

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
2020 BATCH ONWARDS**

SEMESTER - THIRD

Total Credits = 22

Subject Code	Subject Name	Contact Hours			Marks			Credits
		L	T	P	Int.	Ext	Total	
BMBAS1-301	Human Resource Management	4	-	-	40	60	100	4
BMBAS1-302	Financial Management	4	-	-	40	60	100	4
BMBAS1-303	Marketing Management	4	-	-	40	60	100	4
BMBAS1-304	Production & Operation Management	4	-	-	40	60	100	4
BMBAS1-305	Fundamentals of Banking and Insurance	4	-	-	40	60	100	4
BMBAS1-306	Advance Spreadsheet Tools and Data Visualization Lab	-	-	4	60	40	100	2
Total		-	-	-	260	340	600	22

SEMESTER- FOURTH

Total Credits = 24

Subject Code	Subject / Paper Name	Contact Hours			Marks			Credits
		L	T	P	Int.	Ext	Total	
BMBAS1-401	Fundamentals of Research Methodology	4	-	-	40	60	100	4
BMBAS1-402	Small Medium Business & Entrepreneurship	4	-	-	40	60	100	4
BMBAS1-403	Consumer Behaviour	4	-	-	40	60	100	4
BMBAS1-404	Indirect Tax Law	4	-	-	40	60	100	4
BMBAS1-405	Operation Research	4	-	-	40	60	100	4
BMBAS1-406	Computer Based Accounting Lab	-	-	4	60	40	100	2
BHUMA0-002	Environmental Sciences	2	-	-	40	60	100	2
Total		-	-	-	300	400	700	24

HUMAN RESOURCE MANAGEMENT

Subject Code: BMBAS1-301

LT P C

Duration: 60 Hrs

4 0 0 4

Course Objectives: The main objectives of this course are:

1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
2. To help the students focus on and analyze the issues and strategies required to select and develop manpower resources.
3. To develop relevant skills necessary for application in HR related issues.
4. To Enable the students to integrate the understanding of various HR concepts along with the domain concept to take correct business decisions.

Course Outcomes: On completion of this course, the students will be able:-

1. To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
2. To develop necessary skill set for application of various HR issues.
3. To analyze the strategic issues and strategies required to select and develop manpower resources.
4. To integrate the knowledge of HR concepts to take correct business decisions.

UNIT-I (15 Hrs)

Introduction: Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements, HRM practices in India, issues and challenges.

UNIT-II (15 Hrs)

Job analysis: steps in analyzing job and introduction to methods of collecting job analysis information, Job description, Job specification, job design, job simplification, job rotation, job enrichment and job enlargement.

UNIT-III (15 Hrs)

Recruitment: sources of recruitment, policies and procedure of recruitment, selection process, testing and interviews, Placement and induction, transfer and promotion.

UNIT-IV (15 Hrs)

Human Resource Development: Identification of training needs and techniques of training, employee development and career planning, Wage and salary administration and incentives, Performance appraisal, methods and problems of performance appraisal.

Suggested Readings

1. Rao V.S.P., Human Resource Management, Excel books
2. Monnappa and Saiyadan, Personnel Management, Tata McGraw Hill.
3. Dessler, Garg, Human Resource Management, Pearson education.
4. C.B. Memoria, Personal Management Himalaya
5. K. Aswathappa, Human Resource Management Tata McGrawHill
6. C.B. Gupta, Human Resource Management Sultan Chand and Sons.

FINANCIAL MANAGEMENT

Subject Code: BMBAS1-302

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objective: The main objectives of this course are:

1. Provide an in-depth view of the process in financial management of the firm.
2. Develop knowledge on the allocation, management and funding of financial resources.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Demonstrate the decision making by applying financial theory to problems faced by business enterprises.
2. Apply foundational finance theories and to analyse a forecast using relevant data and to conduct preliminary measurement of leverage analysis.
3. Apply time value of money techniques to various pricing and budgeting problems.
4. Apply modern techniques in capital budgeting analysis.

UNIT-I (15 Hrs)

Financial Management Introduction: Meaning, nature and Scope, Goals of Financial Management-Profit Maximization vs. Wealth Maximization; Finance functions-investment, Financing, Liquidity and dividend decisions. **Sources of finance**-Long term and short term.

Time Value of Money: Present value, Future value, Annuity

UNIT-II(15 Hrs)

Cost of Capital: Meaning and significance of cost of capital; cost of equity shares; cost of preference shares; cost of debt, weighted average cost of capital. Form of Capital: Introduction to Capital Structure; theories- NI approach; NOI approach; MM approach; Traditional approach
Operating and Financial Leverage: Types of leverages

UNIT-III (15 Hrs)

Investment Decision Making: Meaning, importance, nature of investment decisions. Investment evaluation criteria

Capital budgeting Techniques: Non-discounted cash flow, Pay back methods; Post Payback period; Accounting rate of return method, Discounted cash flow techniques-Net Present value method; Internal rate of return method; Profitability index method.

UNIT-IV (15 Hrs)

Working Capital: Meaning, significance, types, approaches, Factors affecting working capital management capital.

Dividend Policies: Issues in dividend decisions. Forms of dividend- Theories of relevance and irrelevance of dividends.

Suggested Readings

1. Khan, M. Y. and Jain P. K "Financial Management, Text, Problems & Cases".Tata McGraw Hill Company, New Delhi.
2. Pandey, I.M. "Essentials of Financial Management", Vikas Publishing House Pvt. Ltd., New Delhi.
3. Maheshwari, S.N."Financial Management – Principles & Practice", Sultan Chand & Sons, New Delhi.
4. Rustagi,Dr.R.P."Basic Financial Management", 8 th Edition, Sultan Chand & Sons, New Delhi.

MARKETING MANAGEMENT

Subject Code: BMBAS1-303

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objective: The main objectives of the course are:

1. To understand the concepts of marketing management.
2. To learn about marketing process for different types of products and services.
3. To understand the tools used by marketing managers in decision situations.
4. To understand the marketing environment.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Explain the basics of marketing, selling, marketing mix and its core concepts.
2. Describe the intricacies of the marketing environment and marketing information systems for effective marketing planning and strategies.
3. Develop necessary skills for effective market segmentation, targeting and positioning.
4. Develop an understanding of promotion mix and strategies for successful promotion.

UNIT-I (15 Hrs)

Marketing: Nature and Scope of Marketing, customer needs, wants and demand. Various Marketing Concepts: production, product, selling, marketing and societal marketing, Analyzing marketing environment: micro, macro environment

UNIT-II (15 Hrs)

Market segmentation: Need, concept, nature, basis and strategies, mass marketing vs. Segmentation. Marketing mix: 4Ps of products and 7Ps of services, components and factors affecting mix.

UNIT-III (15 Hrs)

Product decisions: Product definition, new product development process, and product life cycle, positioning, branding, packaging and labeling decisions. Pricing decisions: importance, objectives, designing strategies, Pricing Techniques

UNIT-IV (15 Hrs)

Distribution: Types of channel, factors affecting decision, Designing and Managing Marketing Channel, Managing Retailing, physical distribution system and its components. Product Promotion: promotion mix-introduction, importance, advantages and disadvantages of various components and factors affecting. Designing and managing Integrated Marketing Communications.

Suggested Readings

1. Kotler, P., Keller, K.L. Koshy, A. and Jha, M., “**Marketing Management: A South Asian Perspective**”, *Pearson Education*.
2. Etzel, M., Walker, B., Stanton, W. and Pandit, A “**Marketing Management**”, *Tata McGraw Hill*.
3. Ramaswamy, V.S and Namakumari, S. “**Marketing Management: Global Perspective Indian Context**”, *Macmillan Publishers India Ltd*.
4. Saxena, Rajan, “**Marketing Management**”, *Tata McGraw Hill Education Pvt. Ltd*.

PRODUCTION AND OPERATIONS MANAGEMENT

Subject Code: BMBAS1-304

L T P C

Duration: 60 Hrs

4 0 0 4

Course objective: The main objective of this course are:

1. To develop an understanding of how the operations, have strategic importance and can provide a competitive advantage in the workplace.
2. To understand the relationship between operations and other business functions.
3. To understand techniques of location and facility planning; line balancing; job designing; and capacity planning in operations management.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Understand ever growing importance of Production and Operations management in uncertain business environment.
2. Gain an in-depth understanding of resource utilization of an organization.
3. Appreciate the unique challenges faced by firms in services and manufacturing.
4. Understand the subject as a crucial part of functional management.

UNIT-I (15 Hrs)

Operations Management: Concept, Functions. Transformation Process Model: Inputs, Process and Outputs; Classification of Operations; Responsibilities of Operations Manager, Contribution of Henry ford, Deming, Crosby, Taguchi.

Process selection- Project, Job, Batch, Mass and Process types of Production Systems.

UNIT – II (15 Hrs)

Product Design and Development – Product Design and Its Characteristics, Product Development Process (Technical), Product Development Techniques

Facility Location – Importance, Factors in Location Analysis: Location Analysis Techniques.

UNIT – III (15 Hrs)

Inventory Management: Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis

UNIT – IV (15 Hrs)

JIT and Lean Production System: JIT Approach, Implementation requirements, Services, Kanban System. **Inventory Management:** Concepts, Classification, Objectives, Factors Affecting Inventory Control Policy, Inventory Costs, Basic EOQ Model, Re-order level, ABC analysis, Logistics and Franchising.

Suggested Readings

1. Nair, Production & Operations management, Tata McGraw Hill
2. Adam and Eben, Production & Operations management, Prentice Hall, India.
3. Krajewski & Ritzman, Operations Management, Pearson Education.
4. Buffa & Sarin, Modern Production/Operations Management, John Wiley
5. Chary, Production & Operations Management, Tata McGraw.

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
2020 BATCH ONWARDS**

FUNDAMENTALS OF BANKING AND INSURANCE

Subject Code: BMBAS1-305

L T P C

Duration: 60 Hrs

4 0 0 4

Course objective: The main objective of this course are:

1. To understand the Functioning of Commercial banks
2. To understand the working of Central Bank
3. To understand the working of Insurance industry

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Understand the structure and working of banking industry
2. Gain the knowledge of various financial instrument used in banking and insurance industry
3. Understand the legal and functioning framework of insurance industry
4. Comprehend the role and functioning of various insurance products and players

UNIT-I (15 Hrs)

Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks

Central Bank- Functions, Techniques of credit control, Mechanism of Credit Creation.

UNIT-II (15 Hrs)

Customers' Accounts with Banks, Opening - Operation, KYC Norms and Operation, Types of Accounts and Customers, Nomination, Settlement of Death Claims, Banking Technology, Core Banking Solutions

Banker as Lender: Types of Loans, Overdraft Facilities, Discounting of Bills, Pledge, Mortgage, Assignment, Capital Adequacy. Management of NPAs, Money Laundering. **Practical Aspect of Banking**- Negotiable Instruments, Cheques, Bills of exchange and promissory notes, endorsements, Difference between Cheques and Bills of Exchange.

UNIT – III (15 Hrs)

Insurance- Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution. Types of Insurances. Insurance Ombudsman, Players in Life and Non-Life Insurance Sector, Insurance Documents, Role and Responsibilities IRDA.

UNIT-IV (15 Hrs)

Reinsurance-Meaning, Features of Reinsurance, difference between reinsurance and double insurance **Insurance Specialists**- Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators. **Bancassurance**

Legal Framework- Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA 1999

Suggested Readings

1. Sundharam, Varsheney, “Banking Theory, Law & Practice”, Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, “Banking Theory and Practice”, Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, “Elements of Banking and Insurance”, PHI Learning Private Limited, New Delhi

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
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ADVANCE SPREADSHEET TOOLS AND DATA VISUALIZATION LAB

Subject Code: BMBAS1-306

L T P C

Duration: 30 Hrs

0 0 4 2

Course Outcome- After Completing this course, Students will be able to

1. Use spreadsheet software to manage monetary data.
2. Work with formulas and functions.
3. Develop professional-looking worksheets with charts and graphs, data tables by using web tools.
4. Use spreadsheet's solver for complex problems.

UNIT- I (08 Hrs)

Managing Spread Sheet: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets Conditional Formatting,

Date and Time Function: Date, Day, Month, Year, Edate, Eomonth, Network days, Workday, Weeknum, Weekday, Hour, Minute, Second, Now, Today

Time Look Up Functions: Data Validation, Advanced Range Names, VLookUp, H LookUp

UNIT- II (07 Hrs)

Logical Functions: IF Function, Nested IF, CountIf, SumIf, IF with AND and OR, Average, Averagea, Averageif, Averageifs, Subtotal, Rand, Rand between, Roundup, Round down

UNIT-III (07 Hrs)

What if Analysis, Scenario Analysis, Sensitivity Analysis, Goal Seek,

Advanced Pivot Table: Filtering Pivot Tables, Pivot Table Analysis, Proper Function, Trim Function, Advance Pivot Charts

UNIT-IV (08 Hrs)

Financial Functions: Time Value of Money- NPV/ IRR/ Discounting and other financial functions

Statistical Function – Correlation, Regression

Suggested Readings

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

FOURTH SEMESTER

FUNDAMENTALS OF RESEARCH METHODOLOGY

Subject Code: BMBAS1-401

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objective: The main objectives of this course are:

1. To familiarize participants with basic of research and the research process.
2. To enable the participants in conducting research work and formulating research synopsis and report.
3. To familiarize participants with Statistical packages such as SPSS/EXCEL.
4. To impart knowledge for enabling students to develop data analytics skills

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Explain the objectives and process of conducting research and its application in business.
2. Analyses the different types of research design and experimental errors
3. Understand various techniques of sampling and methods of data collection.
4. Examine different types of scales and appraise about data preparation and analysis.

UNIT-I (15 Hrs)

Introduction: definition, objectives, scope in management research, process of Research and limitations. **Research Design:** Formulating the Research Problem, Choice of Research Design, Types of Research Design, Sources of Experimental Errors, Research Ethics

UNIT-II (15 Hrs)

Sampling: Advantages and Limitation of Sampling, Sampling process, Types of Sampling: Non probability sampling techniques, Probability sampling techniques, Sampling and non sampling errors. **Data collection:** primary, secondary data collection, observation methods and survey methods

UNIT-III (15 Hrs)

Scaling: Measurement Concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio
Attitude Measurement: Comparative scaling techniques, Non-comparative scaling techniques,
Questionnaire Designing: Types, Guidelines for developing a good questionnaire
Data Preparation and Analysis: Editing, Coding, Cross Tabulation and Practices through Excel

UNIT-IV (15 Hrs)

Applications of Business Research Methodology – Marketing Research, Financial Research, HR Research

Report Writing: Types of Research Reports, Guidelines for Writing a Report, Report Format, Guidelines for evaluating a report.

Suggested Readings

1. K.V. Rao, Research Methodology, *Sterling Publishers*
2. Srivastava and Rego, Business Research Methodology, *Tata McGraw Hill*
3. Rajinder Nargundhkar, Marketing Research, *Tata McGraw Hill*
4. Cooper and Schindler, Business Research Methods, *Tata McGraw Hill*
5. C.R. Kothari : Research Methodology, *New Age International Publishers*

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
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SMALL MEDIUM BUSINESS & ENTREPRENEURSHIP

Subject Code: BMBAS1-402

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objective: The main objectives of this courses are:

1. Explain the meaning and nature of small business.
2. Appreciate the role of small business in India.
3. Analyze the problems of small business.
4. Classify the different forms of assistance provided by the government to small business, particularly in rural and hilly areas.

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Describe the concept and theories of entrepreneurship and its role in economic development of nation.
2. Develop business plan and identify the reasons of failure of business plans.
3. Comprehend government policies and regulatory framework available in India to facilitate the process of entrepreneurial development
4. Identify different sources of finance for new enterprises and assess the role of financial institutions and various government schemes in entrepreneurial development.

UNIT-I (15 Hrs)

Introduction: Definition and Concept of Entrepreneurship, Theories of Entrepreneurship, Myths about Entrepreneurship, Entrepreneurial Traits and Motivation, Role of Entrepreneurship in economic development. Types of Entrepreneurs. Barriers in the way of Entrepreneurship. Entrepreneurship Development (ED) Cycle. Social Entrepreneurship, Women Entrepreneurship

UNIT-II (15 Hrs)

Creativity and Business Ideas: Blocks to creativity. Business Plans and reasons of failure of business plans. Micro-Small-Medium (MSME) Enterprise – Definition – Characteristics- Objectives- Advantages- Disadvantages-Role in developing countries Problems- steps for starting- – Government Policies.

UNIT-III (15 Hrs)

EDP in India: Phases of Entrepreneurial programs – Government Policies- Administrative Framework – Policy instruments – Statutory Boards – Industrial Estates –Industrial clusters – Incentives and subsidies – Advantages - Needs & Problems – Promotional agencies. Business Incubators& Start-ups. Introduction to MSME Act.

UNIT-IV (15 Hrs)

Financing Options: Bridge capital, Seed capital assistance, Margin money scheme, Industrial Sickness, Causes-Remedies- An overview on the roles of institutions/schemes in entrepreneurial development- SIDBI, Commercial Banks. Other financing options- venture capital, lease funding, Angel Investors. Revival, Exit and End to a venture.

Suggested Readings

1. Kumar,Arya,“Entrepreneurship”, Pearson, New Delhi.
2. Gopal,V.P.Nanda, “Entrepreneurial Development”, Vikas Publishing, New Delhi.
3. Desai, Vasant, “Dynamics of Entrepreneurial Development & Management”, Himalaya Publishing House.
4. Khanka,S S, Entrepreneurial Development, S.Chand&Co.,New Delhi.

CONSUMER BEHAVIOUR

Subject Code: BMBAS1-403

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main objectives of this course are:

1. To understand consumer behaviour in an informed and systematic way.
2. To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
3. To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour.

Course Outcomes On completion of this course, the students will be able to:

1. Demonstrate how knowledge of consumer behaviour can be applied to marketing.
2. Identify and explain factors which influence consumer behaviour.
3. Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
4. Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.

UNIT-I (15 Hrs)

Consumer Behaviour: nature, scope & application Consumer buying behaviour: consumer decision making process (five step model), factors affecting buying behaviour, purchase behaviour, buyer's role. Sustainable Consumption Behaviour

UNIT-II (15 Hrs)

Consumer as an individual: Consumer motivation: needs & goals, positive & negative motivation, types & systems of needs hierarchy & trio of needs Introduction to Personality: Theories, Product Personality, Perception: Concept and Elements of Perception and Attitude with reference to consumer behavior.

UNIT-III (15 Hrs)

Consumer in social & cultural setting: Reference groups: concepts, factors affecting reference groups, Family: Functions of family, Family decision making, Family Life Cycle social class & its measurement Culture & subculture: definition & influence, Attitude Change Strategies, Designing persuasive Communications

UNIT-IV (15 Hrs)

Consumer Decision Making: Introduction to opinion leadership Process Diffusion of innovations: Diffusion Process, Adoption Process, Introduction to Consumer Decision Making: levels, decision making process, Various views of consumer decision making

Suggested Readings

1. Schiffman & Kanuk: Consumer Behaviour, Pearson Education
2. Engel, Blackwell, & Miriard: Consumer Behaviour, Dryden Press
3. Majumdar, R., Consumer Behaviour: Insights from the Indian Market, PHI Learning Pvt. Ltd., New Delhi
4. Loudon, Bitta, Consumer Behaviour, Tata McGraw Hill, New Delhi.

INDIRECT TAX LAWS

Subject Code: BMBAS1-404

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main objectives of this course are:

1. To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of Goods & Service Tax.
3. To Expose the participants to real life situations involving taxation

Course Outcomes: After completion of this course, the students will be able to:

1. Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.
2. Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
3. Understand the basic principles underlying the Indirect Taxation Statutes Delivery of goods and services, Tax rates, Periodic tax returns.
4. Understand the registration, payment and refund of GST and other business related issues

UNIT-I (15 Hrs)

Indirect Tax: Introduction, Definition & nature, Basis for charging indirect tax, constitutional frame work of indirect tax before GST. Structure of GST, GST network, Slab of GST

UNIT-II (15 Hrs)

Levy and collection of GST: Taxable event: supply of goods and services, place of supply, within state, interstate, import and export, Time of supply **Valuation for GST-** Valuation rules, Taxability of reimbursement of expense, exemption from GST: Small supplier and composition scheme, classification of goods and service.

UNIT-III (15 Hrs)

Registration, Tax Invoice, Credit and Debit notes, Audit GST, **GST Return assessment:** Self assessment, summary and security: offence and penalties, appeal.

Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of Determination of duties & tariff valuation. Prohibitions/restrictions of export & import, Determination of duty where Goods consist of articles of different rate of duties.

UNIT IV (15 Hrs)

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT **Central Sales Tax Act**—Its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal.

Suggested Readings

1. GST- Made Easy; ArpitHaldiya
2. GST- Work Contract and Other Construction Contract; SudeeptaBhattacharjee
3. V.S. Datey, Indirect Taxes- Law & Practices, Taxmann
4. V.S. Datey, Elements of Indirect Taxes- Law & Practices, Taxmann

OPERATION RESEARCH

Subject Code: BMBAS1-405

**L T P C
4 0 0 4**

Duration: 60 Hrs

Course Objectives: The main objectives of this course are:

1. To impart knowledge in concepts and tools of Operations Research
2. To understand mathematical models used in Operations Research
3. To apply these techniques constructively to make effective business decisions.

Course Outcomes

After completion of this course, students will be able to

1. Understand the concepts and tools of Operation Research
2. Solve Linear Programming Problems.
3. Solve Transportation and Assignment Problems.
4. Understand the usage of game theory.

UNIT-I (15 Hrs)

Decision-Making Environments: Decision-Making Under Certainty, Uncertainty and Risk Situations; Uses of Decision Tree, Uses, Scope and Applications of Operation Research in Managerial Decision-Making. **Transportation Problem:** Various Method of Finding Initial Basic Feasible Solution

UNIT-II(15 Hrs)

Linear Programming: Mathematical Formulations of LP Models for Product-Mix Problems; Graphical Method.

Sequencing Problem: Johnsons Algorithm for N Jobs and Two Machines, n Jobs and Three Machines,

UNIT-III (15 Hrs)

Game Theory: Concept of Game; Two-Person Zero-Sum Game; Pure and Mixed Strategy Games; Saddle Point; Odds Method; Dominance Method

Queuing Theory: Characteristics of M/M/I Queue Model; Application of Poisson and Exponential Distribution in Estimating Arrival Rate and Service Rate.

UNIT-IV (15 Hrs)

Replacement Problem: Replacement of Assets that Deteriorate with Time, Replacement of Assets which fail suddenly.

Assignment Model: Algorithm and its Applications.

Note: Relevant Case Studies should be discussed in class

Suggested Readings

1. Taha Hamdy, 'Operations Research: An Introduction', Prentice Hall.
2. J.K. Sharma, 'Operations Research', Pearson Course.
3. Vohra, 'Quantitative Techniques in Management', Tata McGraw Hill.
4. Peter C. Bell, 'Management Science/ Operations Research', Vikas Publications.
5. Anand Sharma, 'Operations Research', Himalaya Publications.
6. Prasad, 'Operations Research', Cengage Course.

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
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COMPUTER BASED ACCOUNTING LAB

Subject Code: BMBAS1-406

**L T P C
0 0 4 2**

Duration: 30 Hrs

Course Objectives

The main aim of this course is

1. To acquaint student with accounting concepts
2. To teach them about filling various accounting tools
3. To teach about GST and other business transactions

Course Outcomes

After completing this course, students will be able to:

1. Expose the students to computer applications in the field of accounting.
2. Make student aware of payroll information and inventory master, vouchers, and basic reports in tally.
3. Prepare the cash flow and fund flow statements using Computer based accounting software
4. Develop the awareness regarding statutory features especially GST, VAT features.

UNIT-I (08 Hrs)

Computerized Accounting: Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.

Accounting Package: Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers; Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.

UNIT-II (06 Hrs)

Fundamental of Computerized Accounting: Creating and Setting Up of Company, Setting Up Account Heads, Stock Groups, Stock Categories, Locations, Stock Items

Vouchers: Accounting Vouchers, Invoicing, Inventory Vouchers

UNIT-III (08 Hrs)

Advanced Inventory: Order Processing, Reorder Level, Batch-wise Details, Tracking Numbers, Bills of Materials, Zero Value Entries

UNIT-IV (08 Hrs)

Point of Sales(POS): Creating POS, POS Transactions, POS Reports

VAT, GST

Suggested Readings

1. Gupta, Ambrish, "Financial Accounting for Management: An Analytical Perspective", Pearson Education, New Delhi.
2. Khatri, Dhanesh, "Financial Accounting" Tata McGraw-Hill, New Delhi.
3. Tax Sarthi, "Basic Accounting & Inventory, Tally Prime Book, Volume-I
4. Gelinas, Ultric, J. and Steve, G. Suffon, "Accounting Information System, South Western Thomson Learning.
5. "Tally- ERP 9, Simple Steps of Learning", Kogent Learning
6. Tally Essentials – Level -I Tally Prime
7. Tally Essentials – Level – II Tally Prime

**MRSPTU INTEGRATED/DUAL DEGREE BBA-MBA SYLLABUS
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ENVIRONMENTAL SCIENCES

Subject Code: BHUMA0-002

**L T P C
2 0 0 2**

Duration: 30 Hrs

Course Objectives

The aim of this course are:

- 1 To understand the nature of environmental problems and solutions
- 2 To use science to understand how the environment works
- 3 To acquire basic knowledge of earth's resources and its optimum utilization for sustainable development

Course Outcomes

After completion of this course, students will be able to:

1. Recognize how your lifestyle and actions affect the environment
2. Understand the affects of society on the environment
3. Use engineering equipment through laboratory investigations for air and noise pollution as a representative of industrial practices
4. Understand various society and environment related issues and find solution for them

UNIT-I (8 Hrs)

Natural Resources Renewable and Non-renewable Resources: Natural resources and associated problems. (a) Forest resources: Use and over-exploitation, deforestation. Timber extraction and their effects on forests and tribal people. (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

UNIT-II (7 Hrs)

Ecosystems (a) Concept of an ecosystem. (b) Structure and function of an ecosystem. (c) Producers, consumers and decomposers. (d) Energy flow in the ecosystem. (e) Ecological succession. (f) Food chains, food webs and ecological pyramids.

UNIT-III (7 Hrs)

Environmental Pollution Definition (a) Causes, effects and control measures of: i) Air pollution ii) Water pollution iii) Soil pollution iv) Marine pollution v) Noise pollution vi) Thermal pollution vii) Nuclear pollution (b) Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

UNIT-IV (8 Hrs)

Social Issues and the Environment (a) From unsustainable to sustainable development (b) Urban problems and related to energy (c) Water conservation, rainwater harvesting, Watershed Management (d) Resettlement and rehabilitation of people; its problems and concerns. (e) Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents, and holocaust

Suggested Readings

1. J.G. Henry and G.W. Heinke, 'Environmental Sc. & Engineering', Pearson Education, 2004.
2. G.B. Masters, 'Introduction to Environmental Engg. & Science', Pearson Education, 2004.
3. Erach Bharucha, 'Textbook for Environmental Studies', UGC, New Delhi