

**B.B.A Honours [ 3 Year Degree Course ] Syllabus from July 2012**

SEMESTER	DURATION	TOTAL MARKS	No. of Credits	EXAM MONTHS
I	JULY – DEC	350	21	DECEMBER
II	JAN – JUNE	350	21	MAY
III	JULY – DEC	350	21	DECEMBER
IV	JAN – JUNE	450	25	MAY
V	JULY – DEC	350	18	DECEMBER
VI	JAN – JULY	350	18	APRIL
Participation in co-curricular & extra curricular activities (NCC, NSS, Sports, Human Rights activities will be given Grades)		-	6	
<b>TOTAL:-</b>		2200	130	

**SEMESTER – I**

	CODE	TITLE	MARKS	No. of Credits
1.1	BOBA3101	Managerial Micro Economics – I	50	3
1.2	BOBA3102	Managerial Macro Economics	50	3
1.3	BOBA3103	Business Mathematics - I	50	3
1.4	BOBA3104	Business Statistics - I	50	3
1.5	BOBA3105	Financial Accounting	50	3
1.6	BOBA3106	Environmental Studies	50	3
1.7	BOBA3107	Business Informatics	50	3
<b>TOTAL:-</b>			350	21

**SEMESTER – II**

	CODE	TITLE	MARKS	No. of Credits
2.1	BOBA3201	Business Communication	50	3
2.2	BOBA3202	Managerial Micro Economics – II	50	3
2.3	BOBA3203	Indian Economic Environment	50	3
2.4	BOBA3204	Business Mathematics – II	50	3
2.5	BOBA3205	Business Statistics – II	50	3
2.6	BOBA3206	Direct Taxation	50	3
2.7	BOBA3207	Business Regulatory Framework	50	3
<b>TOTAL:-</b>			350	21

**SEMESTER – III**

	CODE	TITLE	MARKS	No. of Credits
3.1	PNMA3301	Principles of Management	50	3
3.2	HRMA3301	Human Resource Management	50	3
3.3	PRMM3301	Production & Materials Management	50	3
3.4	MKMA3301	Marketing Management	50	3
3.5	OPRA3301	Operations Research	50	3
3.6	CMGA3301	Cost and Management Accounting - I	50	3
3.7	INBA3301	International Business	50	3
<b>TOTAL:-</b>			350	21

## **SEMESTER – IV**

	CODE	TITLE	MARKS	No of Credits
4.1	ORBA3401	Organisational Behaviour	50	3
4.2	BETA3401	Business Ethics	50	3
4.3	AUDA3401	Auditing	50	3
4.4	CMGA3402	Cost and Management Accounting - II	50	3
4.5	ITRM3401	Introduction to Research Methodology	50	3
4.6	IDTX3401	Indirect Taxes	50	3
4.7	MISA3401	Management Information System	50	3
4.8	TPPA3451	Term Paper and Presentation (Project)	100	4
		TOTAL:-	450	25

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

## **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
M5.1	MRCA3501	Marketing Research & Consumer Behaviour	100	5
M5.2	ASPA3501	Advertising & Sales Promotion	100	5
M5.3	SVRM3501	Service and Rural Marketing	100	5
5.4	CAMN3501	Computer Aided Management	50	3
		TOTAL	350	18

## **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
M6.1	SMGA3601	Sales Management	100	5
M6.2	INMK3601	International Marketing	100	5
6.3	ECMF3601	E-Commerce Fundamentals	50	3
6.4	PRCM3651	Project + Comprehensive Viva	100	5
		TOTAL:-	350	18

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

## **SEMESTER – V**

	CODE	TITLE	Marks	No of Credits
F5.1	CFAR3501	Corporate Financial Accounting & Reporting	100	5
F5.2	FIMN3501	Financial Management	100	5
F5.3	FMSA3501	Financial Markets and Financial Statement Analysis	100	5
5.4	CAMN3501	Computer Aided Management	50	3
		TOTAL	350	18

## **SEMESTER – VI**

	CODE	TITLE	Marks	No of Credits
F6.1	MGDM3601	Managerial Decision Making	100	5
F6.2	SAPM3601	Security Analysis and Portfolio Management	100	5
6.3	ECMF3601	E-Commerce Fundamentals	50	3
6.4	PRCF3651	Project + Comprehensive Viva	100	5
		TOTAL	350	18

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

**SEMESTER – I**

**PAPER – 1.1**

**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 – 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

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

**SEMESTER – I**

**PAPER – 1.2**

**Managerial Macroeconomics**

**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 – 1.3**

**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-1.4**

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. **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.

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

**SEMESTER – I**

**PAPER – 1.5**

**Financial Accounting**

**Full Marks : 50**

- 
1. Accounting concepts, GAAP, Review of basic accounts (Journal, ledger, T/B, C/B, Accounting Equation, Accounting Cycle).
  2. Capital & Revenue Expenditure.
  3. Accounting for reserves & provisions (Bad debts & Depreciation with ref. to AS6 & AS 10)
  4. Preparation of final accounts of Sole Proprietorship Business with ref. to AS1 and AS5.
  5. Company Accounts –
    - (i) Issue of shares & forfeiture.
    - (ii) Bonus issue.
    - (iii) Company Final A/cs (with adjustments on issue, forfeiture, bonus)
  6. Cash flow statement (AS-3)
  7. Ratio Analysis as a tool to interpretation of Financial Statements (including Du Pont Analysis)

-----  
**References:**

- Advanced Accounts : Sukla, Grewal, Gupta: S.Chand
- Principle of Accounting : Gupta R.L.& M Radhaswamy:Vol1:Sultan Chand.
- Financial Accounting : Mukherjee Hanif : Tata Mcgraw
- Indian Accounting Standards : Asish Bhattacharya : Tata Mcgraw

# BBA Honours [ 3 Yr Degree Course ]

## SEMESTER – I

### PAPER – 1.6

#### Environmental Studies

Full Marks : 50

#### I. FUNDAMENTALS OF ENVIRONMENT

Definition of Environment, ecology, environmental degradation and ecological imbalance; the need and urgency for studying environmental science, meaning & scope; The basic concern is “our existence in the future”. Global Environment and its segments; Components of environment: biotic, abiotic factors, types of environment and their interconnectedness, eco-system services, biogeochemical cycles. Sustainable development, ecological footprint, environmental ethics, green politics Concepts; Biomes and Habitat - Classification of biomes. Ecosystems - types, structural and functional aspects. Ecotone, Edge effect and Ecological Niche; Ecological succession;

#### II. GLOBAL ENVIRONMENTAL ISSUES, IMPACTS AND REMEDIAL MEASURES

**Lithosphere:** Geogenic and anthropogenic sources of environmental degradations, Case Studies. Impacts of modern agriculture. Causes of soil pollution; Effects of pesticides on soil components and food chain special reference to bio-magnification and bio-accumulation; Environmental problems associated with extraction of mineral deposits. Disaster Management; Natural and man-made hazards; Disaster preparedness and management plan, Education and Training Activities, planning for Rescue and Relief works.

**Atmosphere stratifications and global environmental issues: In the Troposphere:** Global warming/climate change/greenhouse effect, Acid rain and photochemical smog; their impacts on the environment and human beings and remedial measures. **In the Stratosphere:** Ozone layer depletion/hole formation. Impacts of Uv radiations. Ozone depleting substances (ODS), trans-boundary air pollutants. Types and sources of air pollutants; emission and air quality standards, PUC, catalytic convertors, air pollution control equipments; case studies.

**Hydrosphere:** Components and distribution. Classification of water ecosystem as lentic and lotic. Importance of wetlands. Point and non-point source of pollution. Physical, chemical and biological parameters of water. DO, BOD, COD, MPN parameters; chemical pollution as cadmium, mercury, lead and arsenic and their impacts; Eutrophication, methaemoglobinemia and oil spills. Water-borne diseases and their impacts. ENSO, *El nino* and *la nina* factors. Bottle water industry. Case studies.

**Noise Pollution** - Basic properties of sound waves, sound pressure, loudness and intensity levels, decibel; Sources and impacts of Noise Pollution; management of noise pollution.

**Radiation Pollution** - Radioactive decay; Biological impact and health hazards associated with radiation, Units of radioactivity and radiation dose; radioactive waste disposal. **Case Studies:** Three Mile Island, Chernobyl and Fukushima Daiichi nuclear disasters.

#### III. POPULATION

Community and Population; Characteristics, carrying capacity and growth curves; Factors affecting human population; Economic and environmental impacts of over population.

#### IV. WASTE MANAGEMENT

**Solid waste management and disposal:** Types and sources of solid wastes; E-waste as a modern threat; Recycling of wastes and waste minimization techniques; Disposal of solid wastes; Present scenarios of municipal and industrial waste management in India.

#### V. ENVIRONMENTAL POLICIES, LAW AND MANAGEMENT

**Environmental Policies and Strategies:** Evolution of environmental policy, Constitutional Provision; Role of UN authorities in protection of Global Environment from Stockholm till the present date. Green Politics; National and international conventions and agreements.



**Environmental legislations:** Evolution and development of International and Indian Environmental laws; **a). General Laws:** 1986 - The Environment (Protection) Act, 1989 - The Manufacture, Storage, and Import of Hazardous Rules, 1991 - The Public Liability Insurance Act and Rules, 1995 - The National Environmental Tribunal Act, 1997 - The National Environment Appellate Authority Act, 1998 - The Biomedical waste (Management and Handling) Rules, 2000 - The Municipal Solid Wastes (Management and Handling) Rules, 2002 - The Biological Diversity Act; **b). Water, Air, Forest and Wild Life:** 1927 - The Indian Forest Act, 1974 - The Water (Prevention and Control of Pollution) Act, 1977 - The Water (Prevention and Control of Pollution) Cess Act, 1981 - The Air (Prevention and Control of Pollution) Act, 1988 - The Motor Vehicles Act, 1991 - The Coastal Regulation Zone Notification.

**Environmental Management:** Major Environmental Movements, Environmental audit; ISO standards; ISO 12000, 14000 series and Environmental Labeling; Green funding and taxes, Trade and environment; emission trading and carbon credits; carbon sequestration, Ecotourism and heritage management.

## VI. CONSERVATION AND BIODIVERSITY

Biodiversity and Wildlife, present scenario, importance of biodiversity, threats and impacts of biodiversity loss; Conservation measures, UN Initiatives. GMO- advantages and disadvantages;

## VII. ENERGY AND ENVIRONMENT

Sun as the ultimate source; solar flux; Global and Indian Energy use pattern; Energy Resources and their classification, advantages and disadvantages associated:-Fossil Fuels and Nuclear energy; Nuclear reactors and radioactive waste; Bio-energy- Energy plantation; Biogas production and uses; Solar and Wind Energy; Hydropower, Tidal energy, Geothermal and OTEC.

## VIII. ENVIRONMENTAL IMPACT ASSESSMENT (EIA)

Definition, objectives, IAIA; Origin and development of EIA; Structural and functional components in impact prediction; Basic procedures in EIA process; Advantages and disadvantages in EIA; Guidelines for EIA in India.

## REFERENCE

1. **Basu, R.N**, Environment, University of Calcutta, 2000.
2. **Misra, SP and Pande, SN**, Essential Environmental Studies (3<sup>rd</sup> Edition), Ane Books Pvt. Ltd., 2011.
3. **Ghosh Roy, MK**, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt. Ltd., 2011.
4. **Eldon Enger and Bradley Smith**, Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
5. **Agrawal, KM, Sikdar, PK and Deb, SC**, A Text book of Environment, Macmillan Publication, 2002.
6. **Richard T Wright**, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.
7. **Mitra, A.K, Bhattacharya, S. and Saha, D**, Environmental Studies, St. Xavier's College, Kolkata.
8. **Daniel D. Chiras**, Environmental Science: Creating a Sustainable Future, Jones & Bartlett Publishers; 6th edition, 2001.
9. **Howard S. Peavy and Donald R. Rowe**, Environmental Engineering, McGraw-Hill International Editions, 1985.
10. **Metcalf & Eddy**, Wastewater Engineering, Tata McGraw-Hill Edition, 1999.

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

**Semester I :**  
**Paper : 1.7**  
**Business Informatics**

**THEORY : 40 MARKS (EXTERNAL)**

**Business Informatics**

Introduction, Data, Information, and Knowledge, Information Technology - Concept, Features and Components, Information Systems - Concept and types of Information Systems, Role of IT in business and society, Business Intelligence.

**Computer Fundamentals**

Introduction, The Computer System, Von Neumann Model, Data representation, ASCII, Units for measurement of information, Central Processing Unit (CPU), Memory, Memory Hierarchy, Random Access Memory (RAM), Types of RAM, Read Only Memory (ROM), Types of ROM, Secondary Storage, Input / Output Devices, Classification of Programming Languages, Software and Hardware, System Software, Operating System, Application Software.

**Program Development**

Introduction, Flowchart, Decision Tree, Decision Table, Pseudo code, Coding, Testing and debugging.

**Computer Network, Internet Basics**

Introduction, Computer Network, LAN, WAN, MAN, Communication Protocols, Network Devices, IP addresses, DNS, Evolution of Internet, Basic Internet Terms, Getting Connected to Internet, Internet Applications, Electronic Mail, Searching the Web, Social Media, other applications of Internet, Internet security, Types of threats, Computer Virus, Hacking, Copyright, Firewall, Computer Ethics.

**Multimedia**

Multimedia - Definition, Building Blocks of Multimedia, Multimedia System, Multimedia Applications, Virtual Reality.

**Database Fundamentals**

Introduction, File Processing Systems, Logical Data Concepts, Physical Data Concepts, Database Management System (DBMS), DBMS Architecture, RDBMS, E-R Modeling, Data Integrity, Database Languages, Simple queries using SQL, Introductory concepts of Data Warehousing and Data Mining.

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

**PRACTICAL : 10 MARKS (INTERNAL)**

**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.

**Spread Sheet application :**

Data types, Entering & editing data in cells, different cell referencing, entering formula & functions, working with graphs & charts, using math, statistical & financial functions, data validation, sorting, subtotal, pivot tables, Data tables & charts, What-if analysis- Goal Seek, Scenario.

**Creating Computer presentations :**

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

**Database package :**

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

**Business Communication**

Full Marks : 50

---

1. Prepositions, Verbs (in their correct tense form). Synonyms and Antonyms.
2. a) Idioms – expressions : (sentences will be asked to make in not less than 10 words)  
b) Identical words and expressions.
3. Transformation of sentences (Simple/Compound/Complex – Active and Passive Voice, Exclamatory, Interrogative, Assertive, Negative).
4. Figures of Speech : (as in Wren and Martin)  
- [ Climax/Anticlimax, Irony, Sarcasm, Pun, Alliteration, Transferred Epithet, Similie, Metaphor, Personification, Metonymy, Synecdoche, Innvenodo ].
5. Writing of Notice, Agenda, Minutes, Fax, E-mail, advertisement (with knowledge of definitions of the above), Meeting (types/rules of meeting).
6. All types of Business Letters, Report-writing (Journalist/General) (letter of complaint, appointment, resignation, insurance, banking, import-export matters, application etc.)
7. Comprehension (Unseen).
8. Composition writing.

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

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

**SEMESTER – II**

**PAPER – 2.2**

**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 and Stackelberg model)–Cartel- Price Leadership - Oligopoly and Prisoner's Dilemma.

**2. Pricing Strategies**

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

**3. 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  
Damodaran : Managerial Economics, Oxford

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

**SEMESTER – II**

**PAPER – 2.3**

**Indian Economic Environment**

**Full Marks : 50**

**1. The Evolution and Structure of Indian Economy**

Performance of the economy in the post-independence period with reference to economic indicators (National Income, per capita income, saving, investment, agricultural growth, industrial growth, Exports and imports) and infrastructural indicators – Sectoral composition of National Income – occupational structure – industrial structure- present state of Indian economy with reference to social indicators, HDI and HPI – and new ranking indices and their implications in the context of liberalized

(Sources: World Economic Forum, Transparency International and Gottingen University and World Bank)

**2. Macroeconomic Planning in India**

Structural constraints and the development strategy in the 1950s – Evolution of plan strategy and priorities : Growth dominated heavy industrialization strategy. Redistributive development strategy - Deficit driven spending boom of the 1980s and the demise of Development planning-Economic liberalization and redefined role of planning in the 1990s.

**3. Sectoral Issues**

a) **Agriculture:** role of agriculture in the development process – Institutional and Technocratic models of reforming agriculture and their impact on agricultural growth since 1991 – Policy reforms in agriculture: Reforming subsidies and investments, land market reform and agri-business reform

b) **Industry and Services:** Industrial policy and commanding role of public sector prior to reform of 1991 - Shift in industrial policy paradigm since 1991 and its impact on industrial growth – contribution of service sector and its future prospects

**4. Macroeconomic policy in India**

a) **Fiscal Policy of India:** Government budget and the various deficits – shortcomings of Indian fiscal system – fiscal reforms

b) **Monetary Policy of India:** Monetary transmission mechanism and its impact on output and prices – RBI and its recent monetary policy

References:

1. Kapila Uma ed. :Indian Economy since independence
2. Kapila Uma : Problems of Indian Economy
3. T. N. Srinivasan : Eight Lectures on Economic Reforms, C

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

**SEMESTER – II**

**PAPER – 2.4**

**Business Mathematics-II**

**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.

**SEMESTER – II**

**PAPER 2.5**

Business Statistics-II

50 Marks

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. **Interpolation** – Introduction; Finite differences; Newton’s forward interpolation formula – Newton’s backward interpolation – Lagrange’s interpolation formula.

- **Definitions of :**

Person, Assessee, Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Dividend, Agriculture Income, Capital Asset, Heads of Income, evaluation, avoidance & tax planning

- **Residential Status and Tax Incidence :**

Status of different Assesseees – Incidence of Tax for Individual.

- **Income Exempt from Tax**

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

(a) Salaries

(b) Income from house property

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

(d) Capital Gains – Capital assets, computation of LTCG transfer, STCG, Cost of acquisition – 49(1), 55(2)(a), 55(2)(aa), cost of improvement, 45(2) Sec(54)

(e) Income from other sources (Dividend, gift and interest)

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

- Assessment of Individuals and computation of Tax Liabilities

**References :**

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



**BUSINESS REGULATORY FRAMEWORK**

**FULL MARKS : 50**

---

**1. Indian Contract Act, 1872**

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) Breach of Contract – Remedies, Damages.

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

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

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

**3. Negotiable Instruments Act, 1881**

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

**4. 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**

**5. Origin of Companies Act, 1956**

Definition of Company; Essential features of 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.

Prospectus – Definition, Contents, Misstatements in the 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.

Company Meeting : Kinds of Meetings – Statutory Meeting, Annual General Meeting and Extra-ordinary General Meeting; Rules regarding Meeting; Notice; Quorum ; proxy.

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

**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**

**REFERENCES :**

1. Personnel Management & Industrial Relations – Ratnorm & Srivastava-Tata McGraw Hill
2. Human Resource Management – A Ghanekar – Everest Publishing
3. Managing Human Resources – Ramaswamy – OUP
4. Human Resource Management – M S Saiyadain – Tata McGraw Hill

**SEMESTER – III**

**Paper : 3.3**

**Production and Materials Management**

**SECTION – A (Production Management)**

**Full Marks : 25 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.

**SECTION – B (Materials Management)**

**Full Marks : 25 Marks**

1. Materials Management
  - 7 R's for materials
  - Cost and Profit centre concept for materials
  - MRP - I and MRP – II
  - Materials Management for Projects
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

**REFERENCES :**

1. **Materials Management : an integrated approach – Gopalakrishnan & Sundaresam-PHI**
2. **Modern Concepts on Materials Management – S C Bhattacharya**
3. **Purchase and Materials Management – Prof. Bhatnagar – Vrinda**
4. **Modernisation of Materials Management – L C Jhamb – Everest**
5. **Purchasing and Materials Management – N K Nair - VIKAS**
6. **Production and Operations Management – Aswathappa & Bhat, Himalaya Pub.**
7. **Production & Operation Management – R V Badi & N V Badi, Vrinda Publ.**
8. **Production (Operation) Management – L C Jhamb; Everest**
9. **Production & Operations Management – Bhatnagar & Agrawal; Vrinda**
10. **Production & Operations Management – Khanna ; PHI**

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

**SEMESTER – III**

**Paper : 3.4**

**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

**REFERENCES :**

1. Marketing Management – P Kotler – Prentice Hall
2. Marketing Management – Stanton, Etzel and Walker – McGraw Hill
3. Marketing Management – R Saxena – Tata McGraw Hill
4. Marketing Management – Gandhi – Tata McGraw Hill

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

**SEMESTER – III**

**Paper : 3.5**

**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 and Management Accounting - I**

**Full Marks : 50 Marks**

1. Basic Cost concepts – Different classification of cost, Cost Center, Cost unit, Cost object.
2. Introduction to Materials – levels of Stock & EOQ, Just-in time inventory.
3. Employee Cost (i) Attendance and payroll procedures, overview of statutory requirements, overtime, idle time and incentives (ii) Labour turnover (iii) Utilisation of labour, direct and indirect labour, charging of labour cost.
4. **Direct Expenses - Sub-contracting** – control on material movements, identification with the main product or service.
5. Overheads – Functional and Behavioral Analysis
  - a) Production Overheads – Collection, apportionment, absorption, absorption rates, under and over absorption.
  - b) Adm. & Selling & Overhead – Analysis, accounting & control.
  - c) **Activity based costing.**
6. Preparation of Cost Sheet.
7. Methods of Costing –
  - (i) Job Batch & Contract Costing
  - (ii) Process Costing –Double entry book keeping, process loss, abnormal gains and losses, **joint products and by products.**
  - (iii) Service or operating costing.

References :-

- Hanif – Modern Cost and Management Accounting
- 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**

Trade Theory:

1. Introduction : Evolution and Development of International Business – Factors leading to growth over time in post world war period
2. International Trade concepts and theory:
  1. Arbitrage – Basis of trade, pattern of trade and gains from trade
  2. Ricardian Model: Comparative advantage - Production possibility frontier - Determination of international terms of trade – total gain from trade and its components
  3. Heckscher-Ohlin model of trade with two factors
3. Trade Policy: Derivation of offer curve – Offer curve and equilibrium terms of trade – Impact of tariff and quota in small country – Problem of domestic distortion
4. International institutions: Bretton-Woods institutions – IMF – World Bank – GATT and WTO.
5. International finance:
  1. Balance Of Payments – Components of BOP accounts – Concept of equilibrium and disequilibrium in BOP - problems and policies in developing countries (with case study of India)
  - (ii) Foreign exchange market – Arbitrage in foreign exchange market – exchange rates determinations

**Texts:**

2. International Economics: Paul R. Krugman, Maurice Obstfeld, Chapter 12(8th Ed.), Pearson Education (for 5.1 & 5.2)
3. International Economics: Dominick Salvatore (8th Ed.) Chapter 16, 17 Wiley India (for 5.3)

**References:**

1. Open Economy Macroeconomics: R Dornbusch, (International Students Edition), Basic Books, New York.
2. World Trades and Payments: Caves, Frankel, Jones (9th Ed.) Chapter16, Pearson Education.
3. Francis Cherunilum: International Economics



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

**SEMESTER – IV**

**Paper : 4.1**

### **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, McGregorg 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.

## BBA Honours [ 3 Yr Degree Course ]

SEMESTER – IV

### Paper : 4.2 **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.

**Reference :**

1. Ethics in Management – S K Chakraborty – OUP
2. Values and Ethics for Organisations – S K Chakraborty
3. Ethics : Text & Cases – R P Banerjee – Himalaya Publishing

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

**Semester – IV**

**PAPER-4.3**

**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 check, and internal auditing; 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 : 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 and Propriety Audit), Management Audit, Social Audit and Human Resource Audit.

**Reference :**

- Fundamentals Auditing – S K Basu, Pearson India
- 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)

**Cost and Management Accounting - II**

Full Marks : 50 Marks

1. Introduction to Management Accounting
2. Marginal Costing and Break-Even Analysis.
  - (i) Basic Concepts, absorption costing, absorption costing and marginal costing comparison, CVP analysis, cost indifferent point, differential cost analysis, relevant cost analysis, key factor and sales mix.
  - (ii) Applications for Management decision-making – Make or Buy, Continue or Discontinue a product, Shutdown point, Export order, merging two plants, sell or process further.
3. Standard Costing – Various types of standards, setting of standards, basic concepts of material, labour, overhead and sales variance analysis.
4. Budgets and Budgetary Control - The budget manual, preparation and monitoring procedures, budget variances, flexible budget, preparation of functional budget for operating and non-operating functions, cash budget, master budget, principal budget factors.
5. Capital Expenditure Decisions – Introduction and basic problems on NPV, IRR & Pay Back.

**Reference :**

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

**Introduction to Research Methodology**

Full Marks : 50 Marks

1. Introduction: meaning, importance, objectives, types of research, steps in research
2. Formulation of Problem: defining research problem, literature review, sources of problem for research, developing the research proposal into a research design, use of Statistics. Research application in accounting, finance and marketing areas.
3. Data Collection: primary data collection methods (questionnaire method, online surveys, observation method), sources of secondary data, survey, questionnaire preparation (characteristics a good questionnaire, layout, pre-test, revision, final), organization of fieldwork, training interviewers, respondents' attitude, evaluation of field work
4. Scaling Techniques: introduction to scales of measurements (nominal, ordinal, interval, likert)
5. Sample Survey: population, sample, sampling techniques (probability sampling, non-probability sampling, simple random sampling, stratified random sampling, cluster sampling, systematic sampling), random number table, sample size determination.
6. Summarization and Analysis of Data: tabulation, validation, errors in data, use of computer, univariate and bivariate data analysis, measures of association for categorical data, correlation, regression, hypothesis testing (parametric), biometric tables
7. Interpretation and Report Writing: meaning, steps, LATEX (official software for paper writing)
8. SPSS package for analysis of data.

**Books**

Kothari, C. R.: Research Methodology, Methods and Techniques; New Age International Publishers

**INDIRECT TAX**

Full Marks : 50 Marks

**1. Central Excise :**

- Basics of Central Excise Duty, classification
- Manufacture, production and Manufacturer
- MRP based valuation
- Transaction Value
- Valuation Rules – determination of Assessable value, sale at depot or consignment agent, sale to a related person.
- Unvat credit (basic concept)

**2. Service Tax :**

- Basis of Service Tax
- Exemptions and Abatements in Service Tax
- Procedures in Service Tax
- Point of taxation
- Other aspects – refund of service tax and interest, penalties
- Export and import of services.

**3. The W.B value added tax Act, 2003 :**

Business, Capital goods, Casual Dealer, Dealer, Contractual transfer price, Goods, Input Tax, Output Tax, Turnover of sale, Works contract, zero rated sale, Incidence of tax, Cessation of liability to pay VAT, Liability to pay tax on transfer of property in goods involved in the execution of works contract, Liability of casual dealer to pay tax, option by a reseller at compound rate, option to pay tax on MRP, Input tax credit, Input tax credit on old stock of goods, Reverse credit, Registration of dealers, cancellation of registration certificate, payment of tax and return filing.

**Suggested Reading :**

1. V. S. Datey : Indirect Taxes Law and Practices, Taxmann
2. Y, Banger : Indirect Taxes Law and Practices, Aditya Prakasan
3. N.S. Gobindan : Indirect Taxes Law Practices, C Sitaram

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

**SEMESTER – IV**

**Paper : 4.7**

**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.

**REFERENCES :**

1. Management Information System – Davis and Olson – McGraw Hill
2. MIS – Scott – Tata McGraw Hill
3. MIS – Strategy and Actions – Parkel and Thomas – TMH
4. Management Information and Control Systems – Prasad and Prasad – Sultan Chand

## **Marketing Research & Consumer Behaviour**

**Full Marks : 100**

### **Marketing Research**

[ 40 marks ]

1. **Introduction to Marketing Research** :-  
Marketing Research – Concept, Marketing research & market research – difference, scope and importance of Marketing Research, Marketing information system – concept, research process, Major techniques of Marketing research (quantitative and qualitative), research design.
2. **Methodology in Marketing Research** :-  
Developing Research Objectives;  
**Collection of Primary Data** –
  - Observation, Methods of Observation, Survey : Methods of Survey, Selection of Survey Methods, Questionnaire design, Qualitative research : Depth interviews, Focus groups, Projective Techniques**Collection of Secondary Data** –
  - Meaning, evaluation, sources; Sampling Designs : Census Vs Sample; Advantages & Disadvantages of Sampling; Sampling & Non-sampling errors; Types of sample designs
  - **Probability Sampling** :-  
Random sampling; Systematic Sampling; Cluster sampling; Stratified Random sampling; Multistage sampling; Multi-phase sampling
  - **Non-Probability sampling** :-  
Quota sampling; Judgement Sampling; Convenience Sampling; Snowball sampling.
3. **Scaling** :-  
Nominal; Ordinal, Interval, Ratio, Attitude measurement; Compilation; tabulation & classification of data.
4. **Analysis Techniques** :-  
Simple Numericals on Correlation; Regression; Testing of Hypothesis for application of Marketing Research  
Report Preparation – Oral and written reports, report outline, general guidelines for writing reports and evaluation of research report.

### **Consumer Behaviour**

[ 60 marks ]

5. **Introduction to Consumer Behaviour** :-  
Concept, Definition, Applying Consumer behavior knowledge; internal & external determinants of consumer behaviour or factors affecting consumer behavior (buyer's black box & EKB Model); Application of Marketing Segmentation in Consumer Behaviour; VAS Model



**6. Determinants of Consumer Behaviour :-**

- (a) Consumer as an individual – Needs – wants, Maslow’s Hierarchy of Needs; Motivation – Definition and Process; Motivation and Consumer Behaviour; Perception – Marketers concern; perceptual risks; Learning – definition tri-component model; changing attitudes; how marketers influence attitudes.
- (b) Consumers in their social & cultural settings – Reference Groups; Family (importance of family influences in consumer behavior); meaning of family & its importance in marketing decision; family life-cycle; role social class concept; characteristics and influence; concept, importance of cultures, sub-cultures, marketer’s concern. Gross cultural consumers behavior.

**7. Consumer’s Decision Making Process :-**

Steps in decision making process – five steps; EKB model; Types of decisions – RPS, LPS, EPS. The effect of personal influence and opinion leadership (elements and importance of opinion leadership, causes of such influence & reasons for accepting them); Process of opinion leadership.

Diffusion of innovations – concept; process of diffusion, relation between diffusion and adoption, stages in a process of product adoption; factors influencing the rate of diffusion.

**8. Organisational Buying Behaviour**

Concept & differences with Consumer Buying 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
- 5. Consumer Behaviour : Schiffman, Kanuk & Kumar, Pearson
- 6. Consumer Behaviour : S K Batra & S Kazmi, Excel Books
- 7. Consumer Behaviour : Hawkis, Bert, Coney, TMH
- 8. Consumer Behaviour and Managerial Decision Making – Kardes; PHI
- 9. Consumer Behaviour & Advertising Management – Datta & Datta; Vrinda

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

**SEMESTER – V**

**Paper M5.2**

**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. **Advertising Creativity**- meaning of creativity, Creative strategy, Creative tactics, Advertising Appeals, USP theory of creativity, Copywriting, Illustration,
7. Media planning and strategy – Types of media, media mix, media characteristics, selection of media, evaluation of media.
8. Evaluation of advertising effectiveness – Need and purpose of evaluation, pre-testing and post-testing techniques.
9. Sales Promotion – Definition of sales promotion, reason for its rapid growth, promotional strategy, types and techniques of sales promotion, personal selling, public relation.
10. 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

**Services Marketing and Rural Marketing**

**Full Marks : 100**

**Services Marketing**

[ 50 marks ]

1. Introduction :  
Concept of Services, nature, characteristics, reasons for growth, Indian scenario, differentiation of services.
2. Managing Services :
  - Service marketing mix : elements service product development Service pricing methods,
  - Place – Managing channels and intermediaries for service delivery,
  - Promotion mix for services.
  - People – service profit chain, training & development, motivation;
  - Physical evidence
  - Process – managing differentiation managing problems associated with a service
  - Service Encounter; Key Dimensions of Service Marketing; Service Decision Process
  - Service Quality (concept & dimensions), GAP Model, Service Demand & Capacity Alignment Strategy
  - Service Recovery
3. Service Marketing in organizations :- (Basic Ideas)
  - Travel & Tourism
  - Health Care
  - Financial Services
  - Educational Services
  - Information Technology & Communication Services
4. Caselets

**Rural Marketing**

[ 50 marks ]

5. Introduction :  
Concept, Nature & scope, Importance of rural marketing, evolution of rural marketing, rural vs urban markets, rural marketing environment and its impact on marketing operations, challenges of rural marketing. Thompson Rural Market Index.
6. Rural Consumer :  
Characteristics of rural buyer; factors affecting rural buying behavior, buying pattern of rural consumers, rural market segmentation;  
Product planning, quality strategy, packaging strategy, branding strategy, promotional strategy, pricing strategy, distribution and logistics in rural markets.
7. Marketing & agricultural inputs :  
Concept of agricultural inputs, co-operative marketing, Contract Farming, public distribution system, agricultural marketing in India – problems and prospects.
8. Financial Institutions in Rural Market : NABARD, State Co-operative Banks, Commercial Bank, Kisan Credit Card Scheme.

9. Caselets & Case Studies :

**References :**

1. Christopher H. L, Service Marketing, Prentice Hall
2. Payne A, The Essence of Service Marketing, Prentice Hall
3. Rampal Gupta, Service Marketing, Galgotia Publishing
4. Gopaldaswamy, Rural Marketing, Wheeler Publishers, New Delhi
5. Rajagopal, Organising Rural Business, Sage Publishers.

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

**SEMESTER – VI**

**Paper M6.1**

**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.

## BBA Honours [ 3 Yr Degree Course ]

### Paper M6.2

SEMESTER – VI

International Marketing

#### Full Marks : 100

1. **Introduction** : International marketing – The Core Concepts, Why firms go International, Transition from domestic to global business, the re-active and pro-active processes of internationalization. The Dynamics of the world Market, Identifying and satisfying global needs.
2. **International Marketing Environment** - The Political, Legal and the Socio-cultural Environment, PESTEL Analysis, The EPRG Model, Hofstede's 4 Dimensions of Culture, High and Low Context Cultures, The concept of SRC, The influence of Culture on consumption decisions, problems associated with Cross Cultural differences.
3. **Foreign Market Selection and Market Entry Strategies:** Evaluating risks, segmentation and selection of foreign markets. Identifying entry strategies :Exporting, Piggy-backing, Wholly owned subsidiaries, Licensing, Franchising, Joint Ventures, Mergers and acquisitions, Turnkey Operations, Strategic Alliances, Global tendering and Out-sourcing, Contract Manufacturing, Management Contracting,
4. **International Marketing Strategies** : Product Strategies (Standardization, adaptation, developing new products) Pricing Strategies (Market skimming, Penetration pricing, Marginal Costing, Dumping etc.) Promotional and distribution strategies.(Participation in International Trade fairs and Exhibitions, Branding., Positioning, Packaging, Labeling, Bar-coding and supply chain logistics)
5. **Documentation And Control Systems for International Marketing** : The inquiry, the Quotation, Choice of Currency, Exchange Rate calculation, International Invoicing, Pricing, INCOTERMS (EXW, FAS, FOB, CIF, DES, DEQ, DAF, DDP) Terms of payment, Letter Of Credit, Hedging, Packing Slip, Credit Note, Bill of Lading, Certificate Of Origin (GSP) , Inspection Certificate, Environmental Controls, Bio-degradable packaging etc.
6. **Emerging Issues and Developments in International Marketing:** Global Competitiveness, Total Quality Management, Kaizen, Six Sigma, Ethical and Social issues, Theory Z .

#### References

- International Marketing – Rakesh Mohan Joshi , OUP
- 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.

## SPECIALIZATION : FINANCE

BBA Honours [ 3 Yr Degree Course ]

SEMESTER – V

Paper F5.1

Full Marks : 100

### Corporate Financial Accounting & Reporting

- **Introduction**

Aims and objectives of corporate financial reporting, Disclosure of Financial Reporting, Conceptual framework of accounting,

- **Accounting Standards**

AS 2 Valuation of Inventories
AS 4 Contingencies and Events Occurring after the Balance Sheet Date
AS 5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies
AS 9 Revenue Recognition
AS 14 Accounting for Amalgamations
AS 16 Borrowing Costs
AS 19 Leases
AS 20 Earnings Per Share
AS 21 Consolidated Financial Statements
AS 23 Accounting for Investments in Associates in Consolidated Financial Statements
AS 26 Intangible Assets
AS 28 Impairment of Assets
AS 29 Provisions, Contingent Liabilities and Contingent Assets

- **Accounting for Shares and Debentures**

- (a) Buy Back of Equity Shares
- (d) Issue and Redemption of Preference Shares
- (e) Issue and Redemption of Debentures (basic concepts and problems)
- (f) Employees Stock Option Plan (ESOP), Employees Stock Option Scheme (ESOS)

- **Valuations of goodwill and shares**

- **Business Combinations and Corporate Restructuring**

- (a) Accounting for Business combinations
- (b) Problems for business acquisition, Amalgamation and reconstruction (excluding problems of amalgamation of inter- company holding)
- (c) Internal Reconstruction

- **Consolidated Financial Statements of Group Companies**

Concept of a Group, purposes of consolidated financial statements minority interest, Goodwill, Minority interests, Treatment of pre- acquisition and post-acquisition profit

### **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.



## BBA Honours [ 3 Yr Degree Course ]

SEMESTER – V

PAPER – F5.2

### Financial Management

Full Marks : 100

1. Fundamentals of Financial Management

Definition, scope, objectives of Financial Management, Profit maximization and wealth maximization - goal of a firm, Functions of a finance manager, Time value of money.

2. Working Capital Management

Concept of Working Capital, Types of Working Capital, Meaning of Working Capital Management and its importance. Factors to be considered while determining the quantum of Working Capital requirements. Working capital forecast. Management of debtors and payables. Factoring, Management of cash Working capital financing (Tandon and Chore Committee Recommendations)

3. Cost of capital and Capital Structure

Cost of equity, cost of debt and weighted average cost of capital and the relationship among them. Derivation of cost of equity under the assumptions of reinvestment programme with retention and under simple growth of dividend. Meaning and importance of Capital Structure, Factors influencing Capital Structure, Critical study of the Capital Structure theories (Net Income, Net Operating Income and Modigliani-Miller's Approach). Taxation aspect of Capital Structure. Linkage between Cost of capital and Capital Structure. Concept of Optimum Capital Structure.

4. Leverage

Concept, types and significance of leverage. Derivation of Degree of Operating Leverage, Degree of Financial Leverage and Degree of Total Leverage. Concept of business risk and financial risk. EBIT- EPS analysis and its practical application. Concept and application of financial break-even point.

5. Dividend Decision

Meaning and significance; determinant of dividend policies, Critical analysis of dividend policy theories - Walter's Model, Gordon's Model and Modigliani-Miller's Theory.

#### Suggested Reading

1. Prasanna Chandra — Financial Management — McGraw-Hill Education (India) Ltd
2. Khan and Jain — Financial Management— McGraw-Hill Education (India) Ltd.
3. I. M. Pandey — Financial Management— Vikas Publications, Delhi
4. Damodaran – Applied Corporate Finance – Wiley, India

## SPECIALIZATION : FINANCE

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

**SEMESTER – V**

**Paper F5.3**

**Full Marks : 100**

### Financial Markets and Financial Statement Analysis

#### Financial Markets (50 MARKS)

1. Financial Markets – Concept, Structure and regulatory bodies
  - (i) Money Market – Concept, Functions, participants and instruments
2. Capital Market
  - (i) Primary Market – Functions, kinds of capital issues, offer documents, pricing of issues, Greens hoc option.
  - (ii) Secondary Market –
    - a) Concept, Listing of Securities – provisions, criteria, procedure
    - b) The trading system – Depositing participant, NSDL, Dematerialization, settlement cycles, securities lending & short selling, types of orders, screen based trading, surplus, circuit breakers and circuit filter system.
    - c) Different types of Stock exchanges and Indices – Computation of major indices, differences between the indices and its different types, selection criteria – impact cost and based period.
    - d) Rising of funds in debt markets.
    - e) ESOP, right issues bought out deal and asset securitization.
    - f) Regulatory Framework, Insider Trading.
3. Financial Services :-
  - (i) Financial Intermediation – Loan transfers, non-recourse financing, off-Balance Sheet, special purpose vehicles.
  - (ii) Banking Services – Correspondent, universal, retail, private, takeout, reverse must gage, consortium lending, loan participation, transaction loans, bridge loans, credit cards, consumer credit, hire purchase, CHIPS, SWIFT, Money laundering.
  - (iii) Credit rating – Types, Agencies, benefits, process, Mandatory provisions, bank rating, Methodology of credit rating, Symbols.
  - (iv) Merchant Bank, Underwriting
  - (v) Bankers to issue, Registrars, Transfer agents.
  - (vi) Debentures Trustees.
  - (vii) Stock Brokers & Sub Brokers
  - (viii) Developed Financial Institutions
  - (ix) Qualified Institutional Buyers (QIB)
  - (x) Market Makers
  - (xi) Primary Dealers
  - (xii) Custodians
  - (xiii) Venture Capital Financing
  - (xiv) Private Equity
  - (xv) MUTUAL FUNDS – Definition, Types, NAV, loads – Concept of Hedge Funds and Pension Funds.

## **FINANCIAL STATEMENT ANALYSIS (50 MARKS)**

### **1. Introduction**

#### **a. Understanding the Contents of Corporate Annual Reports**

- i. Balance Sheet
- ii. Income Statement
- iii. Cash flow Statement
- iv. Significant Accounting Policies.
- v. Auditors Report.
- vi. Directors Report.
- vii. Management Discussion and Analysis.
- viii. Notes to Accounts.

**b. Corporate Financial Reporting** – Meaning, Objectives of corporate financial reporting, Qualitative characteristics of financial reporting information. Window dressing in corporate financial reporting, Creative accounting/ Creative Financial Practices adopted in window dressing.

#### **c. Specific Issues in Corporate Financial Reporting**

- i. Segment reporting - Meaning and need
- ii. Interim reporting – Meaning and need.

### **2. Techniques of Financial Statement Analysis**

- i. Comparative statements
- ii. Common Size statements – Meaning and Preparation of Common size Profit and Loss Account and Balance Sheet
- iii. Trend analysis

### **3. Ratio Analysis**

Overview of various accounting ratios - Profitability, Liquidity, Activity/ Turnover, Leverage/solvency, Du Pont analysis, Market Strength Analysis - Computation, analysis and interpretation - Preparation of financial statements using ratios

### **4. Developments in Financial Reporting**

- (a) Value Added Statement
- (b) Economic Value Added, Market Value Added, Shareholders' Value

#### **References :-**

1. Ashis K Bhattacharya – Financial Statement Analysis-Ewieser (India)
2. George Foster – Financial Statement Analysis-Pearson (India)
3. Wild, Subramaniam & Halsey-Financial Statement Analysis-McGraw Hill, India
4. Mukherjee, Ghosh & Roy – Indian Financial System & Financial Market Operations – Dey Book Concern
5. Saha – Indian Financial Statement & Markets – McGraw Hill
6. Pathak – Indian Financial System – Pearson, India
7. Bhole – Indian Financial System – McGraw Hill, India
8. Khan & Jain – Management Accounting & Financial Analysis – McGraw Hill
9. Machiraju – Indian Financial System – Vikash Publication
10. Damodaran – Damodaran on Valuation – Wiley India

**SPECIALIZATION : FINANCE**  
**BBA Honours [ 3 Yr Degree Course ]**

**SEMESTER – VI**

**Paper F6.1**

**Full Marks : 100**

**Managerial Decision Making**

4. Responsibility Accounting

Cost, profit or invest centers with divisional performance measurement, concepts of residual income (RI) and return on investment (ROI), Controllable and uncontrollable costs and profits – Problems on RI, ROI, and preparation divisional performance reports. (Theory and Problems)

5. Transfer Pricing

Objectives, Methods (Cost Based, Market Price Based, Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts (Theory and Problems)

6. Capital Expenditure Decisions

a. Types of Capital Budgeting decisions, Cash flows Vs accounting profits, incremental approach to cash flows, block of asset concept, replacement decisions (Theory & Problems)

b. Techniques of evaluation – Traditional techniques, Discounted cash flow techniques, Net present value (NPV) and Internal rate of return (IRR) – NPV Vs. IRR and Causes and measures to resolve the conflict (Theory & problems)

c. Capital Rationing (Theory & problems)

d. Capital budgeting under risk & Uncertainty – Types & sources of risk, conventional techniques (payback period, risk adjusted discount rate, sensitivity analysis, certainty equivalent). Statistical techniques – Concept of probability, abandonment value, decision trees (Theory & problems)

7. Strategic Decision Making

(a) Target Costing – methodology, methods of establishment of target costs, attributable costing, and back-flush accounting.

(b) Life Cycle Costing - Life Cycle Costing -Meaning of Life Cycle, characteristics of life cycle concept, importance and benefits of life cycle costing , Product Life Cycle Costing, Project Life Cycle Costing (Theory and Problems)

(c) Kaizen Costing – concept, procedure for implementation, evaluation, benefits, challenges

(d) Lean accounting

(e) Cost of Quality and Total Quality Management - Quality Control, Quality Assurance, Quality Management, TQM – basics, stages, principles, control, corrective actions, and Continuous Process Improvement

(f) Learning curve ((Theory and Problems)

References :-

1. Khan & Jain – Management Accounting – Text, Problems & cases – McGraw Hill
2. Ravi Kishore – Advanced Management Accounting – Taxman
3. Seal, Garrison & Noreen – Management Accounting – McGraw Hill
4. Saxena & Vashist – Advanced Management Accounting – Problems & solutions – Sultan Chand.
5. Maheswari – Management Accounting - Problems & Solutions – Sultan Chand
6. Horngren, Foster & Datar – Cost Accounting – Pearson
7. Drury – Management & Cost Accounting – Taxman.

**Security Analysis and Portfolio Management**

Full Marks : 100

---

**1. Security Analysis**

- 1.1 Stock Market Behaviour – Efficient market theory – Basic concepts, Random Walk Theory, Weak form Efficiency Market Hypothesis, Semi strong, Strong, Market inefficiencies
- 1.2 Fundamental Analysis – Economy, Industry and Company analysis
- 1.3 Technical Analysis – Dow Theory, Primary Trend, secondary Trend, Minor trends, Support & resistance level, indicators, odd lot trading, moving average, charts.
- 1.4 Bond valuation – Bond valuation behavior, yield to maturity, bond return, bond value theorems, convexity, term structure and Put crest rate (yield curve), duration, immunization (Theory & Problems)
- 1.5 Concept of Risk & Return – risk measurement, types of investors, systematic and unsystematic risk, characteristics regression line (Beta & Standard Deviation), anticipated return & realized return (theory & problems)
- 1.6 Derivatives – Concept of forwards, futures, valuation of futures
- 1.7 Options – Types of options, option pricing – Black Scholes Model, option strategies – covered call, covered put, straddle, strangle, butterfly (Theories and problems)

**7. Portfolio Management**

- 2.1 Portfolio Construction
- 2.2 Markowitz Model
- 2.3 Capital Asset Pricing Model (CAPM) and assumption, Security and Capital market line, decision making based on valuation, risk return ratio, arbitrage pricing model, portfolio return, portfolio risk co-efficient of variance, co-variance, correlation coefficient, correlation and diversification, minimum risk portfolio, hedging risks using risk free investments, project beta, levered and unlevered firms and proxy beta
- 2.4 Portfolio evaluation - Sharpe performance index, Treynor's index

**(Theory and problems)**

1. Prasanna Chandra - Investment Analysis and Portfolio Management – McGraw hill
2. Kevin - Portfolio Management 2nd Edition (Paperback)- PHI
3. Alex. K Mathews & K. Sasidharan - Security Analysis and Portfolio Management 1st Edition (Paperback) – McGrawhill
4. M. Ranganatham & R. Madhumathi - Security Analysis and Portfolio Management 2nd Edition (Paperback) – Pearson
5. Richard O. Michaud - Efficient Asset Management: A Practical Guide to Stock Portfolio Optimization and Asset Allocation [With CDROM] 0002 Edition (Hardcover) – OUP
6. Hull – Introduction to Options and Futures – Pearson India

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

**SEMESTER – V**

**Paper 5.4**

**COMPUTER AIDED MANAGEMENT**

**Full Marks : 50**

**Theory:**

[ 40 marks ]

**System Analysis and Development Methodologies**

Need for System Analysis, Stages in System Analysis, System Development Life Cycle, Structured SAD and tools (DFD, Context Diagram Decision Table and Structured Diagram), System Development Models (Waterfall, Prototype, Spiral, RAD, Agile), Roles and responsibilities of System Analyst.

**Enterprise Systems**

Traditional approach of Systems, Need for integrated solutions, Enterprise Resource Planning - ERP (Features, merits, issues and challenges in implementation), ERP Modules and Functions, Supply Chain Management - E-SCM, Customer Relationship Management - E-CRM, ERP in the Cloud, Enterprise 2.0.

**IT Policy and Ethics**

Piracy (software and intellectual property), Privacy (Issues and the Internet Privacy), Computing Ethics and Responsibilities, Acceptable Use Policy, Information Security Policy, Management of ICT-roles & responsibilities.

**Practical :**

[ 10 marks ]

Financial Accounting & ERP

**Suggested Readings:**

1. Analysis And Design Of Information Systems, Rajaraman, V., PHI
2. Enterprise Resource Planning - A Managerial Perspective, D P Goyal, TMH India
3. Enterprise Resource Planning, By Mary Sumner, SPD

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

**SEMESTER – VI**

**Paper 6.3**

**E-COMMERCE FUNDAMENTALS**

**Full Marks : 50**

**Theory:**

[ 40 marks ]

**Network Infrastructure**

Client/Server Computing, N-tier Solution, Internet hierarchy, Basic Blocks of E-Commerce, Network layers and TCP/IP protocols, HTTPS, Types of Services and Servers, Virtual Private Network (VPN).

**Introduction to E-commerce**

Concept of EDI & FDI, Introduction to E-commerce, E-Commerce & E-Business, Features of E-commerce, E-Commerce payment mechanism, E-Commerce revenue streams, Advertising and Promotion, Building an E-commerce website, Customer Service and service quality evaluation (SERVQUAL).

**E-Business Models**

Business to Consumer (B2C), Business to business (B2B), Consumer to consumer (C2C), Peer to peer (P2P), M-commerce Business Models.

**Security and Legal Issues**

Cyber Fraud and solutions, Online Contracts, Digital Signatures, Digital Certificates, Concept of Encryption and Cryptography, Public and Secret key encryption, IT Act to legalise E-commerce, Taxation in relation to E-Commerce, Consumer Protection in Cyberspace.

**Practical:**

[ 10 marks ]

Web site development & programming.

**Suggested Readings:**

1. E-Commerce, 4th Edition, Business, Technology, Society, By Kenneth C. Laudon, Carol G. Traver, SPD
2. E-Commerce, K.K. Bajaj, Debjani Nag, TMH India
3. e-Business & e-Commerce for Managers, By Harvey M. Deitel, Paul J. Deitel, Kate Steinbuhler, SPD
4. E-Commerce : An Indian Perspective, S. J. Joseph, P. T., PHI
5. The Information Technology Act, Bare Act with Short Notes, Universal Law Publishing Co. Pvt. Ltd.