

PUNJAB TECHNICAL UNIVERSITY KAPURTHALA

Scheme and Syllabus of BBA(RM)

Batch 2014 onwards

**By
Board of Studies
Management/Commerce/Business
Economics**

**First Semester
Hrs.**

Contact Hours: 28

Course Code	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
		L	T	P	Internal	External		
HVPE 101	Human Values and Professional Ethics	3	-	-	40	60	100	3
BBA 101	Principles of Management	4	1	-	40	60	100	5
BBA 102	Microeconomics	4	1	-	40	60	100	5
BBA 103	Financial Accounting	4	1	-	40	60	100	5
BBA 104	Business Communication –I	4	1	-	40	60	100	5
BBA 105	Introduction to Computers	4	1	-	40	60	100	5
Total		23	5	-	240	360	600	28

**Second Semester
Hrs.**

Contact Hours: 30

Course Code	Course Title	Load Allocation			Marks Distribution		Total Marks	Credits
		L	T	P	Internal	External		
BBA 201	Organization Behaviour	4	1	-	40	60	100	5
BBA 202	Macroeconomics	4	1	-	40	60	100	5
BBA 203	Business Mathematics	4	1	-	40	60	100	5
BBA 204	Corporate Accounting	4	1	-	40	60	100	5
BBA 205	Business Communication –II	4	1	-	40	60	100	5
BBA 206	Computer Applications	4	1	-	40	60	100	5
BBA 207	Viva Voce	-	-	-	-	50	50	1
Total		24	6	-	240	410	650	31

First Semester

HVPE 101 Human Values & Professional Ethics

Objective/s and Expected outcome:

To help the students to discriminate between valuable and superficial in the life. To help develop the critical ability to distinguish between essence and form, or between what is of value and what is superficial, in life - this ability is to be developed not for a narrow area or field of study, but for everyday situations in life, covering the widest possible canvas. To help students develop sensitivity and awareness; leading to commitment and courage to act on their own belief. It is not sufficient to develop the discrimination ability, it is important to act on such discrimination in a given situation. Knowingly or unknowingly, our education system has focused on the skill aspects (learning and doing) - it concentrates on providing to its students the skills to do things. In other words, it concentrates on providing "How to do" things. The aspects of understanding "What to do" or "Why something should be done" is assumed. No significant cogent material on understanding is included as a part of the curriculum. A result of this is the production of graduates who tend to join into a blind race for wealth, position and jobs. Often it leads to misuse of the skills; and confusion and wealth that breeds chaos in family, problems in society, and imbalance in nature. This course is an effort to fulfill our responsibility to provide our students this significant input about understanding. This course encourages students to discover what they consider valuable. Accordingly, they should be able to discriminate between valuable and the superficial in real situations in their life. It has been experimented at IIITH, IITK and UPTU on a large scale with significant results.

PART A

1. Course Introduction - Need, Basic Guidelines, Content and Process for Value Education

- Understanding the need, basic guidelines, content and process for Value Education.
- Self Exploration—what is it?- its content and process; „Natural Acceptance“ and Experiential Validation- as the mechanism for self exploration.
- Continuous Happiness and Prosperity- A look at basic Human Aspirations
- Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
- Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
- Method to fulfill the above human aspirations: understanding and living in **harmony** at various levels

(6 Hrs.)

2. Understanding Harmony in the Human Being - Harmony in Myself!

- Understanding human being as a co-existence of the sentient „I“ and the material „Body“
- Understanding the needs of Self („I“) and „Body“ - *Sukh* and *Suvidha*
- Understanding the Body as an instrument of „I“ (I being the doer, seer and enjoyer)
- Understanding the characteristics and activities of „I“ and harmony in „I“
- Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
- Programs to ensure *Sanyam* and *Swasthya*

(6 Hrs.)

3. Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship

- Understanding harmony in the Family- the basic unit of human interaction.
- Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*; Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship.
- Understanding the meaning of *Vishwas*; Difference between intention and competence
- Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
- Understanding the harmony in the society (society being an extension of family): *Samadhan*, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
- Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyawastha*)- from family to world family!

(6 Hrs.)

PART B

4. Understanding Harmony in the Nature and Existence - Whole existence as Co-existence

- Understanding the harmony in the Nature
- Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature
- Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
- Holistic perception of harmony at all levels of existence

(4 Hrs.)

5. Implications of the above Holistic Understanding of Harmony on Professional Ethics

- Natural acceptance of human values
- Definitiveness of Ethical Human Conduct
- Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
- Competence in professional ethics:
 - Ability to utilize the professional competence for augmenting universal human order
 - Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems
 - Ability to identify and develop appropriate technologies and management patterns for above production systems.
- Case studies of typical holistic technologies, management models and production systems
- Strategy for transition from the present state to Universal Human Order:
 - At the level of individual: as socially and ecologically responsible engineers, technologists and managers
 - At the level of society: as mutually enriching institutions and organizations

(6 Hrs.)

Recommended Books:

1. R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education*.

Suggested Readings / Books:

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
3. A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.
4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers
7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome’s report*, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers*, Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd
11. B P Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

BBA101 Principles of Management

Objective/s and Expected Outcome: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

Unit I (12 Hrs.)

Introduction: Definition, nature, scope, importance, functions of management and manager, managerial roles and skills. **Evolution of management thoughts and Thinkers:** Scientific Management, General administrative theories, Quantitative approach, Behavioural approach, Systems approach, Contingency approach.

Unit II (12 Hrs.)

Planning: Nature, scope and objectives of planning, types of plans, planning process, business forecasting, concept and process of MBO. **Decision-Making:** Importance, types, process, approaches and decision making conditions.

Unit III (12 Hrs.)

Organising: Concept, nature, types, process and significance, principles of an organization, span of control. **Departmentation;** Delegation; centralization and Decentralization. **Staffing:** Concept, nature and importance of staffing.

Unit IV (12 Hrs.)

Controlling: Nature, scope, control process, tools and techniques of control. **Modern management techniques:** introduction to various latest techniques: Business process Re engineering, business outsourcing, benchmarking, kaizen, six sigma, knowledge management, just in time management, total quality management

Suggested Readings / Books:

- Harold Koontz & Heinz Wehrich, *Essentials of Management*, Tata McGraw Hill
- Stephen Robbins & Coulter Mary, *Management*, Pearsons
- V S P Rao & V H Krishna, *Management*, Excel Books
- Heinz Wehrich & Harold Koontz, *Management (A Global Perspective)*, Tata McGraw Hill
- K Ghuman & Kashwathappa, *Management*, Tata McGraw Hills
- Stoner, Freeman, Gilbert Jr., *Management*, Prentice Hall

BBA102 Micro Economics

Objective/s and Expected Outcome: This course will cover the area of economics commonly defined as microeconomics which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. The course aims to provide a thorough introduction to economic theory. Starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, effect of market forces. The goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

Unit I (12 Hrs.)

Meaning, Nature and scope of micro economics, limitations of microeconomic theories. **Basic Concepts:** Marginal and incremental principle contribution, opportunity cost, equilibrium, basic problems of economy. **Utility:** Cardinal utility approach, diminishing marginal utility, law of equi-marginal utility, ordinal utility approach, indifference curve, marginal rate of substitution, budget line and consumer equilibrium

Unit II (12 Hrs.)

Determinants of demand, law of demand, exceptions to law of demand, Measurement and degrees of elasticity of demand-Price, income and cross elasticity; Relationship between average revenue, marginal revenue and total revenue

Unit III (12 Hrs.)

Short run and long run production functions, laws of returns, optimal input combination, classification of costs, short run and long run cost curves and their interrelationship, Planning curve and envelope curve, internal and external economics of scale, revenue curves, optimum size of the firm, factors affecting the optimum size

Unit IV (12 Hrs.)

Equilibrium of the firm and industry- perfect competition, monopoly, monopolistic competition, discriminating monopoly, aspects of non-price competition; group equilibrium, excess capacity, selling costs, oligopolistic behaviour, characteristics of various factors of production, marginal productivity theory and modern theory of distribution, determination of rent; quasi rent; classical and loanable funds theory, alternative theories of interest and wages.

Suggested Readings/ Books:

- D. Salvatore, *Microeconomic Theory*, Tata McGraw Hill.
- D N Dwivedi, *Managerial Economics*, Vikas Publishing
- R H Dholkia and A.N. Oza, *Microeconomics for Management Students*, Oxford University Press.
- P.L. Mehta, *Managerial Economics*, Sultan Chand.
- D Kreps, *MicroEconomics for Managers*, Viva Books Pvt. Ltd.
- L. Peterson and Jain, *Managerial Economics*, Pearson Education
- Koutsayiannis, *Modern Microeconomics*, Macmillan Publications

BBA103 Financial Accounting

Objective/s and Expected Outcome: The aim is to provide an understanding of the basic principles of accounting and their application in business. The course is designed to make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

Unit I (12 Hrs.)

Introduction to Accounting: Meaning Objectives Basic Accounting Terms. **Accounting Principles:** Meaning and nature, Accounting Concepts. Bases of Accounting, Nature of Accounts, Origin of Transactions Source Documents and Vouchers Accounting Equations Rules of Debit and Credit Recording of Transactions: Book of Original Entry-Journal, Special Purpose Journal, Ledger Posting From Journal and ledger Balancing, Subsidiary Books

Unit II (12 Hrs.)

Trial Balance: Meaning, Objectives and Preparations of trial balance, Errors: Types of Errors and Rectification of errors, Bank Reconciliation Statement, Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure

Unit III (12 Hrs.)

Accounting For Depreciation, Provision and Reserves. Preparation of Manufacturing, Trading and Profit and Loss Account, Balance Sheet (With Simple Adjustment in Preparation of Financial Statements)

Unit IV (12 Hrs.)

Accounting For Non Profit Organisations: Receipts and Payment Account, Preparation of Income and Expenditure Accounts and Balance Sheet from Receipts and Payment Account with Additional Information

Suggested Readings/Books:

- S.N. Maheshwari, *An Introduction to Accountancy*, Vikas Publication
- Mukherjee & Hanif, *Fundamentals of Accounting*, Tata McGraw Hill
- Khatri, *Financial Accounting*, Tata McGraw Hill
- Libby, *Financial Accounting*, Tata McGraw Hill
- Guruprasad Murthy, *Financial Accounting*, Himalaya Publishing.

BBA104 Business Communication – I

Objective/s and Expected Outcome: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications. This course will give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

Unit I (12 Hrs.)

Basic parts of speech: Noun, pronoun, verb, adjective, adverb, preposition, article, idioms, one word substitution. **Tenses:** introduction, uses of present, past and future tense, Use of prepositions conjunctions and interjections. Use of punctuations.

Unit II (12 Hrs.)



Sentences: simple compound and complex formation, transformation of sentence: active and passive, affirmative and negative interrogative and assertive, degree of comparison, conversation ,Direct and indirect speech. **Correct word usage** – Homonyms, antonyms and synonyms.

Unit III

(12 Hrs.)

Business Communication – its meaning & importance. Barriers to effective Communication. **Types of communication** – Verbal communication and non- verbal Communication **Basic Model of Communication:** History of communication theory, Shannon and Weaver's model of communication, encoding and decoding, feedback, noise. **Essentials of effective business communication** – 7 C's of communication.

Unit IV

(12 Hrs.)

Business letter writing: need, functions and kinds, layout of letter writing, types of letter writing: persuasive letters, request letters, sales letters, complaints and adjustments; departmental communication: meaning, need and types: interview letters, promotion. letters, resignation letters, newsletters, circulars, agenda, notice, office memorandums, office orders, press release, job application, leave application. Business etiquettes: Email and net etiquettes, etiquette of the written word, etiquettes on the telephone, handling business meetings.

Importance of non-verbal communication – positive gestures, symbols and signs, physical appearance & the art of self-presentation & conduct. Review/summarizing of newspaper articles, features etc, on the spot writing of dialogues/ conversation building.

Suggested Readings/ Books:

- Wren & Martin, *English Grammar and Composition*, Sultan Chand & Sons.
- Lesikar, *Business Communication: Making Connections in a Digital World*, McGraw Hill
- S C Sharma, Shiv N. Bhardwaj, *A Textbook of Grammar and Composition*, Jawahar Book centre
- Boove, Thill, Chaturvedi, *Business Communication Today*, Pearson Education.
- Murphy and Hildebrandt, *Effective Business Communication*, Tata McGraw Hill Education.
- Krizan, Buddy, Merrier, *Effective Business Communication*, Cengage Learning
- S. J McGraw, *Basic Managerial Skills for All*, Prentice Hall of India.

BBA105 Introduction to Computers – I

Objective/ s and Expected Outcome: This is a basic paper of IT to familiarize the students with computer and it's applications in the relevant fields and exposes them to some functions of Microsoft office and with its utility.

Unit I

(12 Hrs.)

Computer Fundamentals: Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer, Classification of Computers. **Data Representation:** Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion.

Unit II

(12 Hrs.)

Computer Software: Types of Software, Application software and system software, Compiler and Interpreter, Generations of languages, Low and High Level Languages. **Computer Memory:** Primary Memory &

Secondary memory. Storage media. Introduction to windows operating system: All Directory Manipulation: Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory File Manipulation: Creating a File, Deleting, Coping, Renaming a File Using accessories such as calculator, paint brush, CD player, etc.

Unit III

(12 Hrs.)

Introduction to MS-Word: Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc. **Introduction to MS Powerpoint:** PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

Unit IV

(12 Hrs.)

Introduction to MS-Excel: Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Charts, Creating Database, Sorting Data, Filtering etc.

Suggested Reading/ Books:

- P.K.Sinha, *Fundamental of Computers*, BPB
- Ron Masfield, *MS-Office*, Tech publication
- Leon & Leon, *Internet for Everyone Leon*, Tech World
- Curtin, Foley, Sen, Martin, *Information Technology*, Tata MCGraw Hill
- Sanjay Saxena, *A First Course in computers*, Vikas Publication

Second Semester

BBA 201 Organization Behaviour

Objective/s and Expected Outcome: This course emphasizes the importance of human capital in the organizations of today. It gives an insight to the students regarding individual and group behaviour in any organization.

Unit I (12 Hrs.)

Introduction: Meaning of organizational behaviour and its relevance in today's business environment, contributing disciplines to Organization Behaviour (OB), role of OB in management practices, challenges and opportunities for OB.

Unit II (12 Hrs.)

Individual behaviour in organization: Foundation of individual behaviour, understanding self; perception – nature, importance, perceptual selectivity, stereotyping, halo effect. Learning and its theories, behaviour modification. **Attitudes:** importance, components and major job attitude. Personality, meaning, self concept, self-esteem, major determinants of personality. Motivation, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.

Unit III (12 Hrs.)

Group behaviour in organization: Group dynamics, Types of groups, Group norms and roles, Group cohesiveness, Group development and facilitation. Understanding work Teams and types of team, Creating effective team. Dynamics of managerial leadership: nature, leadership styles, trait, behavioral, contingency theories, and managerial grid.

Unit IV (12 Hrs.)

Inter- personal behaviour in organization: power and politics, Management conflict, Organisational culture, Organisational change, Stress management

Suggested Readings/ Books:

- Robbins, *Organization Behaviour*, Pearson Education Asia
- Luthans, *Organization Behaviour*, Tata McGraw Hill
- Newstrom, *Organizational Behaviour: Human Behaviour at Work*, Tata McGraw Hill
- L.M. Prasad, *Organisation Behaviour*, Sultan Chand
- Parikh, Gupta, *Organisational Behaviour*, Tata McGraw Hill
- Aswathappa, *Organization Behaviour*, Himalaya

BBA202 MACRO ECONOMICS

Objective/s and Expected Outcome: The Macroeconomics course is designed to provide students with a unified framework that can be used to analyze macroeconomic issues such as flow of income and expenditure, national income, consumption function, theory of investments, interest rates determinants, inflation, monetary and fiscal policies.

Unit-I (12 Hrs.)

Macroeconomics: Meaning, nature and scope. Basic concepts used: Stock and flow variables, partial and general equilibrium, static and dynamic analysis. **Circular flow of income and expenditure. National income:** Concepts, measurement, difficulties and importance

Unit-II (12 Hrs.)

Theory of Income and employment: Classical theory of output and employment, Say's law of markets. Keynesian theory of income determination. **Consumption Function:** Meaning, determinants and importance. Theory of consumption: Absolute income hypothesis, Relative income hypothesis, Permanent income hypothesis, life Cycle Hypothesis.

Unit-III (12 Hrs.)

Theory of Investment: Types of investment, determinants of investment, marginal efficiency of capital, net present value, internal rate of return, **Interest rate determination:** Classical, Neo-classical and Keynesian theories. **Theory of Multiplier:** Static and dynamic multiplier, tax multiplier, foreign trade multiplier, balanced budget multiplier, leakages from multiplier, Importance and limitations

Unit-IV (12 Hrs.)

Inflation: Meaning, types, and theories. **Stabilization policies:** Monetary and fiscal policies. **Money:** Its function and role: Quantity theory of money, Fisher and Cambridge equations. Keynes views about money and prices.

Suggested Readings/ Books:

- Erol Soga, *Macro Economics*, Pearson Education.
- Aggarwal, *Macroeconomics Theory and Policy*, Pearson Education.
- Samuelson, Nordhaus, Chaudhri, *Macroeconomics*, Tata McGraw Hill
- D. N Dwivedi, *Macro Economics*, McGraw Hill Education.
- Mishra and Puri, *Modern Macro-Economics Theory*, Himalaya Publishing House.
- Shapiro, *Macro-Economics Analysis*, McGraw Hill Education.
- Mark Hirschey, *Fundamentals of Managerial Economics*, Cengage Learning.

BBA 203 Business Mathematics

Objective/s and Expected Outcome: This mathematics course emphasis the mathematics required in general business processes. This course is designed to prepared students for mathematical and analytical applications required in subsequent business and economic courses This course covers those topics which can be used in day to day business transactions and covers the mathematical processes and techniques currently used in the fields of business and finance

Unit I **(12 Hrs.)**

Logarithm and set theory- definition of set , methods of describing a set , types of set sub sets and their properties, compliment of set operations of sets , fundamental law of algebra of sets, de Morgan's law, Venn Diagram, application of sets in problems based on number of elements of the set. Logarithms:-definitions fundamentals properties of logratihm with proofs, base changing formula with proof, problem solving without using log table, application of logarithm in solving problem based on compound intrest, depreciation and population growth using log tables.

Unit II **(12 Hrs.)**

Matrices and Determinants: definition of matrix, equality of matrices, types of matrices, scaler multiplications, operation on matrices, transpose of matrices, symmetric and skew symmetric matrices, determinants- introduction, Minors & Cofactors, adjoint of a matrix, inverse of a matrix, application of matrices in solving system of linear equations, using Cramer's Rule and matrix inversion method .

UNIT III **(12 Hrs.)**

Derivatives- definition of derivatives, derivative from first principle, derivative of sum, Difference, Product and Quotient of two functions, chain rule, derivative of parametric equations, differentiation of one function w.r.t. another function , Implicit functions, logarithmic Differentiation, Derivative of second order, application of derivatives- maxima and minima.

UNIT IV **(12 Hrs.)**

Binomial Theorem- introduction to binomial theorem, problems based on binomial theorem, general term, particular terms, middle term, binomial theorem for any index, applications of binomial theorem. **Logarithms-** definition , fundamental properties of logarithms with proofs, base changing formula with proof, problem solving without using log table, application of logarithms in solving problem based on compound interest, depreciation and population growth using log tables.

Suggested Readings/ Books:

- Trivedi, *Business Mathematics, 1st edition*, Pearson Education.
- Sncheti and Kapoor, *Business Mathematics*, Sultan Chand and Sons.
- Raghavachari M., *Mathematics for Management*, McGraw Hill Education.
- Cleaves, Cheryl, and Hobbs, Margie, *Business Mathematics 7th Edition*, Prentice Hall.
- Khan, Shadab, *A Text Book of Business Mathematics*, Anmol Publications
- Charles D. Miller, Stanley A. Saltzman, *Business Mathematics*, Pearson Education

BBA 204 Corporate Accounting

Objective/s and Expected Outcome: To make the student familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.

Unit I (12 Hrs.)

Accounting For Share Capital Transactions - Issue Of Shares at Par, at Premium and at Discount; Forfeiture and Re-Issue of Shares; Buy-Back of Shares; Redemption of Preference Shares - Statutory Requirements, Disclosure In Balance Sheet; Rights Issue. **Issue and Redemption of Debentures: Issue of Debentures** - Accounting Treatment and Procedures; Redemption of Debentures; Conversion of Debentures into Shares. Underwriting of Issues; Acquisition of Business; Profits Prior To Incorporation; Treatment of Preliminary Expenses

Unit II (12 Hrs.)

Preparation And Presentation of Final Accounts: Provisions and Reserves; Determination of Managerial Remuneration; Appropriation out of Profits; Transfer of Profits to Reserves; Payment of Dividend, Transfer of Unpaid Dividend to Investor Education and Protection Fund; Bonus Shares and Payment of Interest out of Capital.

UNIT-III (12 Hrs.)

Accounting Treatment for Amalgamation and Reconstruction of Companies: Internal Reconstruction Holding and Subsidiary Companies - Accounting Treatment and Disclosures; Consolidation of Accounts Valuation of Goodwill and Shares

Unit IV (12 Hrs.)

Overview of Financial Reporting In Respect of Various Kinds of Financial Institutions Like Mutual Funds, Non Banking Finance Companies, Merchant Bankers, Stock Brokers, etc.

Computerised Accounting : Accounting Software: Role of Computers in Accounting.

Suggested Readings / Books:

- M.C. Shukla, T. S. Grewal & S. C. Gupta, *Advanced Accounts*, Sultan Chand & Company Ltd.
- R. L. Gupta & M. Radhaswamy, *Company Accounts*, Sultan Chand & Sons,
- S.N. Maheshwari, *Corporate Accounting*, Vikas Publishing House.
- T.P Ghosh, *Accounting Standards and Corporate Accounting*, Taxman"s, New Delhi.

BBA205 BUSINESS COMMUNICATION – II

Objective/s and Expected Outcome: The main aim of this course is to develop the reading, listening, writing and presentation skills of the undergraduate students. The students should be able to act with confidence, should be clear about their own personality, character and future goals.

Unit I (12 Hrs.)

Developing Reading Skills: identify the purpose of reading, factors effecting reading, learning how to think and read, developing effective reading habits, reading tactics and strategies: training eye and training mind,

Recognizing a broad range of thought patterns in reading selections, reading and interpreting visuals, making inferences, recognizing facts and opinions.

Unit II (12 Hrs.)

Developing Listening Skills: importance, purpose of listening, art of listening, factors affecting listening, components of effective listening, process of listening, principles and barriers to listening, activities to improve listening.

Unit III (12 Hrs.)

Developing Writing skills: planning, drafting, revision, editing, paragraph writing, precis making. **Letter Writing:** Inter-office memorandums, notice, advertisement, faxes, e-mails, sales letters, request letters, order letters, good news and bad news letters. **Resume Writing:** planning, organising contents, layout, guidelines for good resume **Report Writing:** structure, types, formats, drafting of various types of report.

Unit IV (12 Hrs.)

Developing speaking skills advantages and disadvantages, Conversation as communication, extempore, speaking, art of public speaking, Meetings preparations, Group communication through committees, conference and other formal communication with public at large, seminar, symposia and conferences, Ambiguity avoidance. **Group Discussion-** Nature, uses and importance, guidelines for GD. **Presentations:** Four P's of presentation, structuring, rehearsing, and delivery methods, effective Presentations. **Interviews:** Preparation techniques, frequently asked questions, projecting a positive image

Suggested Readings/ Books

- Lesikar, Petit, *Business Communication*, All India Traveler bookseller.
- Pal, Rajendra & Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons
- Bovee, Thill and Chaturvedi, *Business Communication*, Pearson Education.
- Lillian, Chaney, *Intercultural Business Communication*, Pearson Education.
- Chaturvedi, Mukesh, *Business Communication: Concepts, Cases & Applications*, Pearson Education.

BBA206 Computer Applications – II

Objective/s and Expected Outcome: This is a basic paper of IT to familiarize the students with computer and its applications in the relevant fields and exposes them with its utility.

Unit I (12 Hrs.)

Operating System Concept: Introduction to Operating System; Function of OS, Types of Operating Systems, Booting Procedure, Start-up Sequence, Details of Basic System Configuration. DOS: Elementary knowledge of DOS commands DIR, CLS, DATE, TIME, MD, CD, RD, RENAM, DEL, BACKUP, RESTORE, COPY, SCANDISK, CHKDSK. Difference between windows and DOS.

Unit II (12 Hrs.)

Introduction: definition of data, uses & need of data in organizations. Introduction to Database Systems: File System versus a DBMS, Advantages of a DBMS, Describing and Storing Data in a DBMS, Queries in a DBMS, Structure of a DBMS, People who deal with Database.

Unit III**(12 Hrs.)**

Computer Network & Communication: Network types, Network topologies, Network Communication Devices, Physical Communication Media, Network Protocol (TCP/ IP). An Introduction to the World Wide Web: Concepts of Web Technology, Web Browsers, Internet and Intranet, Various applications of Internet such as Search Engines, email, information gathering, retailing, Telnet, ftp etc.

Unit IV**(12 Hrs.)**

Using Ms-Access: Getting Familiar with Access Objects: Tables, Queries, Forms, Reports, and Modules. Creating Tables, adding and deleting records, Querying: creating, saving and editing; joining tables in queries Forms: creating and using forms, Reports: creating and printing reports,

Suggested Readings / Books:

- Goyal, Anita, *Computer Fundamentals, 1st Edition*, Pearson Education.
- Leon and Leon, *Introduction to Information Technology*, Vikas Publishing House.
- Joseph A. Brady and Ellen F Monk, *Problem Solving Cases in Microsoft and Excel, 4th Annual Edition*, Thomson Learning.
- Rajaraman, V., *Introduction to Information Technology*, Prentice Hall of India.
 - Deepak Bharihoke, *Fundamentals of Information Technology, 3rd E*