

**COURSE CURRICULUM**  
**Bachelor of Business Administration (B.B.A.)**  
VBS Purvanchal University, Jaunpur – 222003 (U.P)

**B.B.A. – Semester I**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-101	Business Economics	75	---	25	100
BBA-102	Basic Accounting	75	---	25	100
BBA-103	Business Statistics	75	---	25	100
BBA-104	Principles of Management	75	---	25	100
BBA-105	Business Ethics	75	---	25	100
BBA-106	Computer Applications	50	50	---	100
<b>Total Marks</b>					<b>600</b>

**B.B.A. – Semester II**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-201	Organization Behaviour	75	---	25	100
BBA-202	Business Finance	75	---	25	100
BBA-203	Human Resource Development	75	---	25	100
BBA-204	Marketing Theory and Practices	75	---	25	100
BBA-205	Business Mathematics	75	---	25	100
BBA-206	Comprehensive Viva-Voce	---	100	---	100
<b>Total Marks</b>					<b>600</b>

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**B.B.A. – Semester III**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-301	Management and Cost Accounting	75	---	25	100
BBA-302	Business Law	75	---	25	100
BBA-303	Business Environment	75	---	25	100
BBA-304	Business Policy & Strategy	75	---	25	100
BBA-305	Business Communication	75	---	25	100
BBA-306	Information Management	75	---	25	100
<b>Total Marks</b>					<b>600</b>

**B.B.A. – Semester IV**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-401	Company Law	75	---	25	100
BBA-402	Research Methodology	75	---	25	100
BBA-403	Specialized Accounting	75	---	25	100
BBA-404	Consumer Behaviour	75	---	25	100
BBA-405	Indian Economy	75	---	25	100
BBA-406	Summer Training Presentation and Viva-Voce	---	100	---	100
<b>Total Marks</b>					<b>600</b>

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**B.B.A. – Semester V**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-501	Income tax	75	---	25	100
BBA-502	Production Management	75	---	25	100
BBA-503	Entrepreneurship and Small Business Management	75	---	25	100
BBA-504	Sales Management	75	---	25	100
BBA-505	Industrial Law	75	---	25	100
BBA-506	Company Accounts	75	---	25	100
<b>Total Marks</b>					<b>600</b>

**B.B.A. – Semester VI**

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-601	Operations Research	75	---	25	100
BBA-602	Goods and Services Tax	75	---	25	100
BBA-603	Auditing	75	---	25	100
BBA-604	International Trade	75	---	25	100
BBA-605	Project Work Evaluation	---	100	---	100
BBA-606	Comprehensive Viva-Voce	---	100	---	100
<b>Total Marks</b>					<b>600</b>

**Aggregate Marks = 3600**

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**B.B.A. – Semester I**

**BBA-101: Business Economics**

1. Introduction to Business Economics: Nature and Scope of Business Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle.
2. Demand Analysis: Concept of Demand & its determinants. Price, Income & Substitution effects, Elasticity of demand: meaning, types, measurement and significance in managerial decisions, Revenue concepts, Concept of demand forecasting and methods of demand forecasting.
3. Production and Cost Analysis: Meaning, Production function, Law of variable proportion and laws of return to scale, Various cost concepts and classification, Cost output relationship in short run & long run, Cost curves, Economics and diseconomies of scale.
4. Pricing: Nature of market, Types of markets and their characteristics, Pricing under different market structures–Perfect, Monopoly, Oligopoly and Monopolistic competition, Price discrimination under monopoly competition.
5. Profit Management & Inflation: Profit, Functions of profit, Profit maximization, Break even analysis. Elementary idea of Inflation.

**Suggested Books:**

1. Varsney & Maheshwari, Managerial Economics
2. Mote Paul & Gupta, Managerial Economics: Concepts & cases
3. D.N.Dwivedi, Managerial Economics
4. D.C.Huge, Managerial Economics
5. Peterson & Lewis, Managerial Economics

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**B.B.A. – Semester I**

**BBA-102: Basic Accounting**

1. Introduction: Meaning and process of accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & limitations of accounting, Various users of accounting information, Accounting Principles: Conventions & Concepts.
2. Accounting equation, Dual aspect of accounting, Types of accounts, Rules of debit & credit, Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts.
3. Rectification of errors, Preparation of bank reconciliation statement, Bills of exchange and promissory notes.
4. Valuation of stocks, Accounting treatment of depreciation, Reserves and provisions, Preparation of final accounts along with adjustment entries.
5. Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures.

**Suggested Books:**

1. Agarwal B.D., Advanced Accounting
2. Chawla & Jain, Financial Accounting
3. Chakrawarti K.S., Advanced Accounts.
4. Gupta R.L. & Radhaswamy, Fundamentals of Accounting
5. Jain & Narang, Advanced Accounts

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**B.B.A. – Semester I**

**BBA-103: Business Statistics**

1. Introduction: Concept, features, significance & limitations of statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation.
2. Measures of Central Tendency (Mean, Median, Mode), Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.
3. Correlation and Regression: Meaning and types of correlation, Simple correlation, Scatter diagram method, Karl Pearson's Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient.
4. Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal.
5. Sampling: Method of sampling, Sampling and non-sampling errors, Test of hypothesis, Type-I and Type-II Errors, Large sample tests.

**Suggested Books:**

1. Gupta, S.P. & Gupta, M.P., Business Statistics
2. Levin, R.I., Statistics for Management
3. Feud, J.E., Modern Elementary Statistics
4. Elhance, D.N., Fundamentals of Statistics
5. Gupta, C.B., Introduction of Statistical Methods

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**B.B.A. – Semester I**

**BBA-104: Principles of Management**

1. Introduction: Concepts, objectives, nature, scope and significance of management, Contribution of Taylor, Weber and Fayol in management, Management Vs. administration.
2. Planning: Concept, objectives, nature, importance and limitations of planning, planning process  
Concept of Decision Making and its Importance, forms, techniques and process.
3. Organizing: Concept, objectives, nature of organizing, Types of Organization, Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control.
4. Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation and Communication.
5. Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

**Suggested Books:**

1. Pagare Dinkar, Principles of Management
2. Prasad L.M., Principles and Practice of Management
3. Satya Narayan and Raw VSP, Principles and Practice of Management
4. Srivastava and Chunawalla, Management Principles and Practice

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**B.B.A. – Semester I**

**BBA-105: Business Ethics**

1. Introduction: Concept and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.
2. Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vadanta in management, Hierarchism as an organizational value.
3. Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.
4. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management.
5. Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

**Suggested Books:**

1. Koltar Philip, Marketing Management
2. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers.
3. Chakraborty S.K., Human values for Managers
4. McCarthy, F.J., Basic Marketing
5. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.

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**B.B.A. – Semester I**

**BBA-106: Computer Applications**

1. Computer: An Introduction, Computers in Business. Elements of Computer system, Indian computing Environment, Management of data processing systems in Business organizations, Programmes development cycle, flow charting, Input Output analysis Programming Concept, Software Development process.
2. Components of a computer system, Generation of computer and computer languages, personal computers in Business, PC-software Packages, An Introduction to Disk. Operating system and windows, GUI, Other system softwares.
3. Text Processing, software, Introduction to spreadsheet software, creation of spreadsheet application, Range, formulas, function data base functions in spreadsheet, Graphics on spreadsheet, modes of data processing, Report generation, Presentation graphics, Creating a presentation.
4. Computer software system, software development process, file design & Report design, Data files types, Master & Transaction file. Data Hierarchy & data file structure, Use of files in Programming.
5. Relevance of Data base management system, data base manager, data communication, networking, LAN & WAN, Real Time Sharing, On line & off line processing.

**Suggested Books:**

1. P. K. Sinha & P.Sinha, Computer Fundamentals, BPB Publication
2. V. Rajaraman, Computer Fundamentals, PHI
3. Tannenbaum, Computer Applications and Networks
4. 'O' Brien, Management Information Systems

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**B.B.A. – Semester II**

**BBA-201: Organization Behaviour**

1. Introduction: Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.
2. Individual Behavior: concept, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation-Hygiene theory, Vroom's expectancy theory.
3. Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and prevailing leadership styles in Indian Organisations.
4. Group Behavior: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict.
5. Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisation, Quality of work life, Recent advances in OB.

**Suggested Books:**

1. Bennis, W.G., Organisation Development
2. Breech Iswar, Oragnaistion-The Framework of Management
3. Dayal, Keith, Organisational Development
4. Sharma, R.A., Organisational Theory and Behavior
5. Prasad, L.M., Organisational Behavior

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**B.B.A. – Semester II**

**BBA-202: Business Finance**

1. Introduction to Business Finance: Concept of Business Finance and Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization. Time Value of Money - Compounding & Discounting.
2. Investment Decisions: Capital Budgeting-Payback, NPV, IRR and ARR methods and their practical applications.
3. Financing Decision: Capitalization Concept, Basis of Capitalization, consequences and remedies of over and under capitalization, Cost of Capital, WACC, Determinants of Capital structure, Capital structure theories.
4. Dividend Decision: Concept & relevance of dividend decision, Dividend Models-Walter's, Gordon's and MM Hypothesis, Dividend policy-determinants of dividend policy.
5. Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of different components of working capital.

**Suggested Books:**

1. Maheshwari S.N., Financial Management
2. Khan and Jain, Financial Management
3. Singh H.K., Business Finance

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**B.B.A. – Semester II**

**BBA-203: Human Resource Development**

1. HRD: Concept, importance, benefits and its distinction from HRM, focus of HRD System, Structure of HRD System, Role of HRD manpower. Management Development: Concept, need, management development methods.
2. Potential Appraisal: Concept, need, objectives, methods and Obstacles. Training: Meaning, role, assessing needs for training, organizing training programmes, training methods, evaluation of training.
3. Job Enrichment: Concept, principles, steps for job enrichment, hurdles in job enrichment, making job enrichment effective, job and work redesign.
4. Quality Circles: Concept, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India.
5. HRA: Introduction, scope, limitations, methods. Management of careers. Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress.

**Suggested Books:**

1. Dipak Kumar Bhattacharya, Human Resource Management
2. Arun Monappa, Managing Human Resource
3. P.Subba Rao, Essential of HRM and Industrial Relations
4. C.B. Memoria, Personnel Management

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**B.B.A. – Semester II**

**BBA-204: Marketing Theory and Practices**

1. Introduction to Marketing: Definition, nature, scope & importance of Marketing Management, Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing.
2. Market segmentation: Concept, basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning.
3. Marketing Mix: Product – Product Mix, New Product development, types of product, Product life cycle, Branding and packaging. Distribution – Concept, importance, different types of distribution channels.
4. Marketing Mix: Price – Meaning, objective, factors influencing pricing, methods of pricing. Promotion – Promotional mix, tools, objectives, media selection & management.
5. Marketing Research: Importance, Process & Scope. Marketing Information System: Meaning, Importance and Scope. Consumer Behaviour: Concept, Importance and factors influencing consumer Behaviour.

**Suggested Books:**

1. Philip Kotlar, Marketing Mgt. (PHI)
2. Etzet, Walker, Stanton, Marketing
3. Rajan Saxena, Marketing Management

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**B.B.A. – Semester II**

**BBA-205: Business Mathematics**

1. Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business, Mathematical Induction.
2. Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the ad-joint matrix methods & Guassian Elimination Method.
3. Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.
4. Set theory: Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.
5. Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems, etc.)

**Suggested Books:**

1. Mehta & Madnani, Mathematics for Economics
2. Mongia, Mathematics for Economics
3. Zamiruddin, Business Mathematics
4. Raghavachari, Mathematics for Management

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**B.B.A. – Semester III**

**BBA-301: Management and Cost Accounting**

1. Introduction: Meaning, Nature and Scope of Management Accounting, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.
2. Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Methods and Techniques, Installation of a Costing System.
3. Accounting for Material, Labour and Overheads.
4. Product Costing: Single unit costing-preparation of cost sheet, Process costing, Contract costing (Elementary numerical problems).
5. Marginal Costing and Absorption Costing, Break-even analysis,

**Suggested Books:**

1. Maheshwari S.N., Advanced Problem and Solutions in Cost Accounting
2. Khan & Jain, Management Accounting
3. Gupta, S.P., Management Accounting

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**B.B.A. – Semester III**

**BBA-302: Business Law**

1. The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts.
2. The Companies Act, 1956: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Share capital, Membership, Meetings. Winding-Up.
3. The Sale of Good Act, 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale.
4. The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument. Arbitration.
5. Indian Partnership Act, 1930: Nature and Formation of Partnership, Registration of Firm, Rights and Duties of the Firm, Dissolution of the Firm.

**Suggested Books:**

1. Avatar Singh, Company Law
2. Khergamwalla, JS, The Negotiable Instrument Act
3. Ramaya A, A Guide to Companies Act
4. Tuteja SK, Business Law for Managers

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**B.B.A. – Semester III**

**BBA-303: Business Environment**

1. Introduction: Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.
2. Economic Systems: Capitalism, Socialism, Communism, Mixed Economy-Public Sector & Private Sector.
3. Industrial Policy-Its historical perspective (In brief); New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization.
4. Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA.
5. Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in international trade.

**Suggested Books:**

1. Francis Cherunilum, Business Environment
2. K.Aswhathapa, Business Environment

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**B.B.A. – Semester III**

**BBA-304: Business Policy and Strategy**

1. Introduction: Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism of policy making.
2. Responsibilities & Tasks of Top Management: Objectives of Business, Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Key areas involved.
3. Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.
4. Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis.
5. Concept of Synergy: Types, Evaluation of Synergy, Capability Profiles, Synergy as a Component of Strategy & its relevance.

**Suggested Book:**

1. Gluek & Jaunch, Corporate Strategy
2. Hatton & Hatton, Strategic Management
3. Christian, Anderson, Bower Business Policy
4. McCarthy, IninChiello, Curran Business Policy & Strategy
5. Azhar Kazmi, Business Policy

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**B.B.A. – Semester III**

**BBA-305: Business Communication**

1. Introduction: Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication
2. Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations.
3. Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.
4. Oral & Non-verbal communication: Principles of Oral Presentation, Factors affecting Presentation, effective Presentation skills, conducting Surveys. Body Language, Para Language, Effective Listening, Interviewing skill, Writing Resume, Letter and Application.
5. Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

**Suggested Books:**

1. Bapat & Davar, A Text book of Business Correspondence
2. Bhende D.S., Business Communication
3. David Berio, The Process of Communication
4. Gowd & Dixit, Advance Commercial Correspondence
5. Gurky J.M., A Reader in Human Communication

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**B.B.A. – Semester III**

**BBA-306: Information Management**

1. Introduction to Information Systems: Definition & Characteristics, need to having IS, evolution of IS, key components of IS, Types of Information, Role of Information in Decision-Making, impact of IS on different levels of management.
2. An overview of Management Information System: Definition & Characteristics, Components of MIS, Frame Work for Understanding MIS: Robert Anthony's Hierarchy of Management Activity, Information requirements & Levels of Management, Simon's Model of Decision-Making, Structured Vs Un-structured decisions, Formal Vs. Informal systems.
3. Developing Information Systems: Analysis & Design of Information Systems: Implementation & Evaluation, Pitfalls in MIS Development.
4. Functional MIS: A Study of Marketing, Personnel, Financial and Production MIS.
5. Integrated information system in an organization, use of database for integration, integration across functional areas. Introduction to decision support system, artificial intelligence and robotics.

**Suggested Books:**

1. Jawadekar W S, Management Information System
2. Kanter, Jerome, Managing with Information
3. Louden & Louden, Management Information System
4. Murdick & Ross, Information System for Modern Management,

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**B.B.A. – Semester IV**

**BBA-401: Company Law**

1. Introduction: Definition and Kinds of Company, Promotion and Incorporation of Companies.
2. Memorandum of Association, Articles of Association, Prospectus.
3. Shares, Share Capital, Members, Transfer and Transmission of shares, Directors-Managing Director, Whole Time Director.
4. Capital Management; Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds, quorum, voting, resolutions, minutes.
5. Majority Powers and minority rights, Prevention of oppression and mismanagement, winding up of companies, its Kinds and Conduct.

**Suggested Books:**

1. Grower L.C.B., Principles of Modern Company Law
2. Ramaiya A., Guide to the Companies Act
3. Singh, Avtar, Company Law
4. Kuchhal, S.C., Modern Indian Company Law
5. Kapoor, N.D., Company Law

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**B.B.A. – Semester IV**

**BBA-402: Research Methodology**

1. Introduction: Meaning of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation.
2. Research Design: Features of a good research design; Different Research Designs; Measurement in Research; Data types; Sources of Error.
3. Sampling Design: Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.
4. Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing: Chi-square test, Z-test, t-test, F-test.
5. Presentation: Diagrams; graphs; chars. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precautions for writing report.

**Suggested Books:**

1. C.R. Kothari, Research Methodology
2. Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology

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**B.B.A. – Semester IV**

**BBA-403: Specialized Accounting**

1. Accounting of Non-trading Institutions, Joint Venture and Consignment.
2. Accounts of Banking companies and General Insurance companies.
3. Department account and Branch account.
4. Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts
5. Partnership Accounts: Final Account, Reconstitution of Partnership firms: admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner).

**Suggested Books:**

1. Agarwal, B.D., Advanced Accounting
2. Chawla & Jain, Financial Accounting
3. Chakrawarti, K.S., Advanced Accounts
4. Shukla, M.B., Financial Analysis and Business Forecasting
5. Jain & Naranag, Advanced Accounts

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**B.B.A. – Semester IV**

**BBA-404: Consumer Behaviour**

1. Introduction: Concept, importance and scope of CB, need for studying CB, Consumer research process.
2. CB models: Economic model, Psycho-analytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-Kollat-Blackwell model.
3. Individual determinants: Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.
4. Influences & Consumer Decision making: Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.
5. Industrial Buying Behaviour: Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

**Suggested Books:**

1. Suja. R. Nair, Consumer Behaviour in Indian Perspective
2. Schiffman & Kanuk, Consumer Behaviour
3. Louden & Bitta, Consumer Behaviour
4. Bennet & Kasarji, Consumer Behaviour

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**B.B.A. – Semester IV**

**BBA-405: Indian Economy**

1. Meaning of Economy, Economic growth & development, Major Characteristics of India Economy, Concepts of Human development, Factors affecting economic development.
2. An overview of Economic Resources of India, Human Resources of India: Concept of Population Explosion, Interrelation of Population and economic development, Population policy of India, Problem of Unemployment in India.
3. Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan.
4. Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton and Textile).
5. Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

**Suggested Books:**

1. Dutt and Sundharam, Indian Economy
2. Mishra and Puri, Indian Economy

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**B.B.A. – Semester V**

**BBA-501: Income Tax**

1. Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance.
2. Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
3. Heads of Income: Income from Salaries, Income from House Property.
4. Heads of Income: Profit and Gains of Business or Profession, Capital Gains, Income from other sources.
5. Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.

**Suggested Books:**

1. Mehrotra, H.C., Income Tax Law and Account
2. Prasad, Bhagwati, Income Tax Law and Practice
3. Chandra Mahesh and Shukla D.C., Income Tax Law and Practice
4. Agarwal, B.K., Income Tax
5. Jain, R.K., Income Tax

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**B.B.A. – Semester V**

**BBA-502: Production Management**

1. Introduction: Nature & Scope of Production Management, Functions of Production Management, Production Systems, Responsibilities of Production manager, Production Planning & Control (PPC), Objectives of PPC.
2. Types of manufacturing systems: Intermitted & Continuous Systems etc., Product design & development.
3. Plant Location & Plant layout: Concepts and detailed analysis.
4. Materials Management & Inventory Control: Purchasing Economic lot quality/Economic order quantity (EOQ), Lead time, Re-order level, ABC analysis, Stock Keeping.
5. Quality Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.

**Suggested Books:**

1. B.S. Goel, Production & Operation management
2. S.N.Chany, Production & Operation Management
3. Aswathapa, Production & Operation Management

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**B.B.A. – Semester V**

**BBA-503: Entrepreneurship and Small Business Management**

1. Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
2. Entrepreneurial Development: Concept and Significance, Environmental analysis, Entrepreneurial Development Programmes (EDP), problems of EDP.
3. Business Idea: Search for business idea, transformation of idea into reality projects, Identification of projects, project design and network analysis, project appraisal, plant layout.
4. Small Business: Definitions, benefits & opportunities of small business ownership, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, export possibilities for small business.
5. Steps for starting a small business: Selection of product and form of ownership, Preparation of project report, Registration as SSI, Power connection, obtaining license, compliance under Factories Act, Arrangement of finances, Presentation of Project Report.

**Suggested Books:**

1. Vasant Desai, Entrepreneurship Development

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**B.B.A. – Semester V**

**BBA-504: Sales Management**

1. Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales executives and their relation with other executives.
2. Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations.
3. Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Prospecting, pre-approach and post-approach, Organizing display, showroom & exhibition.
4. Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.
5. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.

**Suggested Books:**

1. Cundiff, Still, Govoni, Sales Management
2. Pradhan, Jakate, Mali, Salesmanship & Publicity
3. S.A. Chunawalla, Sales Management

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**B.B.A. – Semester V**

**BBA-505: Industrial Law**

1. Factories Act 1948: Objectives, Definition of factory provision regarding health, safety working hours, holidays, annual leave with pay, working hours of adults, general schemes important terms and provisions regarding hazardous process, provisions regarding welfare employment of women, employment of young person penalties, procedure, offers and special provisions, miscellaneous.
2. Industrial disputes act 1947: Defining industry & Industrial dispute, need and objective of the act, procedure and machinery for settlement, strikes and lockout, layoff & retrenchment, provisions & penalties.
3. Payment of Bonus Act 1965: Objective, definition, application, exception, meaning of bonus, abolition of bonus, restoration of minimum bonus, eligibility and disqualification of bonus, determining bonus, calculation of gross profit, determination of available allocation special provisions, payment of bonus, inspector, penalties and procedure & miscellaneous.
4. Standing Orders Act 1946: Objective, scope, application, importance, definition, procedure for submission of draft, procedure for appeals, registration, certification, posting, duration and modification of standing orders, payment of subsistence allowance, penalties and procedure & miscellaneous.  
General Provisions of Workmen compensation act 1923.
5. General Provisions of Minimum Wages Act, 1948; and Payment of Gratuity Act 1972.

**Suggested Books:**

1. Kapoor N.D., Mercantile Law
1. Kapoor N.D., Industrial Law
3. Chawla R.C., Industrial Law

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**B.B.A. – Semester V**

**BBA-506: Company Accounts**

1. Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
2. Final Accounts: Including Computation of managerial Remuneration and disposal of profit.
3. Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction.
4. Consolidated Balance Sheet of Holding Companies with one Subsidiary only.
5. Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.

**Suggested Books:**

1. Gupta R.L. Radhaswamy M, Company Accounts
2. Maheshwari, S.N., Corporate Accounting
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts

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**B.B.A. – Semester VI**

**BBA-601: Operations Research**

1. Introduction: Nature, Definition & Characteristics of operations research, Methodology of OR, Models in OR; OR & managerial Decision making, OR techniques.
2. Linear Programming: Introduction, Applications areas of Linear Programming, LPP - Problem formulation, Graphic Method, Simplex Method (including Big M method)
3. Transportation Problems: North West Corner Rule, Least Cost Method and VAM; Degeneracy in Transportation problem, MODI Method for optimal solution of Transportation problem; Assignment Problems and Hungarian Method.
4. Decision making under Uncertainty-Criteria of Maximax, Maximin, Maximax Regret, Laplace & Hurwinz; Decision making under Risk-Criteria of EMV & EOL, Decision Tree approach & its applications.
5. CPM and PERT: Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

**Suggested Books:**

1. Kapoor V.K., Operations Research
2. Tulsian P.C., Problems in Operations Research

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**B.B.A. – Semester VI**

**BBA-602: Goods and Services Tax**

**1.Introduction :** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council.

**2.Supply of Goods and Services -** Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.

**3.Registration and Documentation: (A)** Registration-Persons liable to registration; Compulsory registration; Procedure of Registration; Exemption from Registration; Composition Scheme.

**(B)** Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note.

**4.Input Tax Credit:** Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods

**Returns:** GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.

**5.E-Way Bill:** Introduction, Preparation of E-Way Bill, Important Points for Transporter

**GST Portal:** Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**Payment of Tax-** (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.

**Suggested Books:**

1. Anandaday Mishra, GST Law & Procedure, Taxman.
2. Goods and Service Tax Acts.
3. Relevant Goods and Services Tax Rules. *Nitya Tax Associates Basics of GST Taxman*
4. Publication on GST by the Institute of Chartered Accountants of India ([www.icai.org](http://www.icai.org))
5. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).
6. Nitya Tax Associates Basics of GST Taxman

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**B.B.A. – Semester VI**

**BBA-603: Auditing**

1. Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.
2. Internal Check System: Internal Control, Audit Procedure: Vouching, Verification of Assets and Liabilities.
3. Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
4. Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.
5. Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

**Suggested Books:**

1. Basu B.K., An insight with Auditing
2. Gupta Kamal, Contemporary Auditing

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**B.B.A. – Semester VI**

**BBA-604: International Trade**

1. Introduction: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.
2. Foreign trade: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.
3. International economic institutions: IMF, World Bank, WTO (in brief), Regional economic groupings - NAFTA, EU, ASEAN, SAARC.
4. India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.
5. Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

**Suggested Books:**

1. Varshney & Bhattacharya, International Marketing