

1. Materials Management

- 7 R's for materials
- Cost and Profit centre concept for materials
- MRP - I and MRP – II

2. Purchase Management

- Out Sourcing
- Global Sourcing
- Import Policy

3. Stores Management

- Stores layout
- Safety Provisions

4. Inventory Control

- Q System and P System for ordering.
- “Gozinto” chart or Product Structure Tree

5. Integrated Materials

- Materials Management for Projects
- Logistics Control for Projects

**Environmental Studies**

Full Marks : 50 Marks

1. Introduction to Ecology and Environment :

Definition of ecology and environment, types of ecology, its dynamic nature, degradation of environment, future of the overall environment, multidisciplinary approach towards conservation of nature, public awareness, environmental institutions, origin of the earth, theories and different processes, structure of the earth, physical properties, continental drift, clear views on origin of life, structure and functional properties of ecosystems. Major biomes, species are relations, spatial pattern of diversity, terrestrial ecosystems, species interaction, competition, ecological niche, primary productivity, succession and climax species, Lotic and lentic ecosystems, brief idea of renewable and nonrenewable resources, sustainable development.

2. Environmental Pollution and Control :-

Types of pollution, air pollution sources effects and control, air quality and standards, water pollution, BOD and COD, marine pollution, radioactive pollution, noise pollution dispersal of pollutants, Major anthropogenic changes and its effect on human population along with case studies, degradation of pollutants, cultural and biological control of pollutants, legal measures, communicable and non-communicable diseases due to pollution.

3. Population Ecology :-

Population dynamics, different factors affecting population, population age structure, population pyramids, r and k selected species, threats of increasing population to economy and ecosystems, threats of expanding agriculture to Flora and fauna, genetic erosion and loss of biodiversity, human population control and the means adopted in the Third World countries and their success.

4. Environmental Policies and Laws :

Impact of growing population on natural resource base, man and nature relationship policies adopted for the conservation of nature and natural resources, legal regime on environmental protection, national and international laws for environmental conservation, function of global organizations like UNDP, WHO, UNEP, green politics, Third World development and aid by global agencies, present day issues like vehicular emission control, control of global warming and rainwater harvesting.

5. Environmental Auditing :

EMS system, pre-audit, certification audit, importance, relevant documentations, ISO 14,000 and the ISO 14,001 complaint forms.

**References** :-

- Environmental Studies – University of Calcutta
- Environmental Management – Uberoi
- Textbook of environmental science – Barucha
- Environmental chemistry and pollution control – S.S. Dara
- ISC environmental science – Mitra and Mitra

**Management Accounting**

**Full Marks : 50 Marks**

**1. Introduction to management**

**2. Marginal costing and break-even analysis**

i. Basic concepts, marginal costing and absorption costing, cost-volume-profit analysis, break-even analysis, limitations of break-even analysis, differential cost analysis and relevant cost analysis.

ii. Applications for management decision making.

**3. Budgetary control**

Basic concepts, functional budgets (production budget, sales budget and cash budget) and master budgets, flexible budgets, zero-based budgeting, activity-based budgeting.

**4. Standard costing**

Concepts/uses and setting of standard cost accounting methods, computation of variances; relationship of standard costing and budgetary control, possible reasons for variation in costs.

**5. Uniform costing, Interfirm comparison, cost reduction, value analysis/engineering including value management.**

**6. Financial Analysis and Planning**

(a) Ratio Analysis for performance evaluation and financial health.

(b) Application of Ratio Analysis in decision-making.

(c) Preparation and Analysis of Cash Flow Statement.

**7. Capital Expenditure decisions and Introduction**

**Reference :**

- Drury – Management & Cost Accounting
- Banerjee – Financial Policy and Management Accounting
- Horngren, Sundem & Stratton – Introduction to Management Accounting
- Saxena & Vashist – Cost & Management Accounting

**AUDITING**

50 Marks

1. Introduction to auditing, the audit profession, professional and business ethics governing the work of the auditor, audit objectives, and financial statement assertions.
2. Basic principles governing an audit; Types of audit; Relationship of auditing with other subjects; Internal audit and External audit; Auditing and Investigation.
3. The audit process – with reference to relevant AASs
  - a. Accepting audit engagement : Audit planning, audit programme, control of quality of audit work – delegation and supervision of audit work
  - b. Documentation : Audit working papers, Audit files – permanent and current audit files; ownership and custody of working papers,
  - c. Audit evidence : Audit procedures for obtaining evidence; Sources of evidence; Reliability of audit evidence; Methods of obtaining audit evidence.
4. Internal control, internal control evaluation, risk assessment, and scope of internal auditing and application of concept of materiality and audit risk.
5. An introduction to Computer auditing – general and application controls, the audit procedures applied when auditing an EDP system.
6. Audit of receipts / payments : general considerations, vouching
7. Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.
8. Audit of limited companies : Appointment of auditors, the rights and duties of the auditor covered by the statute, the responsibilities and legal liability of the auditor.
9. Audit report : Qualifications, disclaimers, adverse opinion, Disclosures; Reports and certificates.
10. An introduction to Cost Audit, Efficiency Audit, Propriety Audit, Management Audit, Social Audit and Human Resource Audit.

**Reference :**

- Practical Auditing by Spicer & Pegler (Ghatalia) – Allied Publishers
- Fundamentals of Auditing by Gupta & Arora – TMG
- The Audit Process by Gray & Mason – Business Press (Thomson Learning)

**Business Ethics**

Full Marks : 50 Marks

1. Introduction

- Concerns about the future (Personal future, business & industry future, economic, social, environmental future of the country)
- Attitudes towards Business Ethics
- Definition & Meaning of Specific Terms : Ethics, Morality, Responsibility, Business Ethics.
- Conflict between Self-interest and Morality : Dilemmas

2. Values and Business Ethics

- Values and the Good Person
- Personal Values, Social Values, Moral Values, Spiritual Values.
- Value Conflicts, Value Clarification, Value Analysis
- Accepted Norms and Counter Values
- Justice as a Value : Justice based societies and injustice
- Cooperation based societies and conflict of self-interests
- An evaluation of Business and its Values (using policy examples of expected ethical behaviour)

3. Corporate Governance and Business ethics

- Why Business Ethics? What is Business Ethics?
- Why Sustainability? What is Sustainability?
- Corporate Governance and the Good Company.
- Corporate Governance and the Social Responsibility of Business
- Corporate Governance and the Environmental Responsibility of Business.

4. Theories of Ethics and their application to business

- Utilitarianism [ Act utilitarianism & Rule utilitarianism
- Contractarianism [ actual and hypothetical agreements / contracts ]
- Duty based theory or Categorical imperative.
- The Golden Rule based ethics
- Human Rights and Business
- Application to Economics and to Business.

5. History of Ethics

- Brief history of Indian ethics and the main concepts and ideas.
- Brief history of Western ethics and the main concepts and ideas.
- Business ethics as a recent phenomenon [ although some ideas are already found in the history of ethics in our civilization]

6. Moral Development

- Psychological theories of moral development : Reflection on personal experiences of moral development
- Lawrence Kohlberg's theory of moral development
- Carol Gilligan's theory of moral development.

**Management Information System**

**Full Marks : 50 Marks**

1. Core Concept of Information System :  
Understanding information system; concepts; sub-systems and super-systems; types
2. Information system for Sales & Marketing :  
Marketing function and market environment; channel systems; Sales support systems.
3. Information system for Human Resources, Accounting and Finance:  
Information system for recruitment and selection; training and development; performance management.  
Information system for finance, working capital management; Financial analysis and planning.
4. Enterprise Information System :  
Concept of ERP, ERP systems, ERP market, introduction to E Business.
5. Competition Information System :  
Value of business intelligence; use of business intelligence; legitimate means of obtaining business intelligence and classification thereof.
6. Information systems for business effectiveness :  
Impact on organisational performance and on business effectiveness.
7. Management Information Systems and Information Technology :  
Database Management; Security of information data and system; information security risk management.

## **SPECIALIZATION : FINANCE**

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V**

**Paper F5.1**

### **Advanced Financial Accounting & Reporting**

**Financial Accounting (75 marks)**

- Company accounts : issue, reissue, redemption, forfeiture and buy back of shares and debentures.
- Valuations of shares and intangibles.
- Amalgamation, absorption, reconstruction, capital reduction, consolidation & merger.
- Holding company Accounts.
- Liquidation of Companies.

**Financial Reporting (25 marks)**

- Aims and objectives of corporate financial reporting.
- Disclosure of Financial Reporting.
- Conceptual framework of accounting.
- Accounting Standards.

#### **References :-**

- Chakraborty, H., Advanced Accountancy, Oxford University Press.
- Shukla & Grewal, Advanced Accounts, Sultan Chand & Co.
- Jain and Narang, Advanced Accounts, Kalyani Publishers.
- Yorston, Smith and Brown, Advanced Accounts.
- Alexander & Britton, Financial Reporting, Chapman & Hall.
- Levbarauch, Practical Financial Statement Analysis, Prentice Hall.
- Banerjee, B., Regulation of Corporate Accounting and Reporting in India, World Press.

## **Performance Evaluation**

**Full Marks : 100**

( 1 ) General principles of management, management of change, pattern of management.

( 2 ) Business of performance measurement and performance development - Financial (ROI, RI, EPS, NPV etc.) and non-financial ( Balanced Scorecard).

**(3) Standard costing**

Setting of standards, accounting under standard costing, reconciliation of standard costs and profits with actual; interpretation and investigation of variances – interrelationship, significance; planning and operational variances.

**(4) Budgeting**

Planning,"what if" analysis, controllable and uncontrollable costs, fixed and flexible budgeting, rolling budgets; performance programming.

**(5) Benchmarking, behavioural aspects in budgeting and standard costing.**

**(6) Responsibility Accounting**

i. Cost, profit and investment centres and divisional performance measurement, residual income;

ii. Principles of transfer pricing, transfer pricing systems — cost / standard costs, cost / standard cost plus, market price, market price less savings.

**( 7 ) Allocation of resources**

Introduction to Resource planning systems (MRP and ERP), cost reduction, total quality management.

**(8) Cost Management**

### **References**

- Banerjee, B., Cost Accounting, World Press.
- Banerjee, B., Financial Policy and Management Accounting, World Press.
- Brown and Howard, Management Accountancy, Macdonald & Evans, Fifth Ed.
- Horngreen, Sundem & Stratton, An Introduction to Management Accounting, Prentice Hall.
- Kishore, RM, Advanced Management Accounting, Taxman.

## **Working Capital and Project Management**

### **Working Capital Management (50 marks)**

- Concepts of working capital.
- Financing working capital.
- Forecasting working capital using operating circle.
- Management of components of current assets and current liabilities.

### **Project Management (50 marks)**

- Concepts of project & importance of its management.
- Types of projects.
- Project management techniques : Accounting rate of return, Payback methods, Present value methods (NPV, PI & IRR) : Social cost benefits.
- Capital rationing.
- Project management under condition of risks.
- Integrated project management approach.

### **References**

- Banerjee B., Financial Policy & Management Accounting, World Press.
- Howard, L.R., Working Capital : its Management & Control, Macdonald & Evans.
- Khan and Jain, Financial Management, Tata McGraw Hill.
- Van Horne, Financial Management and Policy, Prentice Hall.
- Walker, E.W., Essentials of Financial Management, Prentice Hall.
- Lock, Dennis, The Essentials of Project Management, Gower Press.
- Burke, Rory, Project Management : Planning & Control Techniques, John Wiley

**Financial Management**

**1<sup>st</sup> half (50 marks)**

- Sources of Finance (both national & international)
- Financial Institutions & Markets.
- Cost of Capital.
- Analysis of Operating, Financial and Combined Leverages.

**2<sup>nd</sup> half (50 marks)**

- Capital structure theories and planning.
- Dividend decisions.
- Financial Derivatives.
- Security analysis and portfolio management.

**References**

- Banerjee, B., Financial Policy and Management Accounting, World Press.
- Barua, Samir K., Verma, J. R and Raghunathan, V., Portfolio Management, Tata McGraw Hill.
- Chandra, P., Financial Management, Tata McGraw Hill.
- Howells and Bain, Financial Markets and Institutions.
- Markowitz, Harry M., Portfolio Selection : Efficient Diversification of Investments, John Wiley.
- Pandey, I.M., Financial Management, Vikas Publishing House.
- Redhead, Keith, Financial Derivatives, Prentice Hall.
- Van Horne, Fundamentals of Financial Management, Prentice Hall.

# **SPECIALIZATION : MARKETING**

**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – V**

**Paper M5.1**

## **Marketing Research & Consumer Behaviour**

**Full Marks : 100**

1. Nature and scope of Marketing Research – Introduction, definition and meaning, application.
2. Research Design – Exploratory studies, Descriptive research, Experimental research.
3. Information Needs – types of information needed – behavioural and non-behavioural.
4. Information collection – interviews structured and direct, indirect methods, interview personal, telephone & mail.
5. Sample planning – sampling design process, types of sampling, sample size decisions, probability sampling techniques – simple random sampling, stratified sampling, cluster sampling.
6. Measurement of scaling – types of scales – nominal, ordinal, interval, ratio scales, scales of measuring attitudes.
7. Analysis of Data – Compilation, tabulation and classification of data, analytical techniques – univariate analysis, multivariate analysis, hypothesis testing.
8. Research Report Preparation.
9. Consumer Behaviour : Fundamentals of consumer behaviour – environmental influences on consumer behaviour. Communication of consumer behavioral pattern. Factors influencing consumer behaviour – motivation, personality, learning, attitude, life style consumer decision making process and influencers – cultural, social, situational.

Purchasing processes – post purchase behaviour consumerism.  
Organisational buyer behaviour.

Reference Books :-

1. Marketing Research : Text & Cases by Loudon, Jaico Publication
2. Marketing Research : S.L. Gupta, Excel Books
3. Marketing Research : M.V. Kulkarni, EPH
4. Marketing Research : G.C.Beri, TMH

## **Advertising & Sales Promotion**

### **Full Marks : 100**

1. Introduction to Advertising – its role and functions, economic, social and ethical issues, DAGMAR approach
2. Integrated marketing communication – strategic integration of marketing functions and promotional functions, relationship between product mix and promotion mix.
3. Response Process in Advertising – Consumer and mental process in buying, AIOA model, Hierarchy of effects model, information processing model.
4. Brand and Brand Equity – image, personality, attributes and consequences.
5. Advertising Budget – Top down and Build up approach, methods of advertising – Affordable method, Arbitrary allocation method, percentage of sales method, competitive parity method, objective and task method.
6. Media planning and strategy – Types of media, media mix, media characteristics, selection of media, evaluation of media.
7. Evaluation of advertising effectiveness – Need and purpose of evaluation, pre-testing and post-testing techniques.
8. Sales Promotion – Definition of sales promotion, reason for its rapid growth, promotional strategy, types and techniques of sales promotion, personal selling, public relation.
9. Case Study

- Reference Books :
1. Advertising & Sales Promotion by Belch & Belch, TMH
  2. Advertising Management by M.V.Kulkarni, EPH
  3. Advertising & Sales Promotion by Kazmi & Batra, Excel Books
  4. Advertising Management – Concept & Cases by Manendra Mohan, TMH

## **BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI**

**Paper M6.1**

### **International Business**

**Full Marks : 100**

1. Introduction : International marketing – importance – international trade – internationalization process – stages. Forms of international business – exports, joint venture, licensing, franchise and other contracts – turnkey projects, international sub-contracting.
2. International Trade Concept and Theory : International trade and specialization – absolute advantage and comparative cost advantage – factor proportions – offer curve – terms of trade – tariff and quota – domestic distortion and optimum subsidy – trade and devaluation – impact on balance of trade – Marshall – Learner conditions – Balance of payment problems and international finance – disequilibrium – exchange rate determination.
3. Global Marketing : Socio cultural and political considerations in assessing world markets globalization and competition – marketing mix and product life cycle in international business.  
  
International institutions for business advancement – Bretton – Woods institutions – IMF – IBRD (World Bank) – GATT and WTO.
4. International Business – Policies and Procedures : Export – Import policies – documentation – procedure – control machinery.
5. Basic of Negotiation : Role of raw material, costs, duties, tariffs, transportation, packaging and foreign exchange variances in negotiation of export prices.

#### References

- Warren S. Kegan, International Marketing, Prentice Hall.
- Vern Terpstra & Sarathy, International Marketing, The Dryden Press.
- Choudhuri, S & Das, Ranjan, Entry Strategies and Growth in Foreign Markets, Oxford Publishing House.
- Kotabe, Masaaki & Helsen, Kristiaan, Global Marketing, John Wiley Int.

**Sales Management**

**Full Marks : 100**

1. Evolution of Sales Management – nature and role – Sales Management functions – selling process
2. Sales Organisation structure – product specialisation structure, customer-based structure, new or existing account structure, mixed organisation.
3. Sales channels – selection of channel, types of channel, market condition, channel structure, profit potential.
4. Sales Force Management – Recruitment and selection, motivation of sales force, compensation, training of sales personnel, monitoring and performance evaluation.
5. Sales forecasting – forecasting and market planning system, qualitative forecasting techniques, quantitative forecasting techniques.
6. Sales budget – purpose of sales budget, budget allocation, budgeting process.
7. Sales Techniques – personal selling, key account management, relationship selling, direct marketing.
8. Retail sales – trends in retailing, retail strategies, store planning, design and layout, supply chain management in retailing.
9. Case Study

- Ref. Books :
1. Sales Management – Decisions, strategies and cases by Cundiff, Still & Govani, PHI
  2. Sales and distribution management by Sahadev, OUP
  3. Sales and distribution Management by S.L.Gupta, Excel
  4. Selling & Sales Management, Jabber & Lancaster, Pearson Edu.

**Information Technology in Management**

**THEORY : 40 MARKS (EXTERNAL)**

**Database Fundamentals**

*[Only introductory concepts are to be discussed.]*

Introduction, Data, Information, and Knowledge, Database: Definition, Logical Data Concepts, Physical Data Concepts, Database Management System (DBMS), DBMS Architecture, Database Models, Codd's Twelve Rules, Database Languages, Simple queries using SQL, Introductory concepts of Data Warehousing and Data Mining

**Systems Analysis & Design :**

*[Only introductory concepts are to be discussed.]*

System definition & characteristics, Elements of a system, Types of system, System Development Life Cycle, System Analysis – Initial investigation, Information gathering techniques, feasibility study, cost/benefit analysis, System design – Process, Input, output, form and report design, System implementation.

**PRACTICAL : 10 MARKS (INTERNAL)**

**Database package :** Working with tables, data types, validation, relations, query, forms, reports, simple queries using SQL.

**Information Technology in Business**

**THEORY : 40 MARKS (EXTERNAL)**

**Introduction to ERP :**

Traditional approach of Systems, Need for integrated solutions, What is ERP, Features of ERP, Scope of ERP, Benefits of ERP, Pitfalls of ERP.

**E-Commerce :**

Traditional commerce & E-Commerce, Using the Internet as an effective Tool, Revenue generation through E-business, Payment options, Customer service and service quality evaluation (SERVQUAL), E-business domains – B2C, B2B, C2C, C2B, Secured E-Commerce Transactions, E-commerce & Legal Issues.

**PRACTICAL : 10 MARKS (INTERNAL)**

**Website Development and management :**

HTML, Scripting & Web publishing.