

## Name of the Faculty: Commerce & Management

**CHOICE BASED CREDIT SYSTEM** 

**Syllabus: Bachelor of Business Administration (BBA)** 

Name of the Course: B.B.A. I (Sem.-I & II)

(Syllabus to be implemented from June, 2022)

## **Choice Based Credit System**

## **Bachelor of Business Administration (BBA)**

#### **Principles of Management-I**

**Course Code: Semester I (CC-1)** 

Total Periods: 60 Total Marks: 50

Objective: To develop understanding regarding basic concepts and functions of Management.

Sr. No.	Name of Topic	No. of Lectures
1	Introduction to Management Introduction, Definition, Importance of management, Scientific and Administrative Management, Functions of Management - Planning, Organising, Staffing, Directing & Controlling. Levels of Management and its functions.	15
2	Planning Meaning, Definition, Features of Planning, Importance of planning, Types of Plans, Steps in Planning process, Making planning effective.	10
3	Organising Definition of organisation, Process of organising Organizational Structure & its types, Span of management, Departmentation & its types, Difference between Power and Authority Delegation of Authority and its advantages, Responsibility.	20
4	Staffing Meaning, Definition, Staffing process, Manpower planning, Recruitment (Sources), Selection (Process), Training (Need & types) and Performance Appraisal (Need & advantages)	15

#### **Reference Books**:

- 1) Principles of Management, P.C. Tripathi and P.N. Reddy, Mcgraw Hill
- 2) Principles & Practice of Management , L.M.Prasad, S. Chand and Sons
- 3) Management , Stephen P. Robins and Marry Coulter , Pearsons pub.
- 4) Principles of Management Knootz & O'Donell, Tata McGraw Hill

## **Business Communication-I**

**Course Code: Semester-I (CC-2)** 

Total Periods :60 Total Marks : 50

Objective: To acquaint students with importance of communication in business.

Unit	Name of	Details	No. of
No.	the Chapter		Lectures
1	Introduction to Communication	Communication-Meaning ,Objectives, Importance and Process, Essentials of good communication, Barriers to communication and Overcoming communication Barriers	10
2	Types of Communication	Communication Written, Oral, Face-to-face, Silence (Merits and demerits of each type). Non-verbal Communication-Meaning, Medias/ Forms of Non-verbal communication	15
3	Business Letters	Need and functions of business letters, Planning & layout of business letter (Styles), Drafting of Business Letters Application for employment and resume, Placing and fulfilling orders, Enquiries and replies, Sales letters, Complaints and follow-up.	20
4	Reporting & Presentation	Principles of writing reports for management, Types of reports Structures of report, Presentation Skills: Meaning, Importance & Stages	15

#### **Recommended Books:**

- 1. Communication-C.S. Rayudu-Himalaya Publishing House
- 2. Business Communication-Raiand Rai-Himalaya Publishing House
- 3. Business Communication-P. D. Chaturvedi and Mukesh Chaturvedi.
- 4. Essentials of Business Communication-Rajendra Pal and J.S.Korlahalli-S.Chand and Sons.

## Accounting for Business – I Course Code: Semester I (CC-3)

Total Periods :60 Total Marks : 50

#### **Course Objectives:**

• The mission of accounting in any business is to systematically record transactions, sort and analyse them, prepare financial statements, assess the financial position, and use information about the business to aid in decision-making. This subject will undoubtedly prepare students to become entrepreneurs.

	Decome entrepreneurs.	T
Unit No	Content	Hrs.
1	Introduction to Accounting	
	1.1Meaning & definition of accounting	
	1.2 Objectives of Accounting	
	1.3 Functions of Accounting	
	1.4 Importance of Accounting	8
	1.5 Basic Accounting terminologies	
	1.6 Branches of Accounting	
	1.7 Basis of Accounting	
	1.8 Users of Accounting information	
	1.9 Role of an accountant	
2	Accounting Principles, Concepts & Convention.	
	2.1 Accounting Concepts, Principles and Conventions.	10
	2.2 Accounting Standards	
3	Accounting Process	
	3.1 Double entry system.	
	3.2 Classification of Accounts.	
	3.3 Golden Rules of Accounting.	
	3.4 Journal Entries.	18
	3.5 Ledger Posting.	
	3.6 Trial Balance (Objectives and Preparation of Trial Balance)	
	3.7 Cash Book, Kinds of Cash Book.	
	3.8 Preparation of Simple Cash Book & Three Column Cash Book.	
4	Depreciation Accounting	
	4.1 Concept of Depreciation	
	4.2 Objectives of Depreciation	12
	4.3 Problems on Methods for providing Depreciation (Straight- line method and	
	Reducing Balance method)	
5	Final Accounts for Sole Proprietor	
	5.1 Introduction	
	5.2 Trading Account (Trading Account Items)	
	5.3 Profit and Loss Account (Profit and Loss Account Items)	12
	5.4 Balance Sheet (Characteristics, Arrangements and Classification of Assets and	
	Liabilities.	
	5.5 Preparation of Final Accounts.	

Sug	Suggested readings		
1.	P. C. Tulsian, Financial Accounting, Person Publication, New Delhi.		
2.	M. C. Shukla & Grewal, Advance Accountancy, S. Chand Publication, New Delhi.		
3.	M. C. Shukla & S. C. Gupta, Solutions to Problems in Advanced Accounts Vol 1, S. Chand Publication, New Delhi.		
4.	Maheshwari S. N. And Maheshwari S. K. Financial Accounting, Vikas Publishing House, New Delhi.		
5.	Jain S P., and Narang, K. L. Financial Accounting. Kalyani Publishers, New Delhi.		

#### **Business Economics -I**

**Course Code: Semester I (CC-4)** 

Total Periods: 60 Total Marks: 50

**Objectives:** a) To provide basic knowledge of the micro economic theory.

b) To enable students to apply this knowledge in business decision making.

Unit – 1	Introduction to Micro Economics	15	
1.1. Meaning, Nature and Scope of Micro Economics.			
1.2. Significance ar	1.2. Significance and Limitations of Micro Economics.		
1.3. Business Econ	omics Features and Objectives		
1.4. Role of Micro	Economics in Business Decisions		
1.5. Basic Problem	s of an Economy and Role of Free Market Economy.		
Unit – 2	Demand and Supply Analysis	15	
2.1. Demand Funct	tion and Law of Demand.		
2.2. Elasticity of D	emand - Meaning, Types and Measurement (Price, Income, Cross and A	dvertising)	
2.3. Concept of Sup	pply and Law of Supply.		
2.4. Elasticity of Su	upply - Meaning and Determinants of Elasticity of Supply.		
2.5. Determination	of Equilibrium Price and Quantity through Demand and Supply.		
Unit – 3	Unit – 3 Production and Cost Analysis 15		
3.1. Concept of Pro	oduction and Features of Factors of Production		
3.2. Production Fu	nction- Short Run and Long Run.		
3.3. Meaning and	3.3. Meaning and Types of Cost (Total, Average, Marginal, Fixed, Variable & Opportunity)		
3.4. Behavior of C	ost Curves in Short Run and Long Run.		
3.5. Concept of Re	3.5. Concept of Revenue - Behavior of Revenue Curves Under Perfect & Imperfect Competition.		
Unit – 4	Market Structure	15	
4.1. Introduction and Classification of Market			
4.2. Perfect Competition – Meaning, Characteristics and Price Determination.			
4.3. Monopoly – Characteristics, Price determination and Price Discrimination.			
4.4. Monopolistic	4.4. Monopolistic Competition – Characteristics and Price Determination.		
4.5. Oligopoly- Meaning, Characteristics and Types of Oligopoly.			

#### **Suggested Reading and Reference Book:**

- 1. Business Economics (Micro) Ms. S. Shanthi, Mrs. Anjali Sane, Himalaya Publishing House
- 2. Macroeconomics-Theory & Policy: H. L. Ahuja, S. Chand Publication
- 3. Business Economics- D. M. Mithani, Anjali Sane, Himalaya Publishing House

- 4. Business Economics-Dr. G. N. Chitte, Mrs. Y. V. Jugale, Mr. A. K. Hulli, Ms. P.J.Khandagale.
- 5. Economics Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press
- 6. Economics: Principles and Applications Mankiw, N.G., Cengage Learning.
- 7. Business Economics H.L. Ahuja, S. Chand Publication
- 8. Managerial Economics Suma Damodaran, Oxford University Press
- 9. Mnagerial Economics Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi
- 10. Managerial Economics Moyer & Harris, Tata Mcgraw-Hill, New Delhi.
- 11. Modern Microeconomics Koutsoyiannis, A., MacMillan Press.
- 12. Microeconomics: Theory and Applications Salvatore, D.L., Oxford Univ. Press
- 13. Managerial Economics D N Dwivedi, Vikas Publishing House.
- 14. Managerial Economics D M Mithani

## **Business Organisation & Environment-I (CC 5)**

Total Periods: 60 Total Marks: 50

## **Course Objectives:**

- 1. To acquaint the students with various forms of business organization.
- 2. To make the students aware about developments in the business world.

Module 1	Introduction to Business		
Meaning, Object	Meaning, Objectives & Characteristics of Business, Classification of Business,		
Essentials of Su	ccessful business		
Module 2	Forms of Business Organizations		
Sole Proprietors	ship, Partnership Firms, Joint Stock Companies, Co-operative Society,		
Features, Merits	s, Demerits & Suitability of each.		
Module 3	Domestic Trade & Emerging Modes of Business		
Organization of	Wholesale & Retail Trade, Types, Characteristics & Functions		
Module 4	Aids to Trade &Foreign Trade		
Banking, Insura	nce, Transportation, Warehousing – Concept, Functions & Types.		
Foreign Trade-T	Types, Advantages & Disadvantages		
Recommended Books	<ol> <li>Modern Business Organization &amp; Management by S. A. Sherlekar, Himalaya Publication</li> <li>Business Environment Text and Cases by F. Cherunilam, Himalaya Publication</li> </ol>		
	<ol> <li>Business Organisations &amp; Systems by Appannaiah, Ramnath, Gujarathi, Himalaya Publication</li> <li>Modern Business Organization &amp; Management by M. C.Shukla, S. Chand Publication</li> </ol>		

## **Practicals on Management-I**

Course Code: Semester I (AECC-1) w. e. f. June 2022

**Objectives:** a) To expose the student with current developments in business.

b) To improve communication and presentation skills of the students.

**Practicals:** Student should maintain the Practical Book (Journal) for this subject. The practical's include the following –

- a) Communication Skills 5 speeches in one semester to be presented. Topics should be selected other than regular subjects. (04 marks)
- **b) Business News Analysis** 5 News items of minimum of 100 words should be analyzed and presented in this Semester (04 Marks)
- c) Book Review- Student should read one book related to Personality Development, Business
  Development, Industrialist's biographies / autobiographies. (04 Marks)
- d) Industrial visit Report Minimum two business units (08 Marks)

At the end of semester, examination will taken by the university (One internal and One external examiner) Examiners should ask the questions on the basis of Practical Book (Journal) maintained by the Students (30 Marks)

## B.B.A. Part- I Sem.- II

## **Principles of Management-II**

Course Code: Semester II (CC-1) w. e. f. June 2022

Total Periods: 60 Total Marks: 50

Objective: To develop understanding regarding basic concepts and functions of Management.

Sr. No.	Name of Topic	No. of Lectures
1	Coordination Meaning, Definition, Need for Coordination, Types of Coordination, Techniques of effective coordination,	10
2	Motivation Meaning, Definition, Importance, Motivational techniques: Financial and Non-financial incentives. Theories of motivation: Maslow's Hierarchy needs theory, McGregor's theory X and Y. Theory Z by William Ouchi, Herzberg's Two Factor Theory.	20
3	Leadership Meaning, Definition, Importance ,Functions of Leader, Trait Theory of Leadership, Leadership Styles, Autocratic, Democratic and Free rein, Managerial Grid	15
4	Controlling Meaning, Definition, Need for control, Steps in Control Process, Types of Control- Feed forward control, Concurrent control & feedback control, Control Techniques- Traditional & Modern.	15

#### **Reference Books:**

- 1) Principles of Management, P.C. Tripathi and P.N. Reddy, Mcgraw Hill
- 2) Principles & Practice of Management ,L.M.Prasad, S. Chand and Sons
- 3) Management, Stephen P. Robins and Marry Coulter, Pearsons pub.
- 4) Principles of Management Knootz & O'Donell, Tata McGraw Hill

# **Business Communication –II Course Code: Semester-II (CC-2)**

Total Periods :60 Total Marks: 50

**Objective:** To improve oral communication of students.

Unit No.	Name of the Chapter	Details	No. of Lectures
	Introduction	Meaning, Nature and Scope, Principles of effective oral	15
		communication, 7C's of Communication, Media of oral	
		communication (Face to face conversation,	
1		Teleconferences, Press Conference, Demonstration,	
		Radio, Recording, Dictaphone, Demonstration and	
		Dramatization, Public Address system, Closed circuit	
		Television, Grapevine, Group Discussion, Oral Report.)	
	Oral	Formal Channels: Downward, Upward and Horizontal	
	Communication in	communication channels in organization.	
2	Organisation	Informal Channels: Grapevine, Rumour etc. at	15
		organization. (Meaning, Medias, Merits and Demerits	
		of all)	
	Communication	Interviews: Meaning, Types, Conducting interviews,	
	Skills	preparation for giving Interviews;	
3		Group Discussions: Concept, Preparing for GDs,	20
3		parameters of Evaluation; Concepts of Extempore	
		Speech, Public speaking, Techniques of effective	
		speech, Speech preparation, Speech Process	
	Use of Technology	Telephone, Fax, Internet, Intranet, Video Conferencing,	
4	in	Answering Machines, Voice-mail, Audio-Visual aids	10
4	Communication	used in Organization, Tips to Write Blogs and Social	
		media marketing, Email writing.	

#### **Recommended Books:**

- 1. Communication- C.S Rayudu- Himalaya Publishing House
- 2. Business Communication- Rai and Rai-Himalaya Publishing House
- 3. Business Communication-P.D. Chaturvedi and Mukesh Chaturvedi
- 4. Business Communication-M.-Vani Educational Balasubrahmanyan Books.

Subject: Accounting for Business – II
Course Code: Semester-II (CC-3)

Total Periods: 60 (4 Credits)

Total Marks: 50

#### **Objectives:**

• To run a business efficiently, students should have thorough knowledge of cost accounting, since this knowledge will enable them to ascertain cost, determine selling price, and control costs.

Unit No	Content	Hrs.
1	Introduction to Cost Accounting	
	1.1 Meaning, Nature & Scope	
	1.2 Advantages, objectives of cost Accounting,	
	1.3 Difference between Financial & Cost Accounting,	12
	1.4 Cost Classification and cost elements, Cost centre, cost unit, Cost control and	
	cost reduction,	
	1.5 Preparation of Cost – Sheet	
2	Material Costing	
	2.1 Problems on various Stock Levels	
	2.2 Problems on Economic order quantity	12
	2.3 Problems on preparation of Store ledger account (LIFO,FIFO, Simple Average	
	and Weighted average methods)	
3	Labour Costing	12
	3.1 Remuneration and Incentive (Problems), Labour turnover (Problems)	14
4	Overheads	
	4.1 Introduction of Overheads,	
	4.2 Allocation of overheads,(Problems),	12
	4.3 Classification and Accounting of Overheads,	14
	4.4 Absorption of overhead (Problems only on Primary distribution of Overheads)	
	4.5 Problems on Machine hour rate	
5	Marginal Costing	
	5.1 Concept of Marginal Cost& Marginal Costing,	12
	5.2 Break-Even analysis, Practical application of Break-even analysis (Problems)	

Su	Suggested readings	
1.	Cost Accounting, M.N.Arora, Himalaya Publishing House Pvt. Ltd, Mumbai	
2.	Cost Accounting: Text-Problems, M.C.Shukla, T.S.Grewal, M.P.Gupta, S.Chand Publication, Delhi	
3.	Cost Accounting: Principles & Practice, M.N.Arora, Vikas Publishing House, Noida	
4.	Cost & Management Accounting, S.M.Inamdar, Everest Publication, Pune	
5.	Cost Accounting - Theory & Problems, S. N. Maheshwari; S.N. Mittal	

## **Business Economics –II**

Course Code: Semester- II (CC-4)

Total Periods- 60 Total Marks=50

**Objectives:** a) To provide basic knowledge of the micro economic theory.

b) To enable students to apply this knowledge in business decision making.

Unit - 1	Introduction to Macro Economics	15	
1.1. Meaning	1.1. Meaning and Concept of Macro Economics.		
1.2. Nature ar	1.2. Nature and Scope of Macro Economics.		
1.3. Major Iss	sues and Concerns of Macroeconomics.		
1.4. Significa	nce and Limitations of Macro Economics.		
1.5. Basic Co	ncepts in Macro Economics- Full employment, Price stability, Social just	ice,	
Sustaine	d and Inclusive growth and Globalization with Sovereignty intact.		
Unit -2	National Income Accounting	15	
2.1. Introducti	on to National Income		
2.2. Concepts	of National Income-GDP, GNP, NDP, NNP, Depreciation, Factor Cost an	nd	
Market Pri	ice, National Income at Current and Constant prices.		
2.3. Measuren	nent and limitation National Income: Production, Income & Expenditure I	Method.	
2.4. Circular f	lows of Income.		
2.5. Importance	e of National Income data.		
Unit - 3	Money and Banking	15	
3.1. Concept a	and Function of Money.		
3.2. Value of I	Money- Internal and External Value of Money		
3.3. Inflation a	3.3. Inflation and Deflation – Causes, Effects and Controls.		
3.4. Commerc	ial Bank- Functions and Role.		
3.5. Central B	3.5. Central Bank- Functions and Role in Price stability		
Unit - 4	Public Finance	15	
4.1. Meaning, N	Nature and Scope of Public Finance		
4.2. Direct and Indirect Taxes – Meaning, Merits and Demerits, GST – Outline and Consequence			
4.3. Public Expenditure – Causes of Growth in Public Expenditure, Effects of Public			
Expenditure.			
4.4. Public Debt – Kinds of Public Debt, Causes and Effects of Public Debt.			
4.5. Budget – Concept and types of Budget, Concept of Deficits.			

#### **Suggested Reading and Reference Book:**

- 1. Managerial Economics D N Dwivedi, Vikas Publishing House
- 2. Macroeconomics, by H. L. Ahuja, S. Chand Publication, Delhi
- 3. Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA.
- 4. Principles of Macroeconomics, by N. Gregory Mankiw; Worth Publishers, USA.
- 5. Managerial Economics, by Dr. Atmanand, Excel Books, Delhi
- 6. Macro Economics, by Dr. D Mithani, Himalaya Publication
- 7. Advanced Macroeconomics, by David Romer; McGraw-Hill.
- 8. Managerial Economics Analysis and Cases, by Haynes, Mote and Paul.
- 9. Managerial Economics, by R. L. Varshney, K. L. Maheshwari, Sultan Chand & Sons, New Delhi
- 10. Principles of Economics, by S K Agarwala, Excel Books
- 11. Macro Economics, by Thomas F. Dernburg, Mc Graw-Hill Book Co.
- 12. Economics Lipsey, R.G. and A.K. Chrystal, Oxford Univ. Press
- 13. Economics: Principles and Applications Mankiw, N.G., Cengage Learning)
- 14. Business Economics H.L. Ahuja, S. Chand Publication
- 15. Managerial Economics Suma Damodaran, Oxford University Press
- 16. Managerial Economics Geetika, Ghosh & Choudhury, Cengage Learning, New Delhi
- 17. Managerial Economics Moyer & Harris, Tata Mcgraw-Hill, New Delhi.

## Business Organisation & Environment-II (CC 5) BBA I Semester II (w. e. f. June 2022)

Total Periods: 60 (4 Credits)

Total Marks: 50

## **Course Objectives:**

- 1. To make the students aware about developments in the business world.
- 2. To provide basic knowledge of business environment.

Module 1	Business Environment	
Introduction, Meaning, Definition, Features, Importance, Environmental Analysis,		
Merits & Deme	erits of Environmental Analysis	
Module 2	Dimensions of Business Environment	
Internal, Extern	al: Micro & Macro.	
Module 3	Economic & Technological Environment	
<b>Economic Env</b>	ironment: Meaning, Economic System& Its Features, Economic	
Factors, Variou	s Economic Policy & Its Importance & Its Impact on Business.	
<b>Technological</b> Regulations.	Environment: Technology & its Features, Transfer of technology &	
Module 4	Political, Social & Cultural Environment	
Political Envir	onment: Various institutions – Legislature, Executive, Judiciary.	
<b>Social &amp; Cultural Environment:</b> Meaning, Nature of, Impact of Culture on Business, Social Responsibility towards various stakeholders		
Recommended Books	<ol> <li>Business Environment - Francis Cherunilam, Himalaya Publication</li> <li>Business Environment- Dr. C. N. Sontakki &amp; Dr. Prakash Herekar, Mehta Publication (ISBN:978-81-7766-863-6)</li> <li>Business Environment- Justin Paul</li> <li>Essentials of Business Environment- K. Aswathappa, Himalaya Publication (ISBN:978-93-5273-481-8)</li> </ol>	

#### **B.B.A.** I Semester II

#### **Practicals on Management-II (AECC 1)**

Total Periods: 60 Total Marks: 50

#### **Objectives:**

- a) To expose the student with current developments in business.
- b) To improve communication and presentation skills of the students.

**Practicals:** Student should maintain the Practical Book (Journal) for the subject. The practicals include the following - .

- **a) Communication Skills** 5 speeches in one semester to be presented. Topics should be selected other than regular subjects. (04 marks)
- **b) Business News Analysis** 5 News items of minimum of 100 words should be analyzed and presented in one Semester (04 Marks)
- c) **Interview** Student should take interview of any one local entrepreneur and summary of the same to be written in Practical Book. (04 Marks)
- d) Industrial visit Report Minimum two business units (08 Marks)

At the end of semester, examination will taken by the university (One internal and One external examiner) Examiners should ask the questions on the basis of Practical Book (Journal) maintained by the Students. (30 Marks)