

Bachelor of Business Administration (BBA)

SYLLABUS

**Choice Based Credit System (CBCS)
2018-2021**



**FAKIR MOHAN AUTONOMOUS COLLEGE,
BALASORE**

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CBCS Course Structure for BBA
Fakir Mohan Autonomous College, Balasore
2018-2021

Class	Semester	Paper with core	Subject	Credit	Marks in Each Semester		Total
					Mid Sem	End Sem	
1st Yr. BBA	I	CC-I	Financial Accounting	06	20	80	100
		CC-II	Business Law	06	20	80	100
		GE-I	Business Economics	06	20	80	100
		AECC-I	Communicative English	02	10	40	50
							350
	II	CC-III	Business Mathematics	06	20	80	100
		CC-IV	Cost Accounting	06	20	80	100
		GE-II	Business Environment	06	20	80	100
AECC-II		Environmental Science	02	10	40	50	
						350	
2nd Yr. BBA	III	CC-V	BOM	06	20	80	100
		CC-VI	Business Statistics	06	20	80	100
		CC-VII	Management Accounting	06	20	80	100
		GE-III	Business Ethics	06	20	80	100
		SEC-I	Computer Fundamentals	02	10	40	50
							450
	IV	CC-VIII	POM	06	20	80	100
		CC-IX	Business Taxation	06	20	80	100
		CC-X	MIS	06	20	80	100
		GE-IV	Auditing	06	20	80	100
SEC-II		Computer Fundamentals	02	10	40	50	
						450	
3rd Yr. BBA	V	CC-XI	Corporate Accounting	06	20	80	100
		CC-XII	Q.T.	06	20	80	100
		DSE-I	HRM	06	20	80	100
		DSE-II	POM (MM)/ FM (Finance)	06	20	80	100
							400
	V	CC-XIII	Strategic Management	06	20	80	100
		CC-XIV	Viva/ Project	06	-	-	100
		DSE-III	CB (MM)/ FMS (Finance)	06	20	80	100
		DSE-IV	MR (MM)/ FSAR (Finance)	06	20	80	100
							400
					Total	2400	

BBA COURSES OF STUDY (CBCS PATTERN)

Semester-I

Sl. No	Paper	Subject	F.M.
1.	CC-I	Financial Accounting	100
	CC-II	Business Laws	100
	GE-I	Business Economics	100
	AECC-I	Communication Eng	50
			350

Semester-V

Sl.No	Paper	Subject	F.M
1.	CC-XI	Corporate Acct.	100
2.	CC-XII	Q.T.	100
3.	DSE-I	HRM	100
4.	DSE-II	POM/FM	100
			400

Semester-II

Sl. No	Paper	Subject	F.M.
1.	CC-III	Business Mathematics	100
	CC-IV	Cost Accounting	100
	GE-II	Bus. Environment	100
	AECC-II	Env. Science	50
			350

Semester-VI

Sl.No	Paper	Subject	F.M
1.	CC-XIII	Strategic Mgt.	100
2.	Cc-XIV	Viva/Project	100
3.	DSE-III	CB/FMS	100
4.	DSE-IV	MR/FSAR	100
			400

Semester-III

Sl. No	Paper	Subject	F.M.
1.	CC-V	BOM	100
	CC-VI	Business Statistics	100
	CC-VII	Management A/c	100
	GE-III	Business Ethics	100
	SEC-I	Computer Fund.	50
			450

Distribution of Marks

Core Course	1400
Generic Elective	400
DSE	400
SEC	100
AECC	100
Total	2400

Semester-IV

Sl. No	Paper	Subject	F.M.
1.	CC-VIII	Prod. & Oper. Mgt.	100
	CC-IX	Business Taxation	100
	CC-X	Mgt. Infor. system	100
	GE-IV	Auditing	100
	SEC-II	Computer Fund.	50
			450

**FIRST YEAR
Semester- I**

**Core Course-I
F.M: 80+20=100**

FINANCIAL ACCOUNTING (F.A)

Unit- I

Need and importance of accounting, accounting terms, accounting as a language of business, accounting as an information system, Generally Accepted Accounting Principles (GAAP), Concepts & Conventions, Branches of Accounting, Limitations of Accounting, Introduction to Indian Accounting Standards.

Books of Accounts: Journal, Ledgers, Cash Book, Subsidiary Books, Bank Reconciliation Statement.

Unit- II

Trial Balance, Errors, Final Accounts with adjustments, Depreciation Accounting.

Unit- III

Accounts for Non-Trading Concern, Accounts from Incomplete Records (Single Entry)

Unit- IV

Branch Accounting (Excluding Foreign Branch), Departmental Accounting, Hire-Purchase and Installments Sale.

Unit- V

Company Accounts, Types of Capital, Prospectus, Issue of Shares, forfeiture & Re-issue of forfeited shares.

Issue and Redemption of Preference Shares.

Suggested Readings

1. Anthony, R. N. Howkins and Merchant Accounting, Test & Cases Mc Grawhill, Education.
2. Horngren, Introduction to Financial Accounting Pearson Education.
3. Monga, J. R. Financial Accounting: Concept and Application, Mayoor Paper Backs, New Delhi.
4. Sukla, M. C. T. S., Grewall and S. C. Gupta, Advanced Accounts, Vol. IS, Chand & Co., New Delhi.
5. Maheswari, S. N. & S. K. Maheswari, Financial Accounting, Vikas Publishing House, New Delhi.
6. Sehgal, Ashok and Deepak Sehgal, Advanced Accounting Part-I, Taxman Applied Services, New Delhi.
7. Tulsian, P. C. Financial Accounting, Pearson Education.

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Semester- I

Core Course-II

F.M: 80+20=100

BUSINESS LAW (B.L)

Unit- I

Contract: Meaning, Characteristics and Kinds, Essential elements of valid contract. Offer and acceptance, consideration, capacity of parties, free consent, legality of objects; Void agreements; Discharge of contract- modes of discharge including breach of contract and its remedies.

Unit- II

Contract of indemnity and guarantee, Bailment and pledge, Law of agency.

Unit- III

Sales of Goods Act, 1930; Formation of contract of sale; Goods and their classification; price; Conditions and Warranties; Transfer of property in goods; performance of the contract of sale; Rights & duties of an unpaid seller; sale by auction.

Unit- IV

Negotiable Instruments Act, 1881: Definition of Negotiable Instruments; Features; promissory Notes; Bills of Exchange and Cheque; Holder-in-Due Course; Crossing of a cheque; types of crossing; Dishonour and discharge of negotiable instruments.

Unit- V

Company Law: Characteristics of Company; types of company including one person company; Small Company, Dormat Company, Producer Company- formation of company including company promotion.

Suggested Readings

1. Kuchhal M. C. and Vivek, Vikas Publishing House, New Delhi.
2. Singh, Avtar, Eastern Book Company, Luckhnow.
3. Maheswari & Maheswari, National Publishing House, New Delhi.
4. Chawla and Garg, Kalyani Publishing House.
5. Aggrawal, S. K. Galgotia Publishing Company, New Delhi.

Semester- I

Generic Elect.-I

F.M: 80+20=100

BUSINESS ECONOMICS (B. ECO)

Unit I

Meaning, Nature and Scope of Business Economics- Micro and Macro; Basic Economic Problems; Market forces in solving economic problems; Circular flow of income and expenditure.

Unit- II

Concept of Demand; Elasticity of Demand and their types; Revenue concepts- Total Revenue; Marginal Revenue; Average Revenue and their relationship.

Unit- III

Concept and law of supply; Factors affecting supply.

Unit- IV

Accounting Costs and Economic Costs; Short Run Cost Analysis; Fixed, Variable and Total Cost Curves; Average and Marginal Costs. Long Run Cost Analysis: Economies and Diseconomies of scale and Long Run Average and Marginal Cost Curves.

Unit- V

Perfect Competition- Equilibrium of Firm and Industry under Perfect Competition. Monopoly- Price Determination under monopoly; Monopolistic Competition- Price and Output Determination under monopolistic competition.

Suggested Readings

1. Pindyek R. S., Rubinfeld D. L. Mehta P.L., Pearson Education.
2. N. Gregory Mankiw, Cengage Learning.
3. Browning E. K., and Browning J. M. Kalyani Publishers, New Delhi.
4. Lipsey R. G., Chrystal K. A., Oxford University Press.

Semester- I

AECC-I

F.M: 40+10=50

COMMUNICATIVE ENGLISH (C. ENG)

Unit- I

Basic Concepts of Business Communication, Process of Communication, Forms of Communication, Barriers of Communication, Communication in Organization, Verbal & Non-verbal Communication, Body Language.

Unit- II

Written Communication Skills, Business Language, Business Letters, Report Writing, Job Application, Designing a Resume and CV, Talking Notes and preparing minutes, Notice and e-mail (Memorandum).

Unit- III

Tense, Time & Aspect, Modal Auxillaries, Preposition, Article, Negative and Interrogative, Clause, Conditional and Relative, Phrasal Verbs and Idioms, Synonyms and Antonyms.

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Semester- II

Core Course-III

F.M: 80+20=100

BUSINESS MATHEMATICS (B.M)

Unit- I: Mathematics of Finance

Arithmetic Progression: sum of a series in AP; Arithmetic Mean; Geometric Progression; Sum of a series in GP; Geometric Mean; interest; different types of interest- simple interest, compound interest, continuous interest, continuous compounding, Annuities; Types of annuities, present value and amount of an annuity, problems relating to sinking fund.

Unit- II: Matrices and Determinants

Definition of Matrix; Types of matrix, Algebra of matrix; Properties of Determinants; Calculation of value of determinant up to third order, adjoint of a matrix, inverse of a matrix, Solution of a system of linear equation having unique solution involving not more than three variables, Leontiff input-output model.

Unit- III: Functions, Limit and Continuity

Functions: Different kind of functions (excluding trigonometric functions). Limit: Limit of a function, methods of evaluating limit of a function. Continuity: Continuity of a function, continuity in an interval.

Unit- IV: Calculus-I (excluding trigonometric functions)

Differential: partial derivative up to second order, Homogeneity of functions and Eulers Theorem; total differentials, Differentiation of implicit function with the help of total differentials. Maxima & Minima; Cases of one variable involving second or higher order derivatives, cases of two variables involving not more than one constraint, nature of commodities.

Unit-V: Calculus-II (excluding trigonometric functions)

Integration: Integration as anti derivative process; standard forms, methods of integration- by substitution, by parts & by use of partial fractions; definite integration; finding areas in simple cases; consumers and producers surplus; learning curves.

Suggested Readings

1. Anthony M and N Biggs, Cambridge University Press.
2. Ayracs Frank, McGrawHill Publishing Company.
3. Budnick P, McGrawHill Publishing Company.
4. Dowling E.T., McGrawHill Publishing Company.
5. Prasad Bindre and P. K. Mitthal, Thomson Hearing.

Semester- II

Core Course-IV

F.M: 80+20=100

COST ACCOUNTING (C.A)

Unit- I

Introduction, meaning, objectives and advantages of cost accounting, differentiate between financial, cost and management accounting; Cost concepts and classifications; role of a cost accountant in an organization; preparation of cost sheet.

Unit- II

Material control: Need for material control; elements of material control; purchasing of materials; purchasing procedures, methods of pricing of material issue- FIFO, LIFO, Simple average and weighted average method, replacement standard, treatment of material losses.

Labour Control: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labours turnover and fringe benefits.

Unit- III

Overhead Control: Meaning, classification, allocation, apportionment of overheads, absorption of overheads, treatment of under and over absorption of overheads; Reconciliation of cost and financial statements.

Unit- IV

Method of costing: unit costing, job costing, contract costing, process costing (Treatment of Normal loss, abnormal loss and abnormal gain), Inter process profit.

Unit-V

Standard costing and variance analysis, meaning of standard cost and standard costing; Advantage, limitation and application of standard costing, variance analysis- material, labour, overhead.

Budgeting and budgetary control: Objective, merits, limitation, types of budget, methods of preparation of cash budget and flexible budget.

Suggested Readings

1. Jain, S. P. and K. L. Narang, Kalyani Publishers, Jalandhar.
2. Arora, M. N., Vikash Publishing House, New Delhi.
3. Maheswari, S. N. and S. N. Mittal, Mahabir Book Depo. New Delhi.
4. Horngreen Charless T, George Foster and Frikant M Dattor, Prentice Hall of India, New Delhi.

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Semester- II

Generic Elect.-II

F.M: 80+20=100

BUSINESS ENVIRONMENT (B.E)

Unit- I: An Overview

Business characteristic and objective, Business as a system, Business policy, Business Environment- Nature and Scope, concept and components, Importance and key factors.

Unit- II: Economic Environment

Nature of economic environment; economic factor; Agenda for future, New Economic Policy, Background- The new policy resolution- Meaning and need for globalization, need for foreign direct investment in India.

Unit- III: Industrial Policy

Need for industrial licensing policy, feature of industrial policy 1948, 1956 and 1991; Industrial licensing- need and objective, legislative framework for licensing.

Unit- IV: Public Sector Enterprise

Meaning and objective, Evolution of public sector, Growth and role of public sector, performance and reforms in public sector. Privatization- History, Scope and objective, argument against privatization, Rangarajan Committee Report.

Unit-V: International Environment

International trading environment (overview). Trends in world trade and the problem of developing countries. International Economic Institutions, GATT, WTO, World Bank, IMF.

Suggested Readings

1. Sundaram and Black, Prentice Hall, New Delhi.
2. Agarwal A. N., Vikash Publishing House, New Delhi.
3. Khan Farooq, A. S. Chand, New Delhi.
4. Dutta, R. and Sundaram, K. P. M., S. Chand, New Delhi.

Semester- II

AECC-II

F.M: 40+10=50

ENVIRONMENTAL SCIENCE (EVS)

Unit- I

Introduction to environmental studies and ecosystem: Scope and Importance of environmental studies; Ecosystem: Structure and function of ecosystem; energy flow in an ecosystem; Food chains, food web and ecological succession, study of ecosystem (forest and pond ecosystem.)

Unit- II

Natural resources: Renewable and Non-renewable resources; land resources and land use change; land degradation; soil erosion, Deforestation: causes and impact due to mining; dam building on environment forests, bio-diversity and tribal population; Water: use and over exploitation of surface and ground water, floods, droughts, energy resources; renewable and non-renewable energy resources, use of alternate energy source.

Unit- III

Biodiversity conservation and environmental issues: Level of biological diversity; genetic species and ecosystem diversity; biogeographical zones of India; biodiversity patterns and global biodiversity hot spots. India as a mega biodiversity nation, endangered and endemic species of India; Threats to biodiversity, habitat loss, poaching of wild life, man wild life conflicts; conservation of biodiversity; In-situ and Ex-situ conservation of biodiversity. Human population growth; Impact on environment; disaster management (flood, cyclone, earthquake), environmental movements (chipko silent valley, Bishnoi of Rajasthan).

Unit- IV

Environmental Pollution and policies: Environmental Pollution: Types, causes, effects and controls; Air, water, soil and noise pollution; solid waste management; control measures of urban and industrial waste; climate change, global warming, Ozone layer depletion, acid rain and impacts on human communities and agriculture; Environment Laws- Environment Protection Act, Air (prevention and control of pollution) Act, Water Act (prevention and control of pollution); Wildlife Protection Act, Forest Conservation Act.

Suggested Readings

1. Fundamentals of Ecology, M. C. Dash.
2. An Introduction to Environmental Pollution, B, K. Sharma.
3. Environmental Biology, P. D. Sharma.
4. Environmental Studies, Panigrahi and Sahu.

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SECOND YEAR
Semester-III

Core Course-V
F.M: 80+20=100

BUSINESS ORGANIZATION AND MANAGEMENT (BOM)

Unit- I: Introduction-I

Name of Business- Characteristics, Division of business- Industry, Commerce, Objectives, Requisites of a successful business, different forms of business organization, sole proprietorship, partnership, Joint Hindu Family, Co-operative organization and Joint Stock Companies- Their features, merits and limitations, Launching a business enterprise, steps and problems.

Unit- II: Introduction-II

Partnership Organisation: Types of partnership firms and different types of partners. Partnership deed, Registration of a partnership firm, rights and obligations of partners, Dissolution of a firm, Joint Stock Company: Kinds of companies, Incorporation, Basic Company documents, Types of Capital, Shares and Deventures.

Unit- III: Fundamentals of Management

Nature of Management, Management as a fuction, Management as Art, Science and Profession, Features of Management, Levels of Management, Development thought- Scientific Management, Functions of Management.

Managerial Planning

Nature of Planning, Types of plans, Steps in Planning, Limitations of Planning, Forecasting.

Unit- IV: Organization

Process of organization, importance and principles, types of organization, organization structure, Departmentation Authority and responsibility, Delegation of authority, Span of control, Decentralisation.

Staffing and Directing

Staffing as a function, Direction, Leadership, Communication, Motivation, Delegation as a means of Direction.

Unit- V: Controlling

Meaning, objectives, nature and characteristics, importance, steps in process and control, features of good control system, techniques of control.

Suggested Readings

1. Kaul, V. K. Business Organization and Management, Pearson Education, New Delhi.
2. Chhabra, T. N. Business Organization and Management, Sun India Publications, New Delhi.
3. Robert, Lawrence, Modern Business Organization, Macmilan India.
4. Basu, C. R. Business Organization and Management, McGraw Hill Education.
5. Jim, Barry, Jhon Chandur, Heathco Clark, Organization and Management Engage Learning.
6. Buskirk, R. H. etal. Concepts of Business: An Introduction to Business System, Rayden Press, New York.
7. Allen, L. A. Management and Organization, McGraw Hill, New York.

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Semester- III

Core Course-VI
F.M: 80+20=100

BUSINESS STATISTICS (B.S)

Unit- I: Introduction

Meaning Definition, Scope, Importance, Advantages, Uses and Limitations of Statistics, Collection, Tabulation and Presentation of Statistical Data.

Analysis of Univariate Data

Construction of a frequency distribution, concept of central tendency and dispersion and their measure, moments, skewness and their measures, Kurtosis and measures.

Unit- II: Analysis of Bivariate Data

Linear regression and correlation.

Unit- III: Index Numbers

Meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); Test of adequacy; Chain- base index numbers; Base shifting, splicing and deflating, problems in constructing index numbers; consumer price index.

Unit- IV: Analysis of time series

Causes of variations in time series, Decomposition- Additive and multiplicative models, determination of trend- Moving averages method and method of least squares (including linear, second degree, parabolic and exponential trend), Computation of seasonal indices by simple averages, ratio-to-trend, ratio-to-moving average and link relative methods.

Unit- V: Theory of Probability

Probability as a concept; the three approaches to defining probability, addition and multiplication laws of probability conditional probability; Baye's theorem; expectation and variance of random variable.

PROBABILITY DISTRIBUTION

Probability distribution as a concept; Binomial, Poisson and Normal distribution-their properties and parameters, Empirical distribution generating, Application to business.

Suggested Readings

1. Levin, Richard, Ravid S. Rubi, Rastogi and Siddiqui and Siddiqui, Statistics for Management, 7th addition, Pearson Education.
2. Vohra N. D. Business Statistics, McGraw Hill.
3. Spiegel M. D. Theory and Problems of Statistics, Schaum's Outlines Scies, McGraw Hill Publishing Co.
4. Gupta, S. P. and Archana Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi.
5. Gupta, S. C. Fundamentals of Statistics, Himalaya Publishing House.
6. Thulcral, J. K. Business Statistics, Anderson Sweeney and William, Statistics for students of Economics & Business, Cengage Learning.

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Semester- III

Core Course-VII

F.M: 80+20=100

MANAGEMENT ACCOUNTING (M.A)

Unit- I: Management Accounting

Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in decision making, Management Accounting Vs Financial Accounting, Tools and Techniques of Management Accounting.

Financial Statements

Meaning and types of financial statement, limitation of financial statements, objectives and methods of financial statements analysis, Ratio analysis, classification of ratios- profitability ratios, turnover ratios, liquidity ratios, advantages of ratio analysis, limitation of accounting ratios.

Unit- II:

Funds flow statement as per Indian Accounting standard 3, Cash flow statement.

Unit- III: Absorption and Marginal Costing

Marginal and differential costing as tool for decision making make or buy, change of product mix, pricing, Break- even analysis, exploring new markets, shutdown decisions.

Unit- IV: Budgeting for Profit Planning and Control

Meaning of budget and budgetary control, objective, merits and limitations, types of budgets, fixed and flexible budgeting, Control ratios, Zero based budgeting, responsibility accounting, performance budgeting.

Unit- V: Standard Costing and Variance Analysis

Meaning of standard cost and standard costing; advantages and application; variance analysis- material labour and overhead (two- way analysis); variance.

Suggested Readings

1. Arora, M. N: Cost Accounting- Principles & Practice, Vikas, New Delhi.
2. Jain, S. P. and Navang, K. L.: Cost Accounting, Kalyani, Ludhiana.
3. Antony, Robert, Reece, et al.: Principles of Management Accounting, Richard D. Irwin, Inc. Illinois.
4. Homgren, Charles, Foster and Ratar: Cost Accounting- A Managerial Emphasis; Prentice Hall of India, New Delhi.
5. Khan, M. Y. and Jain, P. K.: Management Accounting- Tata McGraw Hill, New Delhi.
6. Kaplan, R. S. and Atkinson, A. A. : Advanced Management Accounting, Prentice Hall of India, New Delhi.

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Semester- III

Generic Elect-III
F.M: 80+20=100

BUSINESS ETHICS (B.E.)

Unit- I: Introduction to Business Ethics

Concept, nature and scope of business ethics, Importance of business ethics, factors influencing business ethics, functions of business ethics, types of business ethics.

Unit- II: Ethics and the Organisation

Introduction, the employee obligations to the firm, firm's duties to the employees, managing ethics in the workplace. Ethical aspects in marketing. Ethics in finance.

Unit- III: Ethics on Corporate Social Responsibility

Concept CSR, A framework of social orientations. Different aspects of social responsibility steps of ethical organisation, managerial ethics.

Unit- IV: Business Ethics in Global Economy

Concept of globalisation, Ethics in global business, Guidelines for global companies, wages and working conditions.

Unit- V: Ethical Decision Making

Level of decision making, Ethical issues that rise for managers, sources of ethical problems, suggestions for ethical decision making, code of ethics, business ethics and technology.

Suggested Readings

1. Business Ethics: Goutam Pherwani.
2. Business Ethics: Ritu Pamraj.
3. Business Ethics: Prof. Agalgati.
4. Business Ethics: O. C. Ferrell, John Paul Fraedrich, Hinda Ferrell.

Semester- III

SEC-I

F.M: 40+10=50

COMPUTER FUNDAMENTAL

Unit- I: Introduction to Computer

What is computer, Characteristics of computer, Anatomy of computer, Units of computer, Computer memory, Devices of computer, Types of computer, Software/ Hardware.

Unit- II: Operating System

Introduction to Operating System, Types of Operating System, Introduction to Windows Operating System, Desktop, Icons, Shortcuts, Folders, Accessories of Windows, Notepad, Word Pad, Paint, Calculator.

Unit- III: Word 2007

What is word processor, Word processor terminologies, Starting Word 2007, Word 2007 Interface, Views of Word, Go to command, Find and Replace, Moving and copying of contents, Spelling and Grammer checking, Treasurus, Auto text, Autocorrect, Text formatting, Borders and shading, Headers and Footers, Setting up columns, Tables, Printing word documents, Mail Merge.

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Semester- IV

Core Course-VIII

F.M: 80+20=100

PRODUCTION & OPERATION MANAGEMENT (POM)

Unit- I:

Basic concepts of Production and Operation Management, Design & control of production system, product life cycle and development in times.

Unit- II:

Production planning & equipment finalization, plant location, plant layout.

Unit- III:

Demand forecasting & work order placement, Materials arrangement & handling, production control & scheduling, Dispatching & Follow up.

Unit- IV:

Inspection, Maintenance, Management, Work-study.

Unit- V:

Materials Management: Inventory Control & Stores Management.

Suggested Readings

1. Manufacturing Management- F. Rankin G. Moore.
2. Modern Production/ Operations Management- E. S. Buffa.
3. Production Planning & Control- Sudhir Brodgar.
4. Industrial Engg. & Management- O. P. Khanna, Industrial & Business Management- Mart and T. T. Sang.

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Semester- IV

Core Course-IX

F.M: 80+20=100

BUSINESS TAXATION (B.T.)

Unit- I: Basic Concepts

Income, agricultural income, casual income, assessment year, previous year, gross total income, person, tax evasion, avoidance and tax planning.

Basic of Charge

Residential status, scope of total income & tax liability, exempted income.

Unit- II: Computation of Income under different heads

Salaries, Income from house property.

Unit- III: Computation of Income under different heads

Profits and gains of business or profession, capital gains, income from other source.

Unit- IV: Total income and tax computation

Income of other persons included in assessee's total income- Aggregation of income and set-off and carry forward of losses deductions from gross total income, Rebates and reliefs, computation of total income of individuals and firms tax liability of an individual and firm.

Unit- V: Preparation of return Income

Manually on-line filling of return of income & TDS, Provision & Procedures of compulsory on- line filling of return for specified assesses.

Suggested Readings

1. Singhanian, V. K.: Student's Guide to Income Tax, Taxmann, New Delhi.
2. Prasad, Bhagwati: Income Tax Law and Practice, Wile Publication, New Delhi.
3. Mehrotra, H. C., Income Tax Law and Accounts, Sahitya Bhawan, Agra.
4. Dinker, Pagare: Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Sahitya Bhawan Publications, New Delhi.
6. Chandra, Mahesh and Shukla, D. C.: Income Tax Law and Practice, Pragati Publications, New Delhi.

Semester- IV

Core Course-X
F.M: 80+20=100

MANAGEMENT INFORMATION SYSTEM (MIS)

Unit- I:

Concept of system, subsystems, integrated system, total system MIS, information requirement at various management organization on an information processing unit MIS and data. Processing operating elements of in system. MIS and top management structure of information system.

Unit- II: Analysis of information system.

Fundamental concept information system life cycle. Classical approach, structured tools hierarchical charts and HIPPD, DFD.

Unit- III: Analysis of Information System

Structured tools, structured chart. No graphic tools, Evaluation of system design coupling and cohesion.

Unit- IV: Design of Information System

Fundamental concept of file design. Data base design, Input output design procedure design system security.

Unit- V: Design of Information System

Physical design of manual system. Form design, Dialogue design, code design, Designing users procedures system, implementation project documents & management.

Suggested Readings

1. Davis & Olson: Tata McGraw Hill
2. Scatt: Tata McGraw Hill.
3. Parket and Thomas.
4. Prasad and Prasad: Sultan Chand.

Semester- IV

Generic Elect.-IV
F.M: 80+20=100

AUDITING

Unit- I:

Meaning and objectives of Auditing; Types of Audit, Internal Audit, Audit process, Audit programme, Audit and books, working papers and evidences, consideration for commencing an Audit.

Unit- II:

Routine checking and test checking; Internal check system; Internal control, Audit procedure, vouching, verification of assets and liabilities.

Unit- III:

Audit of limited companies; Company Auditor; Appointment, powers, duties and liabilities, divisible profits and dividends.

Auditors Report: Standard report and qualified.

Unit- IV:

Special audit of banking companies. Audit of Educational Institution. Audit of Insurance Companies.

Unit- V:

Recent Trends in Auditing: Nature and significance of cost audit; Tax Audit; Management Audit.

Suggested Readings

1. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.
2. Tandon, B. N.: Principles of Auditing, S.Chand & Co., New Delhi.
3. Pagare, Dinker: Principles and Practice of Auditing, Sultan Chand, New Delhi.
4. Sharma, T. R.: Auditing Principles & Problems, Sahitya Bhawan, Agra.

Semester- IV

SEC-II

F.M: 40+10=50

COMPUTER FUNDAMENTALS

Unit- I: Excel 2007

Introduction to Spreadsheet, Spreadsheet terminologies, Starting Excel 2007, Excel 2007 interface, Workbook, Worksheet, Entering and formatting data in Excel worksheet, Making simple calculation, Working with formulas, Functions in Excel, Creating charts in Excel, Types of charts and its subtypes, Printing Excel worksheets.

Unit- II: Power Point 2007

Introduction to presentation, Starting Power Point 2007, Creating presentation, Slides, Formatting slides, Slides transition, Adding clipart, Adding tables and charts, Handouts, Views in Power Point, Layouts, Slide show.

Unit- III: Access 2007

Definition of Database, Database terminologies, Database models, SQL and its sub-categories, Starting Access 2007, Creating tables, Inserting data in tables, Updating data in tables, Deleting data in tables, Query design, Report design.

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THIRD YEAR

Semester- V

Core Course-XI

F.M: 80+20=100

CORPORATE ACCOUNTING

Unit- I:

Accounting for share capital and debenture, Issue, forfeiture and re-issue of forfeited shares, concepts and process of book building, issue of rights and bonus shares, buyback of shares, redemption of preference shares, issue and redemption of debentures.

Unit- II:

Company Final Accounts, preparation of profit & loss accounts and balance sheet of corporate entity, excluding calculation of managerial remuneration, disposal of company profits.

Unit- III:

Valuation of Goodwill and valuation of shares, concepts and calculation- simple problem only.

Unit- IV:

Amalgamation of companies; concepts and accounting treatment as per accounting standard-14 (IC AI) (excluding intercompany holdings), Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit- V:

Meaning of liquidation, mode of winding up, statement of affairs, liquidator's final statement account, list- "B" contributions.

Suggested Readings

1. Shukla, M. C., T. S. Grewal and S. C. Gupta, Adv. A/cs, Vol-II, S. Chand & Co.
2. S. N. Maheswari & S. N. Maheswari, Corp. A/c, Vikas Publishing House.
3. Sehgal, Ashok and Deepak Sehgal, Taxman Publication.
4. Jain, S. P. and K. L. Narang, Kalyani Publisher.

Semester- V

Core Course-XII

F.M: 80+20=100

QUANTITATIVE TECHNIQUE (Q.T)

Unit- I:

Linear programming-I: Formulation, graphic solution, problem related to two variables having mixed constraints, no solution, multiple solution of problem up to three variables including cases of mixed constrain, dual simplex method.

Unit- II:

Linear Programming-II: Transportation and assignment problems.

Unit- III:

Inventory Management, types of inventory, inventory management system, safety stock, selective approaches to inventory control.

Unit- IV:

INVESTMENT ANALYSIS: Investment analysis, methods of incorporating risk into capital budgeting.

Unit- V:

PERT & CPM

Suggested Readings

1. N. D. Vora: Tata McGrew Hill.
2. N. D. Vora: TMH Outline Series.
3. N. D. Vora: TMH

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Semester- V

DSE-I

F.M: 80+20=100

HUMAN RESOURCE MANAGEMENT (HRM)

Unit- I:

Planning personnel function, Human Resource Development System, Personnel Management Environment in India, Functions and Operations of a personnel office, Manpower planning.

Unit- II:

Employee selection, development and growth; recruitment, selection and induction, staff training and development; career planning.

Unit- III:

Motivation, job design and appraisal, motivation and productivity, job description, analysis and evaluation, employee motivation and job enrichment, performance monitoring and appraisal.

Unit- IV:

Compensation planning; economic background and employee compensation, Laws and Rules governing employee benefits and welfare; compensation and salary administration.

Unit- V:

Managing industrial relation and union management: regulatory mechanisms guiding industrial relations, employee discipline and refreshment; employee grievances handling, trade union and employer's association, collective bargaining & industrial conflicts resolution, industrial democracy and worker's participation in management.

Suggested Readings

1. H. R. M. Denceno.
2. H. R. M., B. Pattanaik, P. H.
3. H. R. M.- K. K. Ahuja, Kalyani.

Semester- V

DSE-II

F.M: 80+20=100

MARKETING GROUP

PRINCIPLES OF MARKETING

Unit- I:

Nature and Scope of Marketing; Importance of Marketing, Marketing as a business function & 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 and importance, bases for market segmentation.

Unit- III:

Product: Concepts 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 and characteristics.

Price: Importance of price in the marketing mix, factors affecting price of a product/ service, discounts & rebates.

Unit- IV:

Distribution channels and Physical distribution: Distribution channels: Concepts and role, types of distribution channels, factors affecting choice of 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, function of a salesman.

Suggested Readings

1. Englewood Cliffs & Philip Kotler, P. H.
2. William, M. Pride & O. C. Ferrell, Mifflin Boston.
3. T. N. Chhabra, Dhanpat, Raj Publication.
4. C. N. Sonttacki, Kalyani Publication.

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Semester- V

DSE-II

F.M: 80+20=100

FINANCE GROUP FINANCIAL MANAGEMENT (F.M)

Unit- I:

Financial Management: Financial goals, profit vs wealth maximization, financial functions, investment, financing and dividend decisions, financial planning.

Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index, NPV & IRR comparisons.

Unit- II:

Cost of capital: Significance of cost of capital, calculating cost of debt, preference shares, equity capital and retained earnings, combined (weighted) cost of capital.

Unit- III:

Operating and financial leverage & their measures; effects on profits; analysing alternative financial plans, combined financial and operating leverage.

Unit- IV:

Capital structure: Theories and determinants.

Dividend policies: Issues in dividend policies; Walters Model, Gordons Model, MM Hypothesis; forms of dividends and stability in dividends; determinants.

Unit- V:

Management of working capital; nature of working capital; significance of working capital; operating cycle and factors determining the working capital requirements; management of working capital- cash, receivables and inventories.

Suggested Readings

1. Khan, M. Y., Jain, P. K. Tata McGraw Hill.
2. Prasanna Chandra, Tata McGraw Hill.
3. Pandey, I. M., Vikash Publishing.
4. V. K. Bhalla, Anmol Publishing.

Semester- VI

Core Course-XIII

F.M: 80+20=100

STRATEGIC MANAGEMENT

Unit- I:

Strategic Management: Strategy- Definition, Meaning, Dimensions, Forms, Kinds and needs of strategy; Advantages and Disadvantages of strategy.

Strategic Management: Definition and meaning of Strategic Management, analysis, needs and benefits of strategic management, process of strategic management.

Unit- II:

Strategist- terms related to strategic management, mission-objective-strategy & tactics (MOST); Strategist- Task of a manager, Roles of manager; Integrated job; General management function; shareholders & strategic management, BOD, CEO & Strategic management, entrepreneurs & Strategic management.

Unit- III:

Environmental Appraisal: International environment; economic environment; political environment; socio-cultural environment; industry environment; market environment; corporate strategy, strategy formulation- situational analysis- SWOT analysis, Growth strategies, retrenchment strategies, Stability Strategies.

Unit- IV:

Strategy Implementation, Behavioural Issues- Leadership styles, enforcing ethical behaviour, leadership implementation, Corporate culture- impact of culture on strategy, spirit of high performance & culture power- source of power, methods of assessing power.

Unit-V:

Strategic Evaluation & Control: Process of strategic control, strategic control and environment factors- information for strategic control, implementing strategic control, successful maintenance of strategic control.

Suggested Readings

1. S. K. Bhattacharya and N. Venkatraman, Vikash Publication.
2. Budh Craja, S. B. and M. B. Athreya, Tata McGraw Hill.
3. Dedid Fred, R. Prentice Hall.
4. R. A. Sharma, Deep & Deep Publication.

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Semester- VI

DSE-III

F.M: 80+20=100

MARKETING GROUP CONSUMER BEHAVIOUR (C.B)

Unit- I:

Consumer Behaviour: Nature, scope and application, Consumer Buying Process, Extensive, Limited and routine, Problem solving behaviour, Organizational buying behaviour and its application- related case studies.

Unit- II:

Internal determinants of consumer behaviour: Needs, motivation, involvement, perception, learning, attitudes and attitudes change, personality and self concepts, values and life style- related case studies.

Unit- III:

Models of consumer behaviour; concepts of economic man, passive man, cognitive man and early models, Howard- Sheth Model; Nicosia Model, Blackwell & Engel Model.

Unit- IV:

Culture, sub culture, reference group: Group influences, family buying influences, related case studies.

Unit- V:

Cross cultural consumer and industrial buying behaviour, Globalization of consumer markets and strategies; Impact of on consumer behaviour, related case studies. Opinion leadership: Process, measurement, profile, opinion leader as an innovation; firm's promotional strategy.

Suggested Readings

1. Sciffman & Kanuk, PHI Publication.
2. D. L. Laudon, PHI Publication.
3. Benneft, PHI Publication.
4. Consumer Behaviour: Engel & Blackwell.

Semester- VI

DSE-III

F.M: 80+20=100

FINANCE GROUP FINANCIAL MARKET SERVICES (FMS)

Unit- I:

Financial system: Structure, Financial Markets, Money Markets, Capital Markets, Bill Markets, Foreign Exchange Markets, Function of DFHI.

Unit- II:

Stock Exchange- functions, role and control mechanism of SEBI.

Unit- III:

Merchant Banking- Credit syndication, new issue management, credit rating, NBFCs.

Unit- IV:

Organization and functions of Mutual Funds, performance evaluation, venture capital, factoring, forfeiting deposits.

Unit- V:

Project counselling and appraisal, social, commercial and financial project monitoring and control, lease and hire purchase financing.

Suggested Readings

1. Gordon & Natarajan, Himalaya Publication.
2. The Indian Financial System: Vasant Desai.
3. Indian Financial System: Avdani.

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Semester- VI

DSE-IV

F.M: 80+20=100

FINANCE GROUP

FINANCIAL STATEMENT ANALYSIS & REPORTING (FSAR)

Unit- I:

Financial Statement Analysis: Meaning, significance, types and limitations of financial statements, accounting policies, regulations of financial accounting and accounting choices/ practices, Window dressing- meaning, ways and means to check window dressing.

Unit- II:

Techniques of Financial Analysis: Ratio analysis, funds flow and cash flow analysis, common size and comparative statement analysis, inter firm and intra firm comparison.

Unit- III:

Reporting and Measurement: Income concepts for financial reporting, measurement and reporting of revenue and expenses and gains & losses, measurement of assets and liabilities.

Unit- IV:

Other Development in Reporting: Disclosure in financial reporting, human resource measurement, interim financial reporting, periodic reporting and segment reporting, social reporting, accounting and reporting of the effects of changing prices.

Unit- V:

Accounting Standards: An overview of the national and international accounting standards (excluding the study of individual standards), Harmonization of accounting reports, accounting for currency transactions, financial reporting by banks, NBFC's and Insurance companies.

Suggested Readings

1. Enlewood Cliffts, N. J.: Prientice Hall.
2. Foulke, R. A.: New York TMH.
3. Hendrick, Sen, E.S.: Khosla Publication.
4. Mayer, J. N. Prentice Hall.

Semester- VI

DSE-IV

F.M: 80+20=100

MARKETING GROUP MARKET RESEARCH (M.R)

Unit- I:

Market Research Concepts, design & data collection: Market Research meaning & importance, Research process, Organization of Marketing Research in India, Research design, Data collection, Sampling, Questionnaire, design and development, attitude measurement & scaling.

Unit- II:

Data Processing and Analysis: Quantitative Research- meaning, scope and methodologies, data processing, coding, tabulation & data presentation, description & inference from sample data, analysis of association.

Unit- III:

Multivariate analysis- dependence method: multiple regression analysis, discriminate analysis, conjoint analysis.

Unit- IV:

Multivariate analysis- Interdependence method: factor analysis, cluster analysis, multidimensional scaling.

Unit- V:

Report writing and presentation: Role of computer in research, use of graphs, excel spread sheet, power point in research, statistical in research, statistical software packages used for research/ categories of report, parts of a report, presentation of a report.

Suggested Readings

1. London, Jaisco Publication.
2. S. L. Gupta, Excel Publication.
3. M. V. Kulkarni, EPH.
4. G. C. Beri, TMH.

