

BBM (I – YEAR)

Paper-I: Business Environment

Paper-II: Business Economics

Paper-III: Financial Accounting

Paper-IV: Business Organization

Paper-V: Business Mathematics

B.B.A. I YEAR
PAPER-III BUSINESS ENVIRONMENT

1. **Concept of Business:-** Definition and Scope - Characteristics of today's business, business goals - economic, social strategic goals.
2. **Business Environment:-** Meaning and significance - Interaction between business and environment - Classification of environmental factors on business.
3. **Economic and Political Environment:-** Meaning and critical elements of environment - economic system - economic planning objectives of economic planning. (Evaluation of Five Year Plans - National Income concept and significance measurement and problems - Size of national income in India - Per capita income).
4. **Natural Resources:-** Land, Forest, Mineral and Oil - Agriculture Importance, features, problems and development - Trends in production of important food crops and commercial crops.
5. **Financial Resources:-**Capital Formation concepts – Savings and Investment - Institutional financing - IDBI, IFDUTI, SFC, ICICI - Control of Capital Issues - Capital Market and its features.
6. **Industrial Development:-** Role of Industrialisation - Structure, growth under planning - Balanced Regional Development, Industrial Policy - Role of Public and Private Sectors Industries (Development and Regulation Act, FERA - Small-scale and Cottage Industries.)

Suggested Readings:

- 1) Francis Charunilam : Business Environment, Himalaya Publishing House.
- 2) Adhikari, M. : Environment of 'Business, Sultan Chand & Sons.
- 3) Sivayya & Das : Indian Industrial Economy, S. Chand & Co.
- 4) Rudder Datta, & K.P.M. Sundharam : Indian Economy, Sultan Chand & Co.
- 5) Aswathappa, K. : Essentials of Business Environment, Himalaya Publishing House.

B.B.A. I YEAR
PART-IV: BUSINESS ECONOMICS

1. Definition of Economics -- Nature and Scope of Economics - Methods of Study of Economics - Micro Vs. Macro Economics.
2. Analysis of Demand and Supply:- Law of Demand - Types of Demand – Elasticity of Demand - Demand forecasting - Law of Supply - Elasticity of Supply - Supply Schedules.
3. Cost Analysis: Cost concepts - Cost and Output Relations - Cost and size of the Plant - Break even analysis and Cost control.
4. Production Function:- Law of Variable proportions - Economics of Scale.
5. Analysis of Competitions :Kinds of Competition situations-Perfect Competitions - Monopoly - Oligopoly - Monopolistic Competition-Price discrimination - Price Determination under competitive situation.
6. Business Cycles:Concepts- Phases of business cycles - Causes and consequences Treasures to overcome effects of business cycles.

Suggested Readings:

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| 1) Staonier and Hegua | : | Text Book of Economic Theory. |
| 2) Albert L, Mayers | : | Elements of Modern Economics. |
| 3) Paul A Samuelson | : | Instruction to Economic Analysis |
| 4) K.K. Dewatt | : | Modern Economic Theory |
| 5) K.P.H. Sunderm | : | Business Economics |
| 6) Henson | : | Text Book of Economics |
| 7) Hewin | : | A Text Book of Economics |
| 8) Joel Dean | : | Managerial Economics |
| 9) M.L. Seth | : | Principles of Economics |
| 10) R.L. Versheny &
K.L.Maheshwar | : | Managerial Economics |

B.B.A. I YEAR
Paper-V: FINANCIAL ACCOUNTING

1. Principles of Financial Accounting - Definition - Need and scope of Accounting —Double Entry Book Keeping - Book-Keeping and Accounting - Branches of Accounting - Advantage and Limitations of Accounting - Basic Concepts and conventions - Accounting process - Journalising - Classification of Accounts - Ledgers - Subsidiary Books.
2. Cash Book - Cash Book with single, double and triple columns Petty Cash Book - Bank Reconciliation Statement - Rectification of errors - Bills of Exchange - Accommodation and Discounting of Bills - Trial Balance.
3. Preparation of Final Accounts Manufacturing Accounts - Trading Account Profit and Loss. Account - Balance Sheet - Treatment of Bad Debts - Adjustments - Methods of Depreciation.
4. Single Entry System - Features - Ascertainment of Profit – Statement of Affairs - Conversion into Double Entry System.
5. Accounts of Non-Trading Concerns - Features - Preparation of Receipts and Payments Accounts - Income and Expenditure Account and Balance Sheet.
6. Partnership Accounts Principles - Capital Accounts Final Accounts.
7. Company Accounts - Accounting for Share Capital and Debentures.

Suggested Readiness:

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| 1. Growal, T. S. | : | Double Entry Book-Keeping |
| 2. Growal, T. S. | : | Introduction to Accountancy |
| 3. Gupta, A.L., &
Gupta, V.K. | : | Principles and Practice of Accounting |
| 4. Fatil & Korlahalli | : | Principles and Practices of Accountancy |
| 5. Jain, S.P., &
Narang, K.L. | : | Advanced Accountancy |
| 6. Shukla, M.C., &
Grewal, T. S. | : | Advanced Accountancy |

B.B.A. I YEAR
Paper-VI: BUSINESS ORGANISATION

1. Concepts - Commerce - Trade - Business - Industry - Forms of Business Organisation - Sole Trader - Partnership - Joint Stock Companies - Co-operative Organisation - Public Utilities Their nature and characteristics.
2. Company Organisation:- Types of Companies - Promotion - Procedure for incorporation - Memorandum of Association - Articles of Association - Prospectus - Ownership Vs. Control - Types of shares and Debentures.
3. Company Management:- Board of Directors - Appointment - Powers and Functions of Directors - Meetings and Resolutions - Shareholders meeting and Director meetings.
4. Stock Exchange:- .Meaning - Definition - Functions - Working of Stock Exchanges - Control of Stock Exchanges - SEBI and Role of Government in Controlling Stock Exchange.
5. Insurance:- Essential Elements of Insurable Risk - Principles and Types of Insurance - Life Insurance - Fire Insurance - Marine Insurance.
6. Home Trade:- Retail and Wholesale Trade - Departmental Stores - Multiple Stores - Chine Stores - Mail Order Business functions of wholesale trader - Services rendered by Whole - sale trader to manufactures and retailers - Elimination of wholesalers.
7. Foreign Trade:- Import Trade - Export Trade - Procedure and guidelines. for Import and Export Trade - Role of EXIM Bank in Foreign Trade.
8. Public Enterprises:- Concept - Objectives of Public Enterprises - Forms of Public Enterprises - Departmental Undertakings - Corporations - Government Companies - Sectoral Corporation - Their Relative Merits and Demerits Role of Public Enterprises in Economic Development of India.

Suggested Readings:

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| 1. Acharya Goveker | : | Business Organisation and Management |
| 2. S.R. Davar | : | Business Organisation and Management |
| 3. S.C. Chatterjee | : | Modern Business |
| 4. M.C. Shukla | : | Business Organisation and Management |
| 5. Jagdish Prakash | : | Business organisation and Management |

B.B.A. I YEAR
Paper - VII : Business Mathematics

1. **Differential Calculus** : Limits of a Function - Differential Co-efficient - Function of a Function or a Chain Rule - Parametric Equation and parameter - Differentiation of Implicit function - Geometric Interpretation of Derivative dy/dx (problems on rational algebraic functions, exponential, logarithmic functions only) Simple problems on trigonometrical functions - Conditions for Maxima and Minimum points - Second Derivative test for Maxima and Minima - Successive differentiation upto second order - Partial derivatives of Higher Orders upto second order - Interpretation of Total Differentiation in Business and Economic Problems. (The proofs for theorems may be omitted)
2. **Applications of Differential Calculus in Economics and Commerce** : Relation between total cost curve and marginal cost curve - Applications of Maxima and Minima to Economics and Commerce - Maxima and Minima for functions of two variables - An Inventory Model - $Z = f(x,y)$.
3. **Integral Calculus** : Introduction - Standard formulae – Integration by substitution - Integration by parts (simple problems on integration relating to units 4 only)
4. **Applications of Integral Calculus in Economics**: Marginal Cost, Total Cost, Average Cost - Marginal, Average and Total Revenue Compound Interest and Rate of Growth - Amount of Annuity.
5. **Matrices** : Their Applications to Business Problems : Types of Matrices - Determinants - Properties of determinants - Transpose of Matrix - System of Linear Equations - Matrix Inversion Method Only.
6. **Linear Programming** : Application to Linear Programming - General Linear Programming Problems - Formulation of Linear Programming Problem - Graphic Method for two variables - The fundamental Theorem of Linear Programming (only statement) - Basic solution slack and surplus variables - simplest method. (subject to not more than three variables)

Suggested Readings:

Business Mathematics for Commerce and Economics : P.N.Arora
P.C.Bagga
Wiley Eastern Limited.

BBM (II — YEAR)

- Paper-I: Business Statistics
- Paper-II: Principles of Management
- Paper-III: Financial Management
- Paper-IV: Marketing Management
- Paper-V: Computer Applications - I

B.B.A. II YEAR
Paper - I: BUSINESS STATISTICS

1. Definition - Meaning, Scope, Limitations and Distrust of Statistics - Relationship with other Sciences.
2. Use of Statistics in Business and Managerial Decision-making.
3. Collection and Presentation of Data: Source and Types of data - Stages of Statistical enquiry - Classification and tabulation of data - Presentation of data - Graphic and diagrammatic presentation of data.
4. Interpretation of Data - Fallacies in the Interpretation of data.
5. Measures of Central Tendency - Mean - Median - Mode - Harmonic Mean - Geometric Mean and their application in Business situations and managerial decision-making.
6. Measures of dispersion and skewness: Range Mean Deviation Standard Deviation - Quartile deviation - Co-efficient of variation - Karl Pearson's Co-efficient of Skewness - Bowley's Coefficient of Skewness - Their application in Business Situations—and Decision-making.
7. Analysis of Time Series: Meaning and Uses - Components of time series - Measurement of Trend and Seasonal Variations.
8. Correlation and Regression Analysis - Methods of Computing Coefficient of Correlation (for ungrouped data only) - Regression - Meaning & Importance - Regression lines and Regression Equations - Regression Co-efficients.

Suggested Readings:

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|-----------------------|---|---|
| 1) Croxton and Cowden | : | Applied General Statistics |
| 2) Freund and William | : | Modern Business Statistics |
| 3) S.P. Gupta | : | Statistical Methods |
| 4) D.N. Gupta | : | Statistics |
| 5) Ya-Lun-Chow | : | Statistical Analysis with Business and Economic
Analysis |
| 6) Kothari, C.R. | : | Quantitative Techniques |
| 7) Gupta, S.C. | : | Fundamentals of Statistics. |
| 8) Morris Hamburg | : | Statistical Analysis for Decision-Making. |

B.B.A.II YEAR
Paper -II : PRINCIPLES OF MANAGEMENT

1. Management: Nature, Definition, Scope and Importance of Management - Art or Science or Profession: Organisation Vs. Administration Vs. Management - Scientific Management - Henry Fayol's contribution to Management though – Schools of Management -- Functions of Management - Planning, Organising, Staffing, Directing, Co-ordinating and Controlling.
2. Nature of Management: Meaning - Evolution - Scientific Management - Meaning, Phases - objections and Criticism - Rationalisation - Meaning - Problems - Approaches-to the study of Management - Need for and importance of management Functions of Management as a profession.
3. Planning Need - Importance - Rules - Policy - Procedures Schedules - Budget - Limitations - Meaning & Importance of Strategic Planning.
4. Authority - Meaning Features - Types - Power - Distinction with authority Vs. influence - Delegation - Meaning - Need – Barriers.
5. Decentralisation - Meaning, Need - Factors pointing towards decentralisation.
6. Departmentation - Meaning - Bases used - Merits and demerits of different types.
7. Line Staff relationships - Meaning - Causes for conflict.
8. Span of Supervision - Meaning - Factors influencing.
9. Co-ordination - Meaning - Need - Principles - Techniques.
10. Control Process - Meaning - Steps - Requirements of good Control System.
11. Business Decision - M.B.O., PERT, CPM.

Suggested Readings:

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|---------------------------|---|--|
| 1) Newman H, William | : | The Process of Management |
| 2) Koontz, R & O Donne C. | : | Management - A System Approach |
| 3) 3) Stonier A.F. JaMes | : | Management |
| 4) 4) Ganguli, S.P. | : | Principles and Practice of Management. |
| 5) 5) Davar S. Rus tom | : | The Management Process |

B.B.A. II YEAR
Paper -V: FINANCIAL MANAGEMENT

1. The Nature of Financial Management - Scope of Finance, Function - Objectives of Financial Management - Profit Maximisation - Wealth maximisation - Implications of Wealth maximisation, Financial decision.
2. Financial Statements - Meaning, objectives and nature of Financial Statements - Types of Financial Statements - Classification of Balance Sheet and Profit and Loss ,Account items - 'T' Forms and Vertical presentations of Financial Statements - Meaning and Objectives of Financial Analysis Types and Techniques of Financial Analysis, Financial Statement Analysis and Interpretation - Comparative Analysis - Common size Analysis and Trend Analysis (including problems).
3. Ratio Analysis - Meaning, Importance and Limitations of Ratio Analysis - Classification of Ratios - Leverage or Capital Structure Ratios - Coverage ratios - Liquidity ratios - Activity or Turnover ratios - Profitability ratios, Du-pont Control Chart - Inter-firm and Intra-firm comparison and interpretation (including problems).
4. Cost of Capital (including problems) Concept and Significance of the Cost of Capital - Specific costs of capital for various sources of finance - Cost of Debt - Cost of Preference Capital, Cost of Equity Capital - Weighted average cost of capital - Book Value Vs. Market Value weights.
5. Dividend Theories: (Theory only)
(a) Walter Model, (b) Gardon model, (c) M.M. Hypoth,sis of Dividend irrelevance, (d) Factors influencing dividend policy - Stable dividend policy.
6. Working Capital Management (including problems) Working Capital Management - An Overview - Concepts of Working Capital - The need for Working Capital - Determinants of Working Capital - Optimum level of current assets - Financing Current Assets - Working Capital forecasting.
7. Management of Cash: Objectives of Cash Management - Cash Planning - Cash forecasting and Budgeting, Management of receivable, Objectives of receivables Management - Optimum Credit Policy - Aspects of Credit. Policy - Credit Terms, Credit Standards, Collection Policy.
8. Inventory Management: Objectives - Inventory Management - Techniques - Classification - Order Quantity – Point - Safety Stock (Theory only).

Suggested Readings:

- 1) James C. Vanhorne : Financial Management and, Policy
- 2) Ezra Soloman : The Theory of Financial Management.
- 3) Weston and Brigham : Managerial Finance
- 4) I.M. Pandey : Financial Management
- 5) Kuchal, S. C. : Financial Management
- 6) E.W. Walker : Essentials -of Financial Management
- 7) Prasanna Chandra : Financial Management
- 8) Gitman, L.J. : Principles of Managerial Finance
- 9) Khan & Jain : Financial Management
- 10) KUIkarni, .P.V. : Financial Management

B.B.A. II YEAR
Paper - VI: MARKETING MANAGEMENT

1. **Introduction:-** Definition, Nature, Scope and Importance of Marketing - Approaches to the Study of Marketing - Marketing and Economic Development - Traditional and Modern Concepts of Marketing - Marketing functions - Types of Market - Market segmentations.
2. **Product:-** Classification of products - Industrial Vs. Consumer Goods Product Line - Product additions and deletions - New Product Development.
3. **Pricing:-** Pricing Objectives - Basic Price Concepts -Determination - Factors influencing pricing policy - Methods of pricing - Pricing policies and strategies.
4. **Channels of Distribution:-** Need for marketing specialists - Types of marketing Channels --Selection of Channels.
5. **Promotion:-** Nature and Importance of Promotion - Promotional methods - Adverting copy - Evaluation of advertising - Personal selling - Sales promotion.
6. **Marketing Research:-** Importance - Types and Techniques of organising marketing research.

Suggested Readings:

- 1) Kotler : Principles of Marketing, Prentice Hall of India, New Delhi.
- 2) Cundif & Still : Basic Marketing : Concepts, Environments and Decisions.
- 3) Cholakia : Marketing Management, Cases and Concepts, Macmillon India Limited, New Delhi.
- 4) W.W. Stanton : Fundamentals of Marketing.
- 5) Clark and Clark : Principles of Marketing.
- 6) C.S. Memoria & Joshi : Principles of Marketing in India.

B.B.A. II YEAR
Paper-VII : COMPUTER APPLICATIONS-I

1. History of Computers - Introduction to Computers - CPU -Peripherals - Memory devices - Soft ware and Hardware - Programming Languages - Operating Systems.
2. dBase III Plus - Overview of dbase III DBMS - Creation of a file - Editing - Delete - Recall - Pack, etc. - Sorting - Indexing - Functions - (mathematical, time, date, string and environmental) - Labels - Report form - Updating - Programming in dbase (say, get, etc., commands) - Set commands (programs such as - pay rolls - interest and annuity computations - sorting and Indexing - Palindrome - Prime numbers - sum - Area of a triangle - Conversion of numbers to digits - Character handling - Simple inventory problems - Simple trial balance problems - Statistical Methods - Ledger creating) Multiple file handling - query.
3. Introduction to BASIC Language - Fundamentals - 9-0 Statements Entering a Basic Program - Operators - Control and conditional statements - Library functions - strings - Arrays - Functions - Subroutines - Sequential files - Random files (simple programs same as in 2).

Suggested Readings:

- 1) Illustrated dBASE III plus - Stultz (BPB Publications)
- 2) Programming with dBASE III plus - Alan Simpson - (BPB Publications)
- 3) Computers and Commonsense - Hunt (Prentice Hall of India)
- 4) BASIC Programming - by Stewart M. Venit (Jaico Publishers)

Practicals in dBASE III and BASIC (The student may be given a minimum of 15 hours for each)

BBM (III — Year)

Paper-I:	Computer Applications — II
Paper-II:	Personnel Management
Paper-III:	Cost Accounting
Paper-IV:	Currency & Banking
Paper-V:	Production Management
Paper-VI:	Business Laws
Elective:	Group-I: Paper-I/VII a/ Advanced Financial Accounting
	Group-II: Paper-I/VII b/ Consumer Behaviour
Elective:	Group-I: Paper-II/VIII a/ Investment Management
	Group-II: Paper-II/VIII b/ Sales Management

B. B.M. III YEAR
Paper-I: COMPUTER APPLICATIONS-II

1. Elementary Concepts about Business Organizations:- Types of Business ,Organisations and their Basic Operations.
2. Information Systems, Design and Evaluation:- Definition of Systems Information Handling - System framework and objectives,. Principles of System Design and System Analysis.
3. Data Collection and Validation:- Input form - Design, Punched cards, Disk and Magnetic Tape Systems.
4. Cobol Programming:- Elements of Programme Structure Divisions - Basic COBOL Instructions used in the Division.
5. Direct Access Storage and Retrieval - File Organization Techniques Sequential, Random and Relative File Organisations.
6. Use of COBOL for Transaction files, file processing, Sorting Searching, Merging and Report Generations.

Suggested Readings:

Information Systems through COBOL, Philippakis and KaZmier.

B. B.M. III YEAR
Paper-II : PERSONNEL MANAGEMENT

1. Introduction: Nature, Scope and Importance of Personnel Management, Organisation of Personnel Department - Functions of Personnel Manager - Systems Approach to Personnel Management - Manpower Planning - Need - Importance Objectives - Manpower Planning Process.
2. Employee Selection, Development and Growth - Recruitment - Selection - Selection methods and their limitations - Induction - Promotion - Need and Importance of training - Assessing and needs of training - Methods of Training - Training and Development of Managers.
3. Compensation Planning: Components of Pay Structure Principles of Wage - Salary Formulation - Incentive Schemes - Employee benefits and welfare measures.
4. Job Analysis: Need - Importance - Methods - Job evaluation - Need - Importance- objectives - Problems.
5. Personnel Problems: Discipline, Labour Turnover - Absenteeism, Health and Safety, Developing Co-operation - Productivity and Efficiency, Management of Change.
6. Trade Unionism: Origin and Growth of Trade Unions in India - Structure - Problems of Trade Unions and Measures to strengthen them.
7. Industrial Relations: Causes, extent and affects of industrial disputes, Prevention and settlement of disputes, collective bargaining, worker's participation in Management. Industrial Relations and State Intervention - Machinery for Settlement of Industrial Prevention and Disputes.
8. Human Behaviour and Group Functioning: Inter-Personnel Behaviour, Group Behaviour, Leadership, Communication, Motivation, Decentralisation and Delegation, Personnel Research.

Suggested Readings:

- 1) Meggison, L. C. : Personnel and Human Resources Administration, Illinour Richard D. Irwin-Inc.
- 2) Flippo, E.D. : Principles of Personnel Management, Tokyo, .McGrawttilly)
- 3) Memoria, C.B. : Personnel Management (Management of Human Resource), Bombay, Himalay Publishing House.
- 4) Singh & Suri : Personnel Management, Delhi, Vikas Publishing House.
- 5) Yoder & Staudohai : Personnel Management & Industrial Relations, Delhi, Prentice Hall of India.
- 6) Das, D.K.L., : Industrial Relations in India, Delhi, S. Chand.
- 7) Strauss & Sayles : Personnel, The Human Problem of Management, Delhi, Prentice. Hall of India
- 8) Ramaswamy, & Ramaswamy : Industry and Labour - An Introduction Delhi, Oxford University Press.
- 9) Muniramappa, C., Shanaraiah, A., & Kamarajupanthulu, N. : Personnel Management and Industrial-Relations, Excel Publications, Delhi.
- 10) Bale Yoder : Personnel Management' and Industrial Relations, Prentice

Hall Of India, Delhi.
B.B.A. III YEAR
Paper-III: COST ACCOUNTING

1. Cost Accounting: Nature, Meaning, Scope and Importance of Cost Accounting) Concepts, Analysis and Elements of Cost - Distinction between Cost, Financial and Management Accounting.
2. Material: Purchasing, Storing and issuing procedures - Methods of inventory valuation - Material Accounting.
3. Labour: Computation of Labour Cost - Treatment of idle- time - Overtime Wages - Leave with Wages, etc. - Labour Turnover - Principal methods of remuneration - Various incentive wage systems.
4. Overhead Cost: Classification - Collection - Allocation - Apportionment and-absorption of overheads, Need for Using estimated overhead rates - Machine hour Rate - Treatment of under and over absorption of over heads.
5. Cost Sheet - Preparation of Cost Sheet and Quotation of Tenders.
6. Job Costing - Batch Costing - Contract Costing-Process Costing Unit and Output Costing.
7. Integral Accounting - Reconciliation of Cost and Financial Accounting.
8. Marginal Costing: Basic Concepts - Cost Volume – Profit Analysis - Differential Costing and application of Marginal Costing in decision-making.

Suggested Readings:

- 1) Jain Narang : Cost Accounting, Ludiana, Kalyani Publishing House.
- 2) Prasad, N.K. : Cost Accounting, Calcutta, Academic Press.
- 3) Batta Charya : Cost Accounting, Calcutta, Academic Press.
- 4) Nigam & Sharma : Cost Accounting, Principles and Application, Bombay, Him4laya Publishing House.
- 5) Arora, M.N. : A Text Book of Cost Accountancy
- 6) Nigam, Narang Sehgal : Principles and Practice of Cost Accounting, Delhi & Chand.
- 7) Shukla Ra. Grewal : Cost Accounts, Delhi & Chand.
- 8) Bigg, W.W. : Cost Accounting, USA P.T.H.

B.B.A. III YEAR
PAPER-IV: CURRENCY & BANKING

1. Money - Evolution - Barter System - Paper money - Characteristics of money - Functions and role of money - Standard systems of note issue.
2. Value of Money - Price and Value of Money - Changes in the value of money - Fisher's Quantity Theory of Money - Cambridge Equation - Keynes Incomes and Expenditure Theory - Measurement of Changes in the value of money - Construction of Index Numbers- Inflation - Deflation.
3. Commercial Banking: Functions - Their role in Economic Development - Structure of assets and liabilities - Liquidity - Credit creation - Investment policy of commercial banks - Unit Banking Vs. Branch Banking.
4. Central Banking: Central Bank Functions - Credit Control Methods - Quantitative and Qualitative Credit Control.
5. Indian Banking: Indian Money Market and its constituent parts - Moneylenders and Indigenous Bankers- Rural Banks - Co-operative Banks, Land Development Banks - Nationalisation of Commercial Banks - Recent Trends in Indian Banking – Advances to priority sectors.
6. Reserve Bank of India - Constitution and Functions, Monetary policy - Credit Control - Rural Credit - Industrial Finance, State Bank of India - Its Constitution and Working.
7. Definition of Banker and Customer - Relationship between Banker and Customer, Special features of their relationship - Bankers lien and right to set off.
8. Types of Accounts: Fixed, Current and Savings Deposit Accounts - Special Types of Customers.
9. Cheques: Features, Crossing and Endorsement - Marking - Material Alteration.
Payment of Cheques : Duties and responsibilities of paying
Banker : When a banker can refuse payment - Payment in due
Course :Statutory Protection given to paying banker - Dishonour of Cheques.
Collection of Cheques : Procedure for collection, Banker as holder for value - Statutory Protection to collecting banker.

Suggested Readings:

- 1) Sundaram and Varsheny : Banking Theory and Law and Practice.
- 2) Keshekhar : Banking Theory and Practice, Vikas Publishing House, New Delhi.
- 3) Radhaswami & Vasudevan, : A Text Book of Banking.
- 4) M.L: Tannan : Banking Law and Practice in India.
- 5) Sheldon : Theory and Practice of Banking.

B.B.A. III YEAR
Paper-V: PRODUCTION MANAGEMENT

1. Plant Location and Layout:- Factors affecting Location - Cost factors in location - Plant layout principles - Specific layout for different products - Space requirement.
2. Production Planning and Control: Objectives and Concepts Capacity Planning, Production Planning, Controlling, Scheduling - Routing.
3. Materials Management: Purchasing, Inventory Management Material handling - Principles - Economic Considerations Criteria for selection of material handling equipment - Codification, Standardisation, simplification, Inventory Controls.
4. Quality Control: Quality Management - Types of Inspection - Control Charts - Quality Circles.
5. Maintenance Management: Types of Maintenance - Breakdown, Spares Planning and control - Preventive Routine - Relative advantages - Maintenance Scheduling.
6. Work Study, Methods of Study, Time and Motion Study, Charts and Diagrams - Work Measurement.
7. Project Implementation, Monitoring and Evaluation.

Suggested Readings:

- 1) Chary : Production and Operation Management, Tata McGraw Hill, New Delhi.
- 2) Banga & Sharma : Production Management
- 3) Gopalakrishnan & Sundaresan : Materials Management - An Integrated Approach, Prentice-Hall of India, New Delhi.
- 4) Raymond R. Meyer : Production and Operation Management, McGraw-Hill, Tokyo.
- 5) Harding, H.A. : Production Management.
- 6) William J. Stevenson : Production/Operation Management.
- 7) A,K. Datta : Materials Management : Text and Cases, Prentice-Hall of India, New Delhi.
- 8) A.K. Datta : Integrated Materials Management : A Financial Approach, Prentice-Hall of India, New Delhi.

B.B.A. III YEAR
Paper-VI : BUSINESS LAWS

1. Law of Contract: Contract and its Essentials - Different Types of Contracts - Offer and Acceptance - Capacity of parties to contract - Consideration - Consent - Coercion - Undue Influence - Misrepresentation - Fraud - Mistake - Legality of Objects - Unlawful and Illegal Agreements - Wagering Agreements - Agreements opposed to public policy - Agreements in restraint of trade - Quasi Contracts - Breach of Contract.
2. Law of Sale of Goods: Contract of Sale - Conditions and Warranties - Transfer of Property in and Title of Goods - Rights and Duties of Seller and Buyer - Rights of Unpaid Vendor.
3. Law of Agency: Creation of Agency - Classification of Agents - Relation of Principal & Agent - Relation of Principal with Third Party - Personal Liability of Agent - Termination of Agency.
4. Law of Partnership: Effects of Registration - Formation of Partnership - Tests of Partnership - Classes of Partners Duties and Responsibilities - Dissolution of Firm and Settlement of Accounts.
5. Company Law: Formation of Companies - Kinds of Companies - Doctrine of Ultra Vires - Memorandum of Association - Articles of Association - Prospectus - Share Capital - Transfer and Transmission of Shares - Borrowing Powers - Meetings and Resolutions - Managerial Remuneration - Re-construction and Amalgamation - Accounts and Audit.

Suggested Readings:

- 1) Vehkateshan, E. : Hand Book of Mercantile Law.
- 2) N.D. Kapoor : Elements of Mercantile Law
- 3) M. C. ShUkla : A Manual of Mercantile Law
- 4) N.D. Kapoor : Elements of Company Law, Sultan Chand & 'Sons, New Delhi.
- 5) M.C. Kuchhal : Mercantile Law, Vikas Publishing House, New Delhi.
- 6) Singh Avtar : Company Law.
- 7) S.M. Shah : Lectures on Company Law
- 8) Singh, H. : Indian Company Law, Tata McGraw Hill, New Delhi.
- 9) Government of India : Companies Act, 1956.

B.B.A. III YEAR
Elective Group – VII– Paper-I: ADVANCE FINANCIAL ACCOUNTING

1. Preparation of Final Accounts of a Company Adjustments – Interpretation of Financial Statements – Profits & Loss Account Balance Sheet - Funds Flow Statement - Value added Statement.
2. Valuation of Fixed Assets - Various bases for depreciation - Valuation of Current Assets.
3. Business Purchase and Sale -. Conversion - Absorption Amalgamation' Reconstruction - Computation of Purchase Consideration - Accounting Entries.
4. Valuation of Shares - Intrinsic Value Method - Yield Method Growth Models - Valuation of Preference Shares.
5. Valuation of Goodwill-- Average Profit Method - Yield Method Growth Models - Valuation of - Preference Shares.
6. Problems on Amalgamation and Absorption.
7. Scheme of Capital Reduction
8. Holding Company Accounts - Pre & Post-Acquisition Profits and Losses - Preparations of Consolidated Financial Statements.
9. Inflation Accounting - Concept & Approaches - Human Resources Accounting - Concept and Approaches
10. Social Accounting - Concept and Approaches - Responsibility Accounting.

Suggested Readings:

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|---------------------------|---|--|
| 1) Gupta & Radhaswamy | : | Advanced. Accounting, Vol. I & II, Sultan Chand & Sons, New Delhi. |
| 2) Shukla & Grewal | : | Advanced Accountancy, S. Chand & Co., New Delhi. |
| 3) Agrawal & Jain | : | Advanced Financial Accounting, Theory and Practice, Wiley Eastern Ltd. Delhi |
| 4) S.M. Shukla | : | Advanced Accountancy, Sahitya Bhavan, Agra. |
| 5) Chakraborty, H. | : | Advanced Accountancy, Oxford University press, Calcutta. |
| 6) Rup. Rar Gupta | : | Advanced Accountancy, Sahitya Bhavan, Agra. |
| 7) Maheswari | : | Advanced Accountancy, Vo1.I & II, Vikas Publishing Housb, New Delhi. |
| 8) Bhattacharya & Dearden | : | Accounting for Management, Vikas Publishing House, New Delhi. |

B.B.A. III YEAR
Elective Group – VII – Paper: II - CONSUMER BEHAVIOUR

1. The Role of Consumer in Marketing - Nature and Characteristics of Consumers with special reference to India - Meaning of Consumer Behaviour - Inter-disciplinary dimensions of consumer behaviour - Perspectives in Consumer Behaviour.
2. Consumer Decision Process: Theories of Consumer Behaviour - Models of Consumer Behaviour - Determinants of Consumer Behaviour.
3. Fundamental Process of Motivation - Perception-and Learning - Personality Characteristics.
4. Social Class - Social Stratification - Characteristics of Social Class - Social Influence on Consumer - Culture, Sub-culture - Problems of cross cultural marketing.
5. Group Dynamics and Consumer Reference Groups – Definition of Group-Group Dynamics including roles, norms, cohesiveness, leadership and conformity - Reference groups Family decision making.
6. Diffusion of innovation - Consumer decision-making for new products -Brand loyalty.
7. Organising buyer-behaviour - Buying decision process Buyer behaviour and promotional strategy implications.
8. Consumer Research: Nature, Scope and Limitations of Consumer Research - Complexities in designing the consumer research - Motivation research - Techniques of motivation, research..

Suggested Readings:-

- 1) Bennet Peter D., & HarOld H. Kassarjian : Consumer Behaviour, Prentice Hall of India, New Delhi.
- 2) Mehta, Subjas : Consumer Behaviour.
- 3) Syam Baku : Consumer Behaviour in India.
- 4) General Zaltman & Melanie Wallendroof : Consumer Behaviour, John Wiley & Sons, New York.
- 5) Flemming Hansen : Consumer Choice Process.
- 6) Howard John & Jadish Sheth : The Theory of Buyer Behaviour
- 7) Webster Frank & Y. Wind : Organisational Buying Behaviour.

B.B.A. III YEAR
Elective Group – VIII – Paper: I – INVESTMENT MANAGEMENT

(A) INDIVIDUAL

1. Investments: Meaning - Classification of Investment: Consumptive, Business and Speculative - Investment Management Need and Objectives - Factors influencing investment-decision Financial Position, Tax position, specialised knowledge.
2. Financial Arithmetics: Compound Interest, Present Values and Yield Calculations.
3. Investment Opportunities: Company shares, Debentures, Fixed Deposit of Companies - Investment in- Government of gilt edged securities and bonds, post office savings deposits and certificates - Public Provident Fund Scheme, Schemes of Unit Trust of India, Bank Deposits - LIC - Real Estate - Chit Funds.
4. Stock Exchanges: Role and Importance, Trading in Securities Cleared and Non-cleared Securities - Bulls, Bears, Badla transaction, Blank transfers, Brokers and Jobbers - Impact of certain economic indicators on Stock Market.

(B) INSTITUTIONS

5. Investment Management: Procedure and Criteria, Cost benefit analysis, Environmental Considerations - Tax Incentives.
6. Investment and Financing Decisions: Capital Market - Features and Functioning - New Issue Market - Valuation of Securities.
7. Portfolio Management: Theory and Practice.
8. Inflation and Investments: Inflationary Tendencies - Causes and Effects - Role of RBI - Credit Control by RBI.

Suggested Readings:

- 1) N.J. Yasawy : Personal Investment and Tax Planning
- 2) Prasanna Chandra : Investment Management, Tata Mc- Graw Hill, New Delhi.
- 3) Sinha, Hemalatha & Balakrishnan : Investment Management, Vora & Company Publishers (P) Limited, Bombay.
- 4) Preethi Singh : Investment Management, Himalaya Publishing House, Bombay.
- 5) Gitman and Hoehnk : Fundamentals of Investing, Harper and Row Publishers, New York.
- 6) H. Levy and M. Sarnat : Investment and Portfolio Analysis, J. John Wiley & Sons, Inc., New York,
- 7) Frederic Amling : Investments, Prentice Hall, New York.
- 8) H. Levy & M. Sarnat : Capital Investments and Financial Decisions, Prentice Hall of India, New Delhi.

B.B.A. III YEAR
Elective Group – VIII – Paper: II – SALES MANAGEMENT

1. Introduction - Evaluation of Sales Management - Place of Sales Management in Marketing Management - Sales Organisation and purpose - Basic Types of Sales Organisation.
2. Salesmanship - Definition - Theoretical Aspects of Salesman- ship - Characteristics of Successful Salesman - Selling systems and terms.
3. Sales Planning - Estimating Sales Potential and forecasting Sales - Sales quotas, Territory Allocation - Sales territory- Control and sales routing.
4. Management of Sales Force - Recruitment and Selection - Training - Motivation and Evaluation.
5. Sales Budgets - Purpose of Sales Budget Salesman Expenses control - Estimating the cost of distribution.
6. Marketing intelligence and Sales Management - Benefits of Marketing Research in Sales Management - Sales Control Research.
7. Importance of Advertising to Sales -. Defining advertising goals .-.Advertising Budget - Advertisement Copy - Media Selection - Managerial Aspects of Advertising.
8. Role of Sales Promotion - Tools in Sales Management - Free Samples Below the line Contests, coupon offer, price off, Bonded offers, Display contests - Consumer involvement in company promotions idea seeking, etc.

Suggested Readings:-

- 1) Still Cundiff & Govani : Sales Management, Prentice-Hall of India, New Delhi
- 2) Sherlekar : Marketing and-Salesmanship, Himalaya Publishing House, Bombay.
- 3) Simons : Successful Sales Management.
- 4) David and Maynard : Sales Management
- 5) Dispatrick, C.A. : Salesmanship
- 6) Aaker and Myers : Advertising Management, Prentice Hall of India, New Delhi.
- 7) James S. NorriS : Advertising, Prentice Hall of India, New Delhi.
- 8) Mohan : Advertising & Management, Concepts & Cases, Tata McGraw Hill India Ltd., New Delhi.