

KANNUR UNIVERSITY

COURSE STRUCTURE FOR BBA DEGREE PROGRAMME
(2012 Admission Onwards)

Working days/semester	90
Credit for common course	38
Credit for Core courses	62
Credit for complementary courses	16
Credit for open courses	4
Total credit for the programme	120

Table for Common Courses (For B.Com and other LRP Programmes)

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IA01 ENG	Common course I English	5	4
2	I	IA02 ENG	Common course II English	4	3
3	I	IA07 ADL	Common course I Additional Language	5	4
4	II	2A03 ENG	Common course III English	5	4
5	II	2A04 ENG	Common course IV English	4	3
6	II	2A08 ADL	Common course II Additional Language	5	4

Table for Common Courses (General Courses) for B.COM /BBA / BBA (TTM) Programmes

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	III	3A15COM/BBA/ BBA (T)	Disaster Management	4	4
2	III	3A12 COM/BBA/ BBA (T)	Numerical Skills	4	4
3	IV	4A11COM/BBA/ BBA (T)	Entrepreneurship	4	4
4	IV	4A09COM/BBA/ BBA (T)	Environmental Studies	4	4

Table for Core courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IB01 COM / BBA/BBA(T) / TTM	Perspectives & Methodology of Business Studies	5	3
2	II	2B02 BBA	Business Environment	5	3
3	III	3B03 BBA	Informatics Skills [Theory:2 hrs. + Practical: 2hrs.]	4	3
4	III	3B04 BBA	Financial Accounting	5	4
5	III	3B05 BBA	Management Principles	4	3
6	IV	4B06 BBA	Operations Management	5	4
7	IV	4B07 BBA	Project Management	4	3
8	IV	4B08 BBA	Industrial Visit and Project Report*	4	2
9	V	5B09 BBA	Corporate Accounting	4	4
10	V	5B10 BBA	International Business	4	3
11	V	5B11 BBA	Cost Accounting	5	4
12	V	5B12 BBA	Financial Management	5	4
13	V	5B13 BBA	Capital Market & Investment Management	5	4
14	VI	6B14 BBA	E-Commerce	4	3
15	VI	6B15 BBA	Marketing Management	5	4
16	VI	6B16 BBA	Human Resource Management	5	4
17	VI	6B17 BBA	Management Accounting	5	4
18	VI	6B18 BBA	Placement Training & Project Report*	4	3

* Core Projects

Table for Complementary Courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	I	IC01 BBA/	Business Statistics	6	4
2	II	2C02 BBA/	Quantitative Techniques for Business Decisions	6	4
3	III	3C03 BBA/	Business Law	4	4
4	IV	4C04 BBA/	Corporate Law	4	4

Table for open Courses

No.	Semester	Course code	Title of the course	Contact hours /Week	Credits
1	V	5DO1 BBA/ BBA(T)	Income Tax Law & Practice / Basic Accounting	2	2
2	VI	6DO2 BBA/ BBA(T)	Financial Systems and Services / E- Commerce	2	2

KANNUR UNIVERSITY

SCHEME AND SYLLABI OF BBA DEGREE PROGRAMME UNDER CHOICE BASED COURSE CREDIT SEMESTER SYSTEM & GRADING, 2009 (2012 ADMISSION ONWARDS)

1. Courses:

The BBA Programme includes four types of courses as given below:

1. Common Courses – A Type (10 courses)
 2. Core Courses - B Type [16 courses+ 1).Project Report.,2) Placement Training & Project Report]
 3. Complementary Courses -C Type (4 courses)
 4. Open Courses - D Type (2 courses)
- Total : 32 + Project Report + Placement Training & Project Report

2. Course Code:

Each course shall have an alphanumeric code, which includes stream code, semester number in which the course is offered, the type of course (A, B, C or D), and the serial number of the course. (01, 02,....)

3. Credits:

The total credits of the BBA Programme are 120 including Industrial Visits & Project Report and Placement Training & Project Report . The programme consists of four credit, three credit and two credit courses. Total credits given for four types of courses are as follows:

<u>Courses</u>	<u>Total credits</u>
1. Common Courses – A Type (10 courses)	: 38
2. Core Courses - B Type (16 courses)	57
Project Report	02
Placement Training & Project Report	: 03
3. Complementary Courses - C Type (4 courses)	: 16
4. Open Courses - D Type (2 courses)	: 04
	<u>120</u>

4. Structure of the Programme:

The courses of study leading to the award of the B.BA Degree shall comprise the following:

STRUCTURE OF B.B.A DEGREE PROGRAMME

(Choice Based Course Credit Semester System & Grading 2009)

Total credits: 120 Working Days / Semester: 90; Working Hours / Semester: 450

Internal Evaluation: 25%; External Evaluation: 75%

Semester I

Sl. No.	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	1A01 ENG	Common I	English	5	90	4	3
2	1A02 ENG	Common II	English	4	72	3	3
3	1A07	Common III	Additional Language	5	90	4	3
4	1B01COM /BBA/ BBA(T) / TTM	Core I	Perspectives & Methodology of Business Studies	5	90	3	3
5	1C01BBA/ BBA(T)	Complementary I	Business Statistics	6	108	4	3
Total				25	450	18	

Semester II

Sl. No.	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	2A03 ENG	Common IV	English	5	90	4	3
2	2A04 ENG	Common V	English	4	72	3	3
3	2A08	Common VI	Additional Language	5	90	4	3
4	2B02 BBA	Core II	Business Environment	5	90	3	3
5	2C02 BBA/ BBA(T)	Complementary II	Quantitative Techniques for Business Decisions	6	108	4	3
Total				25	450	18	

Semester III

Sl. No.	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	3A15 COM /BBA/ BBA(T)	Common VII (General)	Disaster Management	4	72	4	3
2	3A12 COM /BBA/ BBA(T)	Common VIII (General)	Numerical Skills	4	72	4	3
3	3B03 BBA	Core III	Informatics Skills-Theory Practical	2 2	36 36	3	2 1
4	3 B04 BBA	Core IV	Financial Accounting	5	90	4	3
5	3 B05 BBA	Core V	Management Principles	4	72	3	3
6	3C03 BBA/ BBA(T)	Complementary III	Business Law	4	72	4	3
Total				25	450	22	

Semester IV

Sl. No	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	4A11 COM /BBA/ BBA(T)	Common IX (General)	Entrepreneurship	4	72	4	3
2	4A09 COM /BBA/ BBA(T)	Common X (General)	Environmental Studies	4	72	4	3
3	4B06	Core VI	Operations Management	5	90	4	3
4	4B07 BBA	Core VII	Project Management	4	72	3	3
5	4B08 BBA	Core VIII	Industrial Visit & Project Report	4	72	2	-
6	4C04 BBA/	Complementary IV	Corporate Law	4	72	4	3
Total				25	450	21	

Semester V

Sl. No.	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	5B09 BBA	Core IX	Corporate Accounting	4	72	4	3
2	5B10 BBA	Core X	International Business	4	72	3	3
3	5B11 BBA	Core XI	Cost Accounting	5	90	4	3
4	5B12 BBA	Core XII	Financial Management	5	90	4	3
5	5B13 BBA	Core Course XIII-	Capital Market & Investment Management	5	90	4	3
6	5D01 BBA	Open- I		2	36	2	2
Total				25	450	21	

Semester VI

Sl. No.	Course Code	Type of the Course	Course Title	Hrs./ Week	Hrs./ Sem.	Credit	Duration of Exam. Hours
1	6B14 BBA	Core XIV	E Commerce	4	72	3	3
2	6B15 BBA	Core XV	Marketing Management	5	90	4	3
3	6B16 BBA	Core XVI	Human Resource Management	5	90	4	3
4	6B17 BBA	Core XVII	Management Accounting	5	90	4	3
5	6B18 BBA	Core XVIII	Placement Training & Project Report	4	72	3	-
6	6D02 BBA	Open II		2	36	2	2
Total				25	450	20	

5.1 Common Courses(General Courses): Common courses (General courses) VII (3A09), VIII (3A12), IX (4A11) & X (4A15) shall be taught by commerce teachers.

5.2 Core Courses, Complementary Courses and Open courses : All core courses, complementary courses and open courses (offered for other departments) shall be taught by commerce teachers.

5.3 Setting of Question Papers: All question papers of Core courses, Complementary courses and Open courses(offered to other departments) shall be set by *commerce teachers*

6.1 Open Courses. BBA Students shall take two open courses (2+2Credits) offered by other departments in the V and VI semester respectively.

6.2 Open Courses offered by the department for students of other departments

Semester V

- 1.Income Tax Law & Practice 5D01
- 2.Basic Accounting 5D01

Semester VI

- 1.Financial System and Services 6D02
- 2.E- Commerce 6D02

- 7.1. Industrial Visit & Project Report: Every student shall prepare and submit a Project Report based on industrial visits during the IV Semester under the guidance of a faculty member one month before the end of the semester. Evaluation shall be done internally under direct grading system.
- 7.2 Placement Training & Project Report: During the 6th semester of the program, a student shall be given placement training in an industry/ business establishment for a period of three weeks. During the period, he shall study all aspects of that establishment especially with regards to the functional areas, viz; Finance, Personnel, purchase, Production, marketing etc and shall submit a Project Report, under the guidance of a faculty member, to the Department. The report must contain a title page, certificate from the concerned teacher, acknowledgement, contents, introduction data analysis, summary findings and suggestions. Evaluation shall be done internally and externally under direct grading system

DETAILED SYLLABI FOR B.B.A. DEGREE
PROGRAMME

REVISED SYLLABUS OF
PERSPECTIVES AND METHODOLOGY OF BUSINESS
STUDIES
B.COM./ BBA/ BBA(TTM) DEGREE PROGRAMMES

SEMESTER - I

**1B01 COM/ BBA/BBA(T) (CORE:I): PERSPECTIVES AND
METHODOLOGY OF BUSINESS STUDIES**

No.of Credits -3

No.of Contact hours -90

Aim of the course

The course aims at introducing the student to the world of business studies and the general methodology of different subjects that come under it.

Objectives of the course

1. to understand business and its role in society
2. to understand entrepreneurship and its heuristics
3. to comprehend the business environment
4. to enable the student to undertake business activities

Course outline

Module I

Functioning of economic systems-division of labour, innovation, flow of goods and services and accumulation of wealth under different economic systems-capitalism, socialism, communism, mixed economies, planned economies etc; . different sectors of the economy (primary, secondary and tertiary- different forms of business organization- individual and organized business-family and corporate entities-business for profit, business not for profit –Entrepreneurship-Role of Entrepreneur-Business entities- individuals, cooperatives, trusts, partnerships, undivided families, joint stock companies- Private, Public and joint Venture.

[20 Hours]

Module II

Role of business in economic development , Indian development experience- role of public and private sectors in the post-colonial period, experience of liberalization and globalization. Different stakeholders of business firms-owners, managers, employees and others. corporate governance and its impact on the industry; the goals of business-shareholder value maximization and its alternatives; goals for public sector, cooperatives and non-profit enterprises. Government regulation of business- objectives, methods and problems.

Module III

Financial system and financial markets-money market and capital market-functions and relevance. Functions of banks and other financial institutions.-. role of stock exchanges.

Finance for business:

Raising of long term and short term sources of finance-fixed capital and working capital

Need for accounting in business and accounting practices

[20 Hours]

Module IV

Role of trained manpower for enhanced quality at individual, family, organizational and national level. Functioning of organization-the role of Human resources-management problems in small/medium/large organizations-quality of life-production of tangible and intangible products- marketing and its role-market conditions-perfect and imperfect market and their impact on prices and profit -use of technology organization.

electronic storage of business data-retrieval and analysis-user-friendly software

[15 Hours]

Module V:

Learning business information- use of reading techniques- listening to lectures by individual and team faculty, and note taking-Data information and knowledge, processing data collected through primary sources and secondary sources, presentation of data and information. Tabular form diagrammatic form, analysis and interpretation of data and information deducting inferences, reporting results and suggesting executive action.

[20 Hours]

References:

- Keith Davis and William C.Frederick : Business and Society Management, Public Policy, Ethics; International Student Edition, McGraw Hill Book Co., New Delhi.
(Latest edition)
- Peter F. Drucker : Management - Tasks, Responsibilities, Practices; Allied Publishers Pvt. Ltd., (latest reprint)
- Peter F. Drucker : The Practice of Management ;Harper and Row Publishers, Inc.,NY. (Latest reprint)
- R.C Bhatia : Business Organisation & Management (Student Edition), Ane Books India.
- William & Loycks : Comparative Economic Systems
- K.K Sen : Comparative Economic Systems
- Gordon & Natarajan : Financial Markets and Services

1C01 BBA /BBA(T)(COMPLEMENTARY - I)BUSINESS STATISTICS

No.of Credits -4

No.of Contact hours -108

Objectives :

To familiarize the students with the basic statistical tools used to summaries and analyse quantitative information for decision making.

Module I :

Meaning & Definition – functions – limitations – scope –Data – types of data – presentation of statistical data – classification and tabulation, frequency distribution, Diagrammatic and graphic representation –one dimensional diagrams – two dimensional diagram – circular diagram-pie diagram-histogram-frequency curves-ogives.
[30 Hours]

Module II :

Measures of central tendency – Arithmetic Mean, Geometric Mean, Harmonic mean – Simple & weighted – Median, Mode - Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, standard Deviation, Lorenz curve- Measures of skewness and kurtosis.

[35Hours]

Module III :

Correlation Analysis – concept – Types – Measures – Karl Pearson's Method- Spearman Rank Method- Scatter Diagram Method. Regression Analysis – concept – Simple Regression – Regression lines – Regression equations – Relation between Correlation and Regression.

[25Hours]

Module IV :

Time series Analysis – components – Methods of studying secular trend – Freehand curves - Semi Average Method - Moving Average Method – Method of Least Squares.

[18Hours]

Reference:

1. S.P. Gupta : Statistical Methods, Sultan Chand & Sons, New Delhi2.
2. Dr. B.N.Gupta : Statistics Theory & Practice , Sahithya Bhavan, Agra

3. D.N. Elhance : Fundamentals of Statistics, Kithab Mahal
 4. C.B Gupta & Vijay Gupta : An Introduction to Statistical Methods
 Ane Books P(Ltd)
 5. SL Aggarwal & SL Bhardwaj : Fundamentals of Business Statistics,
 Kalyani Publishers

SEMESTER II

2B02BBA (Core - II): BUSINESS ENVIRONMENT

No.of Credits -4

No.of Contact hours -90

Objective:

To give the students an exposure to the dynamics of business environment and enable them to analyse business priorities in the changing environmental conditions.

Module I:

Business Environment – concept – components – importance – Indian Business Environment – Need for environmental analysis – Benefits and Limitations
 [10Hours]

Module II :

Social and cultural environment – Interface between business and culture – social responsibilities of business – Political Environment – Economic roles of government – legal environment – the constitutional environment – rationale and extent of state intervention
 [20 Hours]

Module III :

Economical Environment – nature of economic environment – New Economic Policy 1991 – Privatisation – nature – objectives – disinvestment – limitations – Public sector – Objectives – public sector in India.
 [20 Hours]

Module IV :

Ecological Environment – Ecology and business – Industrial pollution – pollution agents – ways of preventing industrial pollution – self realisation – Environmental movement – Environment Protection Act,1986 – Incentive for pollution control measures- sustainable development – impact of ecological environment on industrial establishments.
 [25 Hours]

Module V :

Global Environment – Globalisation – MNCs - Problems with MNCs – Global entry strategies – measures to promote globalisation – challenges of globalization to Indian Industry – problems.
 [15Hours]

Reference:

- | | | | |
|----|--|---|---------------------------------------|
| 1. | Business Environment | : | C B Gupta |
| 2. | Business Environment | : | Francis Cherunilam |
| 3. | Business Environment | : | Dr. P.K Ghosh |
| 4. | The International Business Environment | : | Janet Morrison,
Palgrave Macmillan |

REVISED SYLLABUS OF2CO2 BBA /BBA(T)(Complementary-II):QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2012 ADMISSION ONWARDS)

No.of Credits -4

No.of Contact hours -108

Objectives

To acquaint students with the basic statistical tools which have application in business and economic situations.

Module I

Probability : concepts, meaning and definition of probability – classical, relative frequency subjective, Axiomatic approach – Laws of probability – Addition theorem, multiplication theorem and Baye’s theorem.

[23Hours]

Module II

Probability Distributions – Random variable, Mathematical expectation, Binomial – fitting position - fitting Normal Distribution - Standard. Normal Distribution.

[25 Hours]

Module III

Testing of hypothesis : Concept of hypothesis and hypothesis testing – Type I and Type II errors - parametric tests – Z test, t test and f test –

[25Hours]

Module IV

Non parametric tests : X^2 test – uses-Run test-Sign test-Will coxen test-U test

[20 Hours]

Module V

Analysis of variance – One way analysis of variance – Two way analysis of variance application in business decisions.

[15 Hours]

Références :

1. C.R.Kothari : Quantitative Techniques
2. S.P.Guptha : Statistical Methods, Sultan Chand & Sons, New Delhi
3. C.B Gupta & Vijay Gupta : An Introduction to Statistical Methods Ane Books Pvt. Ltd.
4. PN Arora & Mrs. S Arora : Quantitative Aptitude Vol. I & II, S. Chand & Co. LTD.
5. SL Aggarwal & SL Bhardwaj : Fundamentals of Business Statistics, Kalyani Publishers

SEMESTER IIIREVISED SYLLABUS OF

3B03 BBA/ (Core-III) INFORMATICS SKILLS

(2012 ADMISSION ONWARDS)

No.of Credits -3**No.of Contact hours -90 (Theory :36 hours; Practical : 36 hours)**

Objective : *To update and expand basic informatics skills and attitudes relevant to the emerging knowledge society and also to equip the students to effectively utilize the digital knowledge resources for their chosen courses of study.*

Module I

Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. Introduction to Software – License – guarantee – warrantee – overview of operating Systems and Major application software's.

Module II

Social Informatics: IT & Society – Issues and Concerns – Digital divide – force software Movement – IT and Industry – New opportunities and threats – Cyber ethics – Cyber crimes – Security – Privacy Issues – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste Unicode – IT and Regional Language.

Module III

IT Applications : E Governance, Applications at National and State level - IT for national integration – overview of IT Application in Medicine, Health care, Business and Commerce.

ModuleIV

Programmes for Office Management: Knowledge about common software Packages for word Processing – MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions – Formulae – Payroll Preparation.

Module V

Computerised Accounting (Using Tally Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information- Ledger - Groups – Cost Centres – Accounts with inventory- stock item and stock Group creation – inventory voucher- voucher entry – P/L A/c, B/S, Ratio Analysis, Budgets Reconciliation.

Reference.

- | | |
|----------------------------|--|
| V. Rajaraman | : Introduction to Information Technology. Prentice Hall |
| Technology in Action | : Pearson. |
| Alexis Leon & Mathews Leon | : Computer Today, Leon Vikas. |
| A.K.Nandani & K.K Nandani | : Tally 6.3 |
| V.K.Jain | : Computer Fundamentals |
| Vijay Kumar Khurana | : Management of Information Technology – B.S. Jolly & K.S.Jolly; Sunitha Prakasan. |

3BO4 BBA (Core - IV) : FINANCIAL ACCOUNTING

No.of Credits -4

No.of Contact hours -90

Objective :

The objective of this course is to provide knowledge about Accounting Principles and their application in different business situations.

Module I:

Introduction: Accounting – a financial information system – inputs and outputs of accounting system – generally accepted accounting principles, concepts and conventions.

[12Hours]

Module II:

Final Accounts of sole Trading concern - construction of Manufacturing, Trading and profile and loss Account and Balance sheet with adjustments for prepaid and outstanding expenses, unearned and accrued incomes, provision for bad and doubtful debts and provision for discount on debtors and creditors.

[23 Hours]

Module III:

Partnership Accounts: Accounting problems related to admission, retirement and death of a partner.

[20Hours]

Module IV:

Company Accounts: Share capital of a company – Types of shares – Accounting entries on issue of shares for cash – forfeiture of shares – Re-issue of forfeited shares. – Issue of preference shares and Debentures.

[20 Hours]

Module V:

Redemption of preference shares – redemption of debentures - underwriting – bonus shares.

[15Hours]

Reference:

- | | | |
|----|----------------------|-----------------|
| 1. | Advanced Accounting. | Shukla & Grewal |
| 2. | Advanced Accounting. | Jain & Narang |
| 3. | Advanced Accounting. | R.L Gupta |
| 4. | Advanced Accounting. | S.N Maheshwary |

3B05 BBA (Core V) MANAGEMENT PRINCIPLES

No.of Credits -3

No.of Contact hours 72

Objectives:

After completing the course, the students should be able to understand the evolution of management concept, familiarize with management principles and functions and effectively carryout various management functions in organizations.

Module I

Introduction – concept, nature characteristics, process and significance of management – managerial roles (Mintzberg) – Evolution of management thought – classical, neo classical, behavioral, quantitative, decision theory, empirical, systems, contingency and operational approaches – levels of management – Management as art and science – Management as profession.

[15 Hours]

Module II

Planning – concept, nature, characteristics and importance – Steps in planning – Type of plans – Forecasting and decision making – concept and process – Management by objectives – Corporate planning – Strategy formulation.

[12 Hours]

Module III

Organizing – concept , nature, principles, process and significance – Organization charts and manuals – Organization structure – types – Departmentalization – importance,

basis, factors – span of management – concept, factors – Delegation of authority – concept, process – Centralization and decentralization.

[15 Hours]

Module IV

Directing-concept- features - importance- principles - techniques – Supervision- concept – functions of a supervisor- qualities of a supervisor – requirements – Leadership – concept – leadership styles – qualities of a leader –Motivation – concept and process of motivation.

[15 Hours]

Module V

Coordination – concept, objectives, nature and characteristics – Coordination and cooperation – types - techniques and requirements of effective coordination. Controlling – concept, characteristics, significance and limitations – control process - requirements of good control system – Techniques of control – traditional and modern.

[15 Hours]

Reference:

1. Peter F Drucker : Management challenges for the 21st Century; Butterworth Heinemann, Oxford
2. Weihrich and Knoontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi
3. P.C. Tripathi & P.N. Reddy, : Principles of Management Tata McGraw Hill, New Delhi
4. L M Prasad : Principles & Practices of Management;
5. TN Chabra : Principles and Practice of Management;

REVISED SYLLABUS OF
3C03BBA BBA(T) (Complementary-III) BUSINESS LAW

(2012 ADMISSION ONWARDS)

No.of Credits -4

No.of Contact hours: 72

Objective :

The objective of this course is to familiarize the students with the legal system affecting business in the country.

Module I

Introduction : Definition of Law- importance – Sources of Mercantile Law-Definition of Mercantile Law.

[5 Hours]

Module II

Law of contracts : Definition of contract – Essentials of valid contract - classification of contracts – offer – Acceptance - communication of offer, acceptance and revocation – consideration – capacity of parties – consent – mistake – misrepresentation – Fraud – coercion – undue influence – unlawful agreements - void agreements – performance of contract – Discharge and breach of contract – Remedies for breach of contract.

[25 Hours]

Module III

Sale of Goods: Definition – Goods – classification of goods – sale – Essentials of sale – Agreement to sell – Difference between sale and agreement to sell - Delivery to goods - rules regarding delivery of goods – Rules relating to passing of property in goods – condition and warranty - definition – implied conditions – implied warranty – Distinction between condition and warranty – Rights and Duties of Buyer and seller – unpaid seller - definition – Rights and duties of unpaid seller.

[25 Hours]

Module IV

Contract of Agency: Definition- Relations of principal and agent – rules of agency – creation of agency – classification of agents – duties of agent - rights of agent – Co-agent – personal liability of agent - termination of agency.

[17Hours]

Reference:

- | | | | |
|----|----------------------------|---|---------------|
| 1. | Mercantile Law | : | M.C .Kuchal |
| 2. | A Manual of Mercantile Law | : | M.C. Shukla |
| 3. | Handbook of Mercantile Law | : | E. Venkitesan |
| 4. | Business Law | : | S.K .Agarwal |
| 5. | Elements of Mercantile Law | : | N.D .Kapoor |
| 6. | Business & Industrial Law | : | B.S. Moshal |

SEMESTER IV

4B06BBA (Core - VI) : OPERATIONS MANAGEMENT

No.of Credits -4

No.of Contact hours -90

Objective :

The Objective of this course is to familiarize students with the basic principles of operation management.

Module I

Production and Operation Management. Meaning and importance -plant location. Factor affecting location – Rural- Town.- Sub-urban.- Plant Layout - Principles of plant layout – steps in planning the Layout.. Factors influencing the Layout - Types of Plant Layout.

[20 Hours]

Module II

Production, Planning and Control: Objectives : Function and Importance - work study - objectives and procedure - methods study – meaning - procedure - work measurement - meaning - objectives and procedure.

[20Hours]

Module III

Material handling: Importance - Principles – Types of Material handling equipments

[10 Hours]

Module IV

Plant Maintenance: meaning – definition - importance – objective - Area of maintenance - Types of maintenance - break down maintenance, preventive, predictive routine and planned.

[20Hours]

Module V

Quality control: Definition, objectives, importance -SOC – control chart – Acceptance sampling (Theory only)- Inspection - Quality Circle.

[20Hours]

Reference:

- | | | | |
|----|--|---|-----------------|
| 1. | Production Management | - | Benga & Sharma |
| 2. | Operation Management | - | Aswathappa. |
| 3. | Modern Production / Operation Management | - | Elwood S. Buffa |
| 4. | Production and Operation Management | - | S.N.Chary. |

4B07BBA (Core - VII) PROJECT MANAGEMENT

No.of Credits -4

No.of Contact hours 72

Objective:

The course aims at enabling the students to learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

Module I

Promotion of a venture – opportunities analysis – external environmental analysis – economic, social, technological – competitive factors – legal requirements for establishing a new unit – project – concept – features – classification – project identification – sources – screening of ideas – project formulation- need – significance – feasibility study – sources of information – report.

[15 Hours]

Module II

Technical analysis – elements – material inputs and utilities – technology – sources – factors – acquisition –transfer-appropriateness of technology - plant capacity- factors – Plant size – measures – factors – factory design – importance – factors- benefits – types of factory building – factors influencing – plant location – factors - ideal location- plant layout - factors influencing – types of layout – product mix – need for considering alternatives.

[15Hours]

Module III

Financial analysis – major cost components – capital cost – operating cost – means of financing – planning capital structure- various financing schemes of financial institutions – cost of production – break even analysis – projected profit and loss account, balance sheet and cash flow statement- provisions and considerations for computing taxable income.

[15Hours]

Module IV

Appraisal Criteria – methods of appraisal under certainty and under risk and uncertainty – investment appraisal in practice- Payback – ARR – NPV – IRR—process followed by financial institutions – project appraisal techniques - Social cost-benefit analysis – methodology of SCBA- L&M approach and UNIDO approach – SCBA in India .

[15 Hours]

Module V

Project report preparation – objectives – functions – contents – project management techniques – PERT and CPM techniques – critical path – event slacks and activity floats – scheduling – resources allocation – resources smoothing – time and cost overrun –

project review – phases of project review – abandonment analysis.

[12 Hours]

Reference:

1. Prasanna Chandra : Project preparation, Appraisal and Implementation; Tata Mc Graw Hill, Delhi
2. IDBI : Manual for Industrial Project analysis in developing countries
3. OECD : (i) Manual for Preparation of Industrial feasibility studies (ii) Guide to practical project appraisal
4. Planning Commission : Manual for Preparation of Feasibility Report
5. Chaudhary S : Project Management; Tata Mc Graw Hill, Delhi
6. RL Pitale : Project Appraisal Techniques ; Oxford and IBH
7. Madan Mohan Pant : Project Evaluation

4C04 BBA/ BBA(T) (Complementary-IV): CORPORATE LAW

No.of Credits -4

No.of Contact hours 72

Objective :

The objective of this course is to familiarize the students with the rules and regulations regarding company formation, raising of capital and corporate governance.

Module I

Introduction: Company legislation in India – Definition and nature of company - characteristics – Types of companies – Private Company – Public Company – Government Company – Companies Limited by shares – Companies Limited by guarantee -unlimited companies – Deemed public Companies – privileges of private Company and public Company.

[15 Hours]

Module II

Formation and Incorporation of Companies : Stages of Formation – Promotion – functions of promoters – Remuneration – Position – Liability – Incorporation procedure- Pre incorporation contracts – Capital subscription – Commencement of Business.

[15 Hours]

Module III

Memorandum, Articles and Prospectus : Memorandum : Definition – importance – clauses of Memorandum (contents in detail) – Procedure of alteration of Memorandum

of Association – Doctrine of ultra vires and its legal consequences. Articles of Association : Definition – Contents - procedure of Alteration of Articles of Association – Distinction between Memorandum and Articles - constructive notice of Memorandum and Articles and its legal effect – Table A-Prospectus : Definition – Importance – contents - statement in lieu of prospectus – Deemed Prospectus – Misleading Prospectus.
[24 Hours]

Module IV

Company Meetings – Statutory meeting – Statutory Report – Annual General meeting – statutory Report – Annual General meeting – Extra Ordinary General meeting - Notice and its requirements – Quorum – Agenda – Proxy – Voting – Resolution – Ordinary – Special – Resolution Requiring special notice.
[15 Hours]

Module V

Winding up of Companies : Different Types.
[3Hours]

Reference:

1. Elements of Company Law : N.D.Kapoor
2. Indian Company Law : R.R.Gupta & V.S.Gupta
3. Text book Company Law : M.P. Tandon
4. Indian Company Law : Avtar Singh
5. Indian Companies Act, 1956 (With Amendment)

SEMESTER V

5B09 BBA (Core - VI): CORPORATE ACCOUNTING

No.of Credits -4

No.of Contact hours 72

Objective :

The objective of this course is to help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Module I

Final accounts of companies - preparation of balance sheet and profit and loss account.

[9 Hours]

Module II

Acquisition & Profits prior to incorporation – meaning computation of purchase consideration – acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of prior profit or loss.

[15 Hours]

Module III

Accounting for Amalgamation & Reconstruction – Meaning and types of amalgamation in the nature of Merger and amalgamation in the nature of purchase- comparison of both- accounting methods – Pooling of Interests Method & Purchase Method – Purchase consideration – Accounting entries in the books of both transfer and transferee companies (excluding inter – company holdings) – Reconstruction – types – internal & external reconstructions – Accounting entries.

[25Hours]

Module IV

Final accounts of Insurance Companies – Component of final accounts of Life and General Insurance Business.

[8 Hours]

Module V

Accounts of Banking Companies – introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – Non Banking Assets (NBA) and Non Performing Assets (NPA) – Classification of advances – computation provision for doubtful debts.

[15 Hours]

Reference:

1. Advanced Accounts Volumell Shukla: M.C., T.S.Grewal and S.C.Guptha
(S.Chand & Co., New Delhi)
2. Advanced Accountancy, Volume II : Guptha R.L. and M.Radhaswami
(Sulthan) Chand & Sons, New Delhi)
3. Corporate Accounting : Maheshwari. S.N. and S.K.Maheshwari,
(Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,
(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani
Publishers, New Delhi)
6. Fundamentals of Corporate : Monga J.R (Mayur Paper backs,
Accounting New Delhi)

5B10 BBA (Core –X): INTERNATIONAL BUSINESS

No.of Credits 3

No.of Contact hours 72

Objectives :

This course is intended to give the students an exposure to the basic concepts of international business and to the dynamics of conducting international business operations.

Module I

Introduction to International Business : Globalization and its growing importance in world economy – Impact of globalization – International business vs. domestic business – complexities of international business - Modes of entry into international business. International Business Environment : National and foreign environments and their components – economic, cultural and political-legal environments - Global trading environment – recent trends in world trade in goods and services – Trends in India's foreign trade. [15 Hours]

Module II

Theories of International Trade : an overview – Commercial Policy Instruments – tariff and non-tariff measures – Balance of payment account and its components. International Organisations and Arrangements : WTO – Its objectives, principles, organizational structure and functioning – An overview of other organizations – UNCTAD, World Bank and IMF – Commodity and other trading agreements. [15 Hours]

Module III

Regional Economic Co –operation : Forms of regional groupings – Integration efforts among countries in Europe, North America and Asia – International Financial Environment : International financial system and institutions – Foreign exchange markets and risk management – Foreign investment – types and flows; Foreign investment in Indian perspective. [15 Hours]

Hours]

Module IV

Organizational structure for international business operations; Key issues involved in making international production, finance, marketing and human resources decisions; International business negotiations – Developments and Issues in International Business : Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations. [15 Hours]

Module V

Foreign Trade promotion measures and organizations in India; Special economics zones (SEZs) and 100% exports oriented units (EOUs); Measures for promoting foreign

investment into and from India; Indian joint ventures and acquisitions abroad – Financing of foreign trade and payment terms.

[12 Hours]

Reference:

1. International Business : Justine Paul
2. International Business-
Concept, Environment, Structure and Strategy : Sumathi Varma,
Ane Books Pvt. Ltd.
3. International Trade and Financial Environment : M.K Bhat,
Ane Books Pvt Ltd.
4. International Business-An Introduction : Margaret Woods,
Ane Books Pvt Ltd.

REVISED SYLLABUS OF
5B11 BBA (Core – XI) : COST ACCOUNTING

(2012 ADMISSION ONWARDS)

No.of Credits -4

No.of Contact hours-90

Objective :

The objective of this course is to acquaint the students with the basic concepts and tools used in cost Accounting.

Module I

Nature of Cost Accounting: Meaning – scope and importance of cost accounting- cost and cost unit – cost sheet - Distinction between cost and Financial Accounting.

[10 Hours]

Module II

Elements of Cost: Materials : Accounting for materials - Classification – Purchasing, store keeping, classification and codification, level settings – Economic Orders Quantity – Materials issues – material control, methods of pricing issues– specific price, FIFO, LIFO , simple average, weighted average – stock valuations – perpetual inventory, periodic inventory, ABC analysis and VED analysis.

Labour: Definition and classification, computation of labour cost, Treatment of idle time, overtime wages, Leave with wages etc.- Principal methods of remuneration, various incentive wage systems.

Overheads : Definition, importance, classification collection and accumulation of overheads – allocation, apportionment and absorption of overheads.

[30 Hours]

Module III

Costing methods : Units/Output costing - Job costing -batch costing - contract costing - treatment of profit in incomplete contracts.

[30 Hours]

Module IV

Process costing : characteristics of process costing and job order costing -process losses
– Normal and abnormal losses.

[20 Hours]

Reference:

- | | | | |
|----|--------------------------|---|-------------------------|
| 1. | Cost Accounting | : | S.P.Jain & K.L.Narang |
| 2. | Cost Accounting | : | Babathosh Banerjee |
| 3. | Advanced Cost Accounting | : | V.K.Saxena & C.D.Vashit |
| 4. | Cost Accounting | : | T. Lucy |

5B12BBA (Core-XII) FINANCIAL MANAGEMENT

No.of Credits -4

No.of Contact hours-90

Objective :

To familiarize the students with the fundamental principles of financial management and to equip them with the tools of effectively managing the finance of an enterprise.

Module I

Financial Management: Meaning, Scope and objectives – profit maximization – wealth maximization.

[10 Hours]

Module II

Cost of Capital :Meaning & importance computation of cost of Debt – Cost of Preference Capital - cost of Equity - Weighted Average Cost of Capital.

[20 Hours]

Module III

Management of Working Capital – Definition and concepts of working capital – factors affecting. Working capital- financial of working capital – Management of cash, receivables and inventory.

[20 Hours]

Module IV

Capital Budgeting – Meaning - importance - investment project evaluation techniques- Pay back period – Average rate of return - Net Present Value Methods - Profitability Index - I.R.R.

[20 Hours]

Module V

Capital Structure – Meaning financial structure –overcapitalization – under capitalisation - factor affecting Capital structure – EBIT – EPS analysis.

[20 Hours]

Reference:

1. Financial Management : M .Y Khan & P.K Jain
2. Financial Management : I. M Raudey
3. Financial Management : R.K. Sharue & Shakhi K. Gupta
4. Financial Management : Prasanna Chandra.
5. Financial Management : Geoffrey Knott, Ane Books, Pvt Ltd

5B13 BBA (Core-XIII): CAPITAL MARKET & INVESTMENT MANAGEMENT

No.of Credits -4

No.of Contact hours-90

Objective :

To familiarize the students with the nature and functioning of the capital market in India and enable them to learn management of investments.

Module I

Introduction : Meaning and importance – Structure of Indian financial system – money market and capital market – characteristics of capital market in India- Instruments in capital market : equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments – Recent developments in the Indian Capital market.

[15 Hours]

Module II

Primary and secondary market: Primary market : Definition and functions – Methods of floatation of New issues : Offer through prospectus, Offer of sale, private placement, and Right issue – Cost of floatation – Operators in the new issue market : Managers to the issue, underwriters, brokers to the issue – Merchant banking – Minimum subscription – allotment – Listing.

Secondary Market : Stock exchanges in India – Origin, growth organization, membership and functions – Trading mechanism of stock exchanges – Trading and settlement – Speculative traders v/s genuine investors – Types of speculators – Bulls, bears, stags and lame duck -Trading in dematerialized securities – Central Depository system – The National Securities Depository Ltd. (NSD) – OTCEI – NSE.

[30 Hours]

Module III

Regulation of Capital Markets : - The Securities and Exchange Board of India (SEBI)- constitution, powers and functions – role of SEBI in regulating the primary and secondary markets – Investor protection.

[15 Hours]

Module IV

Portfolio Management Process : Investment, speculations and investment, investment objectives, the investment process, security analysis, construction of portfolio.
[15 Hours]

Module V

Investment Avenues : Corporate Securities - government bonds – post office saving certificate and deposits – public provident fund scheme, mutual fund schemes, bank deposits – LIC –Real Estate – Other emerging avenues.
[15 Hours]

Reference:

- | | | | |
|----|--|---|--|
| 1. | Security Market in India | - | Balakrishnan and S.S.Nart |
| 2. | Investment Management | - | V.A.Avadhani |
| 3. | Investment Management | - | Preethi Sigh |
| 4. | Portfolio Management | - | S. Kevin. |
| 5. | Stock Exchange Trading in India | - | L.C.Gupta |
| 6. | Debentures and Debenture Market in India | - | A. Circon Bureau study |
| 7. | The Working of stock exchange in India | - | H.R. Machiraju |
| 8. | How the stock market works | - | John M. Dalton (Editor) |
| 9. | How Mutual Funds Work | - | Albert J. Fredman and
Russ Willies. |

SEMESTER VIREVISED SYLLABUS OF

6B14 BBA (Core - XIV): E – COMMERCE
(2012 ADMISSION ONWARDS)

No.of Credits 3

No.of Contact hours-72

Objectives :

To equip the students with the mechanism of conducting business through electronic media.

Module I

Introduction : Meaning, nature, concepts, advantages and disadvantages of E-Commerce, categories of E-Commerce – Indian readiness for E-Commerce – Planning Online Business : Nature and dynamics of the internet, pure online versus brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise. Technology for Online Business: Internet – The Internet and India – E-Commerce Opportunities for Industries ..

[15 Hours]

Module II

Business Models for E- commerce : The birth of Portals – E business models -B2C –B2B- C2C- C2B-

[14 Hours]

Module III

E- marketing: Traditional Marketing vs. E – Marketing – Web Presence Goals- The Browsing Behaviour Model – Online Marketing – Internet Marketing Trends –E – branding – Marketing Strategies.

[10Hours]

Module IV

E- payment Systems: Online payment mechanism: Digital Token–based E– payment Systems – Payment Gateways – Plastic Money: Debit Card, Credit Card; E- cash –Using the digital currency – Electronics Cheque – Cryptography – Private key and Public key - Digital Signature – Digital Signature and Indian Websites – Online Financial Services in India – e- banking – Online Stock Trading – E broking Service – Laws Relating to online transactions: Salient Features.

[18 Hours]

Module V

Mobile Commerce : Growth of Mobile Commerce – Wireless Applications -WAP – SMS – General Packet Radio Service (GPRS) – Wireless Technologies – GSM vs. CDMA – GSM and CDMA in India – Future of M- commerce in India.

[10 Hours]

Module VI

E- Security: Security on the Internet – Website Security Risks – Security and E- Mail – The Firewall Concept – Benefits of an Internet Firewall – Understanding the Security Framework.

[5 Hours]

Reference:

- | | | | |
|----|---|---|-------------------|
| 1. | E- commerce | : | R.Kalakola |
| 2. | Basics of e-commerce, legal and security issues | : | Asoe Ghose (NIIT) |
| 3. | Internet in a Nutshell | : | A Leon |
| 4. | E – commerce -the cutting edge of business | : | Bejanath |

REVISED SYLLABUS OF6B15 BBA (Core - XV): MARKETING MANAGEMENT

(2012 ADMISSION ONWARDS)

No.of Credits -4

No.of Contact hours-90

Objective :

To provide the students with basic knowledge about the concepts, principles, tools and techniques of marketing.

Module I

Introduction to marketing : Evolution of marketing concept - traditional & modern concepts – nature, scope and importance of marketing – Recent trends in marketing – process of marketing Management, Marketing Management task - segmentation, targeting and positioning – Marketing Mix.

[15 Hours]

Module II

Product Decision: Concept of product; core product and augmented product - product line and product mix decision - Product Life cycle- New product development process- Branding and Packaging - marketing myopia.

[20 Hours]

Module III

Pricing Decision: factors effecting pricing decision - methods of pricing - pricing policies and pricing strategies.

[15 Hours]

Module V

Promotion: Nature & importance of Promotion – communication process – Types of promotion – sales promotion – Public relations - Advertising – Personal selling - Sales promotion tools & techniques - Advertisement media - Advertisement copy - Personal selling and sales marketing.

[20 Hours]

Module V

Distribution decision: Marketing channels – types of channels – Marketing intermediaries – wholesalers and Retailers – functions – factors affecting choice of a particular channel – Recent trends in channel management.

[20Hours]

Reference:

- | | | | |
|----|------------------------------------|---|--------------------------------|
| 1. | Principles of Marketing | - | Philip Kotler |
| 2. | Fundamentals of marketing | - | William Stanton |
| 3. | Marketing Management | - | VS Ramaswamy & S
Namakumari |
| 4. | Marketing Management | - | Rajan Saxena |
| 5. | Marketing Management | - | Sherlakar .S.A |
| 6. | Marketing Management | - | Raman B.S |
| 7. | Services Marketing | - | S.M. Jha |
| 8. | An . Essence of Services Marketing | - | Pay na Adrim |
| 9. | Services Marketing | - | Christopher H. Lovelock |

6B16 BBA (Core-XVI) HUMAN RESOURCE MANAGEMENT

No.of Credits -4

No.of Contact hours-90

Objective:

The objective of this course is to familiarize the students with the basic principles of Human Resource Management (HRM).

Module I

Introduction to Human Resource Management (HRM) – Meaning - functions – Difference between personal management and HRM – nature and scope of HRM – Role of HR manager – HR planning.

[15 Hours]

Module II

Recruitment – selection - induction – placement – job analysis – job specification – job description – job evaluation – Wages and salary – administration incentives – compensation – kinds of incentive plans.

[20 Hours]

Module III

Performance Management - methods and objectives of performance appraisal – merits and demerits of performance appraisal methods – potential appraisal – carrier planning and development.

[20 Hours]

Module IV

HR development – meaning and scope of HRD – Training - meaning and scope – types of training – significance of training – organizational change development – process of change – resistance to change – measures to overcome.

[20 Hours]

Module V

Human Resource problems – Employee discipline- Absenteeism – Turnover stocks – Lockouts - Lay off - Retrenchment – Trade Unions – meaning – functions -problems of trade Union – Grievance Redressal.

[15 Hours]

Reference:

- | | | |
|------------------------------|---|-------------------|
| 1. Human Resource Management | : | Dr. K. Aswathappa |
| 2. Human Resource Management | : | L.M.Prasad |
| 3. Human Resource Management | : | Subba Rao |
| 4. Personnel Management | : | Edwin B. Flippo |
| 5. Human Resource Management | : | T.N. Chabbra |

6. Personnel Management : C B Mamoria.

REVISED SYLLABUS OF
6B17 BBA (Core – XVII): MANAGEMENT ACCOUNTING
 (2012 ADMISSION ONWARDS)

No.of Credits -4

No.of Contact hours-90

Objective:

To provide the students an understanding about the use of accounting data, for planning, control and managerial decision making.

Module I

Introduction: Definition, meaning, nature, scope and objectives of management accounting - distinction between financial, cost and management accounting.

[8 Hours]

Module II

Analysis and interpretation of financial statements – Balance sheet, profit and loss account - functions of financial statements - meaning objectives and importance and limitations of financial statements. Techniques of analysis – comparative, common size and trend analysis - ratio analysis – classification of ratios- profitability ratios, liquidity ratios, solvency ratios, activity ratios, leverage ratios - interpretation of financial statement and its preparation as per A.S.3. (Preparation of cash flow statement only)

[25 Hours]

Module III

Budgeting and budgetary control: Meaning of budgets, budgetary control -types of budgets – Preparation of flexible budget and cash budget only

[22 Hours]

Module IV

Marginal Costing: - Definition of marginal cost and marginal costing- Basic concepts - Assumptions of marginal costing – CVP analysis – meaning, importance and limitations of CVP analysis – Break even point - Break even chart – Margin of Safety - volume graph – applications in decision making.

[20 Hours]

Module V

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing – steps involved in standard costing – advantages and limitations of standard costing – variance analysis – material variances, labour variances.

[15 Hours]

Reference:

- | | | | |
|----|--------------------------------|---|---------------------------|
| 1. | Management Accounting | : | Sharma R.K & Sasi Guptha |
| 2. | Management Accounting | : | N.M Singhvi & Bodhan Wale |
| 3. | Management Accounting | : | RSN Pillai & Bhagavathi |
| 4. | Management Accounting | : | S.K. Guptha & R.K Sharma. |
| 5. | Management Accounts | : | S N. Maheswari |
| 6. | Management Accounts | : | S.P. Guptha |
| 7. | Cost and Management Accounting | : | S.P. Jain & K.L. Narang |

OPEN COURSES

(Offered for other departments)

SEMESTER V

5D01BBA/BBA (T) (Open – I): INCOME TAX LAW & PRACTICE

No. of Credits: 2

No. of Contact Hours: 36

Objectives:

To provide a basic idea of personal income tax and the method of computing income under different heads.

Module I

Basic concepts : Income – agricultural income – person – assessee – assessment year - previous year – gross total income –total income - maximum marginal rate of tax - Residential status and incidence of tax – Exempted income under section 10.

[6 Hours]

Module II

Heads of income : Salaries – Allowances – Perquisites – Profit in lieu of salary (Simple problems only)– Income from house property - Annual Value of House property – Computation of taxable income

[12Hours]

Module III

Profits and gains of business or profession: Definition – Computation – Allowable expenses and not allowable expenses – General deductions (simple problems)

[6 Hours]

Module IV

Capital gains: Definition of Capital Assets – Long term and Short term – Long term and short term capital gain – Exempted Capital gains. Income from other sources: Computation of taxable income

(6 Hours)

Module V

Clubbing of income - set-off and carry forward of losses–Deduction from gross total income Total income and tax computation. (Simple problems only)

[6 Hours]

Reference:

1. Income Tax Law and Practice - Mehrotra & Goyal
2. Income Tax Law and Practice - Vinod Singhania
3. Income Tax Law and Practice - Gaur & Narang
4. Income Tax Law and Practice - Bhagavathi Prasad

REVISED SYLLABUS OF

5D01BBA/BBA (T) (Open Course-1): BASIC ACCOUNTING
(2012 ADMISSION ONWARDS)

No. of Credits: 2**No. of Contact Hours: 36****Objectives:**

To enable the students to acquire knowledge of accounting principles and practice

Module- I

Introduction :Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit.

[6Hours]

Module- II

Recording of Transactions: – Preparation of Journal and Ledger Accounts- Simple problems .

[8 Hours]

Module- III

Subsidiary books - cash book – types of cash book – problems(single column and two column only) - purchase book - sales book - sales return - purchase return books – Journal proper

[6 Hours]

Module - IV

Trial balance – Meaning and purpose-Preparation of trial balance

[6 Hours]

Module -V

Financial Statements –Trading and Profit & Loss Account – Balance sheet – Simple Problems

[10Hours]

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

Reference Books:

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

SEMESTER VI

6D02BBA/BBA(T) (Open Course-II):

FINANCIAL SYSTEM AND SERVICES

No. of Credits: 2

No. of Contact Hours: 36

Objective:

To enable the students to explore the Indian Financial System, its constituents and the services provided by them in the globalised economic scenario.

Module I

Financial system-Meaning- Indian Financial System-Regulators-RBI-SEBI- IRDA. Financial Intermediaries : Banking Institutions. Non- Banking Institutions - Mutual Funds-Insurance companies -Housing finance Companies-Financial markets-Capital Markets & Money Markets -Financial Instruments: short-medium-long term

[15 Hours]

Module II

Banking institutions : Commercial Banks-Branch banking Vs Unit banking - Functions and Services-credit creation – modern trends in commercial banking-ATM- Credit-cards-community services banking.

Development banks: IDBI, IFCI, SIDBI, NABARD, NHB, EXIM BANK, ADB, IMF, IBRD

[12 Hours]

Module III

Financial Services-meaning-importance- components-Depository Services- Custodial services-Credit Rating-Factoring- Forfeiting - merchant Banking-Leasing-Hire purchase-Guaranteeing-Portfolio management-Under writing-Venture capital.(Basic Concepts only)

[9 Hours]

Reference:

1. Indian Financial System Bharati V .Pathak
2. Merchant Banking and Financial services Dr .S.Gurusamy

- | | | |
|----|-------------------------|--|
| 3. | Indian Financial system | Dr .S. Gurusamy |
| 4. | Indian Financial system | P.N. Varshney D.K.Mittal |
| 5. | Financial Services | D.Joseph Anbarasa ,
V.K.Boominathan , P.Manoharan
G.Gnanaraj |

REVISED SYLLABUS OF

6D02BBA/BBA (T) (Open Course –II) E - COMMERCE (2012 ADMISSION ONWARDS)

No.of Credits -2

No.of Contact hours -36

Objectives :

To give an understanding to the students about the need for E-commerce, its operational framework, the major areas of E- Commerce applications and to give an exposure to the Zyber laws.

Module I

Introduction :_Business operations – Basic features – Elements- limitations of traditional commerce – E commerce- origin- growth- basic technologies- features- components- advantages- limitations- types of E commerce.

[6 Hours]

Module II

E-Commerce – operational framework & security .Computer system- Hardware – Software- Networks- Types- Extranet- Internet- Basics- feature- internet-services- Email – Internet Addressing – URL- www- web browsers- types- internet protocol- HTML – HTTP- Internet vulnerable- Hacking, Data theft, vandalism, cyber frauds, cookies, spanner etc- protection measures- pass words- firewalls, encryption , website protection .

[10

Hours]

Module III

Web Commerce: Electronic market place- features- advertising and online marketing- purchase online- Handling money on net – Electronic Payment Systems- types- credit cards- electronic Cheque- Electronic Data Interchange – meaning, components- business application.

[10 Hours]

Module IV

Cyber Laws: Information Technology Act 2000 – scope- definitions – objectives- authentication of electronic records – powers of central Govt.- Certifying authority- duties of subscribers – digital signature- private key, public key- penalties and adjudication - CRAT- Offences.

[10 Hours]

Reference:

1. Information Technology : BS Jolly & K.S Jolly

(Suchitha Prakashan)

2. A profile of information Technology
-Computer Digest : HR Banerjee (Jaico)
3. Electronic Commerce : Efraim Turban, Jae Lee,
David King & Michael Chung
(Pearson Edn. Asia, Delhi)
4. Frontiers of electronic commerce : Ravi Kalkotta & Andrew B
Whinston (Wesley, Delhi)
5. E-Commerce : John Wiley & Sons, Heary Et el.

COMMON (GENERAL) COURSES

(to be taught by commerce teachers)

SEMESTER III

3A15COM/BBA/BBA(T) (COMMON [GENERAL] COURSE VII):

DISASTER MANAGEMENT

No. of Credits: 4

No. of Contact hours: 72

Course Objective:

The main objective of the course is to study the emerging approaches in disaster reduction & management.

Module-I

Environmental Hazards, Environmental Disasters and Environmental Stress- Meaning- management of environmental hazards and disasters-different approaches – Landscape approach – Ecosystem approach- Perception approach- relation with human ecology
(12Hours)

Module-II

Types of Environmental Hazards & Disasters – Natural Hazards and Disasters- Planetary Hazards/ Disasters: (a) Endogenous Hazards: Volcanic Eruption–Earthquakes- Landslides. (b) Exogenous Hazards: Infrequent events - Cyclones – Lightning – Hailstorms Cumulative atmospheric hazards/ disasters: Floods – Droughts – Cold waves – Heat waves. Extra Planetary Hazards/ disasters. Man induced Hazards & Disasters: Physical hazards/ Disasters-Soil Erosion – Chemical hazards/ disasters: - Release of toxic chemicals, nuclear explosion-Sedimentation processes. Biological hazards/ disasters - Population Explosion
(22 Hours)

Module III

Approaches in Disaster Management- Three Stages: 1) Pre-disaster stage (Preparedness) – Preparing hazard zonation maps ,predictability/forecasting and warning- Preparing disaster preparedness plan - Land use zoning - Preparedness through (IEC) Information, education & Communication Pre-disaster stage (mitigation) -1) Disaster resistant house construction -Population reduction in vulnerable areas - Awareness. 2) Emergency stage-Rescue training for search & operation at national & regional level – Immediate relief – Assessment surveys.3) Post Disaster stage-Rehabilitation: Political, administrative

aspect – social aspect – economic aspect – environmental aspect

(20Hours)

Module-IV

Natural Disaster Reduction & Management- Provision of immediate relief measures to disaster affected people – Prediction of hazards and disasters-measures of adjustment to natural hazards.

Disaster Mitigation Institutions - . Meteorological Observatory – Seismological Observatory- Volcano logy Institution- Hydrology Laboratory -. Industrial Safety Inspectorate – Institution of Urban & Regional Planners- Chambers of Architects-Engineering Council- National Standards Committee.

Integrated Planning- Contingency management preparedness –Education on disasters – Community involvement – The adjustment of human population to natural hazards & disasters. Role of Media and International Organisations.

(18 Hours)

References:

1. R.B Singh(Ed) : Disaster Management, Rawat Publications, New Delhi
2. H.K Gupta(Ed) : Disaster Management, Universities Press, India:
3. R.B Singh : Space Technology for Disaster Mitigation in India (INCED), University of Tokyo
4. Dr. Satender : Disaster Management in Hills, Concept Publishing Co., New Delhi
5. M.C Gupta : Manuals on Natural Disaster Management in India, National Centre for Disaster Management, IIPA, New Delhi.
6. R.K Bhandani : An Overview on Natural and Man made Disaster & their Reduction, CSIR, New Delhi.
7. Kates B.I & White G.F: The Environment as Hazards, Oxfords, New York
8. Savinder Singh : Environmental Geography, Prayag Pustak Bhavan
9. . R.B Singh(Ed) : Environmental Geography, Heritage Publishers, New Delhi

REVISED SYLLABUS

3A12 COM /BBA/BBA(T) (COMMON[GENERAL] COURSE VIII) -

NUMERICAL SKILLS

(2012 ADMISSION ONWARDS)

No.of Credits:4

No.of Contact hours: 72

Objectives:

- To understand basic concepts in mathematics which are applied in the managerial decision making.

- To develop an understanding of numeric problems in business and social sciences, and techniques used to model such problems.
- To develop mathematical skills needed to analyze numeric data used in business and social sciences.

Module I

Arithmetic -Average, mixtures - Ratios and proportions-Computation of interest- Simple interest, compound interest, effective yield -Future value, present value -Amortization, depreciation -Continuous compounding

[15 Hours]

Module II

Algebra -Real and imaginary number, rational and irrational number-Set theory and simple application of Venn diagram-Truth table and its applications-Indices and surds-

[13 Hours]

Module III

Compound interest-Linear simultaneous equations (3 variables only)-Quadratic equations-Solution of linear inequalities (by geometric method only)

[20Hours]

Module IV

Matrix Algebra :Introduction –Definition –Types of Matrix-Matrix operations- Addition and subtraction-Matrix multiplication- Transpose of a matrix-Determinants of a square matrix-determinants of order two and order three-Inverse of a matrix-Solving simultaneous linear equations

[24 Hours]

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

References

1. Raymond Barnett, Michael Ziegler : Essentials of College Mathematics for Business, Economics, Life Sciences and Social Sciences
2. Sancheti and V.K. Kapoor : Business Mathematics
3. M. Raghavachari : Mathematics for Management

SEMESTER IV4A11COM/BBA/BBA(T)(COMMON [GENERAL] COURSE IX):ENTREPRENEURSHIPNo. of Credits: 4No. of Contact hours: 72Objective:

To help the students understand the concepts of entrepreneurship and to develop the entrepreneurial skills among them.

Module I:

Concept of Entrepreneurship - importance – definition of entrepreneur – characteristics of an entrepreneur – Distinction between an entrepreneur and a manager – functions of an entrepreneur – Types of entrepreneur – Intrapreneur – theories of entrepreneurship – practices to entrepreneurship development – concept of women entrepreneurship - problems of women entrepreneurs.

[15 Hours]

Module II

Factors affecting Entrepreneurial growth – Rural entrepreneurship – Role of entrepreneurs in economic development-

[4 Hours]

Module III

Entrepreneurial motivation – Motivating factors – Achievement Motivation – Entrepreneurial competencies - major entrepreneurial competencies – Developing competencies - Institutional efforts and role of Government in developing entrepreneurship - Entrepreneurship Development Programmes (EDPs) – Need - Objectives – course contents and curriculum of EDPs - phases of EDPs.

[20Hours]

Module IV

Small Scale Business / Industry – characteristics - objectives – importance – small business as a seed bed of entrepreneurship – problems of small scale industries – incentives and subsidies – taxation benefits to small scale industry - Institutional Finance to entrepreneurs – (meaning of project report).

[15 Hours]

Module V:

Institutional support to Entrepreneurs – Need for institutional support to small entrepreneurs – National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) – Small Scale Industries Board (SSIB) –State Small Industries Development Corporations (SSICs) – Small Industries Services Institution (SISI) – District Industries Centres (DICs) – Industrial Estates – Specialized Institutions – Technical Constancy Organizations (TCOs)

[18 Hours]

Reference:

1. Entrepreneurial Development : P. Savavaravel
2. Entrepreneurial Development : Gupta C B & Sreenivasan N.P
3. A completes guide to successful Entrepreneurship : G.N Panday
4. Business and Society : Davis Kath & William C Fredarick
5. Project Evaluation and Management : Singh and Mahadev
6. Entrepreneurship Development : S.S Khark.

4A09COM/BBA/BBA(T) COMMON [GENERAL] COURSE X):ENVIRONMENTAL STUDIES

No.of Credits:4

No.of Contact hours: 72

Objective:

The objective of the course is to give a general awareness to the students about the environment and sociology, and environmental pollutions.

Module I

Brief discussion on the components of the environment, Effect of environmental degradation with example and effect on population. Brief outline of the Environment (Protection) Act 1986 should be discussed including effect on companies, contravention, penalties and return requirement. Relevance of environment legislation to Business Enterprise- Legislation vs. Social obligation of business.- Role of NGOs like green peace in Environmental protection.

[20Hours]

Module II

Ecology : Brief outline on Elements of Ecology; Brief discussion on Ecological balance and consequences of change, principles of environmental impact assessment. Environmental Impact Assessment report (EIA) and requirement of EIA for startup manufacturing enterprise.

[10 Hours]

Module III

Air Pollution and Control : Brief Outline of Atmospheric composition, Brief understanding of energy balance, climate, weather, dispersion. Sources and effects of pollutants in the industrial context- primary and secondary pollutants- acid rain, green house effect, depletion of ozone layer, global warming, standards and control measures required by industry in compliance to The Air (Prevention and Control of Pollution) Act 1989.

[15Hours]

Module IV

Water Pollution and Control : Brief Discussion on Hydrosphere, natural water, pollutants: their origin and effects, river/lake/ ground water pollution, The financial implication of water pollution control and steps required to be taken by industry e.g. Sewerage treatment plant- water treatment plant- Standards and control in relation to the effect of legislation by Central and State Boards for prevention and control of Water Pollution.

[15Hours]

Module V

Land Pollution : Brief understanding of lithosphere, Pollutants (municipal, industrial, commercial, agricultural, hazardous solid waste); their original effects, collection and disposal of solid waste, recovery & conversion methods in relation to an industrial enterprise with discussion about the financial implication in a business enterprise.

[12Hours]

Reference:

1. Environmental Science : Cunnigham, TMH
2. Environmental Studies : A.K.De & A.K.De, New Age International
3. Environmental Pollution Control Engineering : C.S.Rao, New Age International
4. Environmental Management : N.K. Oberoi, EXCEL BOOKS
5. Ecosystem Principles & Sustainable Agriculture : Sithamparanathan, Scitech.