FACULTY OF ECONOMICS & BUSINESS SYLLABUS

for

Bachelor of Business Administration (B.B.A)

(Semester: I –IV)

(Under Continuous Evaluation System)

Session: 2019-20



The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR (Autonomous)

Programme Outcomes

Students of all undergraduate general degree Programmes at the time of graduation will be able to:

- PO1.take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
- PO2. speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO3.work and communicate effectively in inter-disciplinary environment, either independently or in a team, and demonstrate leadership qualities. Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO4.demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO5. recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
- PO6. understand the issues of environmental contexts and sustainable development.
- PO7. recognize the need to engage in lifelong learning through continuing education and research.

BBA

Bachelor of Business Administration

Duration: 3Years

Level: Graduation

Type: Degree

BBA provides the students a basic understanding of what management is all about.

Along with this, students are taught the art of communicating effectively – this also

prepares them for their entrepreneurial journey. Students get practical trainings in

the form of presentations, case studies, visits to industries, and interactions with

industry experts.

Programme Specific Outcomes

Towards the end of the programme, it would:

PSO1: strengthen a student's managerial and communication skills,

PSO2: enhance his/her decision making ability

PSO3: make the student ready for the corporate world

PSO4: develop self-confidence and awareness of general issues prevailing in the

society

PSO5: give industry exposure to the students which would prepare them for their

entrepreneurial journey

PSO6: prepare students for job types in different employment areas

Scheme of Studies and Examination(Session 2019-20) B.B.A

Semester I							
Course Code	Course Name	Course Type	Marks				Examinati
			T-4-1	Ext.		- CA	on time (in Hours)
			Total	L	P	CA	(III Hours)
BBRL-1421 BBRL-1031 BBRL-1431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History & Culture	С	50	40	-	10	3
BBRL-1212	English (Compulsory)	C	50	40	-	10	3
BBRL-1323	Basic Accounting	С	50	40	-	10	3
BBRL-1324	Business Organization & System	С	50	40	-	10	3
BBRL-1175	Managerial Economics-I	С	50	40	-	10	3
BBRM-1127	Computer Applications for Business-I	С	50	25	15	10	3+1
BBRL-1106	Business Communication	С	50	40	-	10	3
AECD-1161	* Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Programme	AC	25	25	-	-	2
Total			350				

C-Compulsory

AC-Audit Course

¹ Special paper in lieu of Punjabi (Compulsory).

² Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

^{*}Marks of these papers will not be added in total marks and only grades will be Provided.

B.B.A(Session 2019-20)

Semester II							
Course Code	Course Name	Course Type			Examinati		
			Total	Ext.		CA	on time (in Hours)
			Total	L	P	CA	(III Hours)
BBRL-2421 BBRL-2031 BBRL-2431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History & Culture	С	50	40	-	10	3
BBRL-2212	English (Compulsory)	С	50	40	-	10	3
BBRL-2323	Business Laws	С	50	40	-	10	3
BBRL-2324	Principles of Management	С	50	40	-	10	3
BBRL-2175	Managerial Economics-II	C	50	40	-	10	3
BBRL-2326	Computer Based Accounting System	С	50	40	-	10	3
BBRL-2327	Fundamentals of Banking	C	50	40	-	10	3
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECM-2502	*Moral Education Programme	AC	25	25	-	-	1
Total			350				

C-Compulsory

AC-Audit Course

 ¹ Special paper in lieu of Punjabi (Compulsory).
 ² Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

^{*}Marks of these papers will not be added in total marks and only grades will be Provided.

SCHEME OF COURSES

Bachelor of Business Administration (Semester System)

Bachelor of Business Administration (Semester System) Semester III								
Total	Ext.		CA	on time (in Hours)				
Total	L	P	CA	(III Hours)				
BBRL-3421 BBRL-3031 BBRL-3431	Punjabi (Compulsory) ¹ Basic Punjabi ² PHC	С	50	40	-	10	3	
BBRL-3212	English (Compulsory)	C	50	40	-	10	3	
BBRL-3173	Statistics for Business	С	50	40	-	10	3	
BBRL-3324	Fundamentals of Human Resource Management	С	50	40	-	10	3	
BBRL-3325	Fundamentals of Marketing Management	С	50	40	-	10	3	
BBRL-3326	Indian Financial System	С	50	40	-	10	3	
BBRL-3327	Management Accounting	С	50	40	-	10	3	
AECE-3221	*Environmental Studies	AC	100	60	20	20	3	
SECP-3512	*Personality Development	AC	25	20		05	2	
	TOTAL		350					

C-Compulsory

AC-Audit Course

Punjab.

¹ Special paper in lieu of Punjabi (Compulsory).

² Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of

^{*}Marks of these papers will not be added in total marks and only grades will be provided.

SCHEME OF COURSES

Bachelor of Business Administration (Semester System)

Semester IV							
	Course Name	Course Type			Examinati		
Course Code			Total	Ext.		CA	on time (in Hours)
			Total	L	P	CA	(III IIUUIS)
BBRL-4421 BBRL-4031 BBRL-4431	Punjabi (Compulsory) ¹ Basic Punjabi ² PHC	С	50	40	-	10	3
BBRL-4212	English (Compulsory)	C	50	40	-	10	3
BBRL-4323	Financial Management	С	50	40	-	10	3
BBRL-4324	Production and Operations Management	С	50	40	-	10	3
BBRL-4325		С	50	40	-	10	3
BBRL-4326	Operations Research	С	50	40	-	10	3
BBRL-4327	Fundamentals of Insurance	С	50	40	-	10	3
BBRS-4328	Seminar	С	50		50		3
SECS-4522	*Social Outreach	AC	25	20		5	1
	TOTAL		400				

C-Compulsory

AC-Audit Course

¹ Special paper in lieu of Punjabi (Compulsory).

² Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

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Session 2019-20 Course Code: BBRL -1323 BASIC ACCOUNTING

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: Acquire conceptual knowledge of basic accounting and gain skills required for recording various kinds of business transactions.

CO2: Recognize circumstances providing for increased exposure to fraud and define preventative internal control measures.

CO3: Prepare financial statements in accordance with Generally Accepted Accounting Principles

CO4: Prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

Session 2019-20 Course Code: BBRL -1323 BASIC ACCOUNTING

Time: 3 Hours Max. Marks: 50

Theory:40 CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction: Financial Accounting-Definition and Scope, Objectives of Financial Accounting, Accounting v/s Book Keeping, Terms used in accounting, Users of Accounting Information and Limitations of Financial Accounting.

Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-Concept, Objectives, Benefits, Brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline.

Recording of Transactions: Accounting Process/Cycle, Journal.

Unit-II

Subsidiary Books, Ledger, Cash Book, Trial Balance, Bank Reconciliation Statement. **Depreciation:** Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).

Unit-III

Final Accounts: Meaning of Financial Statements, Usefulness of Financial Statements, Elements of Financial Statements, Preparation of Trading and Profit & Loss Account and Balance Sheet without Adjustments.

Final Accounts with Adjustments: Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Treatment of Items of Adjustment Appearing Outside the Trial Balance, Treatment of Items of Adjustment Appearing Inside the Trial Balance.

Unit-IV

Introduction to Company Final Accounts: Important provisions of Companies Act, 2013 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company.

Computerised Accounting: Computers and its application in accounting. Accounting software package (Tally)

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Suggested Readings:

- 1. Gupta, Ambrish, "Financial Accounting for Management: An Analytical Perspective", Pearson Education, New Delhi.
- 2. Khatri, Dhanesh, "Financial Accounting" Tata McGraw-Hill, New Delhi.
- 3. Horngren, Charles T., Sundem, Gart I, Elliot, John A.Philbrick, Donna R., "Introduction to Financial Accounting", Prentice Hall, New Delhi.
- 4. <u>Ramachandran</u>, N and Kakani, <u>Ram</u>, "Financial Accounting for Management", Tata McGraw-Hill, New Delhi.
- 5. <u>Shukla</u>, M.C., <u>Grewal T.S. and Gupta</u>, S.C., "Advance Accounts", Sultan Chand & Sons, New Delhi.

Session 2019-20 Course Code: BBRL-1324 BUSINESS ORGANISATION & SYSTEMS

Course Outcomes:

On successful completion of this course, students will be able to:

- CO1.Understand the nature of business activities and the environment within which they function.
- CO2. Develop an understanding of the role of business activities in the modern world.
- CO3. Learn the theoretical and practical aspects of the operation of various types of business organizations.
- CO4. Develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

Session 2019-20 Course Code: BBRL-1324 BUSINESS ORGANISATION & SYSTEMS

Time: 3 Hours

M. Marks: 50
Theory:40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system

Trade and aids to trade- Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India.

Unit-II

Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit.

Setting up a New Enterprise: Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business.

Unit-III

Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal **Domestic & Foreign Trade:** Import export trade procedure & their organization.

Unit-IV

Organization of wholesale & retail trade - Recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy.

Stock Exchange and Produce Exchange: Definition and Meaning, Importance, Functions, Listing, Dealers.

Suggested Readings:

- 1. <u>Kaul</u>, Vijay Kumar "Business Organization and Management: Text and Cases", Pearson Education, New Delhi.
- 2. Singla, R.K., "Business Organization and Management", V.K. (India) Enterprises, New Delhi.
- 3. Daft, Richard L., Daft, J., Murphy, H., &Willmott, "Organization Theory and Design", Cengage Learning EMEA, New Delhi.
- 4. Fernando, A.C., "Business Environment" Pearson Education, New Delhi.
- 5. <u>Archie B. Carroll, Ann K. Buchholtz</u>, "Business & Society: Ethics, Sustainability and Stakeholder Management", Cengage Learning, New Delhi.

Bachelor of Business Administration (Semester I) Session 2018-19 Course Code: BBRL-1175 MANAGERIAL ECONOMICS- I

Course outcomes:

After successful completion of this course, Students will be able to --

CO1: understand the various aspects of demand for a particular product and theoretical consumer behavior in the context of demand for a product and multiple products.

CO2: understand the production decisions of a producer in the context of inputs and different market structures.

CO3: understand different concepts of cost structure of a firm in short run and long run.

Session 2018-19 Course Code: BBRL-1175 MANAGERIAL ECONOMICS- I

Time: 3 Hours

M. Marks: 50
Theory:40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Theory of Demand: Meaning of demand and its types, Law of demand. Price elasticity of dem and its measurement.

Consumer's Behaviour: Utility approach: Brief outline of law of diminishing marginal utility law of equi-marginal utility.

Unit-II

Indifference Curve Approach: Consumer equilibrium; Income, Price and Substitution eff Revealed Preference Approach.

Theory of Supply: Concept and law of supply, factors affecting supply.

Unit-III

Theory of Production: Law of variable proportion: total, average and marginal physical prod Law of Returns to scale, Economies and diseconomies of scale.

Theory of Cost: Short and Long period costs, Concept of total cost, Marginal and Average c Theory of cost in short-run and long-run. Concept of revenue: Total Revenue; Average Reven Relationship between Average and Marginal Revenue and Price elasticity of demand.

Unit-IV

Pricing Under Various Market Conditions: Perfect Competition - Equilibrium of Firm Industry under Perfect Competition, Monopoly - Price determination under Monopoly, Monopoli Competition - Price and Output, determination under Monopolistic Competition.

Suggested Readings:

- 1. Koutosoyiannis, A., "Modern Micro Economics", Palgrave Macmillan.
- 2. Dwivedi, D.N., "Microeconomics: Theory and Applications", Pearson Education, New Delhi.
- 3. Gravelle H., and Rees, R., "Microeconomics", Pearson Education, New Delhi.
- 4. Ahuja, H.L., "Advanced Economic theory; Microeconomic Analysis", S. Chand & Company Ltd. New Delhi.
- 5. Mithani, D.M., "Managerial Economics", Himalaya Publishing House, New Delhi.

Session 2019-20 Course Code: BBRM-1127 COMPUTER APPLICATIONS FOR BUSINESS- I

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the basic knowledge of computer, its components and Input/Output devices .

CO2: use operating system for and gain knowledge about the functionality of operating system.

CO3: learn word processing software to create, edit and format documents.

CO4: gain knowledge on spreadsheet software like how to calculate, organize, edit and present numerical data and apply formulae on it.

Session 2019-20 Course Code: BBRM-1127

COMPUTER APPLICATIONS FOR BUSINESS- I

Time: 3 Hours Total Marks: 50

Theory: 25 Practical: 15

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Computer Fundamentals: Definition of computer, Components of a computer system,

Brief history of evolution of computers and generation of computers.

Internal and External Memory Storage: RAM, ROM, PROM, EPROM. Commonly used

Input/output/Memory storage devices: Punched Card, VDU, CRT. Difference

between Hardware & Software. Types of software system. Software & Application software, Interpreter.

Unit-II

Operating System: Definition, Types of operating on the Basis of processing. Introduction to various types of operating system such as windows & DOS Overview and Anatomy of windows, Working with files and folder in windows.

Basic Commands of Internal & External commands in DOS.

Unit-III

MS-Word: Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting pages, paragraphs and sections. Indents and outdates. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables Header, Footer & Printings.

Unit-IV

MS-Excel: Worksheet overview. Entering information. Worksheet. Opening and saving workbook. Formatting number and texts. Protecting cells. Producing Charges and printing operations graphs.

MS-Power Point: Presentation Basics Menus & Toolbars. Opening & Saving & existing presentation creating & Saving a presentation using auto content wizard. Design Template Blank Presentation. The slides sorter view. Insert slides from another presentation. Inserting pictures and graphics. Slide show, printing, slides.

Suggested Readings:

- 1. Peter Norton, "Introduction to Computers", McGraw-Hil, New Delhi.
- 2. Sanjay Sexana, "A First Course in Computers", Vikas Publishing House, New Delhi.
- 3. Rajaraman, V., "Fundamental of Computers", Prentice Hal India, New Delhi.
- 4. Srivastava, S.S., "MS-Ofice" Firewal Media, New Delhi.
- 5. Alexis Loeon and MatheusLeon, "Introduction to Computers with MS-Ofice 200", Tata McGraw-Hil, New Delhi.

Session 2018-19 Course Code: BBRL-1106 BUSINESS COMMUNICATION

Course Outcomes:

After passing this course, the students will be able to:

CO1: acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

CO2: learn effective business writing and business communication.

CO3: develop and deliver effective presentations.

CO4: acquire interpersonal communication skills that maximise team effectiveness.

CO5: Write job interview and application letters and how to prepare for an interview

Session 2018-19 Course Code: BBRL-1106 BUSINESS COMMUNICATION

Time: 3 Hours

M. Marks: 50
Theory:40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Business Communication — Meaning & Importance, Communication purpose, process, elements, barriers to communication and conditions for successful communication. Forms of Communication, basic models of communication, 7C's of effective business communication. **Organizational Communication**: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication

Unit-II

Presentation Skills: Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations.

Business Etiquette: Understanding etiquette, Cross-cultural etiquette, Business manners.

Business to business etiquette.

Unit-III

Presentation Skills: Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations.

Business Etiquette: Understanding etiquette, Cross-cultural etiquette, Business manners.

Business to business etiquette.

Customers' correspondence: - Complaints, Regarding dues, follow up letters

Unit-IV

Secretarial Correspondence: -Correspondence with shareholders, debenture holders regarding dividend, interest, transfer-transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI.

Preparation of resume, Job application, Drafting of interview letters, call letters, final appointment orders.

Suggested Readings:

- 1. Taylor, S. and Chandra, V., "Communication for Business: A Practical Approach", Fourth Edition, 2011, Pearson Education.
- 2. Bovee, C. and Thill, J., "Business Communication Today", 2011, Prentice Hall.
- 3. Sethi, A and Adhikari, B. "Business Communication", 2009, McGraw Hill Education.
- 4. Kaul, A., "Business Communication", 2004, Prentice Hall of India, New Delhi.
- 5. Dulek, R. and Fielden, J., "Principles of Business Communication", 1990, Macmillan Publishing Co., New York.
- 6. Rodriques M.V., (2003), "Effective Business Communication", 13th Edition.
- 7. Doshi S.R., (2008), "Business Communication & Management-Methods & Techniques".
- 8. Herata. A. Murphy, Charles E. Peck, (1981), 3rd Edition, "Effective Business Communication", Tata McGraw Hill Publishing Co. Ltd.

Session 2019-20 Course Code: BBRL-2323 BUSINESS LAWS

Course Outcomes:

After passing this course, the students will able to:

CO1: demonstrate the relationship between law and economic activity through awareness of legal principles involved in economic relationships and business transactions.

CO2:understand the Indian Contract laws and Contract of Sale of Goods laws

CO3: understand the provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

CO4:develop the habit of analytical thinking and logical reasoning as a technique for decision making.

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Session 2019-20 Course Code: BBRL-2323 BUSINESS LAWS

Time: 3 Hours

M. Marks: 50
Theory:40

CÅ: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Law of Contract (1872): Nature of contract, Classification, Offer and acceptance, Capacity of parties to contract, Free consent, Consideration.

Unit-II

Law of Contract: Legality of object, Agreement declared void, Performance of contract; Discharge of contract, Remedies for contract of contract.

Sales of Goods Act (1930): Formation of contracts of sale; Goods and their classification, price; conditions and warranties.

Unit-III

Sales of Goods Act: Transfer of property in goods; Performance of the contact of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

The Consumer Protection Act (1886): Definition of consumer, Features, Grievance regressed machinery.

Unit-IV

Negotiable Instruments Act (1881): Definition of negotiable instruments, Features; Promissory note, Bill of Exchange, Cheque; Holder and holder in the due course.

Crossing of a cheque, types of crossing. Negotiation, Dishonour and discharge of negotiable instrument.

Suggested Readings:

- 1. Singh, Avtar, "The Principles of Mercantile Law", Eastern Book Company, Lucknow.
- 2. Kapoor, N.D., "Business Law", Sultan Chand & Sons, New Delhi.
- 3. Tulsian, P.C., "Business Law", Tata McGraw Hill, New Delhi.
- 4. UsaTbpUsa, "Indian Business Law", International Business Publications, USA.

Session 2019-20 Course Code: BBRL-2324 PRINCIPLES OF MANAGEMENT

Course Outcomes:

After successful completion of this course, students will be able to –

- CO1. demonstrate their knowledge of business and management principles.
- CO2. Understand the global environment in which business operates.
- CO3. identify and evaluate social responsibility and ethical issues involved in business situations.
- CO4.practice the process of managerial functions of management.
- CO5. acquire critical thinking and problem-solving skills.
- CO6. acquire the ability to recognize when change is needed in business and adapt to change as it occurs.
- CO7. discuss and communicate management evolution and how it would affect future managers.

Session 2019-20 Course Code: BBRL-2324 PRINCIPLES OF MANAGEMENT

Time: 3 Hours M. Marks: 50 Theory:40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Management: Meaning and definition, nature, purpose, scope, importance and functions, Management as art, science and profession, Management as a social system, Concept of management, administration and organization Principles of management, Scientific Management.

Evolution of Management Thought: Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of Management Thought), Indian management thought.

Management Techniques: Management by Objective: Meaning, Process, Benefits, And Weaknesses.

Unit-II

Planning: Meaning, Significance, Types of plans, Nature, Elements: Objectives, Policies, Rules, Procedure, Strategy, Decision Making.

Organizing: Meaning, Nature and Purpose of organization, Theories of organization, principles of organization, Forms of organization: Line, Functional and Line and Staff, Formal and informal organization, Delegation, Span of Management: Factors determining effective span.

Unit-III

Departmentation: Definition, Departmentation by function, Territory, Product/service, Customer group and matrix organization, Decentralisation and Departmentation.

Authority: Definition, types, responsibility and accountability, delegation; definition, steps in delegation, obstacles to delegation and their elimination, decentralization vs centralization, determinants of effective decentralization

Unit-IV

Staffing: Meaning, nature and functions of HRM, Manpower management, factors affecting staffing, Recruitment, Selection, Training and Development, Performance appraisal: need and process.

Directing: Motivation: Meaning, Nature, Importance, Types, Theories of Motivation: Mc. Gregor's, Maslow and Herzberg. Leadership: Meaning, Nature, Styles, Managerial grid, Likert system, Theories: Trait, Behavioural, Situational and Followers.

Coordination: Principles and Techniques, Difference between coordination and cooperation.

Controlling: Meaning, nature, importance, scope, principles, prerequisites, steps, limitations and techniques.

Suggested Readings:

- 1. Robbins, S.P., & Coulter, M.K., "Management", Pearson Education Inc., New Delhi.
- 2. Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
- 3. Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
- 4. Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

Bachelor of Business Administration (Semester II) Session 2019-20 Course Codes PRPI 2175

Course Code: BBRL-2175 MANAGERIAL ECONOMICS-II

Course outcomes:

After successful completion of this course, Students will be able to –

CO1: understand the generation of income and problems associated with it from macroeconomic point of view.

CO2: understand the consumption and investment behaviour of an economy and factor affecting consumption and investment decisions.

CO3: understand the mechanism of income and investment propagation in an economy and problems associated with it.

CO4: understand the problem of inflation, its causes, effects and solutions in an economy.

Session 2019-20 Course Code: BBRL-2175 MANAGERIAL ECONOMICS-II

Time: 3 Hours

M. Marks: 50
Theory:40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Objective: To provide a basis of understanding macroeconomics concepts.

Unit-I

Macroeconomics: Meaning, nature and scope. Basic concepts: Stock and flow variables, static, comparative static and dynamic analysis.

National Income: Concept and Importance of National Income. Gross and Net National Product, Gross and Net Domestic Product; Personal Income and Disposable Income.

Measurement of National Income: Income, Output and Expenditure Method, Problems in Measurement of National Income.

Unit-II

Consumption Function: Meaning and Nature, Deterimants and Measures to raise Propensity to Consume, Keynes Psychological Law of Consumption- Meaning, Properties and Implications.

Unit-III

Investment: Classical Theory of Investment, Keynesian Theory of Investment, Accelerator Theory of Investment.

Keynesian Economics: Theory of Money, Saving and Investment Function.

Multiplier: Static and Dynamic Analysis; Balanced Budget Multiplier, Employment

Multiplier.

Unit-IV

Business Cycle: Keynes's Theory of Trade Cycle, Kaldor's Theory of Trade Cycle, Hicks'

Theory of Trade Cycle, Samuelson's Theory of Trade Cycle

Inflation: Meaning, Types, Theories, Causes, effects and Context.

Suggested Readings:

- 1. Ackley, G., "Macroeconomics: Theory and Policy", Macmillan, New York.
- 2. Shapiro, E., "Macroeconomic Analysis", Galgotia Publication, New Delhi.
- 3. Gppdwin Neva, J. A. Nelson & J. Harris, "Macroeconomics in Context", PHI LeariningPvt. Ltd, New Delhi.
- 4. Dornbusch R., S. Ficher& R. Startz, "Macro Economics", Tata McGraw Hill Publishing Company Ltd., New Delhi.
- 5. Agarwal, Vanita, "Macroeconomics: Theory and Policy", Pearson Education, New Delhi.

Session 2019-20

Course Code: BBRL-2326 COMPUTER BASED ACCOUNTING SYSTEM

Course Outcomes:

After passing this course, the student will be able to:

CO1: understand the role of computerised accounting software in the business environment.

CO2: develop competence and expertise, to an advanced level, using different accounting software packages, in maintaining data and providing user information.

CO3: become familiar with basic accounting software named TALLY ERP9.

CO4: maintain accounts in TALLYERP9.

Session 2019-20 Course Code: BBRL-2326 COMPUTER BASED ACCOUNTING SYSTEM

Time: 3 Hours

M. Marks: 50
Theory:40

Assessment: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Computerized Accounting: - Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.

Accounting package - Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers; Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.

Unit-II

Database Design for Accounting

Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.

Unit-III

Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.

Tally

Financial Accounting Packages: Preparation and online finalization of accounts on Tally, ERP 9.0; Introduction of Tally, ERP 9.0, Phases of Implementation, Aides for implementation. Accounts Management (Using Tally, ERP 9.0 Software Package);

Unit-IV

Accounts Masters, Accounts Transaction, Accounts Reports. Preparation and Compilation of complete balance sheet of any Industries/Organization/ Firms.

(The mentioned versions of Tally must be replaced with latest available version)

Suggested Readings:

- 1. Hall, J.A, "Accounting Information System", South Western College Publishing.
- 2. Gelinas, Ultric, J. and Steve, G. Suffon, "Accounting Information System, South Western Thomson Learning.
- 3. "Tally- ERP 9, Simple Steps of Learning", Kogent Learning.

Bachelor of Business Administration (Semester II) Session 2019-20 Course Code: BBRL- 2327 FUNDAMENTALS OF BANKING

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: Describe the commercial banks-evolution, nature and importance for economy.

CO2: Explain the different types of banks and their role in economic development

CO3: Elucidate the broad functions of banks; primary and secondary functions

CO4: Explain the role of RBI, and identify the techniques of credit control and credit creation

CO5:Understand the nature of negotiable instruments- cheques, bills of exchange, promissory notes and role of clearing house

Session 2019-20 Course Code: BBRL- 2327 FUNDAMENTALS OF BANKING

Time: 3 Hours

M. Marks: 50
Theory:40

Assessment: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.

Unit-II

Central Bank—meaning and functions, Techniques of credit control, mechanism of Credit Creation.

Practical Aspect of Banking- Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.

Unit-III

Customer's Pass Book-Entries in Pass Book, Effects of errors favourable to the Banker and Customer.

Clearing House System

Unit-IV

Systems of Banking- Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

- 1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
- 2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
- 3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning Private Limited, New Delhi
- 4. www.rbi.org

BBRL-3212 ENGLISH (COMPULSORY)

Time: 3 Hours Max. Marks: 50

Texts Prescribed:

- 1. Making Connections by Kenneth J. Pakenham, 2nd Edn. CUP
- 2. Moments in Time: An Anthology of Poems, GNDU, Amritsar
- 3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP

Course Contents:

- 1. Making Connections by Kenneth J. Pakenham, 2nd Edn. CUP: Unit-I and Unit-II
- 2. Moments in Time: Poems at Sr. No. 1-6
- 3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 98-145

Instructions for the Paper-Setter and Distribution of Marks:

The paper setters should avoid questions of theoretical nature on English Grammar.

The question paper will consist of three sections and distributions of marks will be as under:

Section-A: 16 Marks Section-B: 20 Marks **Section-C: 14 Marks**

SECTION-A

I. TWENTY (20) questions on the usage of grammar related to units 98-145 of English Grammar in Use will be set for the students to attempt any SIXTEEN (16) of these questions. (1x16=16 Marks)

SECTION-B

2. TWO (2) questions (with sub parts) based on strategies and skill development exercises as given before and after reading essays in UNIT-I & UNIT-II of the prescribed text book Making Connections will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice.

(6x2=12 Marks)

3. THREE (3) questions on central idea, theme, tone and style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students will be required to attempt any TWO of these questions. (4x2=8 Marks)

SECTION-C

4. ONE question (with internal choice) requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus

(1x7=7 Marks)

5. One question requiring the students to write an essay on ONE of the TWO given topics will be set. (1x7=7 Marks)

BBRL-3173 STATISTICS FOR BUSINESS

Time: 3 Hours M. Marks: 50

Note: 1.The question paper covering the entire course shall be divided into three section 2. The candidates are allowed to use [Non-Scientific)] calculator.

- **Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; The total weightage being 10 marks.
- **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.
- **Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

Part-I

Matrix Algebra: Types of matrices; basic operations of matrices; determinant of a matrix and its properties; rank and inverse of a matrix; solution of simultaneous linear equations — Cramer's rule and matrix inversion, method, application of matrices.

Introduction and Methods of Presentation of Statistical Information, Collection and Presentation of Data. Frequency distribution. Concept of sampling and sampling Designs.

Measures of Central Tendency:- Mean, Median, Mode, Measure of dispersion. Range quartile deviation, Average deviation and Standard deviation.

Part-II

Simple Correlation and Regression Analysis: Assumptions; Pearsons product moment and Spearmen's rank correlation method; least squares technique; properties of correlations and regression coefficients.

Time Series Analysis: Trend analysis using moving average and regression analysis, seasonal, cyclic and regular fluctuations, Index number construction of unweighted and weighted index numbers, quantity Index.

Elementary Probability Theory: Deterministic and non–deterministic experiments; different types of events; a priori and empirical definition of probability. Conditional probability, laws of addition and multiplication of probability.

properties of binomial, Poisson and normal distributions.

Suggested Readings:

- 1. Chiang A.C., "Fundamental Methods of Mathematical Economics", McGraw Hill, Kogakusha.
- 2. Hopfe, M.M., Mathematics "Foundations for Business Science, Research Association".
- 3. Mizrahi, A. and Sullivan M., "Mathematics for Business and Social Sciences", John Wiley and Sons.
- 4. Raghawachari, M., "Mathematics for Management An Introduction", Tata McGraw Hill, New Delhi.
- 5. Webber, J.E., "Mathematical Analysis: Business and Economic Applications", Harper & Row,
- 6. Yamuna, T., "Mathematics for Economics An Elements Survey", Prentice Hall of India Pvt.Ltd., New Delhi.
- 7. Chou, Y. "Statistical Analysis", Holt, Rinehart and Winston, New York.
- 8. Croxton, F.E., Cowden, D.J. and Klien, S., "Applied General Statistics", Prentice Hall of India Pvt. Ltd.
- 9. Karmel, P.H. and Polar, K.M., "Applied Statistics for Economists", Pitman London.
- 10. Wetherill, G.B., "Elementary Statistical Methods", Chapman and Hall, London.

BBRL-3324

Fundamentals of Human Resource Management

Time: 3 hours

Max. Marks: 50 Theory: 40

CA: 10

Course Outcomes:

After passing this course the student will be able to:

Co1: have understanding of basic legal and conceptual framework for managers.

Co2: become aware of the practices and techniques for evaluating performance, structuring teams.

Co3: understand the basic concepts, functions and processes of Human Resource Management.

Co4: become aware of role and functioning of human resource department of the organisation.

Co5: evaluate the developing role of human resources in global arena and develop the required skills for absorption in various organisations.

BBRL-3324

Fundamentals of Human Resource Management

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing trends in HRM. Status and competencies of HR manager. **Human Resource Planning (HRP**|): Concept, need and importance of HRP, factors affecting HRP, Human Resource Planning Process.

Job Analysis: Meaning and Objectives, Process, Methods of collecting Job Data, Uses of Job Analysis, Problems of Job Analysis.

UNIT II

Recruitment and Selection: Meaning and factors governing Recruitment, Recruitment sources and techniques. Meaning and Process of selection, problems associated with Recruitment and Selection.

Employee Retention: Meaning, factors responsible for high employee turnover, employee retention strategies.

UNIT III

HR Training and Development: Concept and Need, Process of training, Development programme:- Identification of training and development needs, objectives, strategy & designing of training and development, implementation and methods of training programme and levels of training evaluation.

Performance Appraisal: Meaning, purpose, essentials of effective performance appraisal system, various components of performance appraisal, methods and techniques of performance appraisal.

UNIT IV

Managing Compensation and Employee Remuneration: Concept, objectives, components of Employee Remuneration, factors influencing Employee Remuneration, Challenges of remuneration, Incentive Plans, Fringe Benefits, Employee Health and Safety and employee grievance system.

Job Evaluation: Meaning, Process and Methods of Job evaluation.

Suggested Readings:

- 1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia.
- 2. Durai, Pravin, "Human Resource Management," New Delhi, Pearson.
- 3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill.
- 4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing.
- 5. Gomez, Mejia, Balkin, Cardy, "Managing Human Resources," New Delhi, Pearson Education.
- 6. Aswathappa, K., "Human Resource Management", Text and Cases. New Delhi, Tata McGraw Hill.
- 7. Snell, Scott, and Bohlander, George, "Human Resource Management," New Delhi, Cengage Learning.

11

Bachelor of Business Administration (Semester – III)

BBRL-3325 FUNDAMENTALS OF MARKETING MANAGEMENT

Time: 3 Hours Max. Marks: 50

Theory: 40 CA: 10

Course Outcomes:

After passing this course the student will be able to:

CO1: understand what marketing is and how it improves an organisation's profitability and competitiveness.

CO2: develop an understanding of marketing skills and knowledge that combine principles of marketing strategy and tactics to successfully manage and deliver marketing plans.

CO3: apply this knowledge of marketing principles to support their future career development.

CO4: describe core marketing concepts and make marketing-based decisions.

BBRL-3325 FUNDAMENTALS OF MARKETING MANAGEMENT

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Marketing: Concepts, Philosophies and Importance, Scope of Marketing, the selling concept, the Marketing concept, Components of a modern marketing information system, Marketing Intelligence.

UNIT II

Analyzing the Microenvironment; Needs and Trends, The Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment. The Buying Decision Process: The Five Stage Model. Levels of Marketing Segmentation, Bases for segmenting consumer markets: Market Targeting, Bases for segmenting business markets.

UNIT III

Product Life Cycle Marketing Strategies: Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage.Product Characteristics and Classifications; Product levels; The Customer valuehierarchy, Product Classification, Differentiation. Packaging, Labeling, Branding.Understanding Pricing; Setting the Price.

UNIT IV

Marketing Communications: Advertising: - Evolution, Definition, Features, Importance, Advertising and Publicity, Functions of advertising. Advertising media, advertising copy, Objections against advertising. Sales Promotions. Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing and Channels of distributions.

Suggested Readings:

- 1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, "Marketing Management: South Asian Perspective", Pearson Education New Delhi.
- 2. Ramaswamy, V.S. and Namakumari, S., "Marketing Management: Global Perspective, Indian Context", MacMillan.

Bachelor of Business Administration (Semester – III)

3. Kurtz, David L. and Boone, Louis E., "Principles of Marketing, Thomson South-Western".

- 4. Enis, B. M., "Marketing Classics: A Selection of Influential Articles", New York, McGraw-Hill.
- 5. Saxena, Rajan, "Marketing Management", Tata McGraw-Hill, New Delhi.

BBRL-3326 INDIAN FINANCIAL SYSTEM

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the functioning of the Indian Financial System in present scenario.

CO2: develop an understanding of the role of financial markets, financial instruments & financial institutions in the development of Indian Economy.

CO3: understand the operations of secondary market mechanism.

CO4: acquire analytical skills in the market analysis in the context of raising medium & long term funds.

BBRL-3326 INDIAN FINANCIAL SYSTEM

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Financial System: Functions, organisation/structure and an overview of Indian Financial System.

Financial Markets: Functions, organisation and types of financial markets, Securities Contract (Regulations) Rules, SEBI (Securities Exchange Board of India).

UNIT II

Financial Markets: An Overview of Primary and Secondary Market. Money Market Organisation & RBI (Role and functions).

UNIT III

Financial Intermediaries: Non Banking financial companies, Mutual Funds: - Its Introduction and guidelines, schemes and products . IRDA Act of Insurance Companies.

UNIT IV

An Introduction to FII's and FDI's and is importance.

Financial Assets/Instruments: - An Overview of Capital Market instruments.

Suggested Readings:-

- 1. Khan, M.Y, "Indian Financial System" fifth edition by Tata McGraw Hill Publishing Co.Ltd.
- 2. Vasant Desai, "The Indian Financial System & Development", Himalaya Publishing House.
- 3. Dr.K.Ravichandran, "Merchant Banking & Financial Services", Himalaya Publishing House.

- 4. Bhole, L.M , "Indian Financial Institutions and Market", Tata McGraw Hill Publishing Co. Ltd.
- 5. Avadhani V.A., "Capital Market Management", Himalaya Publishing House.
- 6. SEBI Guidelines, Nabhi Publication.

BBRL-3327 MANAGEMENT ACCOUNTING

Time: 3 Hours

Max. Marks: 50 Theory: 40 CA: 10

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: explain the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making.

CO2: understand the importance of analysis and interpretation of financial statements.

CO3: define and explain several ratios and their role in analyzing the financial statements and other financial activities of an organization.

CO4: understand the role of responsibility accounting and performance measurement.

CO5: evaluate the Funds Flow and Cash Flow Statements with practical examples.

CO6: explain how management accounting contributes to financial reporting.

CO7: evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact on value creation.

BBRL-3327 MANAGEMENT ACCOUNTING

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Origin, Concept, nature and Scope of Management Accounting. Need and Importance of Management Accounting, Tools & techniques of Management Accounting, Limitations, Management Accountant duties, functions, Distinction between management accounting & Financial Accounting.

Financial statement Analysis:- meaning, types, Comparative Statements, Common Size, Trend analysis, Introduction of EVA.

UNIT II

Tools of Financial Analysis – Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios), Fund flow and cash flow analysis (Conceptual Only).

UNIT III

Management Reporting – Importance Needs, Types, Requirements of good report preparation including prewriting and form of final draft, Working Capital Management: - Meaning, importance, need, advantages and disadvantages, factors affecting working capital requirements, principles of working capital management, Financing of working capital, Approaches for determining working capital mix, Trends in financing working capital by banks.

UNIT IV

Responsibility Accounting: - Meaning, features, steps, types of responsibility centers, transfer price; meaning, methods, selection of transfer pricing method.

Suggested Readings:

- 1. Jain, P.K and Khan M.Y "Management Accounting", Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
- 2. Horngren Charles, Gary, Sundem, Stratton William, "Introduction to Management Accounting", Pearson Education Publishers,
- 3. Jawaharlal, "Accounting for Management", Himalaya Publishing House, New Delhi.

BBRL-3228

Environmental Studies (Compulsory Paper) (Student can opt this Paper whether in 3rd or 4th Semester)

Time: 3 Hrs. Max. Marks: 50 Theory: 40

CA: 10

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and field work. The syllabus is divided into 8 Units [Unit-1 to Unit-VII] covering 45 lectures + 5 hours for field work [Unit-VIII]. The first 7 Units will cover 45 lectures which are class room based to enhance knowledge skills and attitude to environment. Unit-VIII comprises of 5 hours field work to be submitted by each candidate to the Teacher in-charge for evaluation latest by 15 December, 2018.

Exam Pattern: End Semester Examination- 75 marks

Project Report/Field Study- 25 marks [based on submitted report]

Total Marks- 100

The structure of the question paper being:

Part-A, Short answer pattern with inbuilt choice – 25 marks

Attempt any five questions out of seven distributed equally from Unit-1 to Unit-VII. Each question carries 5 marks. Answer to each question should not exceed 2 pages.

Part-B, Essay type with inbuilt choice -50 marks

Attempt any five questions out of eight distributed equally from Unit-1 to Unit-VII. Each question carries 10 marks. Answer to each question should not exceed 5 pages.

Project Report / Internal Assessment:

Part-C, Field work – 25 marks [Field work equal to 5 lecture hours]

The candidate will submit a hand written field work report showing photographs, sketches, observations, perspective of any topic related to Environment or Ecosystem. The exhaustive list for project report/area of study are given just for reference:

- 1. Visit to a local area to document environmental assets: River / Forest/ Grassland / Hill / Mountain / Water body / Pond / Lake / Solid Waste Disposal / Water Treatment Plant / Wastewater Treatment Facility etc.
- Visit to a local polluted site Urban / Rural / Industrial / Agricultural
 Study of common plants, insects, birds
- 4. Study of tree in your areas with their botanical names and soil types
- Study of birds and their nesting habits
- 6. Study of local pond in terms of wastewater inflow and water quality
- 7. Study of industrial units in your area. Name of industry, type of industry, Size (Large, Medium or small scale)
- Study of common disease in the village and basic data from community health centre
- 9. Adopt any five young plants and photograph its growth
- 10. Analyze the Total dissolved solids of ground water samples in your area.
- 11. Study of Particulate Matter (PM_{2.5} or PM₁₀) data from Sameer website. Download from Play store.
- 12. Perspective on any field on Environmental Studies with secondary data taken from Central Pollution Control Board, State Pollution Control Board, State Science & Technology Council etc.

Unit-I

The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

(2 lectures)

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 non-renewable 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.

(8 Lectures)

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: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

(6 Lectures)

Unit-IV

Biodiversity and its conservation

- Introduction Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical 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

(8 Lectures)

Environmental Pollution

Definition

• Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution

Unit-V

- 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

Social Issues and the Environment

• From unsustainable to sustainable development

- Urban problems and 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
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

Human Population and the Environment

- Population growth, variation among nations
- Population explosion Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

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)

References:

- 1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
- 2. Down to Earth, Centre for Science and Environment, New Delhi.
- 3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
- 4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
- 5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
- 6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
- 7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
- 8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
- 9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
- 10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.

BBRL-4212 ENGLISH (COMPULSORY)

Time: 3 Hours Max. Marks: 50

Texts Prescribed:

- 1. Making Connections by Kenneth J. Pakenham 2nd Edn. CUP
- 2. Moments in Time: An Anthology of Poems, GNDU, Amritsar
- 3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP

Course Contents:

- 1. Making Connections by Kenneth J. Pakenham, 2nd Edn. CUP: Unit-III and Unit-IV
- 2. *Moments in Time*: Poems at Sr. No. 7-12
- 3. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP: Revision of units: 26-37, 42-48, 92-97, 113-120.

Instructions for the Paper-Setter and Distribution of Marks:

The paper setters should avoid questions of theoretical nature on English Grammar. The question paper will consist of three sections and distributions of marks will be as under:

Section-A: 16 Marks Section-B: 20 Marks Section-C: 14 Marks

SECTION-A

I. TWENTY (20) questions on the usage of grammar related to units 26-37, 42-48, 92-97, 113-120 of *English Grammar in Use* will be set for the students to attempt any SIXTEEN (16) of these questions. (1x16=16 Marks)

SECTION-B

2. TWO (2) questions (with sub parts) based on strategies and skill development exercises as given before and after reading essays in UNIT-III & UNIT-IV of the prescribed text book *Making Connections* will be set. The number of items in each question will be 50% more than what a student will be expected to attempt so that the question provides internal choice.

(6x2=12Marks)

3. THREE (3) questions on central idea, theme, tone and style etc. of three poems from the prescribed textbook, *Moments in Time* will be set. The students will be required to attempt any TWO of these questions. (4x2=8 Marks)

SECTION-C

- **4.** ONE question (with internal choice) requiring students to explain a stanza with reference to context will be set. The stanzas for explanation will be taken from the poems prescribed in the syllabus. (1x7=7 Marks)
- 5. ONE question based on "Beyond the reading" section at the end of each chapter of the prescribed textbook, *Making Connections* will be set. (1x7=7 Marks)

BBRL-4323 FINANCIAL MANAGEMENT

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business corporations.

CO2: analyse the financial requirements of corporations and decide their capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: devise dividend policy of corporations.

BBRL-4323 FINANCIAL MANAGEMENT

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Finance & Financial Management: Meaning and nature; Financial goal-profit vs. wealth maximization; Finance functions-investment, Financing, Liquidity and dividend decisions. Theories of capitalization.

Capital Structure Theories: Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M.approach.

UNIT II

Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, Preference capital, Equity capital and retained earnings; Combined cost of capital.

Sources of finance: Long term and short term.

UNIT III

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria on-discounted cash flow criteria, Discounted cash flow criteria; Risk analysis in capital budgeting.

Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

UNIT IV

Operating and Financial Leverage: Measurement of leverages; Financial and operating leverage, combined leverage.

Management of Working Capital: Meaning, Significance and types of working capital; Approaches of working capital.

Suggested Readings:

- Berk, Jonathan and DeMarzo, Peter, "Financial Management", Person Education, Dorling Kindersley (India) Pvt Ltd.
- 2. Bhattacharya, Hrishlkas, "Working Capital Management: Strategies and Techniques".

Prentice Hall, New Delhi.

- 3. Brealey, Richard A and Stewart C. Myers, "Corporate Finance", McGraw Hill. Int. Ed, New York.
 - 4. Chandra, Prasanna, "Financial Management", Tata McGraw Hill, Delhi
 - 5. Hampton, John, "Financial Decision Making", Prentice Hall, Delhi
 - 6. Pandey, I, M: "Financial Management", Vikas Publishing House, Delhi.
 - 7. Van Horne. J.G. and J.M. Wachowicz Jr, "Fundamentals of Financial Management". Prentice-Hall, Delhi.
 - 8. Van Horne, James G, "Financial Management and Policy", Prentice Hall, Delhi,
 - 9. Khan MY, Jain PK, "Financial Management", Tata McGraw Hill, New Delhi.

BBRL-4324 PRODUCTION AND OPERATIONS MANAGEMENT

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

After passing this course students will be able to:

CO1: understand production and operations function.

CO2: understand the principles of just-in-time systems and total quality management.

CO3: evaluate location alternatives and discuss the importance of product design.

CO4: understand importance of quality control.

CO5: know the techniques for planning and control.

BBRL-4324 PRODUCTION AND OPERATIONS MANAGEMENT

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Introduction: - Concept of Production & Operations management, Market Analysis,

Competitive Priorities and capabilities. New Product Design and development. Plant location and Plant layout. Scheduling for Manufacturing Systems.

Production Scheduling Techniques Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

UNIT II

Productivity: Concept and Importance, Factors Affecting Productivity, Methods to improve productivity. Value Analysis.

Work study: Methods Analysis – Various Charts, Principles of Motion Economy. Work Measurement.

UNIT III

Quality Issues: Concept of Quality and Total Quality Management, Statistical Quality Control. Just in Time Manufacturing Systems.

Inventory Management: Concept and Classification of Inventory, Relevant Costs.

UNIT IV

Inventory Decisions:- Inventory Control Models, Reorder level, Lead Time and Safety Stock.

Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management

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Suggested Readings:

- 1. B. Mahadevan "Operations Management Theory & Practice", Pearson Education.
- 2. Kanishka Bedi, "Production & Operations Management", Oxford Higher Education.
- 3. L.J. Krajewski & L.P. Ritzman "Operations Management Processes & Value Chains", Pearson Education.
- 4. B.S. Goel "Production Operation Management".
- 5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, "Operations Management For Competitive Advantage", The McGraw Hill Companies.

BBRL-4325 BUSINESS ENVIRONMENT

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

After passing this course the student will be able to:

CO1: know the impact of the economic environment, political, legal and social factors on business.

CO2: identify and analyse issues in business situations and propose appropriate and well-justified solutions.

CO3: identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice.

CO4: identify social and cultural implications of business situations.

CO5: analyze multinational firms' responses to threats and opportunities in the business environment.

BBRL-4325 BUSINESS ENVIRONMENT

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

The Concept, Nature and Significance of business environment. Influence of environmental factors like economic, political, legal, social, technological and International upon business. The relationship of various environmental forces on business. The need for environmental analysis and diagnosis. Description of environmental analysis. Techniques for environmental analysis, the role of business manager in analysis and diagnosis of environment.

UNIT II

The process of environmental scanning and its importance. Environmental Threats and Opportunity Profile (ETOP) and SWOT analysis of some important industries. Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

UNIT III

Economic Planning in India: objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan. Analysis of Current Annual Budget. The Social responsibility of business, social audit, business ethics & corporate governance.

UNIT IV

Deficit Financing and its implications for the Indian Economy; Disinvestment of Public Enterprises: Rationale; Objectives and Implications.

Fiscal and Monetary Policy Changes in India, Salient Features of FEMA.

Suggested Readings:

- 1. Francis Cherunilam, "Business Environment", Himalaya Publishing House, New Delhi.
- 2. K Aswathappa, "Legal Environment of Business", Himalaya Publishing House. New Delhi.
- 3. M. Adhikary, "Economic Environment for Business", Sultan Chand & Sons, New Delhi. Ruddar Dutt and KPM Sundharam, "Indian Economy", S. Chand and Company Ltd., New Delhi.

- 4. P.K. Ghosh and G.K. Kapoor, "Business Policy and Environment", Sultan Chand and Sons, Delhi.
- 5. Paul Justin, "Business Environment Text and Cases", Tata McGraw Hills Pvt. Ltd., New Delhi
- 6. Govt. of India, Five Years Plan Documents.
- 7. Govt. of India, Various Issues of Annual Economic Survey of India.

BBRL-4326 OPERATIONS RESEARCH

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc.

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of problem solving.

BBRL-4326 OPERATIONS RESEARCH

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Operations Research: Meaning, significance and scope. Introduction to linear programming, formation of Linear Programming Problem, Graphical method Simplex Method, Two Phase Simplex Method. Duality in Linear Programming,

UNIT II

Definition of Dual Problem, general rules of converting primal into its dual. Transportation Problems Assignment Problems

UNIT III

Games Theory: Two persons zero sum games, pure strategies, mixed strategies, Dominance. **Inventory-**Types, Nature and classification Economic lot size models, quantity discounts

UNIT IV

. **CPM/PERT**-Basic concepts of Network Models, Preparation of the Network diagram, projectduration and critical path, probability of Project completion.

Suggested Readings:

- 1. V.K. Kapoor, "Operation Research".
- 2. N.D. Vohra, "Quantitative Techniques in Management".
- 3. Narinder K. Sethi, "Operation Management".
- 4. Gordon/Pressman, "Quantitative Decision Making for Business".
- 5. C.R. Kothari, "Quantitative Methods".
- 6. Barry Shore, "Quantitative Method for Research".

BBRL-4327 FUNDAMENTALS OF INSURANCE

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies.

CO2: understand the regulatory framework of Insurance in India.

CO3: acquire knowledge about reinsurance and various distributions channels of insurance.

CO4: understand the process of underwriting and claims to get absorbed in any insurance company.

BBRL-4327 FUNDAMENTALS OF INSURANCE

Time: 3 Hours

Max. Marks: 50
Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Insurance- Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution.

Reforms In Indian Insurance Sector-meaning, need and its Implications

UNIT II

Legal Framework-Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA 1999

An overview of Insurance Industry- Types of Insurance –Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance.

UNIT III

Underwriting-Meaning, Purpose and Process of Underwriting

Reinsurance-Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

UNIT IV

Distribution Channels in Insurance- Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance and Brokers

Insurance Specialists- Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators

Suggested Readings:

- 1. Sethi, Jyotsana and Bhatia, Nishwan, "Elements of Banking and Insurance".
- 2. Emmett J. Vaughan and Therese Vaughan "Fundamentals of Risk and Insurance"
- 3. Agarwal, O.P "Banking and Insurance"
- 4. Periasamy,P; Veeraselvam,M., "Risk and Insurance Management", Tata Mc Graw Hill
- 5. www.irda.org

BBRS-4328

SEMINAR Max. Marks:50
Practical: 50

Course Outcomes:

On successful completion of this course, students will be able to:

CO1:develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

C03: improve their conceptual knowledge and develop critical thinking.