

**JSS COLLEGE FOR WOMEN (Autonomous)**  
**Saraswathipuram, Mysuru-09**

**COURSE STRUCTURE OF BBA – 2018-19**  
**CBCS SCHEME**

Sem	Core		Elective		Ability Enhancement Course				Total Credits
	DSC		DSE		SEC		AECC		
	Course	Credits	Course	Credits	Course	Credits	Course	Credits	
I	DSC-1	5					Kan/Hin/San	3	21
	DSC-2	4	--	--	--	--	Eng	3	
	DSC-3	4					Environmental Studies	2	
II	DSC-4	4					Kan/Hin/San	3	21
	DSC-5	4	--	--	--	--	Eng	3	
	DSC-6	5					Indian Constitution	2	
III	DSC-7	4					Kan/Hin/San	3	22
	DSC-8	5	--	--			Eng	3	
	DSC-9	5					Disaster Management	2	
IV	DSC-10	5							24
	DSC-11	4					Kan/Hin/San	3	
	DSC-12	4	--	--			Eng	3	
	DSC-13	5							
V		4	DSE-1	5					28
	DSC-14	5	DSE-2	5	SEC-1	4			
	DSC-15	5					--		

	DSC-16								
VI	DSC-17	4	DSE-3	5					
	DSC-18	5	DSE-4	5	SEC-2	4			<b>28</b>
	DSC-19	5					--		
<b>Total</b>		<b>86</b>		<b>20</b>		<b>8</b>		<b>30</b>	<b>144</b>

**DEPARTMENT OF COMMERCE  
COURSE STRUCTURE  
BBA**

Semester		Course Title	DSC/DSE/ SEC/ AECC	Credits	L:T:P Pattern
I	1.1	English	AECC	3	2:1:0
	1.2	Kannada /Hindi/ Sanskrit	AECC	3	2:1:0
	1.3	Environmental Studies	AECC	2	2:0:0
	1.4	Financial Accounting & Analysis	DSC-1	5	4:1:0
	1.5	Women Entrepreneurial Development	DSC-2	4	3:1:0
	1.6	Principles of Management	DSC-3	4	3:1:0
II					
	2.1	English	AECC	3	2:1:0

	2.2	Kannada /Hindi/ Sanskrit	AECC	3	2:1:0
	2.3	Indian Constitution	AECC	2	2:0:0
	2.4	Organisational Behaviour	DSC-4	4	3:1:0
	2.5	Marketing Management	DSC-5	4	3:1:0
	2.6	Cost Accounting	DSC-6	5	4:1:0
III					
	3.1	English	AECC	3	2:1:0
	3.2	Kannada /Hindi/ Sanskrit	AECC	3	2:1:0
	3.3	Disaster Management	AECC	2	2:0:0
	3.4	Business Law	DSC-7	4	3:1:0
	3.5	Income Tax	DSC-8	5	3:1:1
	3.6	Statistics For Business	DSC-9	5	4:1:0
IV					
	4.1	English	AECC	3	2:1:0
	4.2	Kannada /Hindi/ Sanskrit	AECC	3	2:1:0
	4.3	Corporate Accounting	DSC-10	5	4:1:0
	4.4	Corporate Law	DSC-11	4	3:1:0
	4.5	Computer Applications in Business	DSC-12	4	2:0:2
	4.6	Quantitative Techniques	DSC-13	5	4:1:0

V	5.1	Executive Communication & Personality Development	DSC- 14	4	3:1:0
	5.2	Corporate Governance	DSC-15	5	4:1:0
	5.3	Financial Decisions	DSC-16	5	4:1:0
	5.4	Computer for Accounting	SEC-1	4	2:0:2
	<b>Any one of the following</b>				
	5.5a	Human Resource Management	DSE-1A	5	4:1:0
	5.5b	Business Research Methods	DSE-1B	5	4:1:0
	5.5c	Business Decisions - I	DSE-1C	5	4:1:0
	5.5d	International Business	DSE-1D	5	4:1:0
	<b>Any one of the following</b>				
	5.6a	Corporate Tax planning	DSE-2A	5	4:1:0
	5.6b	Portfolio Management	DSE-2B	5	4:1:0
	5.6c	Insurance Management	DSE-2C	5	4:1:0
	5.6d	International Marketing	DSE-2D	5	4:1:0
VI					
	6.1	Strategic Management	DSC-17	4	3:1:0

6.2	GST & Customs Duty	DSC-18	5	4:1:0
6.3	Management Accounting	DSC-19	5	4:1:0
6.4	Project Work	SEC-2		1:1:2
	Event Management		4	3:1:0
<b>Any one of the following</b>				
6.5a	Retail Management	DSE-3A	5	4:1:0
6.5b	Theory & Practice of Banking	DSE-3B	5	4:1:0
6.5c	Business Decisions – II	DSE-3C	5	4:1:0
6.5d	Office management & Secretarial practice	DSE-3D	5	4:1:0
<b>Any one of the following</b>				
6.6a	Hotel & Tourism Management	DSE-4A	5	4:1:0
6.6b	Financial Markets & Institutions	DSE-4B	5	4:1:0
6.6c	Working Capital Management	DSE-4C	5	4:1:0
6.6d	Management Information System	DSE-4D	5	4:1:0

**Note:**

1. **C1** (15 Marks) and **C2** (15 Marks) to be conducted for 30 Marks. **C3** for 70 Marks. For **DSC -12 & SEC-1** (4.5 Computer Applications in Business DSC-12 & 5.4-Computer for Accounting – SEC-1) Theory 50 Marks each (reduced to 35 Marks), Practical 70 Marks each (reduced to 35 Marks).

**2. For Practical Lab based papers:**

1. **Core Course Papers 3.5** (DSC-8- Income Tax), there shall be 3 Credit hrs for Lectures +One Credit hr.(Two Practical Periods per week per batch) for practical Lab+ One Credit hr for Tutorials (per group).
2. **Core Course paper 4.5** (Computer Applications in Business DSC-12), there shall be two Credit hrs fo lectures + two Credit hrs (4 practical periods per week per batch) for Practical lab.
3. **Skill Enhancement Course SEC -1 5.4** (Computer for Accounting), there shall be two Credit hrs for lectures + two Credit Hrs (4 practical periods per week per batch) for Practical lab.
4. **For other Core & Elective Papers** there shall be three / four lectures and One Tutorial (Per batch).

Ideal Group size for Tutorial is 20 Students.

**5. For Project Work :**

C1 – Proposal of Project Work - 15 marks

C2 – Progress of Project Work - 15 marks

VIVA – 20 Marks

Valuation of Report – 50 Marks

**Assessment  
Maximum Marks**

<b>Course Type</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>		<b>Total</b>
	<b>Marks</b>	<b>Marks</b>	<b>Marks</b>	<b>Duration (hrs)</b>	
<b>DSC</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>DSE</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>SEC-2 EM</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>3</b>	<b>100</b>
<b>DSC-12 &amp; SEC-1</b>	<b>15</b>	<b>15</b>	<b>35 Theory</b>	<b>2</b>	<b>100</b>
			<b>35 Practical</b>	<b>3</b>	
<b>Project Work</b>	<b>15</b>	<b>15</b>	<b>70</b>	<b>-</b>	<b>100</b>

# **I Semester**

# **BBA**



## **BBA-I Semester-CBCS Scheme**

### **1.4 FINANCIAL ACCOUNTING AND ANALYSIS DSC-1**

**Max. Marks: 100**

**L: T: P-4:1:0**

**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:**

Meaning and definition of accounting, Accounting as an information system, the users of financial accounting information and their needs. Characteristics, functions, advantages and limitations of accounting. Types of account and their rules of debit and credit. Accounting cycle. Branches of accounting. Accounting Principles- Concepts and conventions. Recording Transactions in Journal, Preparation of Ledger Accounts and Trial Balance.

#### **Unit II: Final Accounts of Sole Trading Concern:**

Preparation of trading and profit and loss account and balance sheet.

#### **Unit III: Final Accounts of companies:**

Preparation of income statement and balance sheet (as per new regulation)

#### **Unit IV: 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 and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

#### **Unit V: Financial Statement Analysis:**

Objective of financial statement analysis, Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and Short term Creditors. Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitations of ratios.

#### **Suggested Readings:**

1. Monga, J.R-Financial Accounting: Concepts and Applications.
2. Tulsian, P.C-Financial Accounting.
3. Maheshwari, S.N. &Maheshwari, S.K.-Financial Accounting
4. Ghosh, T.P-Financial Accounting for Managers.
5. Balwani, Nitin-Accounting and Finance for Managers
6. Gupta, Ambrish- Financial Accounting for Management
7. Bhattacharyya, Asish K- Financial Accounting for Business Management

## **BBA - I Semester - CBCS Scheme**

### **1.5 WOMEN ENTREPRENEURIAL DEVELOPMENT DSC-2**

**Max marks: 100**

**L: T: P – 3:1:0**

**Objective:** To nurture entrepreneurial skills in students

#### **Unit I: Entrepreneurial Development Perspective:**

Concept of entrepreneurship development and their dynamics. Importance of skill, knowledge and motivation in ED. Entrepreneurial Competition, generation of business. Ideas and final selection of an activity. Market survey report and business plan preparation. Pooling of resources, forms of enterprise ownership.

#### **Unit II: Enterprise Management**

Logistics and launching formalities, probable pitfalls, managing of 5 M's - money, men, machinery, material and marketing. Support organization, entrepreneurial growth. Laws relating to land and social obligation. Managing organisation for innovation and creativity.

#### **Unit III: Running a Family Business:**

Concept, structure and kinds of family firms. Understanding its reputation and brand. Enhancing the knowledge and skill. Managing family and shareholders relationship. Encouraging family women into business. Identifying the customer needs and encouraging growth and change in the family business.

#### **Unit IV: Social Entrepreneurship:**

Introduction, Role and Characteristics of Social Entrepreneurs, Starting of a Non-profits Organization through local resources in the social context, Sustainability, Business Strategies and Scaling up.

#### **Unit V: Role of Government and Financial Institutions**

Role of Central and State Governments in promoting entrepreneurship. Types of Schemes, loans, incentives, grants and subsidies. Different types of financial institutions, role of commercial banks, MSMEs - Types of loans, Schemes, appraisal, sanctions and repayment

#### **Suggested Readings:**

1. Entrepreneurship – Tata MC Graw hill
2. Entrepreneurship and Small Business – New Jersey: Palgrave
3. Creativity and Entrepreneurship – Jhon Kao
4. Corporate Creativity Tata MC Graw hill
5. Innovative Entrepreneurship – Practice and Principles – Drucker P.F.
6. Entrepreneurship – Prof. T. V. Rao
7. Entrepreneurship – Hisrach and Peter
8. Entrepreneurship – Mathew. J. Manimala

**BBA - I Semester - CBCS Scheme**  
**1.6 PRINCIPLES OF MANAGEMENT DSC-3**

**Max marks: 100**

**L: T: P – 3:1:0**

**Objective:** To acquaint the students with the fundamentals of management.

**Unit – I: Management:** Meaning, definition, nature, scope and importance of management-Functional areas of management-Contribution of Taylor, Henry Fayol , Elton Mayo, and Peter F Drucker.

**Unit – II:**

**Planning:** Meaning, definition, objectives and importance-Planning process , types of plans, decision making process, MBO and MBE.

**Unit – III:**

**Organization:** Meaning, definition and importance-principles of organization – structure and types of organizations-Departmentation- delegation of authority and span of control.

**Unit – IV:**

**Motivation:** Meaning, definition, nature and importance-Theories: Maslow’s theory, Herzberg and Mc Gregor’s, X and Y theory. Leadership Functions, qualities of leader and styles of leadership.

**Unit – V:**

**Controlling:** Meaning, definition, importance-steps in controlling- techniques of control - Budgetary control, Just In Time(JIT), Six Sigma, TQM, Bench Marking, PERT and CPM, Kaizen(only meaning and importance)

**Suggested Readings:**

Principles of management By:

1. Tripati and Reddy
2. Ramaswamy
3. R K Sharma and Shashi K Guptha
4. T N Chhabra

# **II Semester**

# **BBA**

## BBA - II Semester - CBCS Scheme

### 2.4 ORGANISATIONAL BEHAVIOUR DSC-4

**Max. Marks: 100**

**L: T: P – 3:1:0**

**Objective:** To enable the students to understand individual and group behavior at work place to attain enhanced organizational effectiveness.

#### **Unit I: Introduction to Organizational Behaviour:**

Organization- Concept, features and types. Organizational Behavior – concept, evolution , meaning, scope, characteristics and role. Forces affecting organizational behaviour. Impact of Globalization and technology on organizational behaviour.

#### **Unit II: Personality:**

Personality – Meaning, characteristics and determinants. Theories – Psychoanalytical Theory. Erikson stages, Cheis Argyeis’s immateriality – Maturity Theory, Traits Theory and Self theory. Personality traits.

#### **Unit III: Perception, Attitude and Learning:**

Perception – Concept, nature, process and factors influencing perceptual set.

Attitude – Meaning, definition, nature, components and sources.

Learning – Concept, nature, theories of learning, principles and determinants of learning

#### **Unit IV: Groups and Teams:**

Groups – Definitions, types, reasons for group formation. Group Dynamics – Definition and features. Teams – Meaning, Groups v/s Teams, features, importance, types and team development.

#### **Unit V: Motivational Theories:**

Meaning, Types of motivation, importance, Hygienic maintaince theory, Vroom’s Expectancy theory, MC Gregor’s theory of X,Y,and Z, Alderfer’s ERG theory. Porter and corler model of motivation .

#### **Suggested Readings:**

1. Koontz & Heinz Weihrich: Essential of management McGraw Hill (1999)
2. Kaul, Vijay kumar, Management- Text & Cases, Vikas Publishing, New Delhi, 2015
3. Stoner&Wankel:Management
4. Stephen P. Robbins and Mary Coulter:Management, Pearson
5. L. M. Prasad – Organisational behavior
6. Uday parekh – Organisational behavior

## **BBA-II Semester-CBCS Scheme**

### **2.5 COST ACCOUNTING DSC-5**

**Max. Marks: 100**

**L: T: P- 4:1:0**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

#### **Unit I: Introduction to Cost Accounting**

Meaning and definition of cost, costing and cost accounting, objectives and advantages, Classifications of cost, distinction between cost accounting and financial accounting. Role of a cost accountant in an organisation. Preparation of Cost Sheet and Estimation.

#### **Unit II: Material and Labour**

**a. Materials:** Meaning, functions of purchase department, stores department, inventory control techniques, stock levels, issue of materials. Methods of pricing the issues. Problems on FIFO, LIFO, Simple Average, Weighted Average.

**b. Labour:** Meaning, Time keeping and time booking. Methods of wage payment and the Incentive schemes- Halsey and Rowan plan, Differential piece wage system- Taylor's and Merrick's, Concept and treatment of idle time, over time, labour turnover and fringe benefits, Accounting and Control of labour cost

#### **Unit 3: Overheads**

Meaning, Classification, allocation, apportionment and absorption of overheads; under and over absorption, problems on primary and secondary distribution. Methods of absorption of overheads- problems on MHR.

#### **Unit 4: Methods of Costing**

Unit costing, Job costing, batch costing, Contract costing, Process costing (excluding joint products and inter process losses)

#### **Unit 5: Service costing**

Meaning, features and types of services, problems on transport industries only.

#### **Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan -Cost Accounting
2. Jawahar Lal- Cost Accounting.
3. Nigam, B.M. Lall and I.C. Jain- Cost Accounting: Principles and Practice
4. Rajiv Goel- Cost Accounting.
5. Singh, Surender- Cost Accounting.
6. Jain, S.P. and K.L. Narang- Cost Accounting: Principles and Methods.
7. Arora, M.N. - Cost Accounting – Principles and Practice.
8. Maheshwari, S.N. and S.N. Mittal- Cost Accounting: Theory and Problems.

9. Iyengar, S.P.- Cost Accounting.

10. H.V. Jhamb- Fundamentals of Cost Accounting.

### **BBA - II Semester - CBCS Scheme**

## **2.6 MARKETING MANAGEMENT DSC-6**

**Max. Marks: 100**

**L: T: P – 3:1:0**

**Objective:** To provide basic knowledge of the concepts, principles, tools and techniques of marketing.

**Unit I: Marketing-** Meaning, definition, concepts, scope, functions, benefits, marketing process. Marketing Management- Meaning and importance. Recent trends in marketing-Tele-marketing, green marketing, relationship marketing, social marketing, CRM (in brief).

**Unit II: Marketing Environment:** Meaning and Types of marketing environment. Market Segmentation: Meaning, Definition, Benefits and Bases of market segmentation.

**Unit III: Marketing Mix:** Meaning, Elements of marketing mix. Product- meaning, classification of product, new product development, Product Life Cycle, Product Differentiation -Branding, Packaging and Labeling (only meaning, importance and essentials). Pricing: methods of Pricing-factors influencing Pricing.

**Unit IV: Consumer Behavior:** Factors influencing consumer behavior, Consumerism- meaning, importance. Consumer Protection Act, 1986 - rights and responsibilities of consumer- consumer redressal agencies- functions.

**Unit V: Marketing of Services:** Meaning and features of services. Tourism and Travel services, Health care services, Educational services- significance and marketing. Online marketing-meaning, significance, and limitations.

### **Suggested Readings:**

1. Marketing Management----Sontoki
2. Marketing Management----Philip Kotler
3. Marketing Management----Meenakshi and Arun Kapoor
4. Marketing Management----J C Gandhi
5. Retail Management-----Suja Nair

# **III Semester**

## **BBA**



## **BBA -III Semester - CBCS Scheme**

### **3.4 BUSINESS LAW DSC-7**

**Max .Marks :100**

**L:T:P -3:1:0**

**Objective:** To impart the basic knowledge of important business regulations.

#### **Unit I:**

**The Indian Contract Act 1872:** Contract-Meaning, Definition, Kinds Of Contract, Essentials of a valid Contract- Recent amendments, Offer And Acceptance-Legal Rules.

#### **Unit II:**

**Consideration:** Definition, Legal Rules of Valid Consideration, exceptions, Capacity of Contract (Minors only)- Free Consent-Coercion-Undue Influence-Fraud-Mistake Misrepresentation.

#### **Unit III:**

- a. Legality of object: lawful object- void agreements-contingent contract-quasi contract.
- b. Discharge of contract-modes of discharge- breach of contract- remedies.

#### **Unit IV:**

##### **Special Contracts:**

- A. Contract of Indemnity and Guarantee- Definition, Rights and Duties
- B. Contract of Bailment-Definition, Rights and Duties of Bailor and Bailee, Pledge- Hypothecation- Charge- Mortgage.
- C. Contract of Agency: Meaning, Modes of Creation, Termination of Agency, Rights of an Agent and Principal.

#### **Unit V:**

**The Information Technology Act 2000:** Digital Signature, Digital Signature Certificate, Electronic records and governance, certifying authorities, Cyber Crimes-Offences and Penalties under IT Act 2000.

#### **Suggested Readings :**

- 1.BUSINESS LAW- M.C. KUCHAL
- 2.BUSINESS LAW- Goyal Bhushan Kumar and Jain Kinneri,
- 3.BUSINESS LAW- S N Maheshwari & S K Maheshwari
- 4.Elements of mercantile law- N D Kapoor

## **BBA-III Semester – CBCS Scheme**

### **3.5 INCOME TAX DSC-8**

**Max. Marks: 100**

**L: T: P-3:1:1**

**Objective** - To provide basic knowledge and equip students with application of principles and provisions of Income - tax Act, 1961 and the relevant Rules

#### **Unit I: Basic Concepts**

Income, Agricultural Income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum Marginal Rate of Tax. Residential status of person, and its effect on tax incidence. Exempted income under section 10 (for individual).

#### **Unit II: Computation of Income under different heads – 1**

Income from Salaries; Income from house property

#### **Unit III: Computation of Income under different heads - 2**

Profits and Gains of Business or Profession Rates of Depreciation; Capital Gains; Income from Other Sources.

#### **Unit IV: Computation of Total Income and Tax Liability**

Set off & Carry Forward of losses (theory only) Deductions from gross total income from 80C to 80 U (Applicable to Individual) Computation of total income and Tax liability of individuals

#### **Unit V: Preparation of Return of Income**

Filing of returns: Manually, E – filing, TDS; Provision & Procedures of Compulsory E - filing for specified assesses, Permanent Account Number (PAN).

#### **Suggested Readings:**

1. Dr. Vinodk. Singhania and Dr. Monica Singhania; Students guide to income tax, Taxmann Publications.
2. Girish Ahuja and Ravi Gupta; Systematic Approach to Income Tax: Bharat Law House.
3. Mahesh Chandra, D.C Shukla; Income Tax Law and Practice: Pragati Publications.
4. S.P Goyal; Direct tax planning: Sahitya Bhawan
5. Finance Act for relevant Assessment Year
6. CBDT Circulars
7. Latest court judgements

## BBA – III Semester – CBCS Scheme

### 3.6 STATISTICS FOR BUSINESS DSC-9

**Max. Marks:100**

**L:T:P- 4:1:0**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

#### **Unit I:**

**Measures of Central Value:** Meaning, Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean. Merits, demerits and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Skewness. Moments, Kurtosis, (Theory Only)

#### **Unit II:**

**Correlation and Regression Analysis:** Correlation Analysis: Meaning and significance. Types of correlation. Methods of studying simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient. Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

#### **Unit III:**

**Probability:** Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution.

#### **Unit IV:**

**Analysis of Time Series:** Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, parabolic trend and logarithmic trend.

#### **Unit V:**

**Introduction to testing of Hypothesis:** Concept of Hypothesis- Test of Hypothesis: one Sample Test, Two Sample Test, Type One Error, Type Two Error. Simple application of T-test, Chi-Square test, Z test and preparation of Annova Table(Simple Problems only)

#### **Suggested Readings:**

1. S.P. Gupta (S.P.) : Statistical Methods, Sultan Chand & Sons, 34th Edition
2. Richard Levin & David Rubin : Statistics for management, Prentice Hall
3. J. K. Sharma, Business Statistics, Pearson Education.
4. S.C. Guptha : Business Statistics
5. Pillai & Bagavathi: Business Statisti

# **IV Semester**

# **BBA**

**BBA- IV Semester-CBCS Scheme**  
**4.3 CORPORATE ACCOUNTING DSC-10**

**Max. Marks: 100**

**L: T: P- 4:1:0**

**Objective:** To acquaint the students with fundamentals of Corporate Accounting.

**Unit I: Accounting for Share Capital**

- a) Share and share capital –Meaning and types, Issue of shares, Forfeiture, and Re-issue of Forfeited Shares and Issue of Shares to Vendors.
- b) Issue of Debentures: Meaning and Types of Debentures, Issue of debentures with conditions for redemption.
- c) Issue of right and bonus shares, Buy back of shares , Sweat Equity Shares ,share split and consolidation (theory only)

**Unit II: Redemption of Preference Shares and Debentures**

Meaning of redemption, provisions and SEBI guidelines for redemption of preference shares. Problems on redemption of preference shares. Problems on redemption of debentures under Sinking Fund Method

**Unit III: Valuation of Goodwill and Shares**

- a) Valuation of shares- factors to be considered, methods of valuation of shares.
- b) Valuation of goodwill- meaning and features of goodwill, factors to be considered and methods of valuation of goodwill

**Unit IV: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).

**Unit V: Reconstruction of Companies:** Meaning, concepts, distinction between internal and external reconstruction. Problems on internal reconstruction.

**Suggested Readings:**

- 1)Monga, J.R.-Fundamentals of Corporate Accounting.
- 2)Sehgal, Ashok and Deepak Sehgal-Corporate Accounting.
- 3)Maheshwari, S.N. and S. K. Maheshwari-Corporate Accounting.

## BBA –IV Semester - CBCS Scheme

### 4.4 CORPORATE LAW DSC 11

Max .Marks :100

L:T:P -3:1:0

#### **Objective:**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

#### **Unit I:**

**Joint Stock Company** – Definition of Company, features, Ministry of Corporate Affairs(MCA) –objectives, constitution, Types, corporate personality, lifting of corporate veil. Formation – stages, Memorandum of Association-Clauses-Articles of Association- Contents-Prospectus- Contents, types, Misstatement in prospectus, liabilities. GDR, book building.

**Unit II : Membership :** Member and shareholder, Acquiring modes & cessation of membership, rights and liabilities of member, register and index of numbers.

#### **Unit III:**

**Company Management: Directors-** types -women directors, independent director, small shareholder’s director; qualifications, Disqualifications, Director Identity Number (DIN), Appointment, Legal positions, powers and duties, removal of directors.

#### **Unit IV:**

**Corporate Meetings & Committees:** Types, essentials, resolutions- types- difference between ordinary and special resolution.

Committees - Board of directors-Audit Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee-constitution and remuneration.

**Unit V : Winding Up** - Meaning and modes of Winding Up, Consequences, official liquidator-appointment, powers and duties. Whistle blowing: Concept and Mechanism.

#### **Suggested Readings:**

1. Modern Indian Company Law: M.C. Kuchal
2. Corporate Laws: Reena Chadha and Sumant Chadha
3. A Guide to Companies Act: Ramaiya
4. Introduction to Company Law: Avtar Singh

## BBA -IV Semester - CBCS Scheme

### 4.5 COMPUTER APPLICATIONS IN BUSINESS DSC-12

**Max .Marks :100**

**L:T:P -2:0:2**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the students' understanding of usefulness of information technology tools for business operations.

#### **Unit I:**

##### **MS OFFICE I**

**MS WORD** - word Processing: meaning and features – Advantages and applications of word processing – parts of MS application- windows – Toolbars – creating, saving and closing a document – opening and editing a document – Moving and copying text – text and paragraph formatting- applying Bullets and Numbering – Find and Replace – Insertion of objects, Date and Time, Headers , Footers and page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and Wizards – Mail Merge: Meaning ,purpose and advantages –creating merged letters, mailing labels, envelops and catalogs – working with Tables –Format painter.

#### **Unit II:**

**MS EXCEL:** Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook – Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

#### **Unit III:**

##### **Spreadsheets and its Business Applications**

**MS EXCEL:** Features – spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - parts of MS Excel window - Saving , opening and closing workbook – Insertion and deletion of worksheet – Entering and Editing data in work sheet – cell range Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and Mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates – charts- Graphs – Macros: Meaning and advantages of macros, creation editing and deletion of macros –Data Sorting, Filtering , Validation, Consolidation, grouping Pivot Table and Pivot Chart Reports.

## **Unit IV:**

### **Graphics Presentation**

**MS Power Point:** Features, advantages and application of Ms Power point – Parts of MS Power point windows - Menus and Tool bars – creating presentations through AutoContent wizard, templates and manually – slide show – saving, opening and closing Presentation – Inserting, editing and deleting slides – Types of slides – Slide Views – Formatting –Insertion of objects and charts in slides – custom animation and transition. Multimedia: Meaning, purpose, Usage and application – Images, Graphics, sounds and Music – Video presentation devices – Multimedia on web.

## **Unit V:**

**Computer Hardware and Software:** Definitions of Hardware and Software -Types of Software: System Software and Application Software. Computer networking – Introduction , definition of internet , advantages and disadvantages of internet and E-commerce.

### **Suggested Readings:**

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya
4. Information Technology: Dennis P. Curtin, McGraw Hill International



**4.6 QUANTITATIVE TECHNIQUES DSC-13**

**Max. Marks:100**

**L:T:P- 4:1:0**

**Objective:** To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

**Unit I**

**Linear Programming:**

Formulation of L.P. Problems, Graphical Solutions, Two Variables, introduction of slack variables and additional variables – Duality concept, formulation of LPP Model using slack and additional variables.

**Unit II**

**Elementary Transportation:**

Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

**Unit III**

**Network Analysis:**

Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time Crashing.

**Unit IV**

**Decision Theory:**

Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogrov equation.

**Unit V**

**Game Theory:**

Introduction to Game Theory: Pay off Matrix- Two person Zero-Sum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of  $m \times n$  game and solution of  $2 \times 2$ ,  $2 \times s$ , and  $r \times 2$  cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation

**Suggested Readings:**

1. N. D. Vohra, Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, KantiSwarup, Operations Research, Sultan Chand
3. V. K. Kapoor, Operations Research, Sultan Chand & Sons
4. J. K. Sharma, Operations Research Theory & Applications, Macmillan India ltd.

# **V Semester**

# **BBA**

## BBA - V Semester - CBCS Scheme

### 5.1 EXECUTIVE COMMUNICATION AND PERSONALITY DEVELOPMENT DSC-14

**Max. Marks: 100**

**L: T: P – 3:1:0**

**Objective:** To enable the students to enhance communication skills and ensure holistic development.

#### **Unit I: Effective communication and Presentation skills:**

Communication - Importance, process of communication, Formal and informal communication, communication in organisations, barriers to effective communication, Verbal and Non verbal communication. Body language - importance . Gestures and postures, Eye contact – types. Listening skills – Importance, Active and passive listening, Elements of a good listener, Barriers to effective listening.

#### **Unit II: Public Speaking:**

Meaning, topic plan and preparation: Self-confidence, beginning, body of the talk, concluding the talk, questions and answers, types of questions knowing the feed back. Stage fight and handling stage fight, types of presentations - use of audio visual aids.

#### **Unit III: Written Communication:**

Basics of letter writing, Word usage, quality of writing, effectiveness, report writing, notice writing and Resume writing.

#### **Unit IV: Personality:**

Introduction, theory of personality. Types, Evolutionary perceptive, factors influencing perception, perceptual differences, determinants of personality, Measuring personality – Basic concepts. Importance of human values in personality. personality traits, stability and consistency of personality. Self analysis - SWOT analysis.

#### **Unit V: Personality Traits:**

Elements and characteristics of a strong personality – Developing and improving the traits. Self – confidence, Goal settings , Time and Stress management, Interpersonal skills. Team building and leadership, problem solving and creativity, conflict management, johari window, decision making and art of choosing - interview skills.

#### **Suggested Readings::**

1. Personality Development and Communication skills - I – Dr. C.B. Gupta
2. Personality Development and Communication skills - II - Dr. C.B. Gupta
3. Personality Development – John Aurther
4. Personality Development – Elizabeth B. Hurlock

**V Semester - BBA – CBCS Scheme**  
**5.2 CORPORATE GOVERNANCE DSC-15**

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objective:** To enable students to understand the contemporary issues of corporate governance.

**Unit-I: Business Ethics:** Meaning, types of business ethic issues, why ethical problems occur in business. Ethical dilemmas in business, ethical principles in business. Corporate social responsibility - Meaning, evolution and limits. Voluntary responsibility v/s legal requirements. Profit maximization v/s social responsibility, Doctrine of Trusteeship.

**Unit-II: Corporate Governance:** Concept, need, features of good governance. Corporate governance abuses, role played by regulators to improve corporate governance. Approaches to corporate governance, leadership and corporate governance, different models of corporate governance.

**Unit-III: Corporate Governance and Stakeholders:** Board of Directors, role, duties and responsibilities of auditors, bank and corporate governance. Business ethics and corporate governance. Rating of corporate governance.

**Unit-IV: Study of Committees on Corporate Governance:** K.M.Birla Committee- Naresh Chandra Committee and N. Narayanamurthy Committee. Accounting standards and corporate governance.

**Unit-V: Contemporary Issues in Corporate Governance-** Study of Corporate Governance of Indian Companies- Infosys, Wipro and RIL

**Suggested Readings::**

1. Corporate Governance- global concepts and practices – Dr. S. Singh
2. Corporate Governance – A new paradigm – N Gopaldaswamy
3. Strategic approach to Corporate Governance – Adrian Davies
4. Corporate Governance – Indrajith Dubey

## BBA- V Semester-CBCS Scheme

### 5.3 FINANCIAL DECISIONS DSC-16

**Max. Marks: 100**

**L: T: P- 4:1:0**

**Objective:** To familiarize the students with the principles and practices of financial management.

#### **Unit 1: Introduction to Financial Management:**

- a) Definition, Nature, scope, objectives and functions of Financial Management, role of financial manager.
- b) Time value of money –Meaning, definition, problems on present value, future value including annuity.

#### **Unit 2: Financing Decision:**

- a) Cost of Capital: Meaning and importance of cost of capital. Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital. Determination of Weighted Average cost of capital (WACC) and Marginal cost of capital.
- b) Capital structure – Meaning , assumptions and theories of Capital Structure (problems on Net Income and Net Operating Income approach only). Determinants of capital structure.

#### **Unit 3: Leverages:**

Meaning, types- financial, operating and combined leverage, significance and limitations. Computation of leverages.

#### **Unit 4: Capital Budgeting:**

Meaning, significance, Process and techniques of capital budgeting- Pay Back Period (PBP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index (PI). Conflicts between NPV and IRR.

#### **Unit 5: Dividend Decisions:**

Meaning, definition, types of dividend, dividend policy- determinants of dividend policy. Theories of relevance and irrelevance of dividend decision for corporate valuation.

#### **Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija- Financial Management and Policy.
2. Levy H. and M. Sarnat- Principles of Financial Management.
3. Joy, O.M. -Introduction to Financial Management.
4. Brigham and Houston- Fundamentals of Financial Management.
5. Khan and Jain.-Basic Financial Management.
6. Chandra, P- Fundamentals of Financial Management.
7. Singh, J.K. -Financial Management- text and Problems.
8. Rustagi, R.P.- Fundamentals of Financial Management.
9. Singh, Surender and Kaur, Rajeev-Fundamentals of Financial Management.
10. Pandey, I.M. -Financial Management.

## BBA -V Semester - CBCS Scheme

### 5.4 COMPUTER FOR ACCOUNTING SEC- 1

**Max .Marks :100**

**L:T:P -2:0:2**

**Objectives:**

To acquire knowledge about the tally accounting package.

To develop skill in preparing financial statements in tally.

**Unit I: Introduction to Tally:** Features of Tally, Components of the Tally. Creation of a Company, creation of groups, creation of ledger account, viewing of different reports (a) P&L account (b) balance sheet .(c) Understanding ratio analysis.

**Unit II: Stock in Tally:** Stock groups, Stock categories, Stock items, Units of measure. viewing of different reports- stock summary , day book, movement analysis , ageing analysis .

**Unit III: Vouchers and Orders:** Introducing vouchers-receipt , payment, purchase , sales, contra ,journal , debit note & credit note, purchase orders, sales order, Introducing invoices.

**Unit IV: Introduction to XBRL:** Evolution, meaning, need, objectives. Terms in XBRL- specification, schema, link base , taxonomy, abstract, tagging, extension, instance document. Advantages of XBRL in general and to the stakeholders, limitations of XBRL.

**Unit V: Introduction to DBMS:** DBMS – concepts – DBMS modules – Table, Form, view, query and report. Familiarizing with SQL.

**Suggested Readings\_:**

- 1.Tally Education Private Ltd(TEPL).
2. Tally 9- VishnuPriyaSingh,
3. Accounting with Tally, BPB Publication - K. K. Nadhani,
4. Tally Tutorial, BPB Publication - K. K. Nadhani and A.K. Nadhani,
5. Anthony R. N. and J. S. Richard, Accounting Principles, Irwin Inc.
6. Business Accounting with MS Excel and Tally.ERP 9 -Vikas Gupta,

## BBA - V Semester - CBCS Scheme

### 5.5a HUMAN RESOURCE MANAGEMENT DSE-1a

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objective:** To enable the students to learn to manage the human resources effectively in an organization.

#### **Unit I: Introduction:**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM v/s HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

#### **Unit II: Acquisition of Human Resource:**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

#### **Unit III: Training and Development:**

Concept and Importance; Identifying Training and Development needs; Training Methods Designing Training Programmes; Role-Specific and Competency, based training; Evaluating Training Effectiveness; Training Process Outsourcing, Supervisory, Executive and Management Development, Career Development.

#### **Unit IV: Performance Appraisal:**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal feedback and employee counseling; job changes - transfers and promotions; Compensation: concept and policies, Job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

#### **Unit V: Maintenance:**

Employee health and safety; employee welfare; social security; Employer-Employee relations-grievances-handling and redressal; Industrial Disputes - causes and settlement machinery

#### **Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill.

## BBA - V Semester – CBCS Scheme

### 5.5b BUSINESS RESEARCH METHODS DSE-1b

**Max. Marks:100**

**L:T:P- 4:1:0**

**Objective:** To enable the students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches.

**Unit I: Research:** Meaning, Motivation in Research, Research process, Criteria of Good Research. Business Research: Meaning, Nature and Scope– Role of Business Research in decision making and Applications. Problems encountered by Researchers in India.

**Unit II: Research proposal;** Criteria of a good Research problem-Sources of Problem, Selection & Definition of Problem. Research Design: Introduction, Meaning, Characteristics of a good research design, need, types of Research Design, Concepts relating to research design.

**Unit III: Data Collection:** Primary & Secondary data. Survey Vs. Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, email techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.

**Unit IV: Measurement & Scaling:** Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Sampling: Sampling techniques, determination of sample size using statistical techniques.

**Unit V: Data Analysis:** Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Report writing: Contents of a Research Report. Plagiarism in Business Research – Meaning & Effects; Plagiarism detection software

#### **Suggested Readings:**

1. Chawla, D, & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw Hill Education. Education Private Limited



## V SEMESTER - BBA – CBCS SCHEME

### 5.5c BUSINESS DECISIONS-I DSE-1c

**Max Marks: 100**

**L:T:P – 4:1:0**

**Objective:** The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

#### **Unit 1: Market Dynamics:**

Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

#### **Unit 2: Theory of Consumer Behaviour :**

Cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods), revealed preference theory.

#### **Unit 3: Producer and Optimal Production Choice:**

Optimizing behaviour in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behaviour in long run (isoquants, iso-cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

#### **Unit 4: Theory of Firm and Market Organization:**

Perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand, cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma.

**Unit 5: Business Cycle:** Definition, phases, boom (prosperity ), recession, depression, recovery. Impact of business cycle on business decision. Theories of business cycles: multiplier and accelerator, Keynesian theory

#### **Suggested Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics(5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. ( 11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed. ). Pearson

## V SEMESTER - BBA - CBCS SCHEME

### 5.5d INTERNATIONAL BUSINESS DSE-1d

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objective:** To facilitate students in understanding the international business in a multi cultural world.

#### **Unit: I**

**Introduction to International Business:** Meaning, definition- nature –Forms of International Business- Approaches to International Business- Theories of International Trade- Modes of entry into international business.

#### **Unit: II**

**Globalization:** Meaning, definition, features, Stages, Manifestation of Globalization, essential conditions for Globalization, Advantages and disadvantages- India and Globalization.

#### **Unit: III**

**Role Of MNCs In International Business:** Meaning, definition- Distinction between Domestic and foreign companies- types of MNCs – organizational structure of MNCs- role of MNCs in the development of international business- role of MNCs in the development of Indian business.

#### **Unit: IV**

**International Marketing Intelligence:** Meaning - International marketing information- sources of information- international marketing information system- international marketing research- application of international marketing information.

#### **Unit: V Import and Export:**

- A) Export procedures and documents.
- B) Import procedures and documents.

#### **Suggested Readings:**

1. International Business- Dr Aswathappa
2. International Business- P Subba Rao
3. International Business- Francis Cherunilam
4. International Business- Jyot
5. International Trade- Mithani
6. International Trade- Sundaram

**BBA V Semester – CBCS Scheme**  
**5.6a CORPORATE TAX PLANNING DSE-2a**

**Max. Marks: 100**

**L:T:P - 4:1:0**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

**Unit 1:**

**Tax planning, Tax management, Tax Evasion, Tax Avoidance.** Corporate tax in India, Assessment of Company–Types of Company- Residential status - Deduction under chapter VI A, Total income and Tax liability -Minimum Alternative Tax.(MAT).

**Unit 2:**

**Tax planning-1**

**Tax planning with reference to setting up of a new business:** Locational aspect, Nature of Business, Form of organization-Tax planning with reference to Financial Management decision - Capital Structure, Dividend including deemed Dividend and Bonus Shares; Tax planning with reference to sale of scientific research assets.

**Unit 3: Tax planning-2**

**Tax planning with reference to specific management decisions -** Make or Buy; Own or Lease; repair or replace Tax planning with reference to employees' remuneration  
Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.

**Unit 4: Special Provisions relating to Non-Residents**

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement.

**Unit 5: Tax Planning with Reference to Business Restructuring**

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/Partnership firm into Company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

**Suggested Readings:**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt.Ltd., New Delhi.
2. GirishAhuja and Ravi Gupta.Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. ShuklendraAcharya and M.G. Gurha.Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

**Journals**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

## BBA-V Semester-CBCS Scheme

### 5.6b PORTFOLIO MANAGEMENT DSE-2b

**Max. Marks: 100**

**L:T:P- 4:1:0**

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

**Unit I: Introduction to Investment Management:** Meaning of investment-, objectives, investment v/s speculation, investment v/s gambling, investment avenues, types of security, types of investors-meaning of portfolio and portfolio management, benefits of diversification- Risk: meaning, type: systematic and unsystematic risk, measurement of risk and expected return of stocks.

**Unit II: Security Analysis:**

Fundamental Analysis: Economy, industry and company analysis. Technical Analysis: Meaning and basic principles of technical analysis- Dow Theory.

**Unit III: Portfolio Analysis:**

Measurement of Risk of a Portfolio and Portfolio Return- Correlation between Security Returns- Mean, Variance computation- calculation of Portfolio risk and return of portfolios with two securities only.

**Unit IV: Portfolio Construction:**

Modern Portfolio Theory: Morkowitz Model, Assumptions of Morkowitz Portfolio Theory, Concept of Efficient Frontier, optional Portfolio selection, Limitations of Markowitz Model- Sharpe's Single Index Model: Portfolio construction using Sharpe's Single Index Model. Capital Asset Pricing model(CAPM): Assumptions, Capital Market Live- Security market live pricing of securities with CAPM, Problems in determining underpriced and overpriced securities.

**Unit V: Portfolio Evaluation and Revision:**

Meaning of Portfolio Evaluation, need, Measures: Sharpe Ratio, Treynor Ratio and Jensen's measure. Portfolio Revision: Meaning and constraints. Active and passive portfolio revision strategy.

**Suggested Readings:**

1. S. Kevin- Investment Analysis and Portfolio Management
2. Prasanna Chandra - Security Analysis and Portfolio Management
3. Punithavathy Pandian - Security Analysis and Portfolio Management
4. K Nagarajan and G Jayabal - Investment and Portfolio Management
5. Sudhindra Bhat- Security Analysis and Portfolio Management
6. Rohini Singh - Security Analysis and Portfolio Management

**BBA - V Semester - CBCS Scheme**  
**5.6c INSURANCE MANAGEMENT DSE-2c**

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objectives:** To enable the students to understand the management of insurance business.

**Unit-I:**

**Insurance:** Meaning, nature, parties and principles. Management Functions in Insurance Business- Planning, Organizing, Staffing, Directing and Controlling.

**Unit-II:**

**Life Insurance:** Concept-need-types of life insurance policies- procedure for life insurance claims-A brief study of institutions dealing with life insurance business in India.

**Unit-III:**

**General Insurance:** Concept – need- growth – procedure for general insurance claims – a brief study of institutions dealing in general insurance business in India. Life insurance v/s General insurance business.

**Unit-IV:** A Study of Salient features of Insurance Act of 1973 and Employees State Insurance Act. IRDA – Role and functions of IRDA.

**Unit-V:**

**Frauds In Insurance Business:** Determination of false claims – procedure for establishing false claims – Special protection available to insurance business companies against frauds.

**Suggested Readings:**

1. Insurance management - Anand Ganguly
2. General insurance – John Magee and David Bicklhaupt
3. Life and health insurance – Davis W. Gregg
4. Life insurance underwriting – R Venugopal and K C Mishra

## BBA - V Semester - CBCS Scheme

### 5.6d INTERNATIONAL MARKETING DSE-2d

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objectives:** To enable students to acquire knowledge about the operations marketing in international environment.

**Unit I: International Marketing:** Introduction, Reasons and motives for international marketing, feature and need of international marketing, advantages, scope of international marketing, international marketing vs domestic marketing, competitive or differential advantage, management orientation.

**Unit II: International Marketing Environment:** Economic, social, political, demographic and technological. Challenges in global marketing.

**Unit III: International Product Decisions:** Product mix, product life cycle, new product development, product strategies, branding and packaging.

**Unit IV: International Business Ethics:** Concept of ethics in business, social responsibility of international business- environmental and labor issues.

**Unit V: Insight Of International Trade:** EXIM policy, global agencies-WTO, IMF, FEMA and FERA

#### **Suggested Readings:**

1. International Marketing - Rathore & Jani
2. International Marketing - Francis Cherunilam

# **VI Semester**

# **BBA**

**BBA - VI Semester - CBCS Scheme**  
**6.1 STRATEGIC MANAGEMENT DSC-17**

**Max. Marks: 100**

**L:T:P-3:1:0**

**Objective:** To enable students to understand and evaluate corporate strategies.

**Unit – I: Strategic Management:** Meaning, definition-elements, strategic management process -Developing corporate vision, mission, goals and objectives of a business. SWOT Analysis.

**Unit – II: Levels Of Strategies:** Global level, Business level, Industrial level and Corporate levels strategies. Debottlenecking- learning curve-Experience Curve.

**Unit – III: Functional Level Strategies:** Marketing, production, operations and R&D plans and policies. Personnel and financial plan and policies.

**Unit – IV: Implementation of Strategies:** Project implementation, resource allocation, organization structure- corporate culture-leadership styles and Ethics.

**Unit – V: Strategy Evaluation:** Bench marking - Balance Score Card – Economic value Added- Reverse engineering-Business process reengineering- measurement of performance and control.

**Suggested Readings:**

1. Strategic management-----Kesho Prasad
2. Strategic Management-----Charles W L Hill Gareth R. Jones
3. Strategic Management-----David, Fred R
4. Strategic Management in Action---Coulter, Mary K
5. Business Policies and Strategic Management-----Glueck, William F, Lawrence R Jaud.
6. Strategic management ----- Fernando
7. Strategic management ----- Alex Miller



## BBA–VI Semester–CBCS Scheme

### 6.2 GST & CUSTOMS DUTY DSC-18

**Max. Marks: 100**

**L:T:P-4:1:0**

#### **Objectives:**

- To equip the students with the knowledge of Goods and services tax.
- To make the BBA students more knowledge in the field of GST to that they can be self employed as tax consultants.

**Unit I: GST:** Meaning, Definition-Structure of GST-Types of GST-Features of GST-Benefits of GST. Difficulties in implementation of GST.GST Definitions –Aggregate Turnover, Agriculturist, Business, Credit Note and Debit Note, Exempt Supplies Input, Input service, Input service Distributor, Intra-state supply of Goods, Job work, Invoice. Composition Levy, Mixed supply, Outward Supply, Related Person, Turnover in state.

**Unit II: Time of Supply:** Introduction, Time of Supply of Goods – Forward charge, Reverse charge, Residuary, special charges – Time of supply of service – Forward charge, Reverse charge, Vouchers, Residuary, Special charges, Problems on determination of Time of Supply – Place of Supply – Problems on determination of Place of Supply - Value of Taxable Supply-conditions, Inclusions consideration not wholly in money, Supply between two related persons, Supply through agent, Cost based value, Residual valuation, Specific Supplies, Service of pure agent problems on determination of value of supply of Goods and Services.

**Unit III: Input Tax Credit:** Meaning, Conditions for taking credit, Ineligible input tax credit, Availability of credit in special circumstances, Input tax credit and change in constitution of registered person, taking input tax credit in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service Distributor (ISD), Problems on input Tax Credit

**Unit IV: Registration under GST:** Persons liable for registration, Compulsory registration, Procedure for Registration, Rejection of application for registration, Cancellation of Registration. Returns-Furnishing details of Outward Supplies and Inward Supplies, A brief introduction to GST forms – 1 to 8, Steps for filing forms, Levy of late fee.

**Unit V: Customs Act 1962:** Introduction – Definitions – Notified Goods & Specified Goods - Prohibitions of Importation & Exportation U/S 11 – Free goods- Goods under Negative list- Types of Customs Duty- Point of Levy of Customs duty- Computations of Assessable Value & Custom Duty.

**Suggested Readings:** GST And Customs Duty-----Dr Manuel Tauro, Dr Therese Pereira.Boscoss Publication. GST-----R. K .Jha, P.K. Singh

## **BBA-VI Semester-CBCS Scheme**

### **6.3 MANAGEMENT ACCOUNTING DSC-19**

**Max. Marks: 100**

**L: T: P-4:1:0**

**Objective:** To impart the students knowledge about the use of financial, cost and other data for the purpose of decision making.

**Unit I: Introduction to Management Accounting:**

Meaning, Objectives, Nature, limitations and Scope of management accounting, Difference between cost , financial and management accounting.

**Unit II: Budgetary Control:**

Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Types of budgets- problems on cash budget, fixed and Flexible budget, sales budget, and production budget.

Contemporary issues in budgeting- Zero base budgeting, Rolling budget, Programme and performance budgeting.

**Unit III: Standard Costing:**

Meaning of standard cost and standard costing, advantages, limitations and applications. Differences between standard costing and budgetary control. Variance Analysis – material, labour, overheads and sales variances.

**Unit IV: Marginal Costing:**

Absorption v/s Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit Volume ratio. Break- even analysis-algebraic and graphic methods. Angle of incidence, margin of safety.

**Decision Making:** Pricing, product profitability, make or buy, operate or shutdown, acceptance or rejection of export order and Key factor.

**Unit V: Contemporary Issues:**

Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

**Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg-Introduction to Management Accounting .
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young-Management Accounting.
3. Singh, Surrender- Management Accounting .
4. Garrison H., Ray and Eric W. Noreen-Managerial Accounting.

5. Goel, Rajiv- Management Accounting.
6. Arora, M.N- Management Accounting.
7. Maheshwari, S.N. and S.N. Mittal.-M a n a g e m e n t Accounting.
8. Singh, S. K. and Gupta Lovleen- Management Accounting – Theory and Practice.
9. Khan, M.Y. and Jain, P.K- Management Accounting.
10. H.V. Jhamb- Fundamentals of Management Accounting.

**BBA - VI Semester - CBCS Scheme**

**6.4 PROJECT WORK SEC-2**

**Max. Marks: 100**

**L:T:P-1:1:2**

**BBA - VI Semester - CBCS Scheme**  
**6.4 EVENT MANAGEMENT SEC-2**

**Max. Marks: 100**

**L:T:P-3 :1:0**

**Objective:** The objective is to provide students with a conceptual framework of event management, event services, conducting event and managing public relations.

**Unit I: Introduction to Event Management:**

Meaning of events, analysis of events, types of events, persons involved in organising events – Event planner, event – coordinator, information manager, logistic, manager, catering manager, security manager, infrastructure manager, ticket/revenue collector, decoration – in – change and others (role and functions). Event manager – Role and responsibilities.

**Unit II: Event Management Procedure:**

Principles for holding an Event. License, permissions from authorities. Preparing template for event management. Arrangements for holding an event – Building control, Fire extinguisher, Ambulance services, Electricity supply, Water supply, Security services, Entertainment, Sound system, Safety of guests. Concern about environment. Phonographic performance licence – Importance (case study).

**Unit III: Conduct of an Event:**

Event planning – Meaning and importance, Event planning schedule, How to plan an event? Steps involved in planning corporate events. Event checklists, event checklists for event manager. Computer aided event management – Need and importance.

**Unit IV: Public Relations (PR):**

Concepts of PR – Meaning and definition, objectives of PR, features of PR, basic functions of public relation office. Advantages and limitations of PR. Key PR tools. Media; different types, media management. Brain storming sessions, Types of brain storming. Tips for better brain storming.

**Unit V: Corporate Events:**

Introduction, types of corporate events – conference, seminars, trade shows, business dinner, product launch, shareholders meeting, award ceremonies, incentives events, arrangements to be made, role, responsibilities of event organizers to be discussed, budgets to be prepared for each kind of activity. Elements of successful special events. Need for entertainment in corporate events. Reporting of corporate event

**Suggested Readings:**

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc. ISBN: 0-471-26306-0
2. Ghouse Basha – Advertising & Media Mgt
3. Anne Stephen – Event Management
4. K. Venkataramana, Event Management, SHBP.

**VI Semester - BBA - CBCS Scheme**  
**6.5a RETAIL MANAGEMENT DSE-3a**

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objectives:** To familiarize the students about functions of a retailer and retailing in India and International retailing.

**Unit: I: Retailing:** Meaning of retail and retailing– functions and activities of retailer- the rise of the retailer – Proximity of the consumer – the rise of consumerism

**Unit: II: Retail In India:** Introduction – evolution – Kirana stores to Hyper market – drivers of retail change in India – (a) Changing Income Profile (B) Diminishing Difference Between Rural And Urban (C) Changes In Consumption Pattern (D) The Emergence of a Young Earning India. Current retailing scenario in India

**Unit: III: International Retailing:** Meaning, market selection and growth stages in internationalization- market entry strategies- reasons for internationalization- internationalization process- problems for newcomers.

**Unit: IV: Theories of Retail Marketing:** (a) Environmental Theory (B) Cyclical Theory (C) Conflict Theory.

**Unit: V: Retail Formats:** Retail models (a) Classification on the Basis of Ownership (B) Classification on the Basis of the Merchandise Offered (C) Non - Store Retailing (D) Service Retailing.

**Suggested Readings:**

1. Retail Management –U C Mathur
2. Retail management – Suja Nair
3. Retail management - OXFORD
4. Retailing management – Swapna Pradhan

## **BBA - VI Semester - CBCS Scheme**

### **6.5b THEORY AND PRACTICE OF BANKING DSE-3b**

**Max. Marks: 100**

**L:T: P – 4:1:0**

**Objective:** To acquaint the students relating to the theory and practice of banking.

#### **Unit-I: Introduction to Banking:**

Definition, Origin and growth of banks in India, structure of Indian banking system. Types of banks - Scheduled banks , nationalized banks, private sector banks, Regional Rural Banks, cooperative banks, foreign banks. Functions and modern services of commercial banks. Role of banks in economic development.

#### **Unit II: Reserve Bank of India:**

Reserve bank of India – Evolution, role and functions of RBI. Monetary policy – Meaning, objectives and importance.

#### **Unit- III: Banker and Customer Relationship:**

Relationship between banker and a customer - general and special relationship. Special type of bank customers. Types of bank accounts. Cheques - requisites, difference between cheque and bill of exchange, dating of cheques, crossing, endorsements, holders and holder in due course, dishonor of cheques. The paying banker and the collecting banker - duties. NRI A/C'S.

#### **Unit- IV: Loans and Advances:**

Principles of bank lending- liquidity, profitability, safety and security , social responsibility- recommendations of the Talwar Committee. Types of advances- loans, cash credits, overdrafts, bill discounting, bank guarantee, letter of credit. Secured loans- forms of securities, mortgages, Pledge, distinction between pledge and mortgage. Hypothecation - types of loans under priority sector, loans to MSMES and agricultural sector. Educational loans, unsecured loans, personal loans.

#### **Unit-V: Banking scenario in India:**

Core Banking - Introduction, elements, features and advantages. Net Banking - Definition, features, services offered, advantages, virtual banking , E- payments, ATM card, debit / credit cards, NEFT, RTGS, ECS ( credit / debit) E- money, electronic purse, digital cash, electronic cheque – meaning and advantages. Challenges faced by Indian banking sector - human resources, technological up gradation, cyber crimes, competition from foreign banks.

#### **Suggested Readings :**

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House.
2. Satyadevi. C, Financial Services Banking and Insurance, S Chand publications.
3. Suneja H.R, Practical and Law of Banking, Himalaya Publishing House.
4. Chabra T.N, Elements of Banking Law, Dhanpatrai & Sons.

**BBA - VI Semester - CBCS Scheme**  
**6.5c BUSINESS DECISIONS-II DSE-3c**

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Unit-I**

**Introduction to Managerial Economics**-Definitions and Scope-Fundamental Economic Principles that aid managerial decisions: Opportunity Cost Principles-Incremental Principles-Principle of Time Perspective-Discounting Principle-Equimarginal Utility Principle.

**Unit-II**

**Demand and Demand Forecasting:** Demand-Meaning-Law of Demand-Demand Schedule-Demand Curve-Exceptions to Law of Demand-Demand Determinants.  
Demand Forecasting: Meaning-Objectives-Factors involved in Demand Forecasting-Methods of Forecasting: Survey Method-Moving Average Method-Semi-average Method-Least Square Method.

**Unit-III**

**Production and Cost Analysis**-Concept of Production function-Laws of Returns to Scale-Economies of Scale-Cost concept-Fixed and Variable Cost- Explicit and Implicit Cost-Marginal and Average Cost. Market Structures: Meaning and Features of Perfect and Imperfect Markets-price and Output Determination under Oligopoly-Kinky Demand Curve.

**Unit-IV**

**Pricing Policies and Practices**-Cost Plus Pricing or Mark-up Pricing-Marginal Cost Pricing-Illustration with problems-Multiple Product Pricing-Competitive Bidding of Prices.

**Unit-V**

**Capital Budgeting-Meaning and importance**-Techniques-Pay Back Period method-Present Value method illustration with problems.  
Cost of Capital: Meaning and importance-Equity Capital-Preference Share Capital-Debt Capital-Earnings Per Share-Earning Before Interest and Tax (EBIT)-illustrations and problems.

**Suggested Readings:**

1. Economics for business decisions – Frank livesey
2. Business economics and managerial economics – Trefor jones.



## BBA - VI Semester - CBCS Scheme

### 6.5d OFFICE MANAGEMENT AND SECRETARIAL PRACTICE DSE-3d

**Max. Marks: 100**

**L: T: P - 4:1:0**

**Objectives:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

**Unit I: a) Office And Office Management:** Meaning of office. Functions of office – primary and administrative management functions, importance of office. office manager - essential qualifications., qualities and duties.

**b) Filing And Indexing:** Filing - Meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, Indexing - Meaning and need for indexing, various types of indexing.

#### **Unit II: Mailing Procedures & Office Forms:**

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**Unit III: Office Forms And Stationeries:** office forms - introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Office stationeries- Introduction, Types of stationeries used in office, importance of managing Stationeries, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardisation of stationery.

#### **Unit IV: Modern Office Equipments:**

Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

**Unit V: Office Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

#### **Suggested Readings**

- 1.Office Management:V.Balachandran, TATA Mcgraw-Hill education-2009
- 2.Office Management-R.S.N PILLAI S.CHAND PUBLISHING 2008

## VI Semester - BBA - CBCS Scheme

### 6.6a HOTEL AND TOURISM MANAGEMENT DSE-4a

**Max. Marks: 100**

**L: T: P – 4:1:0**

**Objective:** To acquaint the students in managing hotel and tourism services.

#### **Unit I: Services**

Meaning, importance, types. Goods vs services, services management - meaning , definitions, objectives and importance.

#### **Unit II: Travel and Tourism Management**

Meaning- motives- types- impact of tourism- tourism industry in India, impact of tourism on India's economic development- meaning and features of a tour operator- types of tour operator. Tourism marketing; need for marketing in tourism – tourism promotion – travel agency operation and services- national tourism organizations- challenges of tourism industry – future of tourism industry in India.

#### **Unit III: Advertisement**

Meaning , definition and importance of advertising - Types of advertising -Advertisement copy and layouts- social and economic effects of advertising.

#### **Unit IV: Event Management**

Meaning, definition, concepts and Principles , advantages and disadvantages. Event managers- Qualities, roles and responsibilities, events organizing procedure.

#### **Unit V: Hotel management**

Meaning of hotels- types of hotels- hotel chains- services provided by hotels- functional areas of hotels- types of rooms- tariff structure and plans. Food - types of food, food organization department and its importance- differences between large and small hotels- hotel industry in India.

#### **Suggested Readings:**

1. Managing Customer Relationships: A Strategic Framework by Don Peppers and Martha Rogers, 2011
2. Perfecting the Art of Customer Service by the Disney Institute and Theodore Kinni, 2011
3. The Amazement Revolution: Seven Customer Service Strategies to Create an Amazing Customer (and Employee) Experience by Shep Hyken, 2011
4. Powerful Phrases for Effective Customer Service: Over 700 Ready-to-Use Phrases and Scripts That Really Get Results by Renee Evenson, 2012
5. Customer Service: Career Success Through Customer Loyalty, Fifth Edition by Paul R. Timm, 2010.

## **BBA - VI Semester - CBCS Scheme**

### **6.6b FINANCIAL MARKETS AND INSTITUTIONS DSE-4b**

**Max. Marks: 100**

**L:T:P – 4:1:0**

**Objective:** To enable the students to understand the different aspects and components of financial Institutions and financial markets.

#### **Unit I: Indian Financial System:**

Indian Financial System – Meaning - Overview – needs – objectives, structure, major reforms – issues and challenges and recent trends in Indian financial system.

#### **Unit II: Financial Markets in India:**

Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market- role and functions of these markets.

#### **Unit III: Primary Market:**

Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity Firms, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

#### **Unit IV: Secondary Market:**

Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float v/s full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures.

**Unit V: Money & Debt Markets :** (a) Money Market - Meaning, emerging structure, role, participants and recent trends in Indian money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. (b) Debt Market: Meaning, Market for Government/debt securities, Secondary market for government securities. Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds.

#### **Suggested Readings:**

1. Saunders , Anthony & Cornett , Marcia Millon (2007). Financial Markets and Institutions
2. Khan, M Y. ( 2010). Financial Services (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh( 2011). Financial Markets in India : A Research Initiative. Anamica Publication

## **BBA-VI Semester-CBCS Scheme**

### **6.6c WORKING CAPITAL MANAGEMENT DSE-4c**

**Max. Marks: 100**

**L: T :P- 4:1:0**

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

#### **Unit I: Working Capital Management**

Meaning, Concepts, components of working capital, factors affecting working capital requirement, operating cycle, sources of short-term finance. Problems on estimation of working capital.

#### **Unit II: Cash Management**

Meaning, objectives of cash management, Motives for holding cash, cash management optimization models- Baumol Model, Miller and Orr Model. Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, investment of surplus funds- liquid and risk free securities

#### **Unit III: Fund Flow and Cash Flow Statement**

- a) Fund flow statement- Meaning and concept of funds, meaning and definition of fund flow statement, significance and limitations. Preparation of fund flow statement.
- b) Cash flow statement- Meaning, sources, uses, significance and limitations of cash flow statement, comparison between fund flow and cash flow statement. Preparation of cash flow statement(AS per AS-3)

#### **Unit IV: Receivables Management**

Meaning, Objectives, factors affecting, Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost.

#### **Unit V: Inventory Management**

Meaning and objectives, Motives for holding inventory, cost of holding inventory. Techniques of inventory management- ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock, EOQ, FSN , JIT, VED, Ageing schedules.

#### **Suggested Readings:**

- 1) Shashi K Gupta and R K Sharma- Financial management
- 2) M Y Khan and T K Jain- Financial management
- 3) V K Bhalla- Working capital management
- 4) Dr. S P Gupta- Financial management
- 5) Maheshwari and Maheshwari- Financial Management
- 6) Dr. R P Rustagi- Financial Management

## **BBA -VI SEMESTER - CBCS Scheme**

### **6.6d MANAGEMENT INFORMATION SYSTEM DSE-4d**

**Max .Marks:100**

**L: T: P -4:1:0**

**Objective:** to equip the students with finer nuances of MIS.

**Unit I: Information v/s Data:** Information as a resource in decision making, levels of decision making and nature of information needed. MIS – meaning and definition, objectives, scope, role, advantages and dis-advantages of MIS.MIS and decision support system.

**Unit II: Information Systems:** Introduction, Fundamentals, Types, Effectiveness and Efficiency Criteria in Information System - Framework for Information System - Development of Information System.

**Unit III: Development of MIS** – development of long range plans of the MIS – ascertaining the class of information – determining the information requirement –development and implementation of the MIS – the factors of success and failures of MIS.

**Unit IV: Controlling Information System-** new information technologies and its impact on service management system

**Unit V: Artificial Intelligence** – Introduction, definition, and components, Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

#### **Suggested Readings:**

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TMH.

## **VI SEMESTER CBCS SCHEME**

### **6.3 PROJECT WORK –SEC-4**

**Marks: 100**

**L: T: P - 1: 1: 2**

C1 - Proposal of Project Work - 15Marks

C2 - Progress of Project Work - 15Marks

VIVA - 20 Marks

Valuation of Report - 50 Marks

**JSS COLLEGE FOR WOMEN  
(AUTONOMOUS)  
SARSWATHIPURAM, MYSURU-09  
Department of Commerce  
Model Question Paper**

**(For all Courses except QT, Computer Applications in Business, Computer for Accounting)**

**BBA Programme**

**Time 3hrs**

**Maximum Marks: 70**

**Allocation of marks and Model Question Paper**

- I. The question paper carries 70 marks.
- II. It is divided into 3 Parts , Part A, Part B and Part C
- III. Part A carries 30 marks.....2X15=30
- IV. Part B carries 20 marks.....2X10=20
- V. Part c carries 20 marks.....4X5=20

**BBA**  
**Question Paper Pattern**  
**(For all courses except Business Mathematics, QT, Computer Applications in Business & Computer for Accounting)**

**PART-A**

**Answer the following. Each question carries 15 marks. 2X15=30**

1. ....

OR

2. ....

3. ....

OR

4. ....

**PART-B**

**Answer the following . Each question carries 10 marks. 2X10=20**

5. ....

OR

6. ....

7. ....

OR

8. ....

**PART-C**

**Answer any four of the following. Each question carries 5 marks. 4X5=20**

9. ....

10. ....

11. ....

12. ....

13. ....

14. ....





**BBA**  
**Question Paper Pattern**

**3.6 Computer Applications in Business**

**Time: 3hrs**

**Max. Marks: 50**

**PART-A**

**Answer the following. Each question carries two marks. 10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any two of the following . Each question carries five marks. 2X5=10**

2. ....
3. ....
4. ....

**PART-C**

**Answer any two of the following . Each question carries ten marks. 2X10=20**

5. ....
6. ....
7. ....

**B.Com**  
**Question Paper Pattern**  
**4.6 Computer for Accounting**

**Time: 3hrs**

**Max. Marks: 70**

**PART-A**

**Answer the following. Each question carries two marks. 10X2=20**

1. a. ....
- b. ....
- c. ....
- d. ....
- e. ....
- f. ....
- g. ....
- h. ....
- i. ....
- j. ....

**PART-B**

**Answer any four of the following. Each question carries five marks. 4X5=20**

2. ....
3. ....
4. ....
5. ....
6. ....

**PART-C**

**Answer any three of the following. Each question carries ten marks. 3X10=30**

7. ....
8. ....
9. ....
10. ....