(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

# BBA (1st YEAR)

**Total Contact Hours = 23** 

Total Marks = 700

**Total Credits = 23** 

SEMESTER 1st		Contact Hrs			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BBAD1- 101	Principles of Management	4		-	40	60	100	4
BBAD1-102	Financial Accounting	4		-	40	60	100	4
BBAD1-103	Micro Economics	4		-	40	60	100	4
BHUM0-105	Business Communication-I	2	-	2	40	60	100	3
BCAP0-191 Introduction to Information Technology		2	-	2	40	60	100	3
& Office Automation								
BHUM0-103	Human Values and Professional Ethics	3	-	-	40	60	100	3
BBAD1-104	Viva-Voce	-	-	-	60	40	100	2
Total	Theory = $6$ Labs = $2$	19		4	300	400	700	23

**Total Contact Hours = 24 Total Marks = 600** 

**Total Credits = 22** 

SEMESTER 2 <sup>nd</sup>		Contact Hrs			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
BBAD1-205	Organization Behaviour	4		-	40	60	100	4
BBAD1-206	Macro Economics	4		-	40	60	100	4
BMAT0-211	Mathematics	4		-	40	60	100	4
BBAD1-207	Corporate Accounting	4		-	40	60	100	4
BHUM0-206	Business Communication-II	2	-	2	40	60	100	3
BCAP0-192	Fundamentals of Computer Applications	2	-	2	40	60	100	3
Total	Theory = 6 Labs = 2	20		4	240	360	600	22

## **Overall**

Semester	Marks	Credits
1 <sup>st</sup>	700	23
2 <sup>nd</sup>	600	22
Total	1300	45

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## PRINCIPLES OF MANAGEMENT

Subject Code: BBAD1-101 L T P C Duration: 45 Hrs

4004

**Learning Objectives:** 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 (10 Hrs)

**Planning:** Nature, Scope, Objectives and Process of Planning, Types of Plans, Business Forecasting

**MBO:** Concept and Process

Decision-Making: Importance, Types, Process, Approaches and Decision Making

Conditions

## UNIT-III (11 Hrs)

**Organizing:** Concept, Nature, Types, Process, Significance and Principles, Span of Control, Departmentation, Delegation, Centralization and Decentralization

Staffing: Concept, Nature and Importance

#### UNIT-IV (12 Hrs)

**Controlling:** Nature, Scope, Control Process, Tools and Techniques of Control.

Total Quality Management (TQM): Principles, Techniques - Kaizen, Just in Time (JIT),

MRP, Six Sigma, Quality Circles and ISO Standards for TQM

**Course Outcomes:** After completing the course, student will be able to understand and explain the concept of management and its managerial perspective. It will equip students to map complex managerial aspect arises due to ground realities of an organization. They will gain knowledge of contemporary issues in Management principles and various approaches to resolve those issues.

- 1. Heinz Weihrich, Cannice & Koontz, 'Management (A Global Perspective)', <u>Tata McGraw</u> Hill.
- 2. Harold Koontz, and Heinz Weihrich, 'Essentials of Management: An international Perspective', McGraw-Hill, New Delhi.
- 3. Stephen Robbins & Mary Coulter, 'Management', Pearson Education.
- 4. V.S.P. Rao & V.H. Krishna, 'Management', Excel Books.
- 5. P. Subba Rao, 'Principles of Management', Himalaya Publishing.

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## FINANCIAL ACCOUNTING

Subject Code: BBAD1-102 L T P C Duration: 45 Hrs

4004

**Learning Objectives:** 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 entitles.

## UNIT-I (13 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, Ledger Posting from Journal and Ledger Balancing, Subsidiary Books

#### UNIT-II (10 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 (10 Hrs)

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

## UNIT-IV (12 Hrs)

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

**Learning Outcomes:** After studying this course, the students will be able to define bookkeeping and accounting, explain the general purposes and functions of accounting, explain the differences between management and financial accounting. Students can describe the main elements of financial accounting information — assets, liabilities, revenue and expenses and identify the main financial statements and their purposes.

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

(Approved in 1<sup>st</sup> MRSPTU Standing Committee of Academic Council on 20.12.2016)

#### MICRO ECONOMICS

Subject Code: BBAD1-103 L T P C Duration: 45 Hrs

4004

**Learning Objectives:** 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)

Micro Economics: Meaning, Nature, Scope and Limitations

Basic concepts: Marginal and Incremental Principles, Opportunity Cost, Equilibrium

**Utility:** Cardinal Utility Approach: Diminishing Marginal Utility; Ordinal Utility Approach, Indifference Curve, Properties, Consumer Equilibrium and Marginal Rate of Substitution.

## UNIT-II (11 Hrs)

**Demand:** Meaning, Determinants, Law of Demand and its Exceptions.

**Elasticity of Demand**: Measurement, Degree of Elasticity. Price, Income and Cross Elasticity of Demand.

**Revenue:** Total Revenue (TR), Average Revenue (AR), Marginal Revenue (MR) and their Relationship.

#### UNIT-III (12 Hrs)

**Production Function:** Meaning, Short-Run Production Function and Law of Variable Proportions, Long Run Production and Laws of Returns.

**Cost of Production:** Concept of Economic and Managerial Costs, Short Run and Long Run Cost Curves. Economies and Diseconomies of Scale

## UNIT-IV (10 Hrs)

**Equilibrium of Firm and Industry**: Perfect Competition, Monopoly and Discriminating Monopoly.

**Monopolistic Competition:** Characteristics, Individual and Group Equilibrium, Concept of Selling Cost.

**Oligopoly:** Characteristics, Cornet's Model, Kinked Demand Curve, Concepts of Cartel and Price Leadership.

**Distribution:** Marginal Productivity and Modern Theory of Determination.

**Learning Outcomes:** After studying the subject the students will be able to understand and explain the concept of economics and its managerial perspective including the real insight of the consumer's economic Behaviour leading them to estimate the demand for the new product as well as changes in the existing products.

- 1. D. Salvatore, 'Microeconomic Theory', Tata McGraw Hill.
- 2. R.H. Dholkia and A.N. Oza, 'Microeconomics for Management Students', Oxford University Press.

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3. D. Kreps, 'MicroEconomics for Managers', Viva Books Pvt. Ltd.

- 4. Koutsayiannis, 'Modern Microeconomics', Macmillan Publications.
- 5. D.N. Dwivedi, 'Managerial Economics', Vikas Publishing.
- 6. P.L. Mehta, 'Managerial Economics', Sultan Chand.
- 7. L. Peterson and Jain, 'Managerial Economics', <u>Pearson Education</u>.

# **BUSINESS COMMUNICATION-I**

Subject Code: BHUM0-105 L T P C Duration: 28 Hrs

2023

**Learning Objectives**: 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 (7 Hrs)

**Business Communication**: Its Meaning & Importance, Barriers to Effective Communication, Types of Communication – Verbal and Non- Verbal Communication

**Basic Model of Communication**: History of Communication Theory, Shannon and Wavers' Model of Communication, Encoding and Decoding, Feedback and Noise, Essentials of Effective Business Communication – 7 C's of Communication.

## UNIT-II (7 Hrs)

**Basic Parts of Speech:** Noun, Pronoun, Verb, Adjective, Adverb, Preposition, Article **Tenses:** Introduction, Uses of Present, Past and Future Tense, Use of Prepositions Conjunctions and Interjections. Use of Punctuations

#### UNIT-III (7 Hrs)

**Sentences:** Affirmative and Negative Interrogative and Assertive, Degree of Comparison, Conversation, Direct and Indirect Speech.

Correct Word Usage – Homonyms, Antonyms and Synonyms

## UNIT-IV (7 Hrs)

**Business Letter Writing:** Need, Functions and Kinds, Layout of Letter Writing, Types of **Letter Writing:** Formal, Semi-Formal and Informal. Circulars, Agenda, Notice, Memorandums, Office orders, Press notes

**Business Etiquettes:** Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings.

**Learning Outcomes:** After completion of the Communication Studies program, students should be able to apply appropriate communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.

- 1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education.
- 2. Murphy and Hildebrandt, 'Effective Business Communication', <u>Tata McGraw Hill</u> Education.
- 3. Krizan, Buddy, Merrier, 'Effective Business Communication', Cengage Learning.

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4. S.J. McGraw, 'Basic Managerial Skills for All', Prentice Hall of India.

- 5. Wren & Martin, 'English Grammar and Composition', Sultan Chand & Sons.
- 6. Lesikar, 'Business Communication: Making Connections in a Digital World', <u>McGraw</u> Hill.
- 7. S.C. Sharma, Shiv N. Bhardwaj, 'A Textbook of Grammar and Composition', <u>Jawahar</u> Book Centre.

### INTRODUCTION TO INFORMATION TECHNOLOGY AND OFFICE AUTOMATION

Subject Code: BCAP0-191 L T P C Duration: 28 Hrs 2 0 2 3

**Learning Objectives:** This course will enable the student to gain and understanding of the core concepts and technologies which constitute Information Technology. The intention is for the student to be able to articulate and demonstrate a basic understanding of the fundamental concepts of Information Technology and Office Tools.

## UNIT-I (7 Hrs)

**Computer Fundamentals:** Definition and Block diagram of a computer, Characteristics of Computers, Hardware Vs Software, Generations of languages - Machine Language, Assembly Language, High Level Language, Assembler, Compiler and Interpreter.

**Computer Software:** Types of Software, Application Software and System Software.

**Input Devices:** Keyboard, Mouse, Joy tick, Track Ball, Touch Screen, Light Pen, Digitizer, Scanners, Speech Recognition Devices, Optical Recognition Devices.

Output Devices: Monitors, Impact Printers, Non-Impact Printers, Plotter.

## UNIT-II (7 Hrs)

**Memories:** Primary Memory, Secondary Memory and Storage Devices, Creating Directory, Sub Directory, and Renaming, Coping and Deleting the Directory.

**File Manipulation:** Creating a File, Deleting, Coping, Renaming File, Using Accessories such as Calculator, Paint Brush, CD player, etc.

#### UNIT-III (7 Hrs)

**Word Processing Tool:** Salient features of Word Processing, File, Edit, View, Insert, Format, Tools, Tables, Window, Help options and all of their features, Options and Sub Options etc.

**Presentation Tool:** Making Presentations, Inserting objects and Animations.

## UNIT-IV (7 Hrs)

**Spreadsheet Tool:** Excel Worksheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content, Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

**Course Outcomes:** Students will able to understand the core concepts and technologies which constitute Information Technology. Approximately half of the course emphasis is on computer concepts and half of the course emphasis is on the use of computer applications in taking the managerial decisions.

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### **Recommended Books**

- 1. V. Rajaraman, 'Fundamentals of Computers', PHI.
- 2. Satish Jain, 'Information Technology Concepts', <u>BPB Publications.</u>
- 3. Turban, Mclean and Wetherbe, 'Information Technology for Management', <u>John Wiley & Sons.</u>
- 4. G. Courter, 'Mastering MS Office 2000 Professional', <u>BPB Publication</u>.
- 5. Steve Sagman, 'MS- Office 2000 For Windows', Addison Wesley.

### **HUMAN VALUES & PROFESSIONAL ETHICS**

Subject Code: BHUM0-103 L T P C Duration: 34 Hrs 3 0 0 3

Learning Objectives: 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.

#### UNIT-I (8 Hrs)

**Introduction** - Need, Basic Guidelines, Content and Process for Value Education, Self-Exploration: Definition, 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 fulfilment of aspirations of every human being with their correct priority. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario. Method to fulfil the above human aspirations: understanding and living in harmony at various levels.

# UNIT-II (7 Hrs)

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.

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## UNIT-III (10 Hrs)

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 fulfilment 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!

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

#### UNIT-IV (9 Hrs)

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 o 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.

**Course outcomes:** After studying this course the students are encouraged 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.

- 1. Ivan Illich, 'Energy & Equity', <u>The Trinity Press, Worcester, and HarperCollins, USA,</u> **1974.**
- 2. E.F. Schumacher, 'Small is Beautiful: A Study of Economics as if People mattered', Blond & Briggs, Britain, 1973.
- 3. Sussan George, 'How the Other Half Dies', Penguin Press. Reprinted 1986, 1991.
- 4. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 'Limits to Growth Club of Rome's Report', <u>Universe Books</u>, **1972**.
- 5. E.G. Seebauer & Robert L. Berry, 'Fundamentals of Ethics for Scientists & Engineers', Oxford University Press, 2000.

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6. R.R. Gaur, R. Sangal, G.P. Bagaria, 'A Foundation Course in Value Education', 2009.

- 7. A. Nagraj, 'Jeevan Vidya ek Parichay', Divya Path Sansthan, Amarkantak, 1998.
- 8. P.L. Dhar, R.R. Gaur, 'Science and Humanism', Commonwealth Purblishers, 1990.
- 9. A.N. Tripathy, 'Human Values', New Age International Publishers, **2003**.
- 10. Subhas Palekar, 'How to Practice Natural Farming', <u>Pracheen (Vaidik) Krishi Tantra Shodh</u>, Amravati, **2000**.
- 11. M. Govindrajran, S. Natrajan & V.S. Senthil Kumar, 'Engineering Ethics (including Human Values)', Eastern Economy Edition, Prentice Hall of India Ltd.
- 12. B.P. Banerjee, 'Foundations of Ethics and Management', Excel Books, 2005.
- 13. B.L. Bajpai, 'Indian Ethos and Modern Management', New Royal Book Co., Lucknow. Reprinted, **2008.**

## **ORGANIZATION BEHAVIOUR**

Subject Code: BBAD1-205 L T P C Duration: 45 Hrs

4004

**Learning Objectives:** The course aims to provide an understanding of basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels in the changing global scenario.

### 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. Individual Behaviour in Organization: Foundation of Individual Behaviour, Understanding Self.

#### UNIT-II (13 Hrs)

**Perception:** Nature, Importance, Perceptual Selectivity, Stereotyping, Halo Effect, Learning and its Theories, Behaviour Modification

Attitudes: Importance, Components and Major Job Attitude.

Personality: Concept, Self-esteem, Major Determinants of Personality.

**Motivation:** Definition, Types, Theories of Work Motivation given by Maslow, Herzberg and McGregor.

## UNIT-III (10 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, Behavioural, Contingency Theories and Managerial Grid.

#### **UNIT-IV (8 HRS)**

**Inter- Personal Behaviour in Organization:** Power and Politics, Management Conflict, Organizational Culture, Organizational Change.

# **Learning Outcomes**

After studying this course the students will equip with ability to Identify, explore and examine factors impinge on individual and group Behaviour in organizations in the new millennium. Explain the terminology associated with organizational behaviour.

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Incorporate and apply the predominant organizational Behaviour

Theories to gain knowledge of contemporary issues in organizational Behaviour and frameworks to work with real life organizational issues concerned with Human Behaviour at work place.

## **Recommended Books**

- 1. Robbins, 'Organization Behaviour', Pearson Education.
- 2. Luthans, 'Organization Behaviour', Tata McGraw Hill.
- 3. Hersey, 'Management of Organizational Behaviour', Prentice Hall India.
- 4. Aswathappa, 'Organization Behaviour', Himalaya Publications.
- 5. L.M. Prasad, 'Organization Behaviour', Sultan Chand & Sons.
- 6. Parikh, Gupta, 'Organizational Behaviour', Tata McGraw Hill.

## MACRO ECONOMICS

Subject Code: BBAD1-206 LTPC Duration: 45 Hrs

4004

**Learning Objectives:** The Macroeconomics course is designed to provide students with a unified framework that can be used to analyse 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 (11 Hrs)

**Macroeconomics**: Meaning, Nature and Scope. Basic Concepts, 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 (10 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.

(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

**Learning Outcomes:** Upon successful completion of the course, the student should be able to demonstrate a basic understanding of news relating to the economy as a whole, the economic implications of changes in government fiscal or monetary policy; how interest rates are determined and the role of interest rates in personal and corporate decision-making; and critically apply economic concepts when participating as a citizen in a democratic society. In particular, the students should be able to calculate equilibrium national income levels, calculate and use various multipliers, convert nominal values to real values.

### **Recommended Books**

- 1. Olivier Blanchard, 'Macroeconomics', 5<sup>th</sup> Edn., Englewood Cliffs: Prentice Hall, **2011**.
- 2. Dimand, Robert W. Durlauf, Steven N. Blume, Lawrence E., eds, 'Macroeconomics, Origins and History', **2008**.
- 3. D.N. Dwivedi, 'Macroeconomics: Theory and Policy', Tata McGraw-Hill, 2001.

## **MATHEMATICS**

Subject Code: BMAT0-211 L T P C Duration: 45 Hrs

4004

**Learning Objectives:** 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 (11 Hrs)

**Matrices:** Definition of Matrix, Equality of Matrices, Types of Matrices, Scalar Multiplications, Operation on Matrices, Transpose of Matrices, Symmetric and Skew Symmetric Matrices,

**Determinants:** Introduction, Minors & Cofactors, Adjoint of a Matrix, Inverse of Matrix, Application of Matrices in Solving System of Linear Equations, Using Cramer's Rule and Matrix Inversion Method

#### UNIT-II (12 Hrs)

**Binomial Theorem:** Introduction, 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.

#### 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.

(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

## UNIT- IV (10 Hrs)

**Indefinite Integrals:** Definition, Integrals of Elementary Functions

**Definite Integrals**: Definitions, its Properties, Simple Problems of Applications of Definite Integrals

**Learning Outcomes:** Upon successful completion, students should be able to appreciate business mathematics concepts that are encountered in the real world, understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.

## **Recommended Books**

- 1. M. Raghavachari, 'Mathematics for Management', McGraw Hill Education.
- 2. Cleaves, Cheryl, and Hobbs, Margie, 'Business Mathematics' 7th Edn., Prentice Hall.
- 3. Charles D. Miller, Stanlay A. Saltzman, 'Business Mathematics', Pearson Education.
- 4. Trivedi, 'Business Mathematics', 1st Edn., Pearson Education.
- 5. Sncheti and Kapoor, 'Business Mathematics', Sultan Chand and Sons.
- 6. Khan, Shadab, 'A Text Book of Business Mathematics', Anmol Publication.

## CORPORATE ACCOUNTING

Subject Code: BBAD1-207 L T P C Duration: 45 Hrs 4 0 0 4

**Learning Objectives:** 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; Profits Prior To Incorporation; Treatment of Preliminary Expenses

#### UNIT-II (11 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 (10 Hrs)

Overview of Financial Reporting in Respect of Various Kinds of Financial Institutions Like Mutual Funds, Nonbanking Finance Companies, Merchant Bankers, Stock Brokers, etc. Computerized Accounting: Accounting Software: Role of Computers in Accounting.

(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

**Learning Outcomes:** After studying this Course, the students will be able to learn accounting standards and other regulatory pronouncements that address accounting for interentity relationships; an understanding of the concepts which underlie group accounting practice and an ability to apply these concepts and accounting standards to resolving practical problems in accounting. Students will also able to prepare consolidated financial statement and are also able to deal with the constant innovation and change found in contemporary accounting practices.

#### **Recommended Books**

- 1. T.P. Ghosh, 'Accounting Standards and Corporate Accounting', Taxman's.
- 2. M.C. Shukla, T.S. Grewal & S.C. Gupta, 'Advanced Accounts', <u>Sultan Chand & Company Ltd.</u>
- 3. R.L. Gupta & M. Radhaswamy, 'Company Accounts', Sultan Chand & Sons.
- 4. S.N. Maheshwari, 'Corporate Accounting', Vikas Publishing House.

## **BUSINESS COMMUNICATION – II**

Subject Code: BHUM0-206 L T P C Duration: 28 Hrs

2023

**Learning Objectives:** The main aim of this course is to develop the reading, listening, and 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 (7 Hrs)

**Developing Writing Skills:** Sentences Formation - Simple Compound and Complex Formation, Transformation of Sentence: Idioms, One Word Substitution. Active and Passive, Drafting, Editing, Paragraph Writing, Precise Making, Faxes, E-mails

**Resume Writing:** Planning, Organizing Contents, Layout, Guidelines for Good Resume Report Writing: Types, Formats, Drafting of Various Types of Report.

**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.

#### UNIT-II (7 Hrs)

**Developing Reading Skills:** Identify the Purpose of Reading, Factors Effecting Reading, Learning How to Think and Read, Developing Effective Reading Habits

Reading Strategies: Training Eye, Reading

#### UNIT- III (7 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 and Difference Between Listening and Hearing.

### UNIT-IV (7 Hrs)

**Developing Speaking Skills:** Its Advantages and Disadvantages, Conversation as Communication, Extempore, Speaking, Art of Public Speaking, Meetings Preparations,

(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

Group Communication through Committees, Conference, Seminar, Symposia, Ambiguity, Avoidance, Group Discussion-Guidelines, Uses and Importance.

**Presentations:** Four P's of Presentation, Structuring, Rehearsing and Delivery Methods, Effective Presentations.

**Interviews:** Types, Preparation Techniques- Dressing Etiquettes, Body Language and Facial Expression, Cross questioning skills, projecting a positive image.

**Note:** Practical Classes Includes Framing Advertisements by Explaining its Pros and Cons. Describing Objects, Conducting Role Plays (Framing Dialogues), Reading Novels and Summarizing Them with Different Vocab and Facial Expressions by Giving Demos.

**Learning Outcomes:** After studying this course, the students will be able to apply communication concepts and theories to address everyday dilemmas within dimensions (ethical, social, legal, technological, relational, and cultural). Students will also be able to demonstrate oral, written, speaking and listening communication skills

### **Recommended Books**

- 1. Lesikar, Petit, 'Business Communication', All India Traveler Bookseller.
- 2. Bovee, Thill and Chaturvedi, 'Business Communication', Pearson Education.
- 3. Lucent's 'General English', Lucent Publishing.
- 4. Pal, Rajendra & Korlahalli, 'Essentials of Business Communication', <u>Sultan Chand & Sons.</u>
- 5. Lillian, Chaney, 'Intercultural Business Communication', Pearson Education.
- 6. Chaturvedi, Mukesh, 'Business Communication': Concepts, Cases & Applications', Pearson Education.

## FUNDAMENTALS OF COMPUTER APPLICATIONS

Subject Code: BCAP0-192 L T P C Duration: 28 Hrs 2 0 2 3

**Learning Objectives:** 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 (7 Hrs)

**Operating System Concept:** Introduction to Operating System, Function of OS, Types of Operating Systems, Booting Procedure, Details of Basic System Configuration.

**DOS:** Elementary knowledge of DOS commands DIR, CLS, DATE, TIME, MD, CD, RD, RENAME, DEL, BACKUP, RESTORE, COPY, SCANDISK, CHKDSK. Difference between Windows and DOS

# UNIT-II (7 Hrs)

Data: 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.

#### UNIT-III (7 Hrs)

**Computer Network & Communication:** Network types, Network topologies, Network Communication Devices, Physical Communication Media, Network Protocol (TCP/ IP)

(Approved in 1<sup>st</sup> MRSPTU Standing Committee of Academic Council on 20.12.2016)

**Introduction to World Wide Web:** Concepts of Web Technology, Web Browsers, Internet and Intranet, Various applications of Internet such as Search Engines, Email, Information gathering, Telnet, FTP etc.

#### UNIT-IV (7 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

**Course Outcomes:** Students will able to understand the concepts of computer and various software related to it. The use of MS Office (Excel, Access & Power point) helps in different type of analysis and projection of reports related to the business management. The software helps in planning & coordinating the supply chain of the company.

- 1. ITL, ESL, 'Introduction to Infotech', Pearson Education.
- 2. Goyal, Anita, 'Computer Fundamentals', 1st Edn., Pearson Education.
- 3. Joseph A. Brady and Ellen F. Monk, 'Problem Solving Cases in Microsoft and Excel', 4<sup>th</sup> Annual Edn., <u>Thomson Learning</u>.
- 4. V. Rajaraman, 'Introduction to Information Technology', Prentice Hall of India.
- 5. Leon and Leon, 'Introduction to Information Technology', Vikas Publishing House.
- 6. Deepak Bharihoke, 'Fundamentals of Information Technology', 3rd Edn., Excel Books.