

**BACHELOR OF BUSINESS ADMINISTRATION
(BBA)**

**THREE YEAR FULL - TIME PROGRAMME
2008 ONWARD**



COURSE CURRICULUM



INSTITUTE OF MANAGEMENT STUDIES
(An ISO 9001:2000 Certified Institution)

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CHAUDHARY CHARAN SINGH UNIVERSITY, MEERUT

THREE YEARS BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

COURSE CONTENT

SEMESTER - I

- BBA-101: Principles of Management
- BBA-102: Business Communication
- BBA-103: Mathematical Foundation for Business Administration
- BBA-104: General Economics
- BBA-105: Financial Accounting

SEMESTER - II

- BBA-201: Organisational Behaviour
- BBA-202: Principles of Marketing
- BBA-203: Computer Fundamentals And Programming Concepts
- BBA-204: Computer Oriented Statistical Methods in Business
- BBA-205: Business Regulatory Framework
- BBA-206: Viva-Voce

SEMESTER - III

- BBA-301: Income Tax
- BBA-302: Corporate Laws
- BBA-303: Contemporary Auditing
- BBA-304: Corporate Accounting
- BBA-305: Computer Application In Business And Data Processing
- BBA-306: Computer Practical Examination

SEMESTER - IV

- BBA-401: International Trade
- BBA-402: Optimization Techniques
- BBA-403: Cost Management
- BBA-404: Basics of Indirect Taxation
- BBA-405: Viva-Voce

SEMESTER - V

- BBA-501: Entrepreneurship And Small Business Management
- BBA-502: Strategic Management
- BBA-503: Management Accounting
- BBA-504: Financial Management
- BBA-505: E-Commerce

SEMESTER - VI

- BBA-601: Management Information System
- BBA-602: Money and Financial System
- BBA-603: E-Marketing
- BBA-604: E-Banking
- BBA-605: Business Research Methodology
- BBA-606: Project Report Based Viva-Voice

QUALIFYING PAPER

- 008: Environmental Studies

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COURSE CONTENT FOR SEMESTER - I

BBA-101: PRINCIPLES OF MANAGEMENT

- Unit - I** : **Management:** Meaning, Nature, Functions, Process, Importance, Evaluation of Management Thought.
Planning: Meaning, Objectives, Nature, Policies and Procedures, Importance and Limitations.
Decision-Making: Meaning and Importance, Forms of Decision-Making, Techniques of Decision-Making, Decision-Making Process.
- Unit - II** : **Planning:** Concept, Process, Management by Objectives, Techniques and Process of Planning.
- Unit - III** : **Organisation:** Meaning, Nature, Objectives, Importance and Principles, Organisation Structure, Various Types of Organisation, Authority and Responsibility, Delegation of Authority, Centralisation and Decentralisation.
- Unit - IV** : **Direction:** Meaning and Principles, Techniques of Direction.
Leadership: Meaning and Importance, Barriers in Communication Leadership, Motivation – Meaning, Nature and Principles, Theories of Maslow and Herzbur.
- Unit - V** : **Control:** Meaning, Needs, Principles, Process and Techniques.
Coordination: Meaning, Types and Principles.
Communication: Meaning, Types and Features.

Suggested Readings:

1. Organisational Behaviour: Arnold, H.J. & Fieldman, D.C.
2. Organisational Development: Dayal, Ishwar
3. Principles of Management : Drucker, Peter F.
4. Management – An Integrated Account : Dwivedi, R. S.
5. Principles of Management : Koontz, O. Donnell.
6. Principles and Practice of Management : Narayan & Rao.

BBA-102: BUSINESS COMMUNICATION

- Unit - I** : Introducing Business Communication, Basic Forms of Communication, Communication Models and Processes, Effective Communication, Theories of Communication, Audience Analysis.
- Self-development and Communication, Development of Positive Personal Attitudes, Corporate Communication, Formal and Informal Communication Net Works, Grapevine, Miscommunication (Barriers), Improving Communication.
- Unit - II** : Practices in Business Communication, Group Discussions, Mock Interview, Seminars, Effective Listening Exercises, Individual and Group Presentations and Report Writing, Principles of Effective Communication, Non-verbal aspects of Communication, Body Language, Kinesics, Proxemics, Para Language.
- Unit - III** : Writing Skills, Planning Business Messages, Reporting and Editing, The First Draft, Reconstructing The Final Draft, Business Letters and Memo Formats, Appearance Request Letters, Persuasive Letters, Sales Letters, Collection Letters, Office Memorandum.
- Unit - IV** : **Report Writing:** Introduction to a Proposal, Short Report and Formal Report, Report Preparation, Oral Presentation – Principles of Presentation, Factors Affecting Presentation, Sales Presentation, Training Presentation, Conducting Surveys, Speeches to Motivate, Effective Presentation Skills.
- Unit - V** : **Effective Listening:** Principles of Effective Listening, Factors Affecting Listening Exercise, Oral Written and Video Sessions, Interviewing Skills, Appearing in Interviews, Conducting Interviews, Writing Resume and Letter of Application,
Modern Forms of Communicating: Fax, E-mail, Video Conferencing etc.

Suggested Readings:

1. Business Communication : Kaul
2. Effective Business Communication, Murphy & Peek.
3. Business Correspondence and Report Writing, Sharma, R.C. & Krishna Mohan.

BBA-103: MATHEMATICAL FOUNDATION FOR BUSINESS ADMINISTRATION

Unit - I : **Time Value of Money:** Concept and Relevance of Time Value of Money, Compounding Technique, Discounting Technique, Applications of the Concept of Time Value of Money.

Unit - II : **Algebra:** Sets and Subsets, Finite and Infinite Sets, Algebra of Sets, Union and Intersection, Complementation, Demorgan's Law, Application of Algebra of Sets, Functions.

Elementary Permutations and Combinations; Elementary Probability Theory; Addition and Multiplication Theorem.

Unit - III : **Calculus (Problems and Theorems Involving Trigonometrical Ratios are not to be done):**

(a) Differentiation; Functions, Limits, Derivatives upto Second Order of Different Functions Including Implicit Functions.

(b) Maxima and Minima: Cases of One Variable Involving Second Order Derivatives.

(c) Integration: Integration as Anti-derivative Process, Standard Forms, Methods of Integration by Substitution and by Parts, Definite Integrals.

Unit - IV : **Matrices and Determinants:** Definition of Matrix, Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order; Adjoint of a Matrix, Elementary Row or Column Operations; Finding Inverse of a Matrix Through Adjoint and Elementary Row or Column Operations.

Unit - V : **Finite Differences & Interpolation:** Differences, Factorial Notation, Interpolation with Equal and Unequal Intervals, Newton's and Lagrange's Formulae.

Suggested Readings:

1. Calculus: Shanti Narayan: S. Chand Publication, New Delhi
2. Mathematical Foundation for Business Administration : Pundir & Pundir, Pragati Prakashan, Meerut.
3. Financial Management : R.P. Rustagi : Sultan Chand & Sons, New Delhi.

BBA-104: GENERAL ECONOMICS

Unit - I : Micro Economics

Introduction to Micro Economics: Definition, Scope and Nature of Economics, Methods of Economic Study, Central Problems of An Economy and Production Possibilities Curve.

Unit - II : Theory of Demand and Supply: Meaning and Definition of Demand, Law of Demand – Price, Income, and Cross Elasticity.

Theory of Production and Cost: Meaning and Factors of Production, Laws of Production, Concepts of Costs.

Unit - III : Price Determination In Different Markets: Various Forms of Markets-Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Price Determination in These Markets.

Unit - IV : Indian Economic Development

Indian Economy - A Profile: Nature of Indian Economy, Role of Different Sectors – Agriculture, Industry and Services in the Development of the Indian Economy, their Problems and Growth. Basic Understanding of Tax System of India – Direct and Indirect Taxation.

Unit - V : Select Aspect of Indian Economy: Population, Poverty, Unemployment, Infrastructure, Inflation, Budget and Fiscal Deficits, Balance of Payments, External Debts.

Economic Reforms in India: Features of Economic Reforms Since 1991, Liberalisation, Privatisation and Disinvestment, Globalisation.

Suggested Readings:

1. Business Economics : Ahuja, M. L.
2. Principles of Economics : Jain, K. P.
3. Business Economics : Mishra & Puri.
4. Moder Micro Economics : Koutsoyianni, A.

BBA-105: FINANCIAL ACCOUNTING

- Unit - I** : **Introduction to Accounting:** Importance and Limitations of Accounting, Various Users of Accounting Information, Accounting Principles, Conventions and Concepts.
- Unit - II** : Journal, Ledger, Trial Balance, Rectification of Errors, Preparation of Bank Reconciliation Statement, Final Accounts with Adjustment Entries.
- Unit - III** : Valuation of Stock, Accounting Treatment of Depreciation, Reserve and Provision.
- Unit - IV** : **Accounts & Non-profit Oriented Entities:** Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.
- Unit - V** : **Partnership Accounts:** Problems Relating to Admission, Retirement, Death and Dissolution of a Firm.

Suggested Readings:

1. Advance Accounting, Chaturvedi, C. L.
2. Financial Accounting, Gupta, R. L. & Radha Swami, M.
3. Advanced Accountancy, Gupta, R. L.
4. Advanced Accounts, Shukla, S. M.

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COURSE CONTENT FOR SEMESTER - II

BBA-201: ORGANISATIONAL BEHAVIOUR

- Unit - I : **Organisational Behaviour:** Meaning and Scope of Organisational Behaviour, Role of Organisational Behaviour in Organisational Effectiveness. The Economic; Social and Psychological Foundations of Organisational Behaviour.
- Unit - II : **Individual Differences:** Nature of Individual Differences, Factors Leading to Individual Differences, Contribution of Heredity and Environment in Individual Differences. Interpersonal Effectiveness. Increasing Inter-personal Awareness, Skill of Solving Interpersonal Problems: Group Dynamics, Transactional Analysis.
- Unit - III : **Monotony:** Concept, Determining Factors, Effects and Elimination of Monotony. Fatigue Meaning of Industrial Fatigue, Causes, Measurement of Fatigue, Methods of Elimination of Fatigue. Industrial Stress and Tension: Causes and Remedies of Industrial Stress and Tension.
- Unit - IV : **Motivation:** Nature and Significance, Financial and Non-financial Motivation. Theories of Motivation.
Communication: Role of Communication in Managing Organisational Behaviour. Barriers to Effective Communication.
Leadership: Functions and Importance of Leader, Leadership Styles.
- Unit - V : **Organisational Development:** Role of Communication and Training, Organisational Development, Process of Organisational Development.
Management of Change: Challenges of Change, Overcoming Resistance to Change.
Conflict Management: Causes of Conflict, Resolving Conflict.

Suggested Readings:

1. Organisational Behaviour: Robbins, S. P.
2. Organisational Theory & Behaviour : Prasad, L. M.
3. Organisational Development: Dayal, Ishwar.
4. Organisation Behaviour: Text and Practice: Shekharan, Uma

BBA-202: PRINCIPLES OF MARKETING

- Unit - I : Introduction: Nature and Scope of Marketing; Importance of Marketing as a Business Function, and in the Economy; Marketing Concepts-Traditional and Modern; Selling vs. Marketing; Marketing Mix; Marketing Environment.
- Unit - II : Consumer Behaviour and Market Segmentation: Nature, Scope, and Significance of Consumer Behaviour; Market Segmentation-Concept and Importance; Bases for Market Segmentation.
- Unit - III : Product: Concept of Product, Consumer, and Industrial Goods; Product Planning and Development; Packaging – Role and Functions; Brand Name and Trade Mark; After Sales Service; Product Life Cycle Concept.
- Price: Importance of Price in the Marketing Mix; Factors Affecting Price of a Product/Service; Discounts and Rebates.
- Unit - IV : Distributions Channels and Physical Distribution: Distribution Channels – Concept and Role; Types of Distribution Channels; Factors Affecting Choice of a Distribution Channel; Retailer and Wholesaler; Physical Distribution of Goods; Transportation; Warehousing; Inventory Control; Order Processing.
- Unit - V : Promotion: Methods of Promotion; Optimum Promotion Mix; Advertising Media – Their Relative Merits and Limitations; Characteristics of an Effective Advertisement; Personal Selling; Selling as a Career; Classification of a Successful Sales Person; Functions of Salesman, Direct Marketing.

Suggested Readings:

1. Principles of Marketing : Kotler, Philip & Armstrong, G.
2. Marketing Management : Sherlekar, S. A.
3. Marketing Management : Saxena, Rajan.

BBA-203: COMPUTER FUNDAMENTALS AND PROGRAMMING CONCEPTS

Unit - I : Fundamental of Computers: Introduction to Computer Types (Analog, Digital and Hybrid); Characteristics of Computers; Evolution of Computers (History, Generation); Basic Components of a Computer; Their Functions and Interrelation; Stores Programme Concept, RAM, ROM, Computer Hardware and Software and Fireware; Computer Programme, Batch, Time-sharing and Multi-programming; Computer Uses

Applications and Capabilities: Types of Computer Systems; Personal, Micro, Mini, Mainframe and Super Computer, Differences and Capabilities; Range of Application.

Unit - II : Data Representation: Number System (Binary, Octal and Hexadecimal) and Their Interconversions; Binary Arithmetic, Internal Data Representation; Organisation of Memories, Data Storage, Primary Storage, Addressing and Capacity, Types of Secondary Storage-Magnetic, Tapes, Disks, Organisation Methods (Sequential and Direct); Floppy Disk, Optical Disk; CD-ROM.

Unit - III : Input / Output Devices, Tape / Disks / Diskettes, Lightpen, Mouse and Joysticks, Character Readers, VDU, Serial, Line-Printer Plotters.

Unit - IV : C Language, Functions, Simple Programming upto Pointer, Structure and File Handling.

Unit - V : Introduction to Text Processing via Word Processor, Introduction to Master and Spread Sheet, Its Types and Applications.

Suggested Readings:

1. Fundamental of Computers: P.K. Sinha, BPB Publication, New Delhi.
2. Let us C : Kanitkar : BPB Publication, New Delhi.
3. Sec. Of C : Pundir & Bansal : JPNP, Meerut
4. Computer Fundamental and Programming Concept : Pundir & Pundir, Pragati Prakashan, Meerut.

BBA-204: COMPUTER ORIENTED STATISTICAL METHODS IN BUSINESS

Unit - I : Measures of Central Tendency, Graphical Representation of Data, Dispersion and Skewness.

Unit - II : Correlation and Regression Analysis, Partial Correlation.

Unit - III : Theoretical Frequency Distribution – Binomial, Poisson and Normal Distribution.

Unit - IV : Method of Least Square and Curve Fitting, Sampling of Data.

Unit - V : Test of Significance – Chi-Square and F-Test.

Suggested Readings:

1. Fundamental of Mathematical Statistics, Gupta & Kapur, Sultan Chand & Sons, New Delhi.
2. Computer Oriented Statistical Methods in Business, Pundir & Pundir, Pragati Prakashan, Meerut.
3. Computer Based Numerical & Statistical Technique, Pundir & Pundir, Pragati Prakashan, Meerut.
4. Mathematical Statistics, M. Ray, Ram Prasad & Sons, Agra.

BBA-205: BUSINESS REGULATORY FRAMEWORK

- Unit - I : Law of Contract 1872: Nature of Contract; Classification; Offer and Acceptance; Capacity of Parties to Contract; Free Consent; Consideration; Legality of Object; Agreement Declared Void; Performance of Contract; Discharge of Contract; Remedies for breach of Contract.
- Unit - II : Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency.
- Unit - III : Sale of Goods Act 1930: Formation of Contracts of Sale; Goods and Their Classification, Price, Conditions, and Warranties, Transfer of Property in Goods, Performance of the Contract of Sales; Unpaid Seller and his Rights, Sale by Auction, Hire Purchase Agreement, Consumer Protection Act.
- Unit - IV : Negotiable Instrument 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.
- Unit - V : Foreign Exchange Management Act 2000: Definitions and Main Provisions.

Suggested Readings:

1. Mercantile Law, Chawla & Garg.
2. Business Law, Kuchhal, M. C.
3. Mercantile Law, Taxmann.
4. Mercantile Law, Singh, Avtar.

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COURSE CONTENT FOR SEMESTER - III

BBA-301: INCOME TAX

- Unit - I : **Basic Concepts:** Income, Agricultural 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:** Salaries; Income From House Property; Profit and Gains of Business or Profession, Including Provisions Relating to Specific Business, Capital Gains; Income From Other Sources.
- Unit - IV : **Computation of Tax Liability:** Computation of Total Income and Tax Liability of an Individual, H.U.F., and Firm; Aggregation of Income; Set-off and Carry Forward of Losses; Deduction From Gross Total Income.
- Unit - V : **Tax Management:** Tax Deduction at Source; Advance Payment of Tax; Assessment Procedures; Tax Planning for Individuals.
Tax Administration: Authorities, Appeals, Penalties.

Suggested Readings:

1. Systematic Approach to Income Tax : Ahuja, Girls & Gupta, Ravi
2. Ayakar Vidhan Avam Lekhe : Agarwal, B. K.
3. Income Tax Law and Practice : Agarwal, B. K.
4. Income Tax : Chandra, Girish.

BBA-302: CORPORATE LAWS

- Unit - I : Definition of Company, Kinds of Companies, Lifting of Corporate Veil, Doctrine of Indoor Management, Doctrine of Ultra-Vires, Incorporation of a Company, Incorporating Documents, Prospectus and Allotment of Shares.
- Unit - II : Provisions Relating to General and Board of Directors' Meetings, Company Law in a Computerised Environment, E-filing.
- Unit - III : Competition Act, 2002: Competition Policy and Law, Main Ingredients of Competition Law, Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations, Competition Commission of India, Duties, Powers and Functions of Commission, Anti-competitive Agreements.
- Unit - IV : The Payment of Bonus Act, 1965: The Term Bonus Means, Extra Amount in Money, Bonds, or Goods Over What is Normally Due.
- Unit - V : The employees' Provident Fund and Miscellaneous Provision Act, 1952.

Suggested Readings:

1. Company Law : Singh, Avtar
2. Business and Corporate Laws : Kapoor, G. K.
3. Company Law : Chawala and Garg.
4. Company Law : Taxmann

BBA-303: CONTEMPORARY AUDITING

- Unit - I : Nature and Limitations of Auditing, Basic Principles Governing an Audit, Ethical Principles and Concept of Auditor's Independence, Relationship of Auditing with Other Disciplines.
Auditing and Assurance Standards: Overview, Standard-Setting Process, Auditing and Assurance Standards Issued by the ICAI (Elementary Knowledge).
- Unit - II : Audit Engagement: Audit Planning, Audit Programme, Control of Quality of Audit Work, Delegation and Supervision of Audit Work.
Documentation: Audit Working Papers, Audit Files: Permanent and Current Audit Files, Ownership and Custody of Working Papers.
- Unit - III : Audit Evidence: Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of Obtaining Audit Evidence.
Internal Control: Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control Questionnaire, Internal Control Check List.
- Unit - IV : Auditing Sampling: Types of Sampling, Test Checking, Techniques of Test Checks.
Audit of Payments, Audit of Receipts, Audit of Purchases, Audit of Sales, Audit of Suppliers' Ledger and the Debtors' Ledger, Audit of Impersonal Ledger, Audit of Assets and Liabilities.
- Unit - V : Company Audit: Audit of Shares Capital, Qualification and Disqualifications of Auditors; Appointment, Removal, Rights, Powers and Duties of Auditor.

Suggested Readings:

1. Principles of Auditing : Tandon, B. N.
2. Principles and Practices of Auditing, Dinkar, Pagare
3. Fundamentals of Auditing, Moutz, R. K.
4. Ankekshan : Gupta & Bhatnagar.

BBA-304: CORPORATE ACCOUNTING

- Unit - I : Accounting Standards: Meaning, Necessity, A Study of First 15 Accounting Standards (upto AS – 16 and AS – 21)
- Unit - II : Company Accounts: Issue of Equity Shares, Preference Shares, Debentures, Redemption of Preference Shares and Debentures, Valuation of Goodwill.
- Unit - III : Amalgamation & Absorption of Companies.
- Unit - IV : Accounting of Holding Companies (Restricted to One Subsidiary)
- Unit - V : Accounts of Banking Companies (Restricted to The Concept of NPAs and Prudential Income Recognition Norms).

Suggested Readings:

1. Accounting Standards : Taxmann
2. Advanced Accounting : Shukla and Grehwal
3. Advanced Accounting : Sehgal, Ashok & Sehgal, Deepak

BBA-305: COMPUTER APPLICATION IN BUSINESS AND DATA PROCESSING

Unit - I : Introduction of Windows, GUI Windows: Menus; Icons and Folders, Scroll Bars, Program Manager and User of Various Facilities Available in Main and Accessories Items: Write. Paint Brush, Clip Board, Settings of Wallpaper, Date, Currency, Change of Font, Operation.

MS-Power Point: Different Presentation Styles, Editing Slides, Inserting Menu Facility, Slide Sorter, Slide Miniature, Slide Show, Inserting Chart, Simple Operations.

Unit - II : Introduction to Data Processing: Various Types of Data Used in Business Organisations, Need of Business Data Processing. Data Formats and Data Collection, Data Validation, Storage, Processing and Outputs of Data and Reports. Data Files World Database Management Systems. Distributed Database Concepts.

Unit - III : *Database Management System:* Preparation of Database Files for Different Units of a Business Organisation Such as Accounts, Inventory of Stores, Inventory of Marketing Products, Suppliers & Clients Information and Mail Lists.

Unit - IV : *Foxpro:* Introduction, Foxpro Menu System, Dialog Boxes, Getting Started Data Types, Creating a Database, Editing, inserting and Deleting Fields/Records. Saving Database Structure / Database, Viewing Database, Existing Foxpro Session, Designing and Printing of Various Types of Reports.

Creating Command Files: Programming with DO WHILE and ENDDO Commands, Making Decisions Using IF and END IF Statements FOR Loop and its Uses. Programs Using Multiple Database Files and Printing Various Types of Reports.

Unit - V : *MS-Excel:* Basics of Spread Sheet Packages; General Description and Uses of Spread Sheet Package (Excel). Various Commands of MS-Excel Software and Their Uses, Creating a Work Sheet, Preparation and Editing of Tables. Simple Calculations on Columns and Rows of Tables.

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COURSE CONTENT FOR SEMESTER - IV

BBA-401: INTERNATIONAL TRADE

- Unit - I : Meaning, Need for International Trade, Distribution Between Foreign Trade and Domestic Trade, Need for Separate Theory of International Trade.
- Unit - II : Theories of International Trade, Classical and Non-classical, Gains from International Trade.
- Unit - III : Foreign Exchange: Meaning and Need, Theories for Exchange Rate Determination – Mint Parity Theory, Purchasing Power Parity Theory, Balance of Payments Theory.
- Unit - IV : Direction and Composition of India's Foreign Trade, Recent Trends, Export Promotion Policies. Balance of Trade, Balance of Payments, Disequilibrium in Balance of Payments, Causes, Consequences and Cures.
- Unit - V : International Liquidity Problems, I.M.F. and W.T.O., Documents Used in Foreign Trade, Foreign Bill of Exchange, Letter of Credit, Bill of Lading.

Suggested Readings:

1. International Business Environment and Management : Bhalla, V.K., Shrivaraman S.
2. International Business : Cherunilam, Francis
3. International Business : Aswathapp, K.

BBA-402: OPTIMIZATION TECHNIQUES

- Unit - I : Basic Concepts of Optimization, Linear Programming: Formulation of LPP, Graphical Methods of Solutions, Problems Relating to two variables including the case of Mixed Constraints; Unbounded Solution and Redundant Constraints.
Simplex Methods: Solutions of Problems upto Three Variables Including Cases of Mixed Constraints.
- Unit - II : Transportation Problem: Introduction, Method of Finding I.B.F.S., Optimality Test
Assignment Problem: Introduction, The Assignment Algorithm, Unbalanced Problem.
- Unit - III : Sequencing, Traveling Salesmen Problem, Games and Strategies, Two Person Zero Sum Game, Saddle Points, Maxima-Minima Problems, Game without Saddle Points, Mixed Strategies, Dominance Problems.
- Unit - IV : Replacement Problems: Introduction, Replacement of Equipment / Asset Suddenly Failure, Recruitment & Promotion Problem, Equipment Renewed Problem.
- Unit - V : Queuing Theory: Queue System, Service Time, Queuing Models.

Suggested Readings:

1. Fundamentals of Operation Research: Kanti Swarup, P.K. Gupta, Manmohan: Sultan Chand & Sons, New Delhi.
2. Optimization Techniques: Pundir & Pundir : Pragati Prakashan, Meerut.
3. Operation Research : V. K. Kapoor : Sultan Chand & Sons, New Delhi
4. Operation Research : J. K. Sharma : MacMillan India Ltd., New Delhi

BBA-403: COST MANAGEMENT

- Unit - I : **Cost Accounting:** Meaning, Characteristics, Objectives, Importance and Limitations, Features of Ideal Cost Accounting, Cost Accounting and Financial Accounting, Elements of Cost, Expense Items not Included in Cost, Difference between Direct Cost and Indirect Cost.
- Unit - II : **Materials Management:** Issue and Pricing of Materials, EOQ, ABC Analysis, JIT, Material Lands.
- Unit - III : Accumulation and Ascertainment of Costs, Cost Units and Cost Centers, Accounting and Control of Materials, Labour and Overhead-Classifications, Allocation, Absorption and Apportionment.
- Unit - IV : **Method of Costing:** Unit Costing, Job and Contract Costing, Process Costing, Operating Costing, ABC Costing (Activity Based Costing).
- Unit - V : Preparation of Cost Sheet, Profit and Loss Account and Reconciliation with Financial Profit and Loss Account, Cost Control and Cost Reduction.

Suggested Readings:

1. Cost Accounting-Principles and Practice : Arora, M. N.
2. Lagat Lekhankan : Garg, A. K.
3. Lagat Lekha : Shukla, S. M.
4. Lagat Lekhankan : Prakash, Jagdish

BBA-404: BASICS OF INDIRECT TAXATION

- Unit - I : Introduction: Background of Indirect Tax Law, Features of Indirect Taxes, Advantage and Disadvantage of Indirect Taxes, Taxation Under Constitution.
- Unit - II : Service Tax: Nature of Service Tax, Basis of Charge of Service Tax, Taxable Services, How Service Tax is Paid? Registration Requirements, Due Date for Payment of Service Tax.
- Unit - III : Value Added Tax: Background and Justification of VAT, Benefits of and Merits of VAT, Input Tax Credit, Different Modes of Computation of VAT.
- Unit - IV : Central Excises Act: Nature of Excise Duty, Goods, Excisable Goods, The Concept of Manufacture, The Concept of Central Value Added Tax.
- Unit - V : Customs Act: Nature of Custom Duty, Types of Custom Duties, Valuation for Custom Duty, Methods of Valuation for Customs.

Suggested Readings:

1. Dr. Vinod K. Singhania & Dr. Monica Singhania : Students' Guide to Income Tax with Service Tax and Value Added Tax; Taxmann Publications Pvt. Ltd., New Delhi.
2. V. S. Datey : Indirect Taxes : Law and Practice; Taxmann Publications Pvt. Ltd., New Delhi.

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COURSE CONTENT FOR SEMESTER - V

BBA-501: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

- Unit - I : Nature, Functions, Types, Characteristics, Importance and Scope of Entrepreneurship, Economic Development and Entrepreneurship; Entrepreneurship and Psychological Factors, Definition, Qualities and Features of Entrepreneurs, Theories of Entrepreneurship.
- Unit - II : Environmental Factors Affecting Entrepreneurship, Institutional Finance and Entrepreneurship; Government Assistance and Incentives; Infra-structural Facilities. Assistance and Incentives; Infra-structural Facilities. Assistance Extended by Technical Consultancy Organisations. Local Mobility of Entrepreneurship.
- Unit - III : Different Aspects of Entrepreneurial Organisations, Performance of Entrepreneurial Skill; Effectiveness of Entrepreneurship; Identification of Business Opportunities; Selection of Product; Size of Unit; Technology and Plant Location; Project Formulation and Report.
- Unit - IV : Entrepreneurship and Management; Training and Development Programme; Evaluation of Entrepreneurship Development; Development of Support System, Business Promotion form of Business, Organisation, Need of License, Capital Issues and Legal Environment of Business.
- Unit - V : Entrepreneurial Planning and Monitoring, Entrepreneurship Development During Pre-Independence Period, Entrepreneurship Development During Planned Economy.

Suggested Readings:

1. Entrepreneurship Development : Desai, Vasant.
2. Entrepreneurship and Environment, Desai, A. N.
3. Entrepreneurship Development, Gupta, C. B.
4. Entrepreneurship and Small Business Management, Kenneth, P. & Van Voorthin.

BBA-502: STRATEGIC MANAGEMENT

- Unit - I : **Business Environment:** General Environment-Demographic, Socio-Cultural, Macro-Economic, Legal / Political, Technological, Global, Competitive Environment.
- Business Policy and Strategic Management:** Meaning and Nature; Strategic Management; Imperative, Vision, Mission, and Objectives, Strategic Levels in Organisation.
- Unit - II : **Strategic Analysis:** Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis, BCG Matrix.
- Strategic Planning:** Meaning, Stages, Alternatives, Strategy Formulation.
- Unit - III : **Formulation of Functional Strategy:** Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, Human Resource Strategy.
- Unit - IV : **Strategy Implementation and Control:** Organisational Structures, Establishing Strategic Business Units, Establishing Profit Centers by Business, Product or Service, Market Segment or Customer, Leadership and Behavioural Challenges.
- Unit - V : **Reaching Strategic Edge:** Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma, Contemporary Strategic Issues.

BBA-503: MANAGEMENT ACCOUNTING

- Unit - I : Definition, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Analysis and Interpretation of Financial Statement, Ratio Analysis.
- Unit - II : Funds Flow Analysis and Cash Flow Analysis.
- Unit - III : Budgeting and Budgetary Control, Cost Volume Profit Analysis, Marginal Costing.
- Unit - IV : Standard Costing, Material and Labour Variances, Inflation Accounting.
- Unit - V : Responsibility Accounting, Managerial Reporting: Nature, Scope, Objective and Types of Managerial Reporting, Modes of Reporting, Internal and External Reporting, Use of Reports to Management.

Suggested Readings:

1. Management Accounting : Khan, M. Y. & Jain, P.K.
2. Management Accounting : Maheshwari, S. N.
3. Management Accounting : Sharma, R. K.

BBA-504: FINANCIAL MANAGEMENT

- Unit - I : Introduction: Nature, Scope, Functions and Significance of Financial Management, Goals of Financial Management, Relation of Finance to Other Business Functions, Finance Function.
- Unit - II : Investment Decision: Method of Capital Budgeting Cost of Capital, Portfolio Management.
- Unit - III : Financing Decision: Capital Structure Theories, Planning and Policy, Leverage Analysis, Lease Financing.
- Unit - IV : Dividend Decision: Dividend Theories, Dividend Policy, Profit Surplus and Reserves, Analysis of Retained Earnings.
- Unit - V : Working Capital Management: Concept, Need and Determinants of Working Capital, Cash Management, Receivable Management, Inventory Management.

Suggested Readings:

1. Financial Management : I. M. Pandey
2. Financial Management : R. P. Rustagi

BBA-505: E-COMMERCE

- Unit - I : Internet and Commerce: Business Operation, E-commerce Practices vs Traditional Business Practices; Concepts B2B, B2C, C2C, B2G, G2H, G2C, Benefits of E-commerce to Organisation, Consumers, and Society, Limitation of E-commerce, Management Issue Relating to E-commerce.
- Unit - II : Operation of E-commerce: Credit Card Transaction, Secure Hypertext Transfer Protocol (SHTTP), Electronic Payment Systems, Secure Electronic Transaction (SET), SET's Encryption, Process, Cyber-cash, Smart Cards, Indian Payment Models.
- Unit - III : Application in B2C: Consumers' Shopping Procedure on the Internet; Impact on Disintermediation and Re-intermediation, Global Market; Strategy of Traditional Department Stores, Products in B2C Model, Success Factors of E-brokers, Broker based Service Online, Online Travel Tourism Services, Benefits and Impact of E-commerce on Travel Industry, Real Estate Market, Online stock trading and its benefits; Online Banking and its Benefits, Online Financial Services and Their Future, E-auctions-Benefits, Implementation, and Impact.
- Unit - IV : Application in B2B: Application of B2B, Key Technologies for B2B, Architectural Models of B2B, Characteristics of the Supplier-Oriented Marketplace, Buyer-Oriented Marketplace, and Intermediary-Oriented Marketplace, Benefits of B2B on Procurement Reengineering, Just in Time Delivery in B2B, Internet-Based EDI from traditional EDI; Integrating EC with back-end information systems, Marketing Issues in B2B.
- Unit - V : Applications in Governance: EDI in Governance, E-government, E-governance Application of the Internet, Concept of Government-to-Business, Business-to-Government and Citizen-to-Government, E-governance Models, Private Sector Interface and in E-governance.

Suggested Readings:

1. Agarwala Kamlesh, N. and Agarwala Deeksha : Bridge to Online Storefront, Macmillan, India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha : Business on the Net-Introduction in the E-commerce, Macmillan, India, New Delhi.
3. Parag Diwan and Sunil Sharma : E-commerce A Managers Guide to E-Business, Excel Books, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani : E-commerce : The Cutting Edge of Business, Tata McGraw Hill, New Delhi.
5. Tiwari Dr. Murli D. : Education and E-Governance, Macmillan, New Delhi.
6. Minoli Danief : Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.

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COURSE CONTENT FOR SEMESTER - VI

BBA-601: MANAGEMENT INFORMATION SYSTEM

- Unit - I : Concept of Information, Types of Information, Management Structure, Management Information Requirements, Qualities of Information, Various Functions of Organisation, Data Base Information, Role of Information System.
- Unit - II : Management Information System - Meaning, Nature, Need, Importance, Evolution of MIS Management Levels and MIS Organisation for MIS, System and Users Training.
- Unit - III : System Development Cycle, Systems Investigation, Systems Analysis, System Design, System Implementation and Maintenance, System Development Tools.
- Unit - IV : Scope of Development Activities – Identification, Evaluation and Modification of MIS, Methodology and Tools / Techniques for the Conduct of Development Process. Other Issues Organisational Position of MIS Internal Organisation of MIS Group, Centralisation / Decentralisation of MIS Efforts, Relative Roles of Analysts / Users and Automation in Context of MIS.
- Unit - V : Major Information System, Financial MIS, Budgetary Control, Capital Budgeting, Responsibility Accounting, Profitability Accounting, Production MIS Inventory Management and Control, Network Planning, Statistical Quality Control etc. Personnel MIS Manpower Planning, Inventory of Existing Manpower etc.

Suggested Readings:

1. Management Information System and Data Process : Dentley, Trevoi.
2. Management Information System, Jawedekar, W. S.
3. Management Oriented Management Information System, Kanter, Jerome.
4. Information Systems and Technology : L. M. Prasad, Usha Prasad.

BBA-602: MONEY AND FINANCIAL SYSTEM

- Unit - I : **Money:** Functions, Alternative Measures to Money Supply in India-their Different Components, Meaning and Changing Relative Importance of each; High Powered Money-Meaning and Uses. **Finance:** Role of Finance in an economy; Kinds of Finance, Financial System, Components, Financial Intermediaries.
- Unit - II : **Indian Banking System:** Definition of Bank, Commercial Banks – Importance and Functions, Structure of Commercial Banking System in India, Regional Rural Banks, Cooperative Banking in India.
- Unit - III : **Process of Credit Creation By Banks:** Credit Creation Process, Determination of Money Supply and Total Bank Credit.
- Unit - IV : **Development Banks and Other Non-Banking Financial Institutions:** Their Main Features, Unregulated Credit Markets in India-Main Feature.
- Unit - V : **The Reserve Bank of India:** Functions, Instruments of Monetary and Credit Control, Main Features of Monetary Policy Since Independence.

Suggested Readings:

1. Indian Financial System : M. Y. Khan : Tata McGraw Hill.
2. Monetary Planning of India, Gupta, S. B.
3. Money and Finance in World Economic Order : Panchmakhi, V. R., Rajpuria, K. M. & Tandon, R.

BBA-603: E-MARKETING

- Unit - I : Introduction: Nature and Scope of Marketing, Importance of Marketing as a Business Function and in the Economy, Traditional Marketing Concepts, Concepts of E-Marketing, E-Marketing Environment.
- Unit - II : Building Traffic: Promotion-Online Promotion on the Website, Listing on Search Engines, Banners, Link Exchange Programme, Affiliate Programme, Referral Programme, Direct Listing, Building Trust Branding, Navigation, Presentation, Fulfillment, Logos of Security, Up-to-Date Technology, Building Loyalty.
- Unit - III : Consumer Behaviour and Market Segmentation: Consumer Behaviour – Nature, Concept, Importance, Major Factors Affecting Consumer Behaviour, Market Segmentation – Concept and Importance, Bases for Market Segmentation.
- Unit - IV : Product: Concept of Product, Products Owing Existence to the Net E-mail, Electronic Greetings, Chat Software, Consumer Goods and Industrial Goods, Product Life Cycle, Product Planning and Development, Packaging – Role and Functions, E-Branding.
- Unit - V : Consumer Service - Order Fulfillment: Concept of Customer Service in Web Environment, Order Fulfillment, Customer Care Programme, Pre-sale and Post-sale Customer Service, Customer Redressal Policy, Privacy and Confidentiality of Customer Information.

e-CRM (e- Customer Relationship Management): e-CRM – Concept and Role, Organisation Structure for e-CRM, Key Technology Components of e-CRM, Change Management and e-CRM.

Suggested Readings:

1. Agarwala Kamlesh, N., Agarwala Prateek and Agarwala Deeksha : e-CRM, Macmillan India Ltd., New Delhi.
2. Plant. Robert : E-Commerce Logistics and Fulfillment – Delivering the Goods, Prentice Hall, New Delhi.
3. Kotler and Armstrong : Principles of Marketing, Prentice Hall of India, New Delhi.
4. Greenberg Paul : CRM at the Speed of Light – Capturing and Keeping Customers in Internet Real Time, McGraw Hill.
5. Coupey, Eloise : Marketing and The Internet, Prentice Hall, 2000.

BBA-604: E-BANKING

- Unit - I : Introduction: Concept and Definition of E-Banking, Nature and Scope of E-Banking, E-Banking Components, E-Banking : Indian Perspectives, Traditional Banking, E-Finance Strategies, Internet Banking Portals, Challenges in E-Banking, Online Banking and Its Benefits.
- Unit - II : E-Banking System: Mobile Banking, Internet Banking, Secure Hypertext Transfer Protocol (SHTTP), Online Brokerage, Online Delivery of Financial Products, Secure Electronic Transaction (SET), Indian Payment Models.
- Unit - III : E-Banking Risks: Infrastructure Problem, Lack of Skilled Manpower, Legal Framework, Socio-Cultural Aspects, Money Laundering, Banking Frauds.
- Unit - IV : Electronic Payment System: RTGS, Electronic Funds Transfer Electronic Money, ATM, Credit Card, Smart Cards, Electronic Payment Systems, E-Banking and Digital Signature, Internet-Based EDI From Traditional EDI.
- Unit - V : Evaluation of E-Banking System: Advantage of E-Banking, Limitations of E-Banking, Pre-requisites of E-Banking, Infrastructure for E-Banking, Pace of Technical Changes, Future of E-Banking.

Suggested Readings:

1. Agarwala Kamlesh, N. : Internet Banking, Macmillan India Ltd., New Delhi
2. Armor, Daniel : E-Business ® Evolution, The Living and Working in an Interconnected World, Prentice Hall, US.
3. E-Banking Indian Banking Association, India.

BBA-605: BUSINESS RESEARCH METHODOLOGY

- Unit - I : Nature and Scope of Research Methodology, Formulation of Research Problem, Statement of Research Objectives, Research Hypothesis.
- Unit - II : Research Process, Research Design: Exploratory, Descriptive and Experimental Research Design, Sampling Design.
- Unit - III : **Methods of Data Collection:** Observation Design, Interviewing for Research and Formulation of Questionnaires, Scaling Techniques and Techniques of Data Analysis.
- Unit - IV : Awareness of Software Packages Relevant to Management Researches, Interpretation of Data and Drawing Inferences, Research Report Writing, Research Publication.
- Unit - V : **Application of Statistical Tools and Techniques:** T-test, Chi-square Test, Correlation & Regression Analysis.

Suggested Readings:

1. Management Research : Bennet, Roger
2. Statistical Method : Gupta, S. P.
3. Research Methodology : Kothari, C. R.
4. Survey Methods : Fowler, Floyed, J. Jr.

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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).
