

# CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT

## THREE YEARS BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

### COURSE CONTENT

#### *SEMESTER - I*

- BBA-101: Business Organisation
- BBA-102: Business Mathematics
- BBA-103: Principles of Economics
- BBA-104: Book Keeping and Basic Accounting
- BBA-105: Business Laws
- BBA-106: Fundamentals of Management
- BBA-107: Business Ethics

#### *SEMESTER - II*

- BBA-201: Organisation Behaviour
- BBA-202: Business Communication
- BBA-203: Indian Economy
- BBA-204: Business Statistics
- BBA-205: Business Environment
- BBA-206: Principles of Accounting

#### *SEMESTER - III*

- BBA-301: Advertising Management
- BBA-302: Indian Banking System
- BBA-303: Human Resource Management
- BBA-304: Marketing Management
- BBA-305: Company Accounts
- BBA-306: Company Law

#### *SEMESTER - IV*

- BBA-401: Consumer Behaviour
- BBA-402: Financial Management
- BBA-403: Production Management
- BBA-404: Sales Management
- BBA-405: Research Methodology
- BBA-406: Operation Research

#### *SEMESTER - V*

- BBA-501: Managerial Economics
- BBA-502: Entrepreneurship & Small Business Management
- BBA-503: Income Tax
- BBA-504: Cost and Management Accounting
- BBA-505: Industrial Law
- BBA-506: Fundamentals of Computer

#### *SEMESTER - VI*

- BBA-601: International Trade
- BBA-602: Strategic Management & Business Policy
- BBA-603: Vat & Service Tax
- BBA-604: Management Information System
- BBA-605: Auditing
- BBA-606: Fundamental of E-Commerce

#### *QUALIFYING PAPER*

- BBA-008: Environmental Studies

# CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT

THREE YEARS BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

## COURSE CONTENT FOR SEMESTER - I

### BBA-101: BUSINESS ORGANISATION

- Unit - I** : Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.
- Unit - II** : Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.
- Unit - III** : Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.
- Unit - IV** : Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.
- Unit - V** : Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

### Suggested Readings:

1. Chottorjee S.K. Business Organisation
2. Jagdish Prakash Business Organistaton and Management
3. Om Prakash Business Organisation
4. Sherlekar S.A. Business Organisation and Management
5. Singh & Chhabra Business Organisation

## **BBA-102: BUSINESS MATHEMATICS**

- Unit - I** : Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction
- Unit - II** : Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian Elimination Method.
- Unit - III** : Percentage, Ratio and Proportion, Average, Mathematical Series-Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.
- Unit - IV** : 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
- Unit - V** : Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

### **Suggested Readings:**

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

## **BBA-103: PRINCIPLES OF ECONOMICS**

- Unit - I** : Definition, Nature, Scope & Limitation of Economics as an art or Science. Relevance of Economics in Business Management, Utility analysis, Marginal Theory of utilities and Equi-Marginal theory of utility.
- Unit - II** : Meaning of demand. Demand theory and objectives, Demand analysis. Demand schedule. Demand Curve and Nature of Curves, Laws of Demand Elasticity of Demand Types & Measurement, Indifference curves analysis Consumer Equilibrium & Consumer Surplus. Price, Income and substitution effect.
- Unit - III** : Production-Meaning and Analysis Production function. Laws of production, Laws of increasing returns & Laws of constant returns. Equal product curves and Producer equilibrium.
- Unit - IV** : Market analysis-Nature of market, Types of markets and their characteristics Pricing under different market structures-Perfect Monopoly, oligopoly and Monopolistic completion. Price discrimination under monopoly competition.
- Unit - V** : Theories of factor pricing, factor pricing v/s product pricing. Theories of rent theories of interest theories of wages theories of profit, Concept of profit maximization

### **Suggested Readings:**

1. Adhikari M Management Economics
2. Gupta G.S. Managerial Economics
3. Lal S.M. Principles of Economics
4. Vaish & Sunderm Principles of Economics

## **BBA-104: BOOK KEEPING AND BASIC ACCOUNTING**

- Unit - I** : Meaning of book keeping. Process of book keeping and accounting, Basic terminology of accounting, subsidiary books of accounts, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting Principles, conventions & Concepts.
- Unit - II** : Accounting Equation, Dual Aspect of Accounting Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance.
- Unit - III** : Rectification of errors preparation of bank reconciliation Statement, Bills of Exchange And promissory notes.
- Unit - IV** : Valuation of stocks, Accounting treatment of depreciation. Reserve and provision, Preparation of final accounts along with adjustment entries.
- Unit - V** : Issue of shares and debentures, Issue of bonus shares and right issue, Redemption preference shares and debentures.

### **Suggested Readings:**

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
6. Shukla & Grewal Advanced Accounts

## **BBA-105: BUSINESS LAWS**

- Unit - I** : Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.
- Unit - II** : Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.
- Unit - III** : Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.
- Unit - IV** : Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.
- Unit - V** : Definition Features Types Recognition And Endorsement of Negotiable Instruments.

### **Suggested Readings:**

1. Dhanda PMV Commercial and Industrial Laws
2. Kapoor D Elements of Mercantile law (including Companing Law Industrial Law)
3. Gulshan S and Kapoor Lectures on Business & Economics Laws
4. Kuchall Business Laws
5. Mandal C. Economics and other Legislations

## **BBA-106: FUNDAMENTALS OF MANAGEMENT**

- Unit - I** : Introduction Concepts, Objectives, Nature Scope and significance of management Evolution of management thought-Contribution Taylor, Weber and Fayol management.
- Unit - II** : Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.
- Unit - III** : Organizing: Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.
- Unit - IV** : Directing: Concept, Principles & Techniques of directing and Coordination Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.
- Unit - V** : Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

### **Suggested Readings:**

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

## **BBA-107: BUSINESS ETHICS**

- Unit - I** : Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.
- Unit - II** : Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.
- Unit - III** : Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.
- Unit - IV** : Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins
- Unit - V** : Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

### **Suggested Readings:**

1. Koltar, Philip Marketing Management
2. Stanton, Etzel Walker, Fundamentals of Marketing
3. Saxena Rajan Marketing Management
4. McCarthy, FJ Basic Marketing

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### COURSE CONTENT FOR SEMESTER - II

#### **BBA-201: ORGANISATION BEHAVIOUR**

- Unit - I** : Introduction, nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.
- Unit - II** : Individual Behavior - Individual behavior, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation- Hygiene theory, Vrooms Expectancy theory
- Unit - III** : Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and Prevailing Leadership styles in Indian Organisations.
- Unit - IV** : 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.
- Unit - V** : Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisational Quality of work life, Recent advances in OB.

#### **Suggested Readings:**

1. Bennis, W.G. Organisation Development
2. Breech Islwar Oragnaiston-the frame-Work of Management
3. Dayal, Keith Organisational Development
4. Sharma, R.A. Organisational Theory and Behavior
5. Prasad, L.M. Organisational Behavior

## **BBA-202: BUSINESS COMMUNICATION**

- Unit - I** : Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication
- Unit - II** : Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations
- Unit - III** : Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.
- Unit - IV** : 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 and Letter or application
- Unit - V** : Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

### **Suggested Readings:**

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

## **BBA-203: INDIAN ECONOMY**

- Unit - I** : Meaning of Economy, Economic growth & development, characteristics of India Economy, Concepts of Human development, Factors affecting economic development.
- Unit - II** : 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.
- Unit - III** : Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan.
- Unit - IV** : Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile)
- Unit - V** : Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

### **Suggested Readings:**

1. Kenes J.M. General Theory of Employment, Interest and Money
2. Brooman Macro Economics
3. Seth, M.L. Monetary Theory
4. Vaish, M.C. Monetary Theory
5. Singh, S.P. Macro Economics

## **BBA-204: BUSINESS STATISTICS**

- Unit - I** : Statistics: Concept, significance & Limitation Type of Data, Classification & Tabulation, Frequency Distribution & graphical representation.
- Unit - II** : Measures of Central Tendency (Mean, Medium, Mode) Measures of Variation: Significance & Prosperities of a good measure of variation: Range, Quartile Deviation, Mean Deviation and Standard Deviation, Measures of Skewness & Kurtosis.
- Unit - III** : Correlation: Significance of Correlation, Types of correlation, Simple correlation, Scatter Diagram method, Karl Pearson Coefficient of Correlation. Regression: Introduction, Regression lines, and Regression Equation & Regression coefficient.
- Unit - IV** : Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical], Probability Distribution: Binomial, Poisson and Normal.
- Unit - V** : Sampling Method of sampling, Sampling and Non-sampling errors. Test of Hypothesis, Type- I and Type -II Errors, Large sample tests

### **Suggested Readings:**

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 Stastical Methods

## **BBA-205: BUSINESS ENVIRONMENT**

- Unit - I** : Concept, Significance, Components of Business environment, Factor affecting Business Environment, Social Responsibilities of Business.
- Unit - II** : Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector
- Unit - III** : Industrial Policy -Its historical perspective (In brief); Socio-economic implications of Liberalisation, Privatisation, Globalisation.
- Unit - IV** : Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA
- Unit - V** : Overview of International Business Environment, Trends in World Trade: WTO- Objectives and role in international trade.

### **Suggested Readings:**

1. Francis Cherunilum Business Environment
2. K.Aswathapa Business Environment

## **BBA-206: PRINCIPLES OF ACCOUNTING**

- Unit - I** : Accounting standards in India, Concept of GAAP (Generally Accepted Accounting Principles) International Accounting Standards, Accounting for Price level changes.
- Unit - II** : Accounting of Non-trading Institutions, Joint Venture and Consignment.
- Unit - III** : Accounts of banking companies and General Insurance companies, Department and Branch account.
- Unit - IV** : Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts
- Unit - V** : Partnership Accounts: Final Account, Reconstitution of Partnership firms- admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner).

### **Suggested Readings:**

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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## COURSE CONTENT FOR SEMESTER - III

### **BBA-301: ADVERTISING MANAGEMENT**

- Unit - I** : Advertising: Introduction, Scope, importance in business: Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising.
- Unit - II** : Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix-components, role in marketing, Branding-meaning, importance in advertising.
- Unit - III** : Promotional objectives - importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget-approaches allocation of budget.
- Unit - IV** : Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising; Media planning-importance, strategies, media mix.
- Unit - V** : Advertising research - importance, testing advertising effectiveness market testing for ads; International Advertising-importance, international Vs local advertising.

### **Suggested Readings:**

1. Advertising and Promotion George E. Beich & Michael A. Belch. T.M.H.
2. Advertising Management, Concept and Cases Manendra Mohan, TMH
3. Advertising Management Rajeev Batra, PHI

## **BBA-302: INDIAN BANKING SYSTEM**

- Unit - I** : Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.
- Unit - II** : State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.
- Unit - III** : Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.
- Unit - IV** : Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.
- Unit - V** : Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

### **Suggested Readings:**

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.

## **BBA-303: HUMAN RESOURCE MANAGEMENT**

- Unit - I** : Introduction to HRM & HRD Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.
- Unit - II** : Human Resource Policies & Strategies Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme., developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System, Functional and grand strategies, Strategy factors.
- Unit - III** : Human Resource Procurement & Mobility Productivity & improvement job analysis & Job design, work measurement, ergonomics. Human Resource planning-objectives, activities, manpower requirement process Recruitment & Selection Career planning & development, training methods, basic concept of performance appraisal. Promotion & Transfer.
- Unit - IV** : Employee Compensation Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc., Minimum Wages Act 1948, Workmen Compensation Act 1923, Payment of bonus Act 1965.
- Unit - V** : Employee relations Discipline & Grievance handling types of trade unions, problems of trade unions

### **Suggested Readings:**

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

## **BBA-304: MARKETING MANAGEMENT**

- Unit - I** : Marketing: Definition, nature, scope & importance, Marketing Management, Core concepts of marketing, selling concept, production concept, modern marketing concept, Societal marketing.
- Unit - II** : Segmentation: Concept, basis of segmentation, Importance in marketing; Targeting: Concept Types, Importance; Positioning: Concept, Importance, Brand positioning, Repositioning.
- Unit - III** : Marketing Mix:  
Product: Product Mix, New Product development, levels of product, types of product, Product life cycle, Branding and packaging.  
Distribution: Concept, importance, different types of distribution channels etc.
- Unit - IV** : Price: Meaning, objective, factors influencing pricing, methods of pricing.  
Promotion: Promotional mix, tools, objectives, media selection & management.
- Unit - V** : Marketing Research: Importance, Process & Scope Marketing Information Systems: Meaning Importance and Scope Consumer Behavior: Concept, Importance and factors influencing consumer behavior.

### **Suggested Readings:**

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

## **BBA-305: COMPANY ACCOUNTS**

- Unit - I** : Joint Stock Companies- its types and share capital, Issue, Forfuture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
- Unit - II** : Final Accounts: Including Computation of managerial Remuneration and disposal of profit.
- Unit - III** : Accounting for Amalgamation of companies as per Accounting Standard 14 Accounting for Internal reconstruction.
- Unit - IV** : Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.
- Unit - V** : Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Liquid for final statement of A/c Receivers Receipt and Payment A/c.

### **Suggested Readings:**

1. Gupta R.L. Radhaswamy M, Company Accounts, Sultan chand &
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts, S. Chand & Co.
5. Moore C.L. and Jaedicke R.K., Management Accounting

## **BBA-306: COMPANY LAW**

- Unit - I** : Corporate Personality: Kinds of Company, Promotion and Incorporation of Companies.
- Unit - II** : Memorandum of Association, Articles of Association Prospectus.
- Unit - III** : Shares; Share Capital, Members, Share Capital- Transfer and Transmission, Directors-Managing Director, Whole Time Director.
- Unit - IV** : Capital Management-Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds quorum, voting resolutions, minutes.
- Unit - V** : Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up-Kinds and Conduct.

### **Suggested Readings:**

1. Grower L.C.B. Principles of Modern Company Law, Stevens & Sons, London
2. Ramaiya A. Guide to the Companies Act. Wadhwa & Co., Nagpu
3. Singh, Avtar Company Law, Eastern Book Co. , Lucknow
4. Kuchal, M.C. Modern Indian Company Law, Sri Mahavir Books, Noida
5. Kapoor, N.D. Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

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## COURSE CONTENT FOR SEMESTER - IV

### **BBA-401: CONSUMER BEHAVIOUR**

- Unit - I** : Introduction to consumer Behavior (CB)- Importance, Scope, need for studying CB, Consumer research process.
- Unit - II** : Consumer models: Economic model, Psychoanalytic model, Sociological model, Howard & Seth model, Nicosia model, Engel-kollat-Blackwell model.
- Unit - III** : Individual determinates: Perceptual process, consumer learning process, consumer attitude formation, attitude measurement, meaning and nature of personality, self concept.
- Unit - IV** : Influences & Consumer Decision making : Family, reference group, personal, social and cultural influence on CB, Consumer Decision making process, Consumer Communication process, consumer satisfaction.
- Unit - V** : Industrial Buying Behaviour : Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process, Customer and marketing of services.

### **Suggested Readings:**

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

## **BBA-402: FINANCIAL MANAGEMENT**

- Unit - I** : Introductory: Concept of Financial management, Finance functions, objectives of financial management- Profitability vs. shareholder wealth maximization. Time value of Money-Compounding & Discounting.
- Unit - II** : Capital Structure Planning: capitalization Concept, basis of capitalization, consequences and remedies of over and under capitalization. Determinants of Capital structure, Capital structure theories.
- Unit - III** : Management of Fixed Capital: Cost of Capital, Nature & Scope of Capital budgeting-payback NPV, IRR and ARR methods and their practical applications. Analysis of risk & uncertainty.
- Unit - IV** : Management of Working Capital: Concepts of working Capital, Approaches to the financing of current Assets determining capital (with numerical problems) Management of different components of working capital.
- Unit - V** : Management of Earning: Concept & relevance of Dividend decision. Dividend Models-Water, Gordons, MM Hypothesis. Dividend policy-determinants of dividend policy.

### **Suggested Readings:**

1. Financial Management S.N. Maheshwari
2. Financial Management Khan & Jain

## **BBA-403: PRODUCTION MANAGEMENT**

- Unit - I** : Nature & Scope of Production Management, Functions of Production Management, Production Systems, responsibilities of Production manager. Production Planning & Control (PPC), Objectives of PPC.
- Unit - II** : Types of manufacturing Systems: Intermitted & Continuous Systems etc., Product design & development.
- Unit - III** : Plant Location & Plant layout.
- Unit - IV** : Materials Management & Inventory Control : Purchasing Economic lot quantity/Economic order quantity(EOR), Lead time, Rorder level. Brief of ABC analysis, Stock Keeping. Quality
- Unit - V** : Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control

### **Suggested Readings:**

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

## **BBA-404: SALES MANAGEMENT**

- Unit - I** : Sales Management :
- Evolution of sales function
  - Objectives of sales management positions - Functions of Sales executives
  - Relation with other executives
- Unit - II** : Sales Organisation and relationship: - Purpose of sales organization - Types of sales organization structures - Sales department external relations Distributive network relations.
- Unit - III** : Salesmanship :
- Theories of personal selling
  - Types of Sales executives
  - Qualities of sales executives
  - Prospecting, pre-approach and post-approach- Organising display, showroom & exhibition
- Unit - IV** : Distribution network Management
- Types of Marketing Channels
  - Factors affecting the choice of channel
  - Types of middleman and their characteristics
  - Concept of physical distribution system Sales
- Unit - V** : Force Management
- Recruitment and Selection
  - Sales Training
  - Sales Compensation

### **Suggested Readings:**

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

## **BBA-405: RESEARCH METHODOLOGY**

- Unit - I** : Introduction - Meaning of Research ; Objectives of Research; Types of Research; Research Process; Research Problem formulation.
- Unit - II** : The Design of Research-Research Design; Features of a Good design; Different Research Designs ; Measurement in Research; Data types; Sources of Error.
- Unit - III** : Sampling Design- Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.
- Unit - IV** : Processing & Analysis of Data- Processing operations; problems in processing; types of analysis Hypothesis Testing-Chi-square test, Z test, t-test, f-test.
- Unit - V** : Presentation- Diagrams; graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report; Precaution for writing report.

### **Suggested Readings:**

1. Research Methodology C.R. Kothari

## **BBA-406: OPERATION RESEARCH**

- Unit - I** : Nature, Definition & characteristics of operations research, Methodology of DR, Models in OR; OR & managerial Decision making, OR techniques.
- Unit - II** : Linear programming: Introduction, Advantages of Linear Programming, Applications areas of Linear Programming. LPP-problem formulation, Graphic Method, Simplex Method (including Big M method)
- Unit - III** : Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems
- Unit - IV** : 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.
- Unit - V** : PERT & CPM-Introduction, Network Analysis, Time Estimates in Network Analysis, Critical Path Method; Programme Evaluation & Review Technique.

### **Suggested Readings:**

1. Operation Research V.K. Kapoor

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## COURSE CONTENT FOR SEMESTER - V

### **BBA-501: MANAGERIAL ECONOMICS**

**Objective:** The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

- Unit - I** : Nature and Scope: Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Intermental concept, Principle of time perspective, Discounting principle and Equimarginal principle.
- Unit - II** : Demand Analysis: Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticities of demand, using elasticities in managerial decisions, revenue concepts, and relevance of demand forecasting and methods of demand forecasting.
- Unit - III** : Cost Concept: Various cost concepts and classification, Cost output relationship in short run & long run cost curves). Economics and diseconomies of scale, Cost control and Cost reduction, Indifferent curves.
- Unit - IV** : Pricing: Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.
- Unit - V** : Profit Management & Inflation: Profit, Functions of profit, Profit maximization, Break Even analysis. Elementary idea of Inflation.

### **Suggested Readings:**

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
6. Trivedi Managerial Economics
7. D.Gopalkrishnan A Study of Managerial Economics

## **BBA-502: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT**

**Objective:** The objective of the course is to familiarise the students with the basic concepts of entrepreneurship.

- Unit - I** : Name & Scope Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
- Unit - II** : Entrepreneurial Development Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.
- Unit - III** : Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems
- Unit - IV** : Project & Reports Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.
- Unit - V** : Small industry setup Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

### **Suggested Readings:**

1. Entrepreneurship Development Vasant Desai

## **BBA-503: INCOME TAX**

**Objective-** It enables the student to know the basics of Income Tax and its implications.

- Unit - I** : Basic Concept: Income, Agriculture Income, Casual Income, Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.
- Unit - II** : Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
- Unit - III** : Heads of Income: Income from Salaries, Income from House Properties.
- Unit - IV** : Heads of Income: Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.
- Unit - V** : Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

### **Suggested Readings:**

- |                                  |                             |
|----------------------------------|-----------------------------|
| 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                  |

## **BBA-504: COST AND MANAGEMENT ACCOUNTING**

- Unit - I** : Introduction: Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
- Unit - II** : Accounting for Material, Labour and Overheads.
- Unit - III** : Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.
- Unit - IV** : Management Accounting - Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.
- Unit - V** : Marginal Costing and Absorption Costing.

### **Suggested Readings:**

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

## **BBA-505: INDUSTRIAL LAW**

- Unit - I** : Factory act 1948.
- Unit - II** : Workmen compensation act 1923
- Unit - III** : Industrial dispute act 1947, Minimum wages act 1948
- Unit - IV** : Employee state insurance act 1948.
- Unit - V** : Employee provident fund act 1952 Payment of gratuity act 1972.

### **Suggested Readings:**

1. Element of industrial law ND Kapoor

## **BBA-506: FUNDAMENTALS OF COMPUTER**

- Unit - I** : History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.
- Unit - II** : Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.
- Unit - III** : Storage Devices : Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.
- Unit - IV** : Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.
- Unit - V** : Operating System & Internet: Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

### **Suggested Readings:**

- |                              |               |
|------------------------------|---------------|
| 1. Computer Fundamental      | Sinha, P.K.   |
| 2. Fundamentals of Computers | Jain, V.K.    |
| 3. Operating System          | Godbole, G.B. |
| 4. Window-98                 | Manual        |
| 5. Internet                  | Leon & Leon   |

# CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT

THREE YEARS BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

## COURSE CONTENT FOR SEMESTER - VI

### **BBA-601: INTERNATIONAL TRADE**

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

### **Suggested Readings:**

1. Varshney & Bhattacharya : International Marketing

## **BBA-602: STRATEGIC MANAGEMENT & BUSINESS POLICY**

- Unit - I** : Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism or Policy making.
- Unit - II** : Responsibilities & tasks of Top Management: objectives of Business Characteristics, Classification, Types of objectives and their overall Hierachy, Setting of objectives, Key areas involved.
- Unit - III** : Corporate Planning; Concept of long term planning, Strategic Planning, Nature, Process & Importance.
- Unit - IV** : Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis, Resource Analysis
- Unit - V** : Concept of Synergy: Types, Evaluation of Synergy. Capability Profiles, Synergy as a Component of Strategy & its relevance

### **Suggested Readings:**

1. Peter F. Drucker Management Task & Responsibilities
2. Igor Ansoff Corporate Strategy
3. Gluek & Jaunch Corporate Strategy
4. Hatton & Hatton Strategic Management
5. Christian, Anderson, Bower Business Policy
6. McCarthy, IninChiello, Curran Business Policy & Strategy
7. Azhar Kazmi Business Policy
8. Stanford Management Policy

## **BBA-603: VAT & SERVICE TAX**

- Unit - I** : Legislative background, Basic concept of VAT-white paper on VAT, Report of Empowered Committee of State Finance Ministers, constitutional provisions, liability under VAT, Importance Definition under VAT, Difference between Sales Tax System and VAT
- Unit - II** : Computation(VAT Variants), Procedural aspects including registration, Rates of tax, Assessment, Input Tax Credit, Filing of Returns, Refunds, Audit, Appeals, Revision and Appearances.
- Unit - III** : Appointment, jurisdiction and powers of authorities under VAT, Concept of VAT on Services, Central Sales Tax; Goods and Service Tax.
- Unit - IV** : Background, Statutory provisions, Taxable services, valuation, administrative mechanism and registration under service tax, rate and computation of service tax.
- Unit - V** : Assessment, levy, collection and payment of service tax, exemptions, CENVAT credit for service tax, Filing of Returns, Appeals, Revisions.

### **Suggested Readings:**

1. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta  
Bharat law House.
2. Indirect Taxes law and Practice, V.S. Datey, Taxman
3. Income Tax, Dr. V.K. Singhania, Taxman

## **BBA-604: MANAGEMENT INFORMATION SYSTEM**

- Unit - I** : Management Information System( MIS): Concept & definition, Role of MIS, Process of Management, MIS-A tool for management process, Impact of MIS, MIS & computers, MIS & the user, IMS- a support to the Management.
- Unit - II** : Planning & Decision making: The concept of corporate planning, Strategic planning, Type of strategic, Tools of Planning, MIS-Business Planning; Decision making concepts, Methods, tools and procedures, Organizational Decision making, MIS & Decision making concepts.
- Unit - III** : Information & System: Information concepts, Information: A quality product classification of the information, Methods of data & information collection, Value of information, MIS & System concept, MIS & System analysis, Computer System design.
- Unit - IV** : Development of MIS: Development of long range plans of the MIS. Ascertaining the class of information, determining the information requirement, Development and implementation of the MIS, Management of quality in the MIS, organization for development of the MIS, MIS: the factors of success and failure.
- Unit - V** : Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial intelligence(AI) System, Knowledge based expert system(KBES), MIS & the role of DSS, Transaction Processing System(TPS), Enterprise Management System(EMS), Enterprise Resource Planning (ERP) System, Benefits of ERP, EMS & ERP

### **Suggested Readings:**

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

## **BBA-605: AUDITING**

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

### **Suggested Readings:**

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

## **BBA-606: FUNDAMENTAL OF E-COMMERCE**

- Unit - I** : E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.
- Unit - II** : Internet: Concept & evaluation, Characteristics of Internet: email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.
- Unit - III** : Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking, Manufacturing information systems.
- Unit - IV** : EDI introduction, networking infrastructure of EDI, Functions & Components of EDI File types of EDI.
- Unit - V** : Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

### **Suggested Readings:**

1. Frontiers of E-Commerce Ravi Kalkota, TMH
2. O, Brien J Management Information System, TMH
3. Oberoi, Sundeep E-Security and You, TMH
4. Young, Margret Levine The complete reference to Internet, TMH

# CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT

THREE YEARS BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

QUALIFYING PAPER

## ENVIRONMENTAL STUDIES (CODE-008)

**Unit-1: The Multidisciplinary Nature of Environmental Studies:** Definition, Scope and Importance, Need for Public Awareness.

### Unit-2: Natural Resources

❖ Renewable and Non-renewable Resources:

#### **Natural resources and associated problems: -**

- a) **Forest Resources:** use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
  - b) **Water Resources:** use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
  - c) **Mineral Resources:** use and exploitation, environmental effects of extracting and using mineral resources, case studies.
  - d) **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
  - e) **Energy Resources:** Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources, case studies
  - f) **Land Resources:** Land as a resource; land degradation, man induced landslides, soil erosion and desertification.
- ❖ Role of an individual in conservation of natural resources.
- ❖ Equitable use of resources for sustainable lifestyles

### **Unit-3: Ecosystems**

- ❖ Concept of an ecosystem
- ❖ Structure and function of an ecosystem
- ❖ Producers, consumers and decomposers
- ❖ Energy flow in the ecosystem
- ❖ Ecological succession
- ❖ Food chains, food webs and ecological pyramids
- ❖ Introduction, types, characteristic features, structure and function of the following ecosystem: -
  - a) Forest ecosystem
  - b) Grassland ecosystem
  - c) Desert ecosystem
  - d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **Unit-4: Biodiversity And Its Conservation**

- ❖ Introduction – Definition: genetic, species and ecosystem diversity.
- ❖ Biogeographical classification of India
- ❖ Value of biodiversity: Consumptive use, productive use, social, ethical, and aesthetic and option values.
- ❖ Biodiversity at global, National and local levels.
- ❖ India as a mega-diversity nation
- ❖ Hot-spots of biodiversity.
- ❖ Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts.
- ❖ Endangered and endemic species of India
- ❖ Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **Unit-5: Environmental Pollution**

#### **Definition:**

- ❖ Causes, effects and control measures of: -
  - a) Air pollution
  - b) Water pollution
  - c) Soil pollution
  - d) Marine pollution
  - e) Noise pollution
  - f) Thermal pollution
  - g) Nuclear pollution
- ❖ Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- ❖ Role of an individual in prevention of pollution
- ❖ Pollution case studies
- ❖ Disaster Management: Floods, earthquake, cyclone and landslides.

## **Unit-6: Social Issues And The Environment**

- ❖ From Unsustainable to Sustainable development
- ❖ Urban problems related to energy.
- ❖ Water conservation, rain water harvesting, watershed management
- ❖ Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- ❖ Environmental Ethics: Issues and possible solutions.
- ❖ Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- ❖ Wasteland reclamation.
- ❖ Consumerism and waste products
- ❖ Environment Protection Act.
- ❖ Air (Prevention and Control of Pollution) Act
- ❖ Water (Prevention and Control of Pollution) Act
- ❖ Wildlife Protection Act
- ❖ Forest Conservation Act
- ❖ Issues involved in enforcement of environmental legislation
- ❖ Public awareness

## **Unit-7: Human Population And The Environment**

- ❖ Population growth, variation among nations.
- ❖ Population explosion: Family Welfare Programme.
- ❖ Environment and human health
- ❖ Human Rights
- ❖ Value Education
- ❖ Women and Child Welfare
- ❖ Role of Information Technology in Environment and human health
- ❖ Case Studies

## **Unit-8: Field Work**

- ❖ Visit to a local area to document environmental assets-river / forest / grassland / hill / mountain.
- ❖ Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- ❖ Study of common plants, insects, birds.
- ❖ Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours).

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