

Bachelor of Business Administration (BBA) Syllabus

Paper Code: BB304

FINANCIAL ACCOUNTING

Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

Unit I: Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information; Accounting Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts

Unit II: Types of books (Primary and Secondary); Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; ledger balancing; Opening and Closing Entries

Unit III: Preparation of Trial Balance; Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, Understanding contents of financial statements of a joint stock company as per the Companies Act 2013.

Unit IV: Financial Statement Analysis using ratios: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios . Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio analysis.

Unit V: Indian Accounting Standards (Ind-AS): Concept, benefits, procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB.

Reference Books:

1. Tulsian, P.C., Financial Accounting, Pearson
2. T.S. Grewal, Introduction to Accountancy, Sultan Chand
3. Maheshwari, S.N. & Maheshwari, S.K. , Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., Financial Accounting for Managers, Taxmann Allied Services (P) Ltd.
5. Balwani, Nitin, Accounting and Finance for Managers
6. Jain, S.P. & Narang, K.L., Advanced Accountancy.

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Paper Code: BB305

Human Resource Management

Objective: The aim of this course is to introduce to student the basic concepts related to Human Resource Management which can form foundation to understanding advanced concepts in managing human resources in an organization.

UNIT I: Introduction to Human Resource Management and Environment: Functions of Human Resource Management. Managerial and operative role of Human Resource Management. Personnel Management vs. Human Resource Management – Strategic Management Approach. The Role of Globalization in HR Policy and Practice.

UNIT II: Acquiring Human Resources: - Human Resource Planning and Alignment – Job Analysis and Design. Job Description, Job Specification and Job Evaluation, Job-Restructuring – Job Rotation, Job Enlargement and Job Enrichment. Recruitment and Selection – Placement – Induction and Orientation. Line and Staff.

UNIT III: Developing Human Resources: - Training and Development – Employee Training and Retraining – Assessing Training Needs and Designing Training Programmes. An overview on employee orientation: Career Planning and Development: Role and Significance of Career Planning – Impact of Career Planning on Productivity.

UNIT IV: Labour Management: Industrial Relations and Industrial Disputes. Principles and guidelines for effective handling of Industrial Disputes and Industrial Relations – Standing Orders – Role and Contents of standing orders – Labour Relations and Collective Bargaining – Employee Health and Safety.

UNIT V: Rewarding Human Resources: Performance Appraisal – Methods and needs for Performance Appraisal – Organization Climate and its impact on HRM. Components of Organization Culture. Quality of Work Life – Determinants of quality of work life. Impact of QWL on Organization Climate and Culture.

Reference Books:

1. Human Resources - Bernandin H. John. TMH.
2. Managing Human Resources – Wayne E. Casio. – TMH
3. Human Resources Management – David Lepak and Mary Gowan – Pearson.
4. Human Resources Management – Decenzo and Robbins – John Willey.
5. Human Resource Management. Texts and Cases. - TMH.

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Paper Code: BB306

INTRODUCTION TO INFORMATION TECHNOLOGY

Objective: The Objective of this course is to familiarize a management students to basics of IT, its applications and importance to present day management and organization.

Unit 1: Introduction to IT

Computer Systems- Hardware -I/O devices, Memory devices, Processors-Software - classification of software- systems software, Application software- Operating Systems- Definition- Types of OS- Understanding of GUI- Networks- Definition- Types of Network- LAN, WAN- Network Topologies- Physical Communication Media-TCP/IP, OSI Model.

Unit 2: Introduction To IS

Definition of Data, Information & Knowledge, IS- MIS, DSS, Expert Systems–Types of IS- Operation, Tactical, Strategic IS- Executives Information Systems (EIS) – Definitions- Data Base, DBMS, Advantages & Disadvantages of DBMS-Ethical and Social Issues in IS.

Unit 3: Multimedia Concepts

Definition of Multimedia- Multimedia devices-Multimedia Formats- Audio formats- Video formats.-Compression/ Decompression issues-.-Business Applications of Multimedia.

Unit 4. Internet & Security Issues

Internet – History- Internet Addressing and architecture-WWW – Architecture-Browser- Servers-Search engines -Internet Services- Email- Chatting- Messaging- Groups- Social Networking- Internet in Business- definition of e-commerce, m-commerce- types of online business-Security Issues in Internet.

Unit 5: Office Management Applications.

Intranets, Extranets, VPN- Internet Telephony- Group ware- audio and video Conferencing- Wireless Communication- WLANS- Definitions of Blue tooth- Wi Fi- Wi Max- RFID-Use of Spreadsheets for office- spread sheet applications (MS-EXEL)-Use of Databases for the Office(MS-ACCESS)- Database applications.

Reference Books:

1. Kenneth C. Laudon & Jane P. Laudon - **Management Information Systems- Managing the Digital Firm**, Pearson Education, Fourth Edition 2008.
2. Turban, McLean, Wetherbe- **Information Technology For Management**, Wiley Student Edition- Fourth Edition.
3. Leonard Jessup, Joseph Valacich – **Information Systems Today, Why IS matters**, Pearson Education –Low Price Edition, Second Edition.
4. Effy Oz- **Management Information systems**, Thomson Course Technology, Fifth Edition.

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Paper Code: BB307

INFORMATION TECHNOLOGY LAB

Objective : The aim of this course is to give a management students practical experience om working in typical office software like MS-OFFICE.

Unit I: MS-EXCEL

Basic features: Creating, Naming Saving, Editing and Printing of Worksheets. Data Entry - Manual and Automatic Formatting cells and Cell referencing. Creating and using formulas and Functions Use of Copy, Move and Paste Options. **Data And Graphical Options:** Filling a Series, Sorting data, querying of data. Working with graphs and charts.

Advanced Options of MS-EXCEL:

- a) Statistical tools – use statistical functions such as average, Standard Deviation, ANOVA, etc.
- b) Financial Tools – use of Financial Functions such as NPV, IRR etc.
- c) Date Functions
- d) Building Simple Macros.

Unit- II: MS-ACCESS

Creating a database and tables by different methods- Entering and Editing data- Sorting, Filtering and Displaying data. Creating & querying using forms. Creating & printing reports and labels. Transfer of data between Excel & Access.

Reference Books:

1. David Whigham, “Business Data Analysis Using Excel”, Oxford University Press, Indian Edition.
2. Paul Cornell, “Accessing & Analyzing DATA with MS-EXCEL”.
3. R & D, “IT Tools and Applications”, Macmillan India Ltd.
4. Sanjay Saxena, “A First Course in Computers – Based on Windows Office XP”, Second Edition – Vikas Publishing House.

Bachelor of Business Administration (BBA) Syllabus

Paper Code: BB404

FINANCIAL MANAGEMENT

Objective: To acquaint students with the techniques of financial management and their applications for business decision making.

Unit I: Nature of Financial Management: Finance and relation with other disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach of FM; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function;

Unit II: Concept of Time Value of Money, compounding, discounting, present value, future value, and annuity; capital budgeting –meaning, features; applications of discounting in capital budgeting –NPV, IRR, calculation of NPV and IRR

Unit III: Sources of Long term finance- features of equity shares, preference shares, debentures, long term loans; Capital Structure – meaning, determinants of capital structure; cost of capital – component costs of capital, weighted average cost of capital; Dividend Policy Decision – types of dividend, determinants of dividend policy.

Unit IV: Working Capital Management: gross versus net working capital, determinants of working capital; Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique (Lock box, concentration banking)

Unit V: Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ (Basic Model)

Reference Books

- 1.M.Y. Khan & P.K. Jain , Financial Management, Tata McGraw Hill Publishing Co. Ltd.
- 2.Prasanna Chandra, Fundamentals of Financial Management, McGraw Hill Education, 6th edition, 2015
- 3.I.M. Pandey, Financial Management
- 4.J.V. Horne & J.M. Wachowicz, Fundamentals of Financial Management
- 5.Rustogi, Financial Management

Bachelor of Business Administration (BBA) Syllabus

Paper Code: BB405

MARKETING RESEARCH

Objective: To provide an exposure to the students pertaining to the nature and Scope of marketing research, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of marketing research.

Unit I: Marketing Research: Nature and Scope of Marketing Research – Role of Marketing Research in Decision Making. The Research process – Steps in the Research Process; Designing the Research Proposal.

Unit II: Sources and methods of gathering Marketing Information: Primary Data Collection: Survey Vs. Observations. Comparison of self administered, telephone, mail, emails techniques, Depth Interviews focus groups and projective techniques; Questionnaire-form & design.

Unit III: Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, Secondary sources of data in Indian Context,

Unit IV: Measurement and scaling - Concept of measurement and scaling – Types of Scales – Nominal ,Ordinal, Interval and Ratio Scales - Attitude scales Thurstone's, Likert's, Semantic differential, Reliability and validity of a scales.

Unit V: Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test. Introduction to theoretical concept of ANOVA, Factor Analysis and Regression analysis.

Suggested Books:

1. Green E. Paul, Tull S.Donald & Albaum, Gerald: “Research for Marketing Decisions”, 2006, 6th Ed, PHI.
2. Tull and Hawckins, “Marketing Research”, 2000, 4th Ed. Tata McGraw Hill.
3. Cooper & Schindler: Business Research Methods McGraw-Hill Education.
4. Martin callingam, “Market intelligence”, 2009, Kogan Page Publishers.
6. G.C. Beri, “Marketing Research”, 2008, 8th Ed, Tata McGraw Hill.
7. Malhotra, K. Naresh, “Marketing Research- And applied orientation”, 2014.

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Paper Code: BB406

BUSINESS ETHICS & CORPORATE GOVERNANCE

Objective: The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Unit I Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit II Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

UNIT III Relevance of The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit IV Role of auditors in enhancing corporate governance- duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring,

Unit- V Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

Reference Books :

1. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.
2. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
3. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
5. A.C. Fernando: Business Ethics Pearson Education.
6. A.C. Fernando: Corporate Governance Pearson Education.