BBA – MBA INTEGRATED SEMESTER – FIRST

Contact Hours = 27Maximum Marks = 700

Credits = 21

Contact Hours = 27	
*S – Satisfactory	1

*S – Satisfactory NS – Non- Satisfactory

Subject Code	Subject Name	Cont	act Ho	ours		Marks	5	Credits
		L	Т	Р	Int.	Ext.	Total	
Semester 1 st								
BMBAS1-101	Principles of Management	4		-	40	60	100	4
BMBAS1-102	Financial Accounting	4		-	40	60	100	4
BMBAS1-103	Micro Economics	4		-	40	60	100	4
BMBAS1-104	Fundamental of Information Technology	3	-	2	40	60	100	4
BMBAS1-105	Business Communication-I	2	-	2	40	60	100	3
BMBAS1-106	Basic Spreadsheet Tools Lab	-	-	4	60	40	100	2
BMNCC0-003		2			100	100 100	100	0
	Human Values and Professional Ethics	Z	-	-	100		S/NS*	
Т	otal (Theory = 6 Lab =3)	19		8	360	340	700	21

Second Semester Syllabus

Contact Hours = 27

Maximum Marks = 700

Credits = 23

Subject Code	Subject Name	Сог	ntact H	Iours		Marks	5	Credits
		L	Т	Р	Int.	Ext.	Total	
Semester 2 nd								
BMBAS1-201	Organization Behaviour	4		-	40	60	100	4
BMBAS1-202	Macro Economics	4		-	40	60	100	4
BMBAS1-203	Business Statistics	4		-	40	60	100	4
BMBAS1-204	Management Accounting	4		-	40	60	100	4
BMBAS1-205	IT Applications for Business	3	-	2	40	60	100	4
BMBAS1-206	Business Communication-II	2	-	2	40	60	100	3
BMNCC0-004	Drug Abuse: Problem, Management and Prevention	2	-	-	100	-	100	0 (S/NS)*
Tota	al (Theory = 7 Lab = 2)	23		4	340	360	700	23

*S – Satisfactory NS – Non- Satisfactory

PRINCIPLES OF MANAGEMENT

Subject Code: BMBAS1-101

L T P C 4 0 0 4

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

- 1. The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
- 2. It focuses on the basic roles, skills and functions of management
- 3. To give special attention to managerial responsibility for effective and efficient achievement of goals.

Course Outcomes

After completing the course, student will be able to

- 1. Understand and explain the concept of management and its managerial perspective.
- 2. Map complex managerial aspect arises due to ground realities of an organization.
- 3. Gain knowledge of contemporary issues in Management principles and various approaches to resolve those issues.

UNIT-I (15 Hrs)

Introduction: Definition, Nature, Scope, Importance, Functions of Management and Manager, Managerial roles and Skills.

Evolution of Management Thoughts Scientific Management, General Administrative Theories, Quantitative Approach, Behavioral Approach, Systems Approach, Contingency Approach

Contributions of Management Thinkers - F. W. Taylor, Henry Fayol, Max Weber, Peter, F. Drucker, Gilbreths, Abraham Maslow, Herzberg and McGrego

UNIT-II (15 Hrs)

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

MBO: Concept and Process, Benefits and Limitations. McKinsey's 7-S Approach

Decision-Making: Importance, Types, Process, Approaches and Decision Making Conditions UNIT-III (15 Hrs)

Organizing: Concept, Nature, Types, Process, Significance and Principles, Span of Control, Departmentation, Delegation, Centralization and Decentralization **Staffing:** Concept, Nature and Importance. Authority & Power

UNIT-IV (15 Hrs)

Delegation: Concept, Importance, Factors affecting delegation, Effective Delegation, Span of Management, Coordination

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

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

FINANCIAL ACCOUNTING

Subject Code: BMBAS1-102

LTPC 4004 **Duration: 60 Hrs**

Course Objectives

The main aim of this course is:

- 1. The aim is to provide an understanding of the basic principles of accounting and their application in business.
- 2. The course is designed to make the student familiar with generally accepted accounting principles of financial accounting.
- 3. To study applications of accounting principles in business organizations excluding corporate entitles.

Course Outcome

After competing this course, the students will be able to:

- 1. Define bookkeeping and accounting.
- 2. Explain the general purposes and functions of accounting
- 3. Explain the differences between management and financial accounting.
- 4. Describe the main elements of financial accounting information assets, liabilities, revenue and expenses and identify the main financial statements and their purposes.

UNIT-I (15 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 (15 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 (15 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)

Budgetary Control- Types of Budgets Master budget Zero base budgeting, Fixed Budget and Flexible Budgets, Zero Base Budget, Participative Budget and Performance Budget

UNIT-IV (15 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

- 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

MICRO ECONOMICSSubject Code: BMBAS1-103L T P C4 0 0 4

Course Objectives

The aim of this course is:

- 1. To 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.
- 2. 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.
- 3. To study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

Course Outcomes

After completing this course, students will be able to:

- 1. Understand and explain the basic concept of economics.
- 2. Understand its managerial perspective including the real insight of the consumer's economic behavior
- 3. Estimate the demand for the new product as well as changes in the existing products.

UNIT-I (15 Hrs)

Micro Economics: Meaning, Nature, Scope and Limitations Role of managerial economics in decision Making. **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 (15 Hrs)

Demand: Meaning, Determinants, Law of Demand and its Exceptions. **Elasticity of Demand**: Measurement, Degree of Elasticity. Price, Income and Cross Elasticity of Demand. **Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory. **Supply:** Introduction to supply and supply curves

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 **Revenue:** Types of Revenues and their Relationship.

UNIT-IV (18 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.

Recommended Books

- 1. D. Salvatore, 'Microeconomic Theory', Tata McGraw Hill
- 2. R H Dholkia and A.N. Oza, 'Microeconomics for Management Students', <u>Oxford</u> <u>University Press</u>
- 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. L. Peterson and Jin, 'Managerial Economics', Pearson Education

FUNDAMENTAL OF INFORMATION TECHNOLOGY

Subject Code: BMBAS1-104

L T P C 3024

Duration: 60 Hrs

Course Objectives

The aim of this subject is:

- **1.** To gain and understanding of the core concepts and technologies which constitute Information Technology.
- **2.** To be able to articulate and demonstrate a basic understanding of the fundamental concepts of Information Technology
- **3.** To make understand how to use Office Tools.

Course Outcomes

After completing this course, students will be able to:

- **1.** Understand the core concepts and technologies which constitute Information Technology.
- 2. Apply various computer concepts
- 3. Apply computer applications in taking the managerial decisions.

UNIT-I (16 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. Input Devices & Output Devices.

Information Technology: Introduction to Information Systems, Application of IT in Business & Industry, Home, Education & Training, Entertainment & Arts, Science, Engineering and Math

UNIT-II (15 Hrs)

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

Data Representation: Bit, Byte, Binary, Decimal, Hexadecimal, and Octal Systems, Conversions and Binary Arithmetic (Addition/Subtraction/Multiplication) Applications of IT. **Algorithm and Flowcharts Algorithm:** Definition, Characteristics, Advantages and disadvantages, Examples Flowchart: Definition, Define symbols of flowchart, Advantages and disadvantages, Examples.

UNIT-III (15 Hrs)

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

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

UNIT-IV (14 Hrs)

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

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

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

BUSINE	ESS COMMUNICATION-	I
Subject Code: BMBAS1-105	LTPC	Duration: 45 Hrs
-	2023	

Course Objectives

The main aim of this course is:

- 1. To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of communications.
- 2. To make student conversant with the basic forms, formats and techniques of business communications.
- 3. To give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

Course Outcomes

After completing this course, students will be able to:

- **1.** Apply appropriate communication skills in business activites
- **2.** Apply communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.

UNIT-I (10 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 (10 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

Presentation: Oral Presentation, Just-A-Minute Presentation, Individual/Group Presentations UNIT-III (13 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 (12 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.

- 1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education
- 2. Murphy and Hildebrandt, 'Effective Business Communication', <u>Tata McGraw Hill</u> <u>Education.</u>
- 3. Krizan, Buddy, Merrier, 'Effective Business Communication', Cengage Learning
- 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', McGraw Hill
- 7. S C Sharma, Shiv N. Bhardwaj, 'A Textbook of Grammar and Composition', Jawahar Book <u>Centre</u>

BASIC SPREADSHEET TOOLS LAB

Subject Code: BMBAS1-106

L T P C 0 0 4 2 **Duration: 30 Hrs**

Course Objectives

The main aim of this course is:

- 1. To learn how to use basic and advance spreadsheet tools
- 2. To construct formulas, including the use of built-in functions, and relative and absolute references
- **3.** To learn enter, modify and edit data

Course Outcomes

After completing this course, students will be able to:

- 1. Set up the chart function of Excel to represent numeric data in multiple formats
- 2. Access and manipulate data using the database functions of spreadsheet
- **3.** Knowledge of using graphs and charts
- 4. Efficiently use the various basic and intermediate level features of spreadsheet

UNIT – I (6 Hours)

Data Entry and Editing: Introduction to Spreadsheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content,

Rows & Columns - Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

UNIT – II (7 Hrs)

Managing Work Sheets: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets

Charts & Graphs: Introduction, Types of Charts, Chart Style, Chart Layout, Add labels, Axis Options, Data labels

UNIT -III (7 Hrs)

Tables: Introduction, Insert a Table, Style Options, Add Rows and Columns, Functions in Tables

Conditional Formatting: Introduction, Highlight Cell rules, Top/Bottom Rules, data Bars, Color Scale, Custom formatting rules, Proper Function, Trim Function

UNIT – IV (10 Hrs)

Sort & Filter: Introduction, Sort data, Filter data, Custom Sort & Filter Pivot Table: Introduction, Create Pivot Table, Layout of Pivot Tables, Filtering Pivot Tables Understanding Formula – Introduction to Common Formulas, Copying Formulas, Descriptive Statistics

- 1. Greg Harvey, 'Microsoft Excel 2016 All-in-One for Dummies, Wiley Publications
- 2. Lokesh Lalwani, 'Excel 2019 All In One' BPB Publication
- 3. Manisha Nigam, 'Data Analysis with Excel' BPB Publication
- 4. Paul McFedries, 'Excel 2016- Formulas and Functions' Que Publications

HUMAN VALUES AND PROFESSIONAL ETHICS

Subject Code: BMNCC0-003

L T P C 2 0 0 0 **Duration: 30 Hrs.**

UNIT-I (8 Hrs.)

Meaning of values, Values as social fact, Universal values – equality, justice, freedom/ liberty, inclusion. Distinction between social and culture values and values associated with crafts and occupations. Work and leisure as values – Marx and Veblen

UNIT-II (9 Hrs.)

Values, morality, ethics and their relation with Religion, values as mechanisms of control and coercion. Functional Theory of Values of Talcott Parsons, Theory of Basic Values of Shalom Schwartz, Theory of Protestant Ethic and Capitalism of Max Weber, Bhagwat Gita and Theory of Karma-Dharma, Sikhism and theory of work, dignity of labour, meditation and sharing.

UNIT-III (7 Hrs.)

Meaning and types of Professional Ethics, Goals of professional work and their problems, Normative and evaluative elements in professional work, Duties and obligations, Professional rights, Virtues in professional life (honesty, trustworthiness, transparency, competence, integrity and exemplary conduct), Engineering ethics and service ideals.

UNIT-IV (6 Hrs.)

Technology for and against mankind and environment- fulfilment of human needs, and industrial disasters: case studies – Bhopal Gas Tragedy, Chernobyl and Fukushima Disasters; Equality at work place: gender discrimination and caste/class-based exclusions.

- 1. Schwartz, H. Shalom, 'An Overview of the Schwartz Theory of Basic Values'. Online Readings in Psychology and Culture. 2 (1). doi:10.9707/2307-0919.1116, 2012.
- John Berry, Janek, Pandey; Poortinga, Ype 'Handbook of Cross-cultural Psychology', 2nd Edn.. Boston, MA: Allyn and Bacon. p. 77. ISBN 9780205160747, 1997.
- Timo Airaksinen, 'The Philosophy of Professional Ethics', University of Helsinki, Finland.
 Manju Jitendra Jain, 'Yes, It's Possible', Kalpana Publications, Mumbai, 2011.

SECOND SEMESTER

ORGANIZATION BEHAVIOUR

Subject code: BMBAS1-201

L T P C 4004

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

- 1. To provide understanding of basic concepts of Human behavior in an organization
- 2. To learn Theories and techniques in the field of Human behaviour
- 3. To understand human interactions in an organization
- 4. To understand Organizational culture

Course Outcomes

After completing this course, students will be able to:

- 1. Analyze individual and group behavior
- 2. Understand of implications of organizational behavior on the process of management.
- 3. Explain the terminology associated with organizational behavior
- 4. Incorporate and apply the predominant organizational behavior theories to gain knowledge of contemporary issues in organizational behavior and frameworks to wo rk with real life organizational issues concerned with Human Behavior at work place.

UNIT-I (15 Hrs)

Introduction: Meaning of Organizational Behavior and Its Relevance in today's Business Environment, Contributing Disciplines to Organization Behavior (OB), Role of OB in Management Practices, Challenges and Opportunities for OB. **Individual Behavior in Organization:** Foundation of Individual Behavior, Understanding Self.

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

UNIT-II(15 Hrs)

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(15 Hrs)

Leadership: Nature Significance & Theories; Leadership Effectiveness Model; Leadership in Indian Culture; Leadership Traits & Skills; Behavioural Styles in Leadership. Transactional Analysis

Dynamics of Managerial Leadership: Nature, Leadership Styles, Trait, Behavioural, Contingency Theories.

UNIT-IV(15 Hrs)

Group Behavior in Organization: Group Dynamics, Types of Groups, Group Roles, Group Cohesiveness, Group Development and Facilitation. Understanding Work Teams and Types of Team, Creating Effective Team

Organization Culture: Functions of Organization Culture, Types of Culture, Managing Cultural Diversity

Conflict Management: Definition of Conflict, Transitions in Conflict thought; Functional vs Dysfunctional Conflict; Conflict Process; Managing Organizational Conflict

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, 'Organisation Behaviour', Sultan Chand& Sons

MACRO ECONOMICS

Subject Code: BMBAS1-202

L T P C 4 004 **Duration: 60 Hrs**

Course Objectives

The aim of this course is to:

- 1. 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
- 2. Apply mathematics in common economic applications.
- 3. Explain determinants of demand and supply

Course outcome

After completing this course, students will be able to:

- 1. Demonstrate a basic understanding of news relating to the economy as a whole.
- 2. Help to analyze 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.
- 3. Better understanding of equilibrium national level incomes and calculate equilibrium national income levels, calculate and use various multipliers, convert nominal values to real values.

UNIT-I (15 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 **Business Cycle:**-Features and Phases, Effects and Control.

UNIT-II (15 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 (15 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, Importance and Limitations

UNIT-IV (15 Hrs)

Inflation and Unemployment: Concepts of Inflation-Demand Pull and Cost Push; Introduction to Philips Curve as Relation between Inflation and Unemployment.

Stabilization Policies: Monetary and Fiscal Policies.

- 1. Olivier Blanchard, 'Macroeconomics, Updated (5th ed.). 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

BUSINESS STATISTICS

Subject Code: BMBAS1-203

L T P C 4 0 0 4 **Duration: 60 Hrs**

Course Objectives

The aim of this course is:

- 1. To understand and usage of statistical and analytical applications required in subsequent business and economic courses.
- 2. To learning statistical tols 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.
- 3. To solving monetary problems in business and personal finance

Course Outcomes

After completing of this course, the students will be able to:

- 1. Appreciate business mathematics concepts that are encountered in the real world, .
- 2. Understand the underlying business concepts involved in mathematics to help another person gain insight into the situation.
- 3. Work with different theorems and matrices

UNIT- I (15 Hrs)

Statistics-Definition, Functions, Scope, Usage and Limitations of Statistics **Measures of Central Tendency**: Types of Averages- Arithmetic Mean (Simple and Weighted), Median and Mode, Harmonic and Geometric Mean.

UNIT-II (18 Hrs)

Correlation: Meaning, Types, Measurement of Simple Linear Correlation, Karl Persons Correlation Coefficient Method, Rank Correlation Method

Regression Analysis: Simple Linear Regression, Why there are two Regression Lines, Estimation of Coefficient (Intercept and Slope Parameters). Properties of Regression Coefficient.

UNIT- III (15 Hrs)

Time Series Analysis : Components, Estimation of Trends Semi Average Method, Moving Averages Method and Method of Least Squares), Seasonal Variation.

Index Numbers: Meaning and Importance

Methods of Construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relatives Method,

Weighted Index Method: Laspeyres Method, Paasches Method and Fisher's Ideal Method, Time and Factor Reversal Tests

UNIT- IV (12 Hrs)

Probability Theory: Addition & Multiplication Theorems, Bayes Theorem Conditional Probability

Probability Distribution: Binomial, Poisson and Normal.

- 1. Levin & Rubin,' Statistics for Management', Prentice Hall
- 2. Beri, 'Business Statistics', <u>Tata Mc Graw Hill</u>
- 3. Croucher, 'Statistics: Making Business Decisions', Tata McGraw Hill
- 4. Gupta & Gupta, 'An Introduction to Statistical Methods', Vikas Publications
- 5. S P Gupta, 'Statistical Methods', Sultan Chand
- 6. C.R. Reddy, 'Quantitative Techniques for Management Decisions', Himalaya Publishing

MANAGEMENT ACCOUNTING

Subject Code: BMBAS1-204

L T P C 4 004

Duration: 60 Hrs

Course Objectives

The main aim of this course is:

- 1. To be familiar with corporate accounting procedures and in-depth knowledge of preparation of various accounts related to corporate field.
- 2. To be familiar with basic management accounting concepts and their applications in managerial decision making.
- 3. Developing students with skills to evaluate organization performance spot inefficiencies. **Course Outcomes**

After completing of this course, the student will be able to:

- 1. Learning accounting standards and other regulatory pronouncements that address accounting for inter-entity relationships
- 2. Providing an understanding of the concepts which underlie group accounting practice
- 3. Demonstrating mastery of Fund Flow statements and cash statements.
- 4. Preparing consolidated financial statements.

UNIT-I (13 Hrs)

Management Accounting - Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in decision making, Management Accounting Cost Accounting vs Financial Accounting, Tools and Techniques of Management Accounting, Advantages and Limitations of Management Accounting.

Management Reporting – Importance Needs, Types, Requirements of good report preparation

UNIT-II (15 Hrs)

Financial Statements - Introduction, Types, Comparative Statements, Common Size, Fund Flow Statements and Cash Flow Statements

Tools of Financial Analysis – Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios) Trend analysis

UNIT-III (15 Hrs)

Marginal Costing: Concept of Marginal Costing, Scope and Characteristic of Marginal Costing, Assumptions and Limitations of Marginal Costing, Marginal Costing Vs Absorption costing, Contribution, Marginal Cost equations, Profit Volume ratio

CVP Analysis: Introduction, CVP Assumptions and Uses Break Even Point, Margin of Safety, Graphical presentation of CVP Relationship; Profit Graph.

UNIT-IV (17 Hrs)

Standard Costing: Meaning and need of Standard Costing, Steps involved in Standard Costing, Standard Cost Vs Estimated cost

Variance Analysis: Introduction, Classification of Variances, Introduction of direct material Variances and direct labor Variances.

- 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</u> <u>Ltd</u>
- 3. R. L. Gupta & M. Radhaswamy, 'Company Accounts', Sultan Chand & Sons
- 4. S.N. Maheshwari, 'Corporate Accounting', Vikas Publishing House

IT APPLICATIONS FOR BUSINESS

Subject Code: BMBAS1-205

L T P C 3 0 0 3

Duration: 45 Hrs

Course Objectives

The main aim of this course is:

- 1. To familiarize the students with computer and its applications in the relevant fields and exposes them with its utility.
- 2. To investigate emerging technology used in computers for business.
- 3. To learn internet resources and computer technology

Course Outcome

After completing this course, the students will be able to:

- 1. Understand the concepts of computer and various software related to it.
- 2. Learn the use of Word Processing tools and presentation tools which helps in different type of analysis and projection of reports related to the business management.
- **3.** Achieve hand on experience with computer software which to enhance business activities and helps in planning and coordinating different activities of the company.

UNIT-I (10 Hrs)

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. Web designing using HTML and DHTML

UNIT-II (10 Hrs)

Word Processing Tools: Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting Pages, Paragraphs and Sections. Indents and outdates. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Header, Footer & Printings

Presentation Tools: Presentation Basics Menus & Toolbars. Opening & Saving & existing presentation creating & Saving a presentation, Design Template Blank Presentation. Slide show, Printing slides

UNIT-III (12 Hrs)

Database Systems: Database approach, Advantages of Database approach, Database Management Systems (DBMS), Components of DBMS Environment, Advantages and Disadvantages of DBMS, Types of Database.

Database Architecture: Design and Data Modeling - Hierachial Model, Network model, Relational model, Object Oriented Model

UNIT-IV (13 Hrs)

Introduction to E-Commerce: Defining Commerce; Main Activities of E- Commerce; Benefits of E-Commerce; Broad Goals of E-Commerce; Main Components of E-Commerce; Functions of E- Commerce, Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce; E-Business Models.

E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

Recommended Books

- 1. ITL, ESL, 'Introduction to Infotech', Pearson Education.
- 2. Goyal, Anita, 'Computer Fundamentals', 1st Edition, Pearson Education.
- 3. Joseph A. Brady and Ellen F Monk, 'Problem Solving Cases in Microsoft and Excel', 4thAnnual Edition, <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 Edition, Excel Books

BUSINESS COMMUNICATION – II					
Subject Code: BMBAS1-206	L T P C	Duration: 45 Hrs			

2023

Course Objectives

The aim of this course is:

- 1. To develop the reading, listening, and writing and presentation skills of the undergraduate students.
- 2. To impart confidence, clarity about their own personality, character and future goals.
- 3. To learning basic interview skills.
- 4. To introducing to various grammatical errors and daily usage words.

Course Outcomes

After completing of this course, the students will be able to:

- 1. Apply various communication concepts and theories to address everyday dilemmas within dimensions (ethical, social, legal, technological, relational, and cultural).
- 2. Effective business writing and communication.
- 3. Improved reading skills and word formulation.
- 4. Developing and delivering effective presentations.

UNIT-I (12 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 (10 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 (10 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 (13 Hrs)

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

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', Sultan Chand & Sons

DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION

Subject Code: BMNCC0-004

L T P C 2 0 0 0

Duration: 30 Hrs.

Course Objectives

The main aim of this course is:

- 1. To aware students about Consequences of Drug Abuse
- 2. To aware students about preventions of Drug Abuse
- 3. To aware various roles of society to prevent drug abuse

Course Outcomes

After completing this course, Students will be able to:

- 1. Understand the responsibilities of society and family to prevent Drug Abuse
- 2. Understand the role of educational institutes in controlling Drug Abuse
- 3. Aware about various Psychological and Social management of Drug abuse

UNIT-I (6 Hrs.)

Meaning of Drug Abuse: Meaning: Drug abuse, Drug dependence and Drug addiction.

Nature and extent of drug abuse in India and Punjab.

UNIT-II (8 Hrs.)

Consequences of Drug Abuse

Individual: Education, Employment, Income. Family: Violence. Society: Crime.

Nation: Law and Order problem.

UNIT-III (8 Hrs.)

Prevention of Drug Abuse

Role of Family: Parent-child relationship, Family support, supervision, shipping values, active scrutiny.

School: Counselling, Teacher as role-model, Parent-teacher-health professional coordination, Random testing on students.

UNIT-IV (8 Hrs.)

Treatment and Control of Drug Abuse

Medical Management: Medication for treatment and to reduce withdrawal effects.
Psychological Management: Counselling, Behavioural and Cognitive therapy.
Social Management: Family, Group therapy and Environmental intervention. Treatment: Medical, Psychological and Social Management.
Control: Role of Media and Legislation.

- 1. Ram Ahuja, 'Social Problems in India', Rawat Publications, Jaipur,
- 2. 'Extent, Pattern and Trend of Drug Use in India', Ministry of Social Justice and Empowerment, Govt. of India,
- 3. J.A. Inciardi, 'The Drug Crime Connection', Sage Publications, Beverly Hills,
- 4. T. Kapoor, 'Drug Epidemic among Indian Youth', Mittal Publications, New Delhi,
- 5. Kessel, Neil and Henry Walton, 'Alcoholism, Harmond Worth', Penguin Books,
- 6. Ishwar Modi and Shalini Modi, 'Addiction and Prevention', Rawat Publications, Jaipur,
- 7. 'National Household Survey of Alcohol and Drug Abuse', Clinical Epidemiological Unit, All India Institute of Medical Sciences, New Delhi,
- 8. Ross Coomber and Others, 'Key Concept in Drugs and Society', Sage Publications, New Delhi,