PATNA UNIVERSITY



COURSES OF STUDY

FOR

B.B.A. Examination (2015-18)

Three Year Degree Course

Part - I

Part - II

Part - III

B. B. A. Three year Degree Course Courses of Andies

SYLLABUS

IYEAR

PAPER-1: PRINCIPLES OF MANAGEMENT

Unit-I : Nature and scope of Management process-Management. (Art/ Science) Development of Scientific Management and other schools of thought-Functions of the Manager.

Unit-II : Planning; Meaning and purpose of planning-steps in planning-types of plans. Objectives and policies: Objectives, policies, procedures and methods nature and types of policies.

Unit-III : Organisation: types of organisation structure-span of control-use of staff units and committees.

 Unit-IV : Delegation : decentralisation-authority-responsibility, line and staff relationship-staffing-sources of recruitment-selection processtraining.

 Unit-V : Direction-Motivation-Leadership-Communication-Nature and purpose of directing-control-control process-budgetary and nonbudgetary controls.

References Books:

Principle of Management - Tripathi 2. **Business Management** -C.B. Gupta 3. Essentials of Management Kootzn and O'Donnel 4. Management Theory and Practice - Dale Earnest 5. Management Principles - Stonier 6. Management Principles & Practices - Parag Diwan 7. Principles of Management - Shyamal Mukherjee 8. The Process of Management -R.S, Davar Essentials of Management -W.J. Duncay Management Analysis : Concepts & Cases - Hyes & Hassie 11. Principles of Business Management Sherlakar & Sherlakar

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I YEAR PAPER-II: ORGANISATIONAL BEHAVIOUR

Unit-I : Organization behaviour : Concept and Meaning, Features of O.B.,

importance-history of development of O.B. - factors influencing O.B.

Unit-II : Individual Behaviour : Personality, definition and determinants,

similarities and differences among individuals-attitudes and perceptions, meaning and significance, characteristics, components and functions-factors influencing attitudes and perceptions-their

effect on productivity.

Unit-III : Group & Group dynamics : Meaning reason for the formation of

groups, characteristics of groups-types of groups in organizations-

factors affecting group behaviours.

Unit-IV : Leadership : Leadership concept-leadership emergences theories-

leadership style-different functions and its effectiveness.

Unit-V : Motivation : Nature and importance-motivation process-theories of

motivation, financial and non-financial motivators.

Unit-VI : Organizational Change: types of change-factors influencing change-

resistance of change-overcoming resistance-organizational

development-different techniques.

Unit-VII : Conflict in Organisation : Intergroup Conflict, Intra-individual

Conflicts, Organisational Conflicts, Conflict Process, Negotiation.

References Books:

Human Behaviour at Work – Keith Davis

Organizational behaviour – Roobins

3. Theories of O.B. – A. R. Sharma

Organizational Behaviour Tests & – G. Rao, VS Rao &

Cases Narayana

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I YEAR PAPER-III: MANAGERIAL ECONOMICS

Unit-I : Objective and need of managerial economics-related disciplines.

Unit-II : Demand Analysis : Concept and importance of demand-cardinal

Utility indifference curve technique-demand forecasting-elasticity

of demand concept and uses.

Unit-III : Production function : Production functions-Law of Returns-Law of

Variable proportions-Iso-Economies of scale.

Unit-IV : Cost concepts: Types of costs-short-run and long-run cost function-

break even analysis.

Unit-V : Market and Pricing : Price determination under different market

conditions & classification of market structures-perfect competitionmonopoly-monopolistic competition-concepts of discriminating

monopoly, oligopoly, duopoly and regulation of monopoly.

Unit-VI : Capital Budgeting : concept-decision making under risk and

uncertainities cost and benefit analysis.

Unit-VII : Product decisions-concept of product line and product mix-decisions

on product addition and product deletion.

Unit-VIII: National Income: concept, classification and accounting.

Reference Books:

Managerial Economics – Vashney RI_ & Maheswari KL

Managerial Economics – G.S. Gupta

2. Principles of Economics - Sundaram and Vaish

Managerial Economics – Sivayya, Gangadhara Rao & VSP

4. Principles of Business Economics - Dr. P.N, Reddy and Appannarah

Managerial Economics – P.L. Mehta

6. Managerial Economics – Mote, Paul and Gupta

7. Indian Economy – Vimal Jalan

Modern Micro Economics – A. Koutsoyianis

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IYEAR

PAPER-IV: BUSINESS MATHEMATICS & STATISTICS

Unit-I : Basics of calculus-rules of differentiation-integration and their application to business.

Unit-II : Mathematics for Finance : Simple and compund interest annuities

sinking funds-discounts and present values.

 Unit-III : Meaning and definition of statistics-scope and limitations-statistical inquiries-scope of the problem-methods to be employed-types of inquiries.

Presentation of statistical date-classification and tabulation-graphs and diagrams.

Measures of Central tendency-arithmetic mean, median, mode, geometric and harmonic mean.

Unit-IV : Measures of variation-standard and mean deviations-quartile deviations-Skewness and Kurtosis-Lorenz Curve.

Simple correlation-scatter diagram-Karl Pearsons' coefficient of correation-rank correlation.

Unit-V : Analysis of Time Series : Methods of measuring trend and seasonal Varitions.

Reference Books:

Business Statistics – S.P, Gupta & M.P. Gupta

Fundamental Mathematical Statistics – Gupta & Kapoor
 Fun 'mentals of Statistics – D. N. Elhance

4. Statistics methods – S. C. Gupta

Business Mathematics & Statistics – Vittal P.R.

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IYEAR

SUBSIDIARY PAPER - I: BUSINESS ORGANISATION

Unit-I : Meaning and difference between Organisation, Management and

Administration.

Unit-II : Types of organisation-line, functional and staff.

Unit-III : Factors affecting the size of a business unit.

Unit-IV : Large-scale retailing-Departmental store, multiple shop, mail order

business and super bazar.

Unit-V : Business Combination-causes, effects, types and forms.

Unit-VI : Significance and Theories of Location, Factors Affecting Location

of Plant, Problems of Locaition.

Unit-VII : Methods of remunerating labour - time - piece rate and incentive

plan - Taylor, Emerson, Halsey, Rowan and Gantt.

Unit-VIII: Sources of business Finance-short term and long term.

Unit-IX : Stock Exchange and Produce Exchange-meaning, functions and

importance. Spot and future transactions-regulation of stock

exchanges in India.

Reference Books:

Business Organisation – Yadukul Bhushan

Business Organisation – M. C. Shukla

Business Organisation – Ghosh and Om Prakash

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IYEAR

SUBSIDIARY PAPER - II: FINANCIAL ACCOUNTING

Unit-I : Basic accounting concepts-Principles and Conventions-Nature and Significance of Accounting. Preparation of Journal, Ledger, Trial

Balance, Subsidiary Books and Final Accounts.

Unit-II : Single entry system-preparation of accounts from incomplete records

conversion of single entry into double entry system. Accounting of non-trading organisations - Receipts and payments account -

income and expenditure account.

Unit-III : Royalty, Hire Purchase and Instalment system of Accounts.

Unit-IV : Departmental and Branch accounts (excluding fereign branch).

Unit-V : Partnership dissolution-Insolvency of partners-Garner Vs Murray

case, Sale to company.

Unit-VI: Insolvency of Individual / Sole Proprietor, Preparation of Statement

of Affairs and Deficiency Account.

Reference Books:

Advanced Accounts – J. R. Batliboi

Advanced Accounts – M. C. Shukla

Advanced Accounts – S. M. Shukla

Advanced Accounts – Pickles

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IIYEAR

PAPER-V

COMMUNICATION & MANAGEMENT INFORMATION SYSTEM

Unit-I : Communication fundamentals-downward communication-upward

communication-other forms of communication-informal

communication patterns.

Unit-II : Conceptual Framework of managenment information systems.

Unit-III : Network, hierarchical and relational data base management systems.

Unit-IV : Personnel Administration Data Systems.

Unit-V : Payment Systems.

Unit-VI : Financial Control Data Systems.

Unit-VII : Operations data systems files.

Unit-VIII : Operations Data systems.
Unit-IX : Data Systems for planning.

Unit-X : Strategic Information Systems.

Reference Books:

Modern Information Systems – J.E. Gessford

Management oriented Management

Imormation System

- Jerome Kanter

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IIYEAR

PAPER-VI: COST & MANAGEMENT ACCOUNTING

Unit-I : Nature and scope of cost accounting and management accounting-Cost Accounting Vs Management accounting Vs Financing accounting.

Unit-II : Elements of Costs, Classification of Costs, Techniques & Methods of Costing, Preparation of Cost Sheet, Pricing of Issue of Materials for Production & Inventory Control.

Unit-III : Marginal costing : Principles and application of cost-volume-profit analysis.

Unit-IV : Principles of stadard costing-types of stadards-setting up of stadards variance analysis-material, labour and overhead variances.

Unit-V : Principles of budgeting and control-types of budgets-preparation of master budget-performance budgeting-zero based budgeting.

 Unit-VI : Ratio Analysis - meaning and significance - classification of ratios profitability, activity, finantial & capital structure ratios.

Unit-VII : Preparation of fund flow and cash flow statements.

Unit-VIII: Reporting of Management-Principle of writing reports for management.

Reference Books:

1. Principles and practice of cost accounting - N. K. Prasad 2. Theory and Practice of cost accounting M. L. Agarwal Costing accounting 3. - B. Banerjee 4. Management Accounting - S. P. Gupta 5. Management accounting - I. M. Pandey 6. Principle of Management accounting Manmohan & Goyal

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II YEAR PAPER- VII: LEGAL ASPECTS OF BUSINESS

Unit-I : Law of Contract - sale of goods - negoitable instruments - Indian

Partnership __ Main Biovisions .

Unit-II : Companies Act - Main Browns

Unit-III : The Consumer Protection Act - The Contract Labour - The Shops

and Establishment Act - Trade Union Act - Payment of Wages Act -

Minimum Wages Act.

Unit-IV : Factories Act - Employees State Insurance (ESI) - Employee

Provident Fund - Payment of Bonus Act - Maternity Benefit Act.

Unit-V : The Laws of Trade Marks - Copy Right - Patents - Designs - Trade

Related Intellectural Property Rights (TRIPS - Cyber laws - changes made in Indian Penal Code Indian Evidence Act - bankers Book and

Evidence • Reserve Bank of India - World Trade Organisation

(WTO) - Information Technology (ITA)Act.

Reference Books:

Cyber Laws for every Netizen in India – N. Vijayashankar

Elements of Mercantile Law – Kappor N.D.

Legal Systems in Business – Saravanavel & Sumathi S.

Principles of Business Law – Ashwathappa

Case Book on Business Law – Corne

Handbook Business Law – Gulson SS and Kappor G.K.

Business Law – Saravanavel & Alam

Business Laws – Nabhi Kumar Jain

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IIYEAR

PAPER-VIII: APPLICATION OF COMPUTERS IN MANAGEMENT

Unit-I : Fundamentals of Computers and Programming in Q BASIC.

Unit-II : Introduction of Operating System (DOS, WINDOWS).

Unit-III : Computers in Business application - MS Office (Word, Excel &

Power Point). Accounting Package (Tally).

Unit-IV : Data Base Management System (Fox Pro) & Prgramming Languages

C++.

Unit-V: Introduction to internet operations.

Reference Books:

Computer Today – Galgotia Publications

Mastering FoxPro 2.6 – Charles Seagal

Programming in ANSI C – E. Wala Guru Swami

PC Software made simple – R. K. Taxsali

Computer Data Processing – Davis

Computer and Management – Sanders

Operating System Concept – Peterson

8. Computer Network – Tannenbaum

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II YEAR

SUBSIDIARY PAPER-I: BUSINESS ENVIRONMENT

Unit-I : The concept of Business environment - its nature and significance-brief overview of political - cultural-legal-economic and social environments and their impact on business and strategic decisions. Political environment - government and business relationship in India-Provisions of India constitution pertaining to business.

 Unit-II : Social Environment - cultural heritage - social attitudes - impact of foreign culture-castes and communities - joint family systemslinguistic and religious groups - types of social organization - social responsbilities of business,

 Unit-III : Legal Environment - Introduction to important Acts effecting business in India - contracts acts - IRDA - Consumer Protection Act & FEMA.

 Unit-IV : Economic environment - economic systems and their impact on business - macro economic parameters like GDP - grawth rate population - urbanization - fiscal deficit - plan investment - per capita income and their impact on business decisions - Five year planning -Industrial policy - prices and distribution.

Unit-V : Financial Environment - financial system - commercial banks - financial institutions - RBI - Stock Exchange - IDBI - BIFR - Non banking financial companies - Financial Services like merchant banking - factoring - leasing.

Reference Books:

Business Environment – S. Sankaran
 Business Environment – Fencis Cherunilam

Business Environment – Aswathappa

Government and Business in India – Dasgupta and Sengupta

5. Indian Economy — Dutta and Sundaram

Law and practice of Income tax in India – Bhagwati Prasad

7. Industrial Law – Malik

Productivity and Social Environment – P.L. Srinivasan K.

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IIYEAR SUBSIDIARY PAPER-II ENTERPRENEURSHIP DEVELOPMENT PROGRAMME

Unit-I Introduction to Entrepreneurship.

> Need, scope and characteristics - special schemes for technical enterpreneurus (STED) - Institution - network of support

organisations.

Unit-II Project Identification - selection.

> Identification of opportunity - criteria for and priciples of porject selection & development - techno-economic feasibility of project -

market survey technique,

Unit-III Project formulation:

Need, Scope and approaches to project formulation - structure of

project report.

Unit-IV : Technology:

Choice of technology, plant and equipment - plant layout and process

planing for the project.

Unit-V : Project Implementation:

Financial Institutions - financing procedure and financial incentives.

Unit-VI : Project Management :

Resource management - men machine and materials; Books of account, financial statements and funds - flow analysis - elements of marketing and sales management - name of product and market

strategy - packaging and advertising - after sales services.

Government control / Regulations: Unit-VII :

Important provisions of

Income tax, sales tax and exice duty. IRDA

World Drade organization (WTO)

Reference Books:

Entrepreneurial Development

S.S. Khanka, S. Chand.

III YEAR PAPER-IX: FINANCIAL MANAGEMENT

Unit-I : Meaning and Scope of financial management. Functions of finance,

objectives of financial management.

Unit-II : Nature of Financial Decisions, Factors influencing Financial

Decisions, Objectives of Corporate Financial Decisions.

Unit-III : Meaning of capital structure, Objective and importance, Factors

affecting formulation of capital structure, Capital structure theories,

Over and under capitalisation.

Unit-IV : Concept and importance of cost of capital, Computation of the cost

of capital.

Unit-V : Concept of working capital, Need of working capital, Determinants

of working capital, Computation of working capital.

Unit vi : Sources of capital - Long terem & short terem sources of capital

Advanced accounting – Jain Narang and Gupta VK

Principles of Management Accounting — Manmohan and Goyal

3. Cost and Management Accounting - Jain Narang

ManagementAccounting - Horengren

Principle of Accountancy – Krishnaswamy OR

Principles of Accounting – Gupta R.K.

7. Principles of Accounting - Batli Boi

Finance and Management accounting – S. N. Maheshwari

Advanced Accountancy – Shukla and Grewal TS

Advanced Accountancy – Gupta and Radhaswamy

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III YEAR PAPER-X: MARKETING MANAGEMENT

Unit-I Fundamentals of Marketing - Role of marketing - Relationship of Marketing with other functional areas - concept of marketing - Factors

affecting the marketing functions.

Unit-II Buyer Behaviour - consumer goods and industrial goods - buying motives - buyer behaviour models - factors influencing buyer

behaviour and buying decision process.

Unit-III Market segmentation - markets and marketing segmentation - need and basis of segmentation - marketing stragegy - segmentation -

targeting and positioning (STP marketing).

Unit-IV : Sales forecasting - various methods of sales forecasting - analysis

and application.

Unit-V Product - characteristics - benefits - consumer goods - industrial

goods-developing new products - new product introduction process -the product life cycle - product portfolio analysis - product line and

product mix decisions.

Unit-VI: Pricing: Factors influencing pricing decisions - pricing objectives

pricing policies and procedures - pricing strategies - Factors affecting price determination - Pricing policies and strategies.

Unit-VII: Promotion: Advertising - Publicity - Personal selling - Sales

Promotion - Sales administration - sales managers - sales territories - management of sales force - motivation - compensation - control.

Reference Books:

1. Marketing Management Philip Kotler

2. Marketing Research Green Paul and Tull

3. Marketing Research S.D. Sharma

4. Management of Sales force Stanton

5. Management of Sales force Johnson & Curtz

6. Management of Sales force Cundiff & Still

Advertising & Sales Promotion Belch & Belch

III YEAR PAPER -XI : PERSONEL MANAGEMENT

Unit-I : Nature and scope of HRM - Differences between personnel management and HRM-Environment of HRM-Sttategic HRM.

Unit-II : Human Resource Planning-Recruitment-Selection-Methods of Selection-Use of various tests-interview techniques-in selection-

placement.

Unit-III : Induction-training-methods-techniques-indentification of the training needs-training and development.

Performance appraisal-methods-job evaluation and performance appraisal transfer, promotion and termination of services.

Unit-IV : Remuneration-wage and salary administration-components of remuneration-incentives-benefits-motivation.

Industrial relations-role-importance and functions of trade unions.

 Unit-V : Participative Management-Structure-scope-collective bargainingworks committee-joint management councils-pre-requisite for successful participation-role of government in collective bargaining.

> Human Resource Audit-nature-benefits - scope-approaches. Challenges of Human Resource management-Industrial unreststrikes - lockouts-preverition of strikes, lockouts.

Reference Books:

Unit-VI

Personnel Management & Industrial Relations – T.N. Bhagoliwal
 Personnel Management – Monappa

Personnel Management - Davar

Personnel Management – C.B. Mamoria
 Human Resource Management – Saivadain

6. Human Resource Management — Saiyadain — Gary Dessler
7. Human Resource & Personnel Management — Aswathanna k

Human Resource & Personnel Management – Aswathappa K.
 Human Resource Management – Beardwell and Holden

Human Relations and Organisational Behaviour – Dwivedt R.S.

Industrial Relations in India and Workers
 involvement in Management — Mich

- Michale V.

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IIIYEAR

PAPER XII: PROJECT REPORT (ON-THE-JOB-TRAINING)

After the 2nd year annual examination, each student shall undergo a practical training of 8 weeks duration in an approved business / industrial / service organisation and submit at least two copies of the Summer Training Report to the Head of the Department at least 15 days before the date of commencement of the Final year examinations. This Sumer Training report shall carry 100 Marks and it shall be evaluated for 60 marks by two external examiners appointed by the University and 40 marks shall be awarded on the basis of their internal assessment.

The students may, undertake project on any specialized paper as per their choice.

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