

**Mohanlal Sukhadia University, Udaipur**  
**Bachelor of Business Administration**  
(Three years Six Semesters Degree Course Scheme)  
Effective from 2016-2017

**1. Eligibility for Admission:**

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the BBA Programme through Entrance Test.

**2. Courses of study:**

<b>Paper No.</b>	<b>Nomenclature of Paper</b>	<b>Credits</b>	<b>Mode of Instructions</b>	<b>Mode of Examination &amp;Max. Marks</b>
<b>SEMESTER-1</b>				
101	Economic Environment of Business	4	Class Room Lectures etc.	Internal 20 External 80
102	Business Communication and Soft Skills	4	Lectures + Presentation	Internal Practical 20 External 80
103	Financial Accounting	4	Class Room Lectures etc.	Internal 20 External 80
104	Business Mathematics	4	Class Room Lectures etc.	Internal 20 External 80
105	Business Statistics-Part I	4	Class Room Lectures etc.	Internal 20 External 80
106	Environmental Studies	4	Class Room Lectures etc.	Internal 20 External 80
<b>SEMESTER-2</b>				
201	Business Regulatory Frame work	4	Class Room Lectures etc.	Internal 20 External 80
202	Business Statistics-Part-2	4	Class Room Lectures etc.	Internal 20 External 80
203	Managerial Economics	4	Class Room Lectures etc.	Internal 20 External 80
204	Marketing Management	4	Class Room Lectures etc.	Internal 20 External 80
205	Cost Accounting	4	Class Room Lectures etc.	Internal 20 External 80
206	General Hindi	4	Lectures	Internal 20 External 80
<b>SEMESTER-3</b>				
301	Entrepreneurship Development	4	Class Room Lectures etc.	Internal 20 External 80
302	Indian Financial System	4	Class Room Lectures etc.	Internal 20 External 80
303	Corporate Accounting	4	Class Room Lectures etc.	Internal 20 External 80
304	Auditing	4	Class Room Lectures etc.	Internal 20 External 80
305	Practical Business Accounting	4	Accounting	Internal Practical 20

305A	OR E-Commerce		laboratory exercised OR Class Room Lectures etc.	External Practical 80 OR Internal 20 External 80
306	Language Skills in English	4	Class Room Lectures etc.	Internal Practical 20 External 80
<b>SEMESTER-4</b>				
401	Management Principles & Organisational Behaviour	4	Class Room Lectures etc.	Internal 20 External 80
402	Event Management	4	Class Room Lectures etc.	Internal 20 External 80
403	Taxation-Part1	4	Class Room Lectures etc.	Internal 20 External 80
404	Supply & Chain Logistics	4	Class Room Lectures etc.	Internal 20 External 80
405	Taxation-Part2	4	Class Room Lectures etc.	Internal 20 External 80
406	International Business	4	Class Room Lectures etc.	Internal 20 External 80
<b>SEMESTER-5</b>				
501	Production Management	4	Class Room Lectures etc.	Internal 20 External 80
502	Research Methodology	4	Class Room Lectures etc.	Internal 20 External 80
503	Human Resource Management	4	Class Room Lectures etc.	Internal 20 External 80
504	Spreadsheet Applications	4	Computer laboratory	Internal 20 External 80
505	Management Accounting	4	Class Room Lectures etc.	Internal 20 External 80
506	Industrial Case Studies	4	Lectures + learning by experience	External Written 80 External Viva-Voce 20
<b>SEMESTER-6</b>				
601	Public Finance	4	Class Room Lectures etc.	Internal 20 External 80
602	Company Law & Secretarial Practice	4	Class Room Lectures etc.	Internal 20 External 80
603	Project Management	4	Class Room Lectures etc.	Internal 20 External 80
604	Operations Research	4	Class Room Lectures etc.	Internal 20 External 80
605	Financial Management	4	Class Room Lectures etc.	Internal 20 External 80
606	Business Ethics & CSR	4	Class Room Lectures etc.	Internal 20 External 80
<b>TOTAL CREDITS</b>		<b>144</b>		

### **3. Credit**

One credit would mean equivalent of 15 periods of 60 minutes each.

### **4. Attendance**

4.1 A candidate shall be required to attend minimum 75% of the classes held in each paper including the tutorials and practicals, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the semester end examination.

4.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director. No Relaxation shall be given on medical ground.

### **5. Medium**

Medium of instruction and examination shall be English

### **6. Scheme of Examination**

6.1 Each Paper shall have maximum marks as 100, to be evaluated both internally and externally. Paper-wise Distribution of marks is given in Para no.2.

**External Examination Scheme-** For a question paper carrying maximum 80 marks, the structure shall be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not to exceed 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

#### **Internal Examination Scheme:-**

50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by BBA programme. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons (major accident or death of first relative etc.), BBA programme may conduct defaulters examination after collecting fee of Rs. 500/.

50% of the internal assessment (i.e. 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

**7. Minimum passing marks:**

A candidate shall be declared to have passed the each semester, if he obtains minimum of thirty six percent marks (36%) in each subject and a minimum of forty percent (40%) marks in the aggregate of all the subjects.

**8. Use of Calculators-:**

Candidates shall be permitted to use simple battery operated 12 digit 2 memory 6 functions noiseless and cordless calculators during examination.

## DETAILED COURSE CONTENT

### Semester- First

#### 101: ECONOMIC ENVIRONMENT OF BUSINESS

1. Business Environment: Definition, Components of Environment, External Environment- Social, Economic & Political Environment, Legal Environment, Market Environment, Technological and Ethical Environment (PESTEL Analysis), Internal Environment of the Firm. A brief overview of Capitalism, Socialism & Mixed Economy.

2. National Income: Concept and Measurement (GDP, NNP, NI, GNDI etc.). India's national Income Estimation, Problems in Estimating National Income (Specially in under Developed Economies like India).

3. Indian Economy: Basic Characteristics, Profile of Agriculture-Importance, Production and Productivity problems of Agriculture Sector, New Agriculture Policy (Green Revolution).

4. Industrial Profile: Role and Pattern of Industrialization, Public and Private Sector, Industrial Policy, Recent Industrial Reforms, Industrial Sickness (Symptoms, Stages, Reasons, Remedies, etc.). Government Role and Policies for MSMEs.

5. Economic Policies: Fiscal Policy - Objectives, Tools and Implications. Economic Reforms- Policy of Liberalization, Privatization and Globalization-Concept & Critical Appraisal.

#### **Suggested Readings:**

1. Agrawal Raj & Diwan Parag: Business Environment, Excel Books.
2. Fancies Cherunilum: Business Environment, (Himalaya Publication)
3. Ghosh, Biswanath: Economic Environment of Business, (Vikas Publication (P) Ltd.)
4. Mishra & Puri: Economics Environment of Business
5. Mukherjee, Sampat Economics Environment of Business, (New Central Books Agency (P) Ltd. Kolkata)
8. Singh P.K.: Business Environment

## **102.BUSINESS COMMUNICATION & SOFT SKILLS**

1. Business Communication: Meaning, Definition, Process and Importance of Business Communication. Essentials of affective Communication-7 CS of Communications, Types of Communication.
2. Verbal Communication:- Oral Communication: Types and Importance. Written Communication: Types and Importance. Cross Culture Communication in Organisation- Meaning and Importance, Power of Listening in Organisation.
3. Preparing C.V. and Interview Skills: Preparing CV-Types of C.V., Guidelines for Drafting C.V. for beginnersInterview: Preparing for Interview-Guidelines to Interview and Interviewer.
4. Body Language & Mannerism: Body Language-Postures, Positive Body Language Moves, Gestures &Expression. Do's & Don'ts.
5. Challenges to Business Communication with suggestion to overcome Barriers. Soft Skills: Meaning, Importance in Organisation. Types of Soft Skills, Communication Games, Industrial Case study on Communication gap.

### **Suggested Readings:-**

1. Alter Peasee- Body Language.
2. AshaKaul- Business Communication.
3. Bovee- Business Communication.
4. Chundawat, Khicha& Jain -: Business Communication.
5. Ferrari, T., Bernard-: Power Listening: Mastering the most Critical Business Skill of All.
6. Jennifer and Mike Rotondo- Presentation Skills for Managers.
7. Lesiker Petit- Business Communication.
8. M.J. Mathews- Business Communication.
9. Mitra, K. Barun-: Personality Development and Soft Skills.
10. Riall, Nolan-: Communicating and Adapting Across Cultures.
11. Schnell, James-: Cross- Cultural Communication at Home and Abroad.

### 103. FINANCIAL ACCOUNTING

1. Accounting Principles, Conventions and Concepts. Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India, Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101, International Financial Reporting Standards (IFRS): - Need and procedures. Sectional and self-balancing system.
2. Capital and Revenue: Classification of Income, Expenditure and Receipts final accounts of sole proprietor with adjustments and Royalty Accounts
3. Insurance Claim: Loss of Stock and Loss of Profit, Lease Accounting
4. Hire Purchase Accounts , Joint Venture Accounts and Consignment
5. Branch Accounting and Departmental Accounts

Note: equal weightage shall be given to theory and practical questions in semester end examination

#### **Suggested Readings:**

1. Agarwal A. N., Agarwal K. N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
2. Anthony, R. N. and Reece, J. S.: Accounting Principles: Richard Irwin Inc.
3. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
4. Hanif. M. and Mukherjee. A: Financial Accounting, McGraw Hill Education (India) Pvt. Ltd., New Delhi.
5. Gupta, R. L. and Radhaswamy, M : Financial Accounting; Sultan Chand and Sons, New Delhi.
6. Monga J. R., Ahuja Girish, and Sehgal Ashok : Financial Accounting; Mayur Paper Bock, Noida.
7. Shukla, M. C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.

## 104.BUSINESS MATHEMATICS

1. Functions: Notations, Types, Functions used in Business, Break Even Analysis, Graph of Linear Inequality, Permutation and Combination.
2. Arithmetic, Geometric and Harmonic Progressions Including Series
3. Mathematics of Finance: Simple and Compound Interest, Compound Amount at Changing Rates, Nominal and Effective Rate of Interest, Equational Value, Discount, Depreciation, Annuity, Amortisation of Loan, Perpetuity, Sinking Fund, Leasing Capital Expenditure and Bonds.
4. Matrices and Determinants: Types of Matrices, Addition, Subtraction Multiplication of Matrices. Determinants of Order two and three. Matrix Inversion, Solution of Systems of Linear Equations by Matrix Inversion as well as Pivotal Method.
5. Differentiation of Simple Cases and Standard Forms. Successive Differentiation Maxima and Minima of Functions up to Second Order Applications of Maxima and Minima in Business Problems.

### **Suggested Readings:**

1. Arora SR & Gupta Kanta: Business Mathematics, Taxmann Publications P. Ltd., New Delhi.
2. Goel Ajay and Goel Alka: Mathematics and Statistics, Taxmann Publications P. Ltd., New Delhi.
3. Gorakh Prashad: Textbook on Differential Calculus, Pothishala Private Limited, Allahabad.
4. Gorakh Prashad: Text book on Integral Calculus, Pothishala Private Limited, Allahabad.
5. Saha S.: Business Mathematics, New Central Book Agency, Calcutta.
6. Sancheti D.C. and Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
7. Shanti Narayan: A Text Book of Matrices, S.Chand & Co. New Delhi.



## 105. BUSINESS STATISTICS-PART 1

1. Statistics: Meaning, Definition, Use of Statistics in Business and Management, Distrust and Limitations of Statistics. Collections of Data, Classification, Frequency Distribution and Tabulation.
2. Measures of Central Tendency: Arithmetic Mean, Geometric Mean, Harmonic Mean, Weighted Mean, Median, Mode and Partition Values. Use of Weighted Arithmetic Mean, Empirical Relationship among AM, GM & HM.
3. Measures of Dispersion: Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Measures based on Standard deviation and Lorenz Curve. **Skewness:** Karl Pearson's and Bowley's Measures.
4. **Correlation:** Meaning, Types and Correlation and Causation, Scatter Diagrams Pearson's Coefficient of Correlation and Properties (Proof not required), Rank Correlation deviation method, Probable error, Relationship between  $r$  and  $r^2$ . **Regression:** Meaning, Function & Types, Regression lines: Graphic and Algebraic methods, Relationship between Correlation and Regression standard error of estimate.
5. Index Number: Meaning, Use, Limitation and Types of Index Number, Problems of Constructing of Index Number, Methods of Construction of Index Number. Test of Adequacy of Index Number Formula, Base Shifting, Splicing & Deflating.

Note: equal weightage shall be given to theory and practical questions in semester end examination

### **Suggested Readings:**

1. Bhanawat Shurveer S., Business Statistics, R.B.D. Publication, Jaipur – New Delhi
2. Gupta S. P.: Statistical Methods, Sultan Chand & Sons, N. Delhi.
3. Gupta S. C. and Gupta Indira: Business Statistics, Himalaya Publishing House, Mumbai.
4. Hoel & Jessen: Basic Statistics for Business and Economics; John Wiley and Sons, New York.
5. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
6. Lewin and Rubin: Statistics for Management; Prentice-Hall, New Hall.
7. Sancheti, D.C. & Kapoor V. K. : Statistics (Theory, Methods and Applications) Sultan Chand and Sons Delhi:
8. Ya-Lun Chou: Statistical Analysis with Business and Economic Applications, Holt; Rinehart & Winster, New York

## 106.ENVIRONMENTAL STUDIES

1. Introduction to Environmental Science and Natural Resources: the Multidisciplinary Nature of Environmental Studies and Importance, Introduction of Natural Resources.- Forest Resources, Water Resources, Mineral Resources, Energy resources land and Food Resources-Conflict Over Resources Sharing, Role of an Individual in Conservation of Natural Resources, Public Awareness.
2. Ecosystem and biodiversity: Ecosystem –Concept, Structure and Function, Types of Ecosystem, Food Chain, Food Web, Ecological Pyramid, Energy Flow, Ecological Succession, Biodiversity-: Introduction-Definition: Genetic, Species, Value of Biodiversity: Consumptive use, Productive use, Biodiversity at Global, National and Local Levels.
3. Environmental Pollution Definition: Cause Effect and Control Measures of: a) Air Pollution; b) Water Pollution; c) Soil Pollution d) Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Pollution and Disaster Management-Floods, Earth Quake, Cyclone and Landslides, Role of an Individual in Prevention of Pollution.
4. Social Issues and the Environmental Ethics: Issues and Possible Solution, From Unsustainable to Sustainable Development Urban Problems Related to Energy and Water Conservation, Rain Water Harvesting, Resettlement and Rehabilitation of People; Its Problem and Concerns. Climatic Change, Global Warming, Acid Rain, Ozone Layer.
5. Environment Protection Act, Role of Information Technology in Environment, Visit to a Local area, Local Polluted Site, Local Simple Ecosystem.

### **Suggested Readings:-**

1. Chaudhary B.L. and J. Pandey: Environmental Studies, Apex Publishing House, Udaipur.
2. Purohit, S.S., Q.J. Shammi and A.K. Agrawal: A Text Book of Environmental Sciences (In English), Student Edition, Jodhpur)

## **Semester- Second**

### **201. BUSINESS REGULATORY FRAMEWORK**

1. Law of Contract (1872): Nature of Contract; Classification; Offer and Acceptance; Capacity of Parties of Contract, Free Consent.
2. Special Contracts: Indemnity, Guarantee and Bailment.
3. Sale of Goods Act 1930: Formation of Contract of Sale, Goods and their Classification, Conditions and Warranties. Transfer of Property in Goods.
4. The Consumer Protection Act 1986: Salient Features: Overview of Consumer Redressal Machinery.
5. Factories Act, 1948: Main Provisions.

#### **Suggested Reading:**

1. Chandha P.R.: Business Law: Galgotia, New Delhi.
2. Desai T.R.: India Contract Act, Sales of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
3. Kapoor N.D: Business Law: Sultan Chand & Sons, New Delhi.
4. Khergamwala J.S.: Negotiable Instruments Act: N.M. Tripathi Pvt. Ltd. Mumbai.
5. Kuchal M.C: Business Law: Vikas Publishing House, New Delhi.
6. Singh Avtar: The Principles of Mercantile Law: Eastern Book Company, Lucknow.

## 202. BUSINESS STATISTICS-PART 2

1. Interpolation and Extrapolation: Binomial Expansion, Newton's advancing difference and divided difference and Lagrange's Methods. Association of Attributes.
2. Analysis of Time Series: meaning, Components, Decomposition of time series, measurement of Trend and Seasonal Variations and conversion of trend equation.
3. Probability: Definition and fundamental rule of probability: Addition, Multiplication and Conditional, Bayes theorem and inverse probability, Bernoulli's Rule. Mathematical Expectation
4. Theoretical Frequency Distributions- Binomial, Poisson and Normal Distributions with their properties and applications, fitting a normal Curve.
5. Statistical Quality Control: Control Charts, Advantage and Limitations of SQC, Acceptance Sampling.

Note: equal weightage shall be given to theory and practical questions in semester end examination

### **Suggested Readings:**

1. BhanawatShurveer S.: Business Statistics, R.B.D. Publication, Jaipur – New Delhi.
2. Gupta S. P.: Statistical Methods, Sultan Chand & Sons, New Delhi.
3. Gupta S. C. and Gupta Indira: Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
4. Hoel&Jessen: Basic Statistics for Business and Economics, John Wiley and Sons, New York.
5. Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi.
6. Lewin and Rubin: Statistics for Management, Prentice-Hall, New Hall.
7. Sancheti, D.C. and Kapoor V. K.: Statistics (Theory, Methods and Applications) Sultan Chand and Sons, Delhi.
8. Ya-Lun Chou: Statistical Analysis with Business and Economic Applications, Holt; Rinehart & Winster, New York.

## 203.MANAGERIAL ECONOMICS

1. Economics: Introduction, Definition, Nature and Scope of Economics, Micro and Macro Economics – Concept, Types, Difference and Interdependence of Micro and Macro Economics. Central Problems: PPC, Economic Fundamental Principles, Objectives of a Firm: Profit Maximization.
2. Utility Analysis, Cardinal Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Analysis: Indifference Curve Analysis: Concept, Properties and Consumer's Equilibrium. Demand and Law of Demand, Reasons for the Down-ward slope of the Demand Curve. Exceptions to the Law, Concept and Law of Supply, Factors Affecting Supply.
3. Changes in Demand Elasticity of Demand – Concept, Degree and Methods of Measuring the Elasticity of Demand and their Types. Factors Determining Price Elasticity, Methods of Measurement. Income Elasticity Demand, Cross Elasticity Demand.
4. Accounting Costs and Economic Costs, Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs, Long Run Cost Analysis: Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves. Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their Relationship. Production Function, Law of Variable Proportions, Laws of Returns, Economies of Scale, Producer's Equilibrium with the help of ISO-Quant's and ISO-Cost Lines.
5. Types of Market: Market Structure- Perfect Competition, Price and Output Determination, Monopoly- Price Output Determination, Price Discrimination Monopolistic Competition, Price and Output Determination. Selling Costs. Product Differentiation- Oligopoly, Price Determination in an Oligopoly (Collusive Pricing, Price Leadership, Kinked Demand Curve).

### **Suggested Readings:**

1. Ahuja, H.L.: Business Economics, S. Chand & Co., New Delhi
2. Dwivedi, D.N.: Vikas Publishing House Pvt. Ltd.
3. Mehta, P.L.: Managerial Economics - Analysis, Problems, Cases: Sultan Chand and Sons.
4. Mithani, D.M.: Business Economics, Himalaya Publishing House.
5. Varshney & Varshney: Managerial Economics Sultan Chand and Sons.

## **204. MARKETING MANAGEMENT**

1. Meaning & Definition, Concepts of Marketing, Functions of Marketing, Recent Trends in Marketing, E-Business: Green Marketing, Tele Marketing, Relationship Marketing, Retail Marketing.
2. Market Segmentation and Consumer Behavior: Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation, Consumer Behavior Process, Factors Influencing Consumer Behavior.
3. Marketing Mix: Meaning, Elements, Product Concept (Product Mix, Branding, Labeling, Packaging) Product Life Cycle, Price Concept (Factors Affecting Price, Price Strategies), Place Concept (Channels of Distribution), Promotion (Advertising, sales Promotion, Personal Selling).
4. Customer Relationship Management: Meaning and Definition- Role of CRM, Advantages and Disadvantages.
5. International Marketing: Nature, Definition and Scope of International Marketing, Domestic Marketing V/S International Marketing. Marketing Environment- External and Internal.

### **Suggested Readings:-**

1. Chundawat: Marketing Management.
2. J.C. Gandhi: Marketing Management.
3. Philip Kotler: Marketing Management.
4. P.N. Reddy: Marketing Management.

## 205. COST ACCOUNTING

1. Introduction: Meaning, Evolution, Objective, Nature and Scope of Cost Accounting, CAS-I: Classification of Cost, Cost Methods and Techniques, Installation of Costing System.  
Accounting for Material: Material Control, Purchase of Material, valuation of Material Receipts: CAS-6, Material Storage, Inventory Control Techniques, Valuation of Material Issue: CAS-6, Treatment of Material Losses.
2. Accounting for Labour: Labour Cost Control Procedure, Labour Turnover, Idle Time and Overtime, Methods of Wage Payment- Time and Piece rates, Incentive Schemes. (Individual and Group both). Determination of Labour Cost: CAS-7.
3. Accounting for Overheads, Classification and codification, accounting for production overheads: departmentalisation, primary and secondary distribution, accounting of administration and selling and distribution overheads, absorption of Overheads: Under and over Absorption, and its Treatment.
4. Activity based Costing: Unit costing and Operating Costing (Transport, canteen and hospital)
5. Contract Costing and Process Costing: Simple accounts, Joint Products and By Products, Valuation of WIP.

Note: equal weightage shall be given to theory and practical questions in semester end examination

### **Suggested Readings:**

1. Arora M. N: Cost Accounting- Principles and Practice; Vikas Publication House, New Delhi.
2. Bhanawat Shurveer S.: Cost Accounting, R.B.D. Publications, Jaipur – New Delhi.
3. Horngren, Charles, Foster and Datar: Cost Accounting-A Managerial Emphasis: Prentice-Hall of India, New Delhi.
4. Iyengar, S.P.: Cost Accounting, Sultan Chand & Sons, New Delhi
5. Nigam B.M. Lall and Jain I. C.: Cost Accounting, Principles & Practices, PH & Learning.
6. Jain S.P. and Narang K. L: Cost Accounting; Kalyani Publication, New Delhi.
7. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.
8. Khan M. Y and Jain P. K: Management Accounting; Tata McGraw Hill.  
Tulsian P.C: Practical Costing; Vikas, New Delhi.

## 206. General Hindi

1. "गधवीथी"पुस्तकसेसंक्षेपण एवं 'कथादशक'  
पुस्तकसेपल्लवनसंबंधीज्ञान।दोनोपुस्तकोंसेतथ्यात्मकप्रश्नोंकाज्ञान।
2. भाब्दज्ञान  
भाब्दपर्याय औरविलोम भाब्दोंकाज्ञान  
अनेकार्थी एवंसमश्रुत भाब्दोंकाज्ञान
3. पत्र लेखनऔर पत्रों के प्रकारसम्बन्धीज्ञान  
अंग्रेजीसेहिन्दीअनुवादनकाज्ञान  
हिन्दीमेंपदनामसंबंधीज्ञान ( अंग्रेजीसेहिन्दी पदनाम)
4. मुहावरे-लोकोक्तियां  
भाब्द- भुद्धि औरवाक्य - भुद्धि  
पारिभाषिक भाब्दावली  
अनेक भाब्दों के लिये एक भाब्द
5. देवनागरीलिपि की विशेषताएं  
देवनागरीलिपि एवंवर्तनीकामानकरूप  
कम्प्यूटरमेंहिन्दीकाअनुप्रयोग: प्रारम्भिकपरिचय

पाठयपुस्तके:

1. डॉ. ओमप्रकाश भार्मा, गध-वीथी, प्रकाशक: मायाप्रकाशनमंदिर, जयपुर
2. डॉ. परमानंदपांचाल, कथादशक, प्रकाशक: राजस्थानप्रकाशन, जयपुर
3. डॉ. हरिचरण भार्मा, हिन्दीभाषाज्ञान, प्रकाशक: अनुभाप्रकाशन, जयपुर



**Semester- Third**  
**301. Entrepreneurship Development**

1. Introduction: The Entrepreneur Definition, Characteristics, Theories of Entrepreneurship, Characteristics of Entrepreneur, Leadership, Risk Taking, Decision-Making.
2. Promotion of a Venture: Opportunity Analysis, Competitive Factors, Understanding of External Environment (Political, Socio-Economic, Legal, Ethical and Technological Environment) for Establishment of a new unit and Raising of Funds.
3. Venture Capital: Definition, Concept, Process, Stages, Rising of Funds- Venture Capital Sources and Documentations Required.
4. Entrepreneurial Development Programmes (EDP): Definition, their Roles, Relevance and Achievements, Role of Government in Organizing EDPS, Critical Evaluation, key EDP run by the Government in Rajasthan.
5. Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries, Social Responsibility of an Entrepreneur Role in Export Promotion and Import Substitution.

**Suggested Readings:**

1. Holt: Entrepreneurship- New Indian Experience, Prentice Hall of India.
2. Pandey I. M: Venture Capital-The Indian Experience: Prentice Hall of India.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata McGraw Hill, New Delhi.
4. Siner a David: EntrepreneurialMegabucks, John Wiley and Sons, New York.
5. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
6. Sudha, GS.
7. Tandon B.C: Environment and Entrepreneur,Chugh Publications, Allahabad.

### **302. Indian Financial System**

1. Financial System: Meaning, Significance, and Components, Composition of Indian Financial System.  
Reserve Bank of India: Organization, Management, Functions–Credit Creation and Credit Control; Monetary Policy.
2. Commercial Banks: Meaning, Functions, Development of Commercial Banking in India, Recent Trends in Indian Commercial Banks.  
Development Banks: Concept, Objectives, and Functions of Development Banks. IFCI, IDBI, IRBI, ICICI, SIDBI, NABARD, EXIM, State Level Development Banks.
3. Money Market: Indian Money Market's Composition and Structure: (a) Acceptance Houses, (b) Discount Houses, and (c) Call Money Market; Recent Trends in Indian Money Market.
4. Capital Market: Security Market (a) New Issue Market, (b) Secondary Market; Functions and Role of Stock Exchange; Listing Procedure and Legal Requirements; Public Issue-pricing and Marketing; Stock Exchanges- National Stock Exchange and Over- the Counter Exchanges.
5. Financial Services: Depository System, Merchant Banking –Functions and Role; SEBI: Objective and Function; Credit Rating –Concept, Functions, and Types.

#### **Suggested Readings:**

1. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
2. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
3. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.
4. Khan M. Y: Financial Services; Tata McGraw Hill, New Delhi.
5. Khan M. Y: Indian Financial System: Theory and Practice; VikasPublishing House, New Delhi.
6. Machiraju H.R: Indian Financial System; Vikas, Delhi.
7. Mathur M.: Indian Financial System, Himanshu Publications, Udaipur

8. Sengupta A. K. and Agarwal M. K: Money Market Operations in India; Skylark Publication, New Delhi.

9. Srivastava, R. M: Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.

### **303. CORPORATE ACCOUNTING**

1. Earnings per share: Basic and diluted as per AS-20 Issue of right and Bonus Shares, Buy back of Shares.
2. Final Accounts Preparation of Profit and loss account and balance sheet of corporate entities including managerial remuneration.
3. Valuation of Goodwill and Share.
4. Accounts of Holding Companies: Preparation of consolidated balancesheet with one Subsidiary Company. Relevant Provisions of Accounting Standard-21 (ICAI).
5. Amalgamation of Companies: Concept and Accounting Treatment as per AS-14 (ICAI), Internal Reconstruction and Accounting Treatment Excluding Scheme of reconstruction.

#### **Suggested Readings:**

1. Jain S.P. and Narang K.L.: Corporate Accounting, Kalyani Publications, New Delhi.
2. Maheshwari S.N. and Maheshwari S.K.: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Mukharjee A and Hanif M.: Corporate Accounting, Mc Grew Hill Publication.
4. Sehgal Ashok, Sehgal Deepak: Advanced Accounting- Corporate Accounting, Taxmann Publication Pvt. Ltd., Delhi.
5. R.L. Gupta: Advance Accounts.
6. Shiukla M.C. &Grewal T.S.: Advance Accounts, Vol-11, S. Chand & Co., New Delhi.

#### **NOTE: -**

1. The Provisions of Companies act 2013 and amendments made up to 30<sup>th</sup> June of preceding year shall be applicable.
2. Any revision of relevant Indian accounting standard would become applicable immediately.
3. The relevant Indian accounting standards in line with IFRS for all the above topics should be covered.
4. Equal weightage shall be given to theory and practical questions in semester end examination

### 304. AUDITING

1. Introduction: Meaning and Objectives of Auditing, Types of Audit, Internal Audit.  
Audit Process: Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for Commencing an audit: Routine checking and Test checking.
2. Internal Control: Internal Check & Internal Audit, Vouching and Verification of Assets and Liabilities.
3. Audit of Limited Companies: Company Auditor-Qualification and Disqualification, Appointment, Powers, Rights, Duties & Liabilities of Statutory Auditors under the companies Act 2013.
4. Auditor's Report- Standard Report and Qualified Report.  
Special Audit of Banking Companies, Educational Institutions, Insurance Companies.
5. Nature and Significance of Cost Audit, Tax Audit & Management Audit.  
Computer Aided Audit Technique and Tools.

#### **Suggested Readings:**

1. Gupta Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.
2. Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur.
3. Jha Aruna: Auditing, Taxmann Publication, New Delhi.
4. Kumar Ravindra and Sharma Virendra: Auditing Principles & Practice, PHI Learning.
5. Pagare Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.
6. Sharma, T.R.: Auditing principles and Problems, Sahitya Bhawan, Agra.
7. Tandon, B.N.: Principles of Auditing, S.Chand & Co., New Delhi.

### **305.PRACTICAL BUSINESS ACCOUNTING**

1. Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers.
2. Voucher Entry, Voucher Types, Pre-Defined Voucher Types, Creating a Voucher entry form, preparing ledgers with SQL, Forms and reports
3. Accounting and Inventory Features, Statutory and Taxation Features:TDS, VAT and Service Tax,Preparing Trial Balance with SQL and Report
4. Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement.
5. Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns, Designing Supplier and customers System for Accounting using Form, Query, Module, andReport.

#### **Note:-**

1. Teaching arrangements need to be made in the accounting laboratory.
2. The General Purpose Software referred in this Course will be notified by the University Department every three years. If the specific Software is not available in that software, to that extent it will be deemed to have been modified.
3. There shall be a Practical of 100 Marks (Internal 20, External 80) and duration of Practical Examination shall be 3 Hours.
4. **Lectures: 10, Practical in accounting Laboratory: 50**

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

1. The Suggested Readings and guideline shall be notified by the University BBA Programme at least once in three year based on selected Software.

## 305- A. E-COMMERCE

1. **Introduction:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. *Technology used in E-commerce:* The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).
2. **Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).
3. **IT Act 2000 and Cyber Crime:** IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.
4. **E-payment System:** Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
5. **On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

## **Suggested Readings**

1. Kenneth C. Laudon and Carlo GuercioTraver:*E-Commerce*, Pearson Education.
2. David Whiteley:*E-commerce: Strategy, Technology and Applications*, McGraw Hill Education.
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education.
- 4.PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
5. K.K Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education.

### **306. LANGUAGE SKILLS IN ENGLISH**

1. Basics of Communication: Shannon Weaver Model of Communication , Distinguishing Between General and Technical English, Verbal and Non-verbal Communication- Kinesics, Proxemics, Paralinguistic's, Chronemics, Effective use of Non-Verbal Communication:- Improving Your Behavioural Skills.
2. Listening Ability: Importance of Listening, Listening for General and Specific purpose, Intensive Listening, Types and Barriers to Listening, Overcoming Measures, Enhancing Effective learning Strategies.
3. Speaking Skills: Types of Presentations, Presentations Strategies, Preparing and Conducting Effective Oral Presentations, Group Discussions.
4. Reading Tactics: Reading Techniques-Skimming, Scanning, Understanding the Gist of an argument, Developing Reading Strategies.
5. Technical English Writing Skills: Types of Formal/Business letters, Job Applications, Covering letters, Writing Reports: Types of Reports and Layouts, Difference Between Writing a Bio-data, CV and Resume.

#### **Suggested Readings:**

1. Lesikar, R. V., Flatley, M. E., Rentz, K. and Pandey. Business Communication: Making Connections in a Digital World 2009: New Delhi
2. Rama, Meenakshi and Sharma, Sangeeta.: Technical Communication: Principles and Practice, Second Edition by Oxford Publications.
3. Vibrant English. Hyderabad: Orient BlackSwan, 2013.



### **Semester- Fourth**

#### **401. MANAGEMENT PRINCIPLES & ORGANIZATIONAL BEHAVIOUR**

1. Nature of Management: Nature, Importance, Functions of Management, Roles of Manager.
2. Decision Making, Strategy and Strategic Formulation. Control: Meaning and Techniques of Control.
3. Meaning of Organisation Behavior, Importance and Need of OB, Pillars of OB- Individual, Group and Organisation, Recent Changes in OB.
4. Individual Behavior-: Meaning, How Individual Behavior Affects Organisation Effectiveness, Factors Framing Individual Behavior: Perception, Attitude, Learning, Personality, Values and Emotions.(Only brief Introduction). (No theories).  
Group Behavior-: Types and Importance.
5. Organisation Culture and Climate (Brief Introduction), Organisation Change- Meaning, Process and Importance.  
Challenges of 21<sup>st</sup> Century in OB.

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

1. Ansoff H.I.: Corporate Strategy: McGraw Hill, New York.
2. Drucker Peter F: Management Challenges for the 21<sup>st</sup> Century; Butterworth Heinemann Oxford.
3. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
4. Hampton, David R: Modern Management; McGraw Hill, New York.
5. Hersey Paul and Blanchard Kenneth: Management of Organisational Behavior- Utilizing the Human Resources: Prentice Hall of India, New Delhi.
6. Ibancevish J.M. and Matleson M.T: Organisation Behaviour & Management; Irwin Homewood, Illionis.
7. Louis A. Allen: Management and Organisation; McGraw Hill New York.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Stoner and Freeman: Management: Prentice-Hall, New Delhi.
10. Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.

## **402. EVENT MANAGEMENT**

1. Introduction and principles of event Management, Role and quality of an event planner, Size & type of event, Knowing your client, Event Team, Code of ethics
2. Concept & designing. Analysis of concept, Logistics of concept. Feasibility, Keys to success, SWOT Analysis.
3. Nature of Marketing, Process of marketing, marketing mix, Sponsorship.
4. Security, Occupational safety, Crowd management, Major risks and emergency planning, emergency procedures.
5. Budget, break-even point, cash flow analysis, Profit & loss statement, balance sheet, financial control system

### **Suggested Reading:**

1. Event Management By Lynn Van Der Wagen& Brenda R Carlos
2. Successful Event Management By Anton Shone & Bryn Parry

### 403. TAXATION-PART 1

1. Basic Concepts of Income Tax: Income, Person, Assesses Assessment Year, Previous Year, Gross Total Income, Agricultural Income, Residential Status and Incidence of Tax.
2. Salaries.(Only simple and basic Concepts)
3. Income from House Property and Income from Other Sources.
4. Profits and Gains of Business or Profession.
5. Capital Gain.

#### **Suggested Readings:**

1. Agrawal N and Jain C.M., Jain O.P.: Income Tax, Ramesh Book Depot. Jaipur
2. Mehrotra, H. C.: Income Tax Law & Accounts, Sahitay Bhawan.
3. Patel and Choudhary: Income Tax, Choudhary Prakashan, Jaipur.
4. Singhanian, Vinod.K. And Monica: Student Guide to Income tax, Taxmann Publication Pvt. Ltd., New Delhi.
5. Ahuja Girish and Gupta Ravi: Systematic Approach to Income Tax, Bharat Law House, Delhi.

#### 404. SUPPLY CHAIN LOGISTICS

1. Introduction to Supply Chain Management & Supply Chain Network: What is Supply Chain? Importance of Supply Chain Management (SCM), Overview, Objectives, Nature & Scope of SCM, Managing the supply Chain, Models of Scope SCM. Supply Chain, Models of SCM, Evolution of SCM. Supply chain Networks, Integrated supply Chain Planning, Importance of Design, Role of Facility Decisions, Distribution Channels, Design, of Distribution Channel, Channel Design, Locational Determinants.
2. Demand Management: Demand Management Process, the Role of Forecasting and Production, Basic Approach to Forecasting, Overview of Qualitative and Quantitative Methods of Forecasting, Relationship between Customer Service and Demand Management.
3. Supply Chain Planning: Aggregate Planning in a Supply Chain, Aggregate Planning Strategies, Planning Supply and Demand in a Supply Chain, Planning and Managing Inventories in a supply Chain, Planning for Optimal level of Product Availability.
4. Introduction to Logistics Management: Objectives of Logistics, Components of Logistics, Significance of Logistics, Logistical Value Proposition, the Work of Logistics, Logistical Operations, Integrated Logistics, Evolution to 4PL.
5. Designing Distribution Network: Role of Distribution in Supply Chain, Factors Influencing Distribution Network Design, Design Option, E- Business, Models for Facility Location and Capacity Allocation, Warehouses, Importance, Types and Functions Performed by Warehouses.

#### **Tax Book:**

1. Supply Chain & Logistics Management: Bowersox, Closs & Cooper (TMGH) 2nd Ed. Supply Chain Management Strategy Planning & Operations-Chopra, Meindl (Pearson) 1<sup>st</sup> Ed.

#### **Reference Book:**

1. Logistics & Supply Chain Management: Martin Christopher. Supply Chain Management Process, System & Practice –N. Chandrasekaran (Oxford) 1st Ed.

## **405. TAXATION-2**

1. Clubbing of Income, Set off and Carry Forward of Losses and Deductions u/s 80 Related to Individual and HUF from GTI.
2. Assessment of Individuals and HUF and Advance Payment of Tax.
3. Service Tax: Concepts and General Principles, Charge of Service Tax and Taxable Services: Construction Activity, Banking Services, Transport of Goods, Telecom Related Services, Food Related Service and Educational Services.
4. Service Tax: Valuation of Taxable Services, Payment of Service Tax and Filing of Returns, Penalties, CENVAT Credit.
5. Central Excise Law in Brief – Goods, Excisable Goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic Procedures, Export, SSI, Job Work.

### **Suggested Readings:**

1. Agrawal N. and Jain C.M., Jain O.P.: Income Tax, Ramesh Book Depot. Jaipur.
2. Mehrotra, H. C.: Income Tax Law & Accounts, Sahitya Bhawan.
3. Patel and Choudhary: Income Tax, Choudhary Prakashan, Jaipur.
4. Singhanian, Vinod K. and Monica: Student Guide to Income Tax, Taxmann Publication P. (Ltd.) New Delhi.
5. Datey V. S.: Indirect Tax Law and Practice, Taxmann Publication, New Delhi.
6. Ahuja Girish and Gupta Ravi: Indirect Taxes, Flair Publication, Pvt. Ltd.

## **406: INTERNATIONAL BUSINESS**

1. Need, Importance and Problems of International Trade, Advantages and Disadvantage of International Trade, Free Trade, Protection Trade, Tariff, Quota and Dumping.
2. India's Foreign Trade - Introduction, Trends of Exports and Imports of India, Composition and Direction of India's Foreign Trade, Foreign Trade Policy, WTO. Foreign Aid - Overview.
3. Balance of Payment- Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and Measures for Correction. Meaning and Importance of Foreign Exchange Rate: Fixed and Flexible Exchange Rates-Merits and Demerits, Determination of Foreign Exchange Rate.
4. Institutional set up for Export Promotion - Export promotion Measures, Export Promotion Councils, Commodity Board, ECGC, IIFT, Export House.
5. Role, Importance and Functions: IMF (International Monetary Fund), IBRD (International Bank for Reconstruction and Development), IFC (International Finance Corporation), IDA (International Development Association), ADB (Asian Development Bank), WTO.

### **Suggested Readings:**

1. Andley K.K.: Foreign Exchange Trade and Foreign Exchange.
2. C.T. Kindelberger.: International Economics.
3. Francis Cheamilan: International Trade and Export Management.
4. Kuppu Swami: ABC of Foreign Exchange.
5. Lal. G.S.: Financing of foreign Trade and Foreign Exchange.
6. P.T. Ellsworth: International Economics.
7. Trivedi, I.V. & Sharma M.K: International Trade & Finance (Hindi).
8. Varghese, S.K.: Foreign Exchange and Financing of Foreign Trade.

**Semester- Fifth**  
**501. PRODUCTION MANAGEMENT**

1. Overview – Introduction, Objectives in Production Management, Systems Concept in Production Management, Types of Production Systems.
2. Production Management Decisions- Site & Facility location selection, Facility layout.
3. Materials Management- Material Handling, Purchasing Management.
4. Job Design- Introduction, Design Factors- Environmental Factors, Organizational Factors Behavioural Dimensions, Socio-Technical Approach & An Overview of Work Study.
5. Quality Control- Economics of Quality, Statistical Quality Control Process Control, Construction of Control Charts for Variable and Attributes.

**Suggested Readings:**

1. Buffa Elwood, Production Management.
2. Chunawala and Patel, Production Management.

## **502. RESEARCH METHODOLOGY**

1. Research: Definitions, Importance, Types, Steps in Research Methodology.  
Defining Research Problem and Techniques Involved in Defining.
2. Sampling Design, Types of Sample, Measurement Scale, Test of sound Measurement.
3. Sampling Theory, Statistical Inference – Estimation and Hypothesis Testing, Test of Significance of Large Samples.
4. Test of Significance of Small Samples and Chi Square Test.
5. Analysis of Variance and Non-Parametric Test: Sign Test, Run Test and Median Test.

### **Suggested Readings:**

1. Kothari, C. R.: Research Methodology Methods & Techniques, Wiley Eastern, New Delhi.
2. Sharma, K. R.: Research Methodology, National Publishing House, Jaipur.
3. Beri, G. C.: Marketing Research.
4. Gupta, S.C.: Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
5. Gupta, S. P.: Statistical Methods, Sultan Chand & Sons, New Delhi.



### **503.HUMAN RESOURCE MANAGEMENT**

1. Human Resource Management: Meaning, Definition, Nature, Importance, Scope and Concept of HRM.
2. Human Resource Planning: Concept of HRP, Process of HRP, HR Forecasting, Job Analysis, Job Description and Job Specification.
3. HRM Mechanism: Basic Concepts of Recruitment, Selection, Induction, Training & Development.
4. Emerging HRM Dimensions: - HRM Practices in India in Competitive era with latest Trends. International HRM-Meaning & Concept Approaches to International HRM.
5. Challenges of HRMN, Impact of Technology, Innovation & R&D on HRM, Global Practices and Bench Marking of HRMN Strategies.

#### **Suggested Readings:**

1. ArunMonappa&Sayadin- pers. Mgt.-Tat McGraw.
2. Dessler-HRM-EEE, Prentice Hall.
3. E.B. Flippo-Personnel Management-Tat McGraw.
4. P.L. Rao-International Human Resource.
5. Pates Dowling, Watch & Schuller0International HRM-South Western College Pub. Cinechinati.
6. Pattanaik-HRM-Himalay.
7. T.N. Chabra-HRM-DhanpatRai& Co.

## 504. SPREADSHEET APPLICATION

1. Understanding Excel's Files, Ribbon and Shortcut: Create a Workbook , Data in a Worksheet , Format a Worksheet , Format Numbers in a Worksheet , Create an Excel Table , Filter Data ,Sort data by using an AutoFilter, Essential Worksheet Operations: Using Help (F1), Key Board Shortcuts,Working with Cells and Ranges: Formatting Cells, Name Manager, Visualizing Data Using Conditional Formatting: Apply Conditional Formatting,Printing Your Work: Print a Worksheet, Using Print Preview & Other Utilities.
2. Working with and Times & Text: Working with Dates & Time, Creating Formulas that Manipulate Text – Upper, Proper, Lower, Concatenate, Text to Column, Creating Formulas That Count- Sum, Subtotal: Create a Formula, Use a Function in a Formula, Creating Formulas That Look Up Values: VLookup, H Lookup, Match& Index.
3. Creating Formulas for Financial Applications: Introduction to Formulas e.g. PV, PMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation Calculations, Creating Charts and Graphics: Chart your data, Creating Sparkling Graphics, Using Insert Tab Utilities.
4. Using Custom Number Formats: Right Click, Format Cells window, Using Data Tab and Data Validation: Getting External Data, Remove Duplicates, Apply data Validation & Using Utilities from Data Tab, Protecting Your Work: Using Review Tab Utilities, Performing Spreadsheet What-If Analysis: Create a Macro.
5. Analyzing Data with the Analysis Tool Pak:Anova,Correlation, Covariance, Descriptive Statistics, Histogram, Random Number Generation, Rank and Percentile, Regression, T-Test, Z-Test,Using Pivot Tables for Data Analysis: Create Data Base for Pivot, Analysing Data with Pivot Tables, Producing Report with a Pivot Table.

### **Suggested Readings:-**

1. Excel 2010 Bible [With CDROM] by John Walkenbach, John Wiley & Sons, 2010 Edition.
2. Excel 2007 for Dummies by Greg Harvey.
3. New Perspectives on Microsoft Office Excel 2007.

## 505. MANAGEMENT ACCOUNTING

1. Management Accounting: Meaning, Definition, Financial Statements Analysis: Meaning and Definition, Objectives, Importance. Type of Financial Analysis: Tools and Techniques of Financial Analysis Limitations of Analysis of Comparative Financial Statement and Common-size Statement.
2. Ratio Analysis: Meaning and Definition, Forms, Importance, Objective and Precaution Limitations, General Safety levels of Ratios Classification, Calculation and Interpretation of Financial Ratios.
3. AS-3 Cash Flow Statement , Budgeting and Budgetary control System: Essentials of Effective System, Installation of Budgetary Control System, Preparation of Production Budgets, Material Budget, Flexible Budget, Cash Budget, Different Philosophies: Programme Budgeting Performance Budgeting and Zero Base Budgeting.
4. Marginal Costing Contribution, PVR, Break even Analysis (Simple, Cash, Cost and Composition break even, Margin of safety, angle of incidence, operating leverage. Decisionmaking (Key factor, Make or buy, Product unit, Export V/S local sales, fixation of selling price).
5. Standard Costing: Computation of Material, Labour and Overhead Variances.

### **Suggested Readings:**

1. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
2. Arora M. N: Cost Accounting- Principles and Practice, Vikas, New Delhi.
3. Bhanawat Shurveer S.: Cost Accounting, R.B.D. Publications, Jaipur – New Delhi.
4. Horngren, Charles, Foster and Datar: Cost Accounting-A Managerial Emphasis: Prentice-Hall of India, New Delhi.
5. Horngren, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
6. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi.
7. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.
8. Khan M. Y and Jain P. K: Management Accounting; Tata McGraw Hill.
9. Pandey, I. M: Essentials of Management Accounting, Vikas Publishing House Pvt. Ltd.

10. Tulsian P.C: Practical Costing; Vikas, New Delhi.

### **506. INDUSTRIAL CASE STUDIES**

Under this paper five industries shall be identified by the university every year and notified through university website. Student has to develop understanding about real world life situation regarding various aspect of functional management such as financial performance, marketing strategy, personnel, foreign verses domestic trade and production management strategy etc. Candidate has to appear in viva as well as written examination at end semester examination. Viva-voce shall be of 20 marks and written examination of 80 marks. In written examination, Student has to attempt 5 questions by selecting one question out of two from each industry. Each question shall carry 16mark. Students are supposed to get practical knowledge of any one industry through learning by experience (educational tour or excursion). Due weightage shall be given to those students who participate in learning by experience activity.

**Semester- Sixth**  
**601. PUBLIC FINANCE**

1. Public Expenditure: Public goods, Externalities, education, Cost Benefit Analysis
2. Public Expenditure: Social Insurance, Income maintenance, social security, health care market and government and Income Re-Distribution.
3. Tax Analysis:- Public Revenue , Public Debt, Fiscal Policy, Budget, Fiscal Federalism
4. Theory of public debt: economic effects of public debt, loans and savings as source of finance for development. Burden of public debt, Public Debt Management, Repayment of Public Debt.
5. Fiscal Policy: Objectives, neutral, compensatory and functional finance. Balanced budget multiplier. Fiscal policy in under- developed countries. Automatic and built in flexibility.

**Suggested Reading:**

1. Richard A. Musgrave (1989), Public Finance in Theory and Practice McGraw Hill Book Company, New York.
2. Buchaman J.M. (1970), the Public Finances, Richard D. Irwin, Homewood.
3. Jha H. (1998), Modern Public Economics, Routledge, London.
4. Singh S.K. (1986) Public Finance in Developed and Developing Countries, S.Chand and Company Ltd, New Delhi.
5. Chelliah R.J. (1971), Fiscal Policy in Underdeveloped Countries.
6. Hemlata Rao (2006) Fiscal Federalism –Issues and Policies, New Country Publications, New Delhi.
7. Atkinson A.B. and J.E. Siglitz (1980). Lectures on Public Economics, Tata MacGraw Hill, New Delhi.
8. N. Radhakrishnan, : Public Finance, Theory and Approach, Vrinda Publications, New Delhi.
9. Rosen Harvey's and Gayen Ted.: Public Finance , McGraw Hill Publication Pvt. Ltd., Delhi.

## **602.COMPANY LAW & SECRETARIAL PRACTICE**

1. Meaning and Nature of Company, Classification of Companies, Formation of Company. Memorandum of Association, Articles of Association.
2. Prospectus, Introduction & Contents. Winding-up of Companies-Different Modes, Oppression & Mis. Management.
3. Appointment, Rights, Duties & Liabilities of Directors, Managing Director and Manager.
4. Company Secretary- Definition, Appointment, Qualities, Position and Duties:  
The Work and Duties of Company Secretary with Reference to:-
  - (a) Issue and Allotment of Shares
  - (b) Calls in Shares
  - (c) Forfeiture of Shares
  - (d) Transfer of Shares
5. General Procedure of Meetings, Notice, Ngenda, Chairman, Quorum, Motions and Resolution, Methods of Voting, Minutes etc.

### **Suggested Readings:-**

1. Agarwal&Khatri: Company Law & Secretarial Practice.
2. Chundawat&Khicha: Company Law & Secretarial Practice.
3. Kuchhal, S.C.: Secretarial Practice.
4. Mathur&Navlakha : Company Law & Secretarial Practice.
5. Mittal &Agarwal : Company Law & Secretarial Practice .
6. Sharlekar: Secretarial Practice.
7. Shukla: Company Law & Secretarial Practice.
8. Upadhyaya, Chaturvedi: Company Law & Secretarial Practice.

### 603. PROJECT MANAGEMENT

1. Project Management: Introduction, Project, Plan, Programme and Scheme, Characteristics of a Project, Type of Projects, Project Life Cycle.
2. Stockholders, Types of Appraisal - Technical, Management, Marketing, Financial, Economics, Environmental and Social Aspects. Appraisal of Risk and Uncertainty in Project, Appraisal of Social Cost & Benefits of Project.
3. Project Planning and Organisation: Project Planning, Types of Plans, Essentials of Project Planning, Time Planning and Scheduling Including PERT & CPM.
4. Project Monitoring and Control: A Project, MIS for Projects, Project Performance Reports, Control of Projects, Types of Control for Projects.
5. Project Follow up & Evaluation of a Project: Meaning and Stages in Follow-up Objectives, Follow-up Objectives, Follow up Origination and Techniques, Channels for Follow up.

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

1. N.P. Agrawal: Project Management.
2. Prassanna Chandra: Project Management.

## 604. OPERATION RESEARCH

1. Operations Research: Concept and Significance of Operations Research, Evolution of Operations Research, Steps in Designing Operations Research Studies; Operations Research Models.
2. Linear Programming and Its Applications: Graphic Method and Simplex Method, Duality Problem.
3. Transportation and Assignment Problems.
4. Waiting Line Models: Waiters and Services, Mathematical Distribution of Queues, Basic Models of Queuing theory and Applications. Replacement theory.
5. Simulation: Application of Simulation Techniques; Monte-Carlo Approach.  
Net-Work Analysis: Introduction to PERT and CPM; Application areas of PERT and CPM.

### **Suggested Readings:**

1. Agrawal, J. D. and Sagarika Ghosh: Quantitative Techniques for Financial Analysis, Indian Institute of Finance, New Delhi.
2. Billy, E. Gillett: Introduction to Operations Research - A Computer Oriented Algorithmic Approach, Tata McGraw Hill Publishing Ltd., New Delhi.
3. Lucey. T: Quantitative Techniques, D. P. Publications, London.
4. Sharma, K. R: Quantitative Techniques and Operations Research: Kalyani Publication, Ludhiana.
5. Sharma S.C., Sehenoy G. V., Srivastava V. K.: Quantitative Techniques for Managerial Decision Making; Wiley Western Ltd, New Delhi.
6. Taha, Hamdy A.: Operations Research - An Introduction, Prentice Hall, Delhi.
7. Vazsonyi, Andrew and Herbert F. Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi.
8. Vohra, N. D.: Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.
9. Wanger, H. M.: Principles of Operations Research, Prentice Hall, Delhi.
10. Wastman, Terry J. and Parramor Keith: Quantitative Methods in Finance, International Thompson Business Press.



## 605. FINANCIAL MANAGEMENT

1. Financial Management: Financial Goals; Profit v/s Wealth Maximization; Financial Functions-Investment, Financing, and Dividend Decisions; Financial Planning.
2. Capital Budgeting: Nature of Investment Decisions, Investment Evaluation Criteria, Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return Profitability Index; NPV and IRR Comparison.
3. Cost of Capital: Significance of Cost of Capital; Calculating Cost of debt; Preference Shares, Equity Capital, and Retained Earnings; Combined (Weighted) Cost of Capital. Operating and Financial Leverage: Their Measure; Effects on Profit, Analysing Alternate Financial Plans, Combined Financial and Operating Leverage.
4. Capital Structure: Theories and Determinants.  
Dividend Policies: Issues in Dividend Policies; Walter's Model; Gordon' Model; M.M. Hypothesis, Forms of Dividends and Stability in Dividends, Determinants.
5. Management of Working Capital: Nature of working Capital, Significance of Working Capital, Operating Cycle and Factors Determining of Working Capital Requirements; Management of Working Capital-Cash, and Inventories.

### **Suggested Readings:**

1. Bhalla V. K.: Modern Working Capital Management, Anmol Pub., Delhi.
2. Brigham E. F., Gapenski L. C., and Ehrhardt M.C: Financial management- Theory and Practice: Harcourt College Publishers, Singapore.
3. Khan M. Y. and Jain P. K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Pandey I. M: Financial Management: Vikas Publishing House, New Delhi.
5. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
6. Rao, Singh Rao Financial Management Apex Publishing, Udaipur.

## **606.BUSINESS ETHICS &CSR**

1. Business Ethics: Meaning,necessity of ethics, Importance, scope, Objective, Factors influence business ethics
2. Theories of B. E. (Normative Theory) Traditional, Teleological theory, Deontological theory
3. Ethics of Finance, IPR, HRM and Marketing.
4. Social Responsibility and Managerial Ethics, Legislation and CSR, Environment Pollution, Corporate Labour.
5. Contribution of NGO to CSR.

### **Suggested Readings:**

1. Dr. P. K. Ghosh: Business Ethics, Vrinda Publication, Pvt. Ltd, (Test & Cares).
2. A. V. Fernando A. C.: Business Ethics- in Indian perception Pearson, Delhi.
3. Badi N. V.: Corporate Governance, Vrinda Publication, Pvt. Ltd.
4. Balchandran V and Chandra Sekaran: Corporate Governance, Ethics by CSR, PHI Learning Pvt. Ltd., Delhi.

## **PRACTICAL BUSINESS ACCOUNTING**

**Duration: 3 hrs. Marks: 100 Lectures: 52, Practical Lab: 52**

### **Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)**

Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

### **Designing Computerised Accounting System (24 Lectures, 24 Practical Lab)**

Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

### **Designing Accounting Support System (16 Lectures, 16 Practical Lab)**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

#### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

#### **Suggested Readings:**

**The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.**

## **Paper GE 4: E-COMMERCE**

**Duration: 3 hrs. Marks: 100 Lectures: 65**

**Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means**

### **Contents**

#### **Unit 1: Introduction: (13 Lectures)**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. *Technology used in E-commerce:* The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

#### **Unit 2: Security and Encryption: (13 Lectures)**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

#### **Unit 3: IT Act 2000 and Cyber Crime (13 Lectures)**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

#### **Unit 4: E-payment System: (13 Lectures)**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

#### **Unit 5: On-line Business Transactions: (13 Lectures)**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Suggested Readings**

9. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
10. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
11. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
12. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
13. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education