

## **SEMSTER II**

### **BBA 201: Management Thoughts and Philosophy**

Course Objective:

To give an insight to the various management thinkers

Course Content:

#### **Unit I**

Introduction : Management as a discipline, Values in Management, Managerial Roles.

#### **Unit II**

Schools of Management Thoughts I

The management Process school, the empirical School, The Human Behavior School

#### **Unit III**

Schools of Management Thoughts II

The Social System School, Decision Theory School, The System School.

#### **Unit IV**

Management Thinkers (Classical)

F.W. Taylor, Henry Fayol, George Elton Mayo, A. H. Maslow, Douglas McGregor

Management Thinkers (Contemporary)

Peter F. Drucker, Michael Porter, C. K. Prahalad, Indian thinkers in management – JRD TATA, GD Birla, Ramkrishna Bajaj.

#### **SUGGESTED READINGS**

❑ Management Thoughts & Philosophy Naveen Mathur

❑ Management Thought R. N. Singh

❑ New Horizons In Management P.K. Shrivastav

❑ Indian Management “ Thought and Practices” Amit Gupta

❑ A History of Management Thought Morgen Witzel

## **BBA 202: Micro Economics**

Course Objective:

To give an insight into the various concepts of economics and its implications in the business world.

Course Content:

### **Unit I**

Definitions of Economics: Introduction to Micro Economics- Definition, Scope, and Importance. .Utility Analysis: Concept of utility, Law of Diminishing Marginal Utility, Law of equi-marginal utility, Consumer's Surplus.

### **Unit II**

Theory of Demand: Meaning & Determinants of Demand, Law of Demand, Exceptions to law of demand. Theory of Supply: Meaning & determinants of Supply, Law of supply, exceptions to law of supply. Cost analysis: Accounting Costs and Economic Costs. Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs curves, Long Run Cost Analysis: Average and Marginal Cost Curves.

### **Unit III**

Revenue: Total, Average and Marginal Revenue, Relationship between AR and MR curves. Pricing under Various Market Conditions: Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition, Monopoly - Price Determination under Monopoly, Monopolistic Competition - Price and Output Determination under Monopolistic Competition.

### **Unit IV**

Theory of Distribution: Marginal Productivity theory of Distribution  
Rent: Concepts of Differential Rent, Scarcity Rent, Economic rent, Contract Rent, Quasi Rent and Pure Rent. Modern theory of rent. Wages: Money Wages and Real Wages, factors determining real wages. Theories of wages: wage fund theory, subsistence theory, residual claimant theory Theories of Profit- risk theory of profit, uncertainty-bearing theory of profit, innovation theory of profit.

#### **SUGGESTED READINGS**

☐ Textbook of Economic Theory Stonier and Hague

☐ Introduction to Positive Economics Richard G. Lipsey

## **BBA 203: Cost Accounting**

Course Objective:

To Familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing

Course Content:

### **Unit I**

Introduction to Cost Accounting : Basic Cost Concepts – elements of cost, classification of cost, total cost build up and cost sheet, Emerging terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing.

Materials Control: Meaning- Steps Involved- materials and inventory - techniques of material/inventory control – valuation of incoming & outgoing material – material losses

### **Unit II**

Labor Cost Control : Direct and Indirect Labor, Steps Involved – treatment of Idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labor turnover, methods of wage payment, Incentive plans.

### **Unit III**

Overheads : Meaning & Classification of overheads – Treatment of specific items of overheads in cost accounts – stages involved in distribution of overheads – methods of absorption of overheads – treatment of under and over absorption of overheads

### **Unit IV**

Methods of Costing: Single output costing, job costing, contract & batch costing, Process (including joint products and by-products and inter-process profits ), Operating/Service costing, (Transport & Power House only ).

#### **SUGGESTED READINGS**

❑ Advanced Cost Accounting Saxena and Vasistha.

❑ Advance Cost Accounting S.P. Jain and Narong.

❑ Cost Accounting S.N. Maheshwari

❑ Cost Accounting Ratnam.

❑ Practice in Advanced Costing and Management Accounting Prof. Subhash Jagtap.

## **BBA 204 : Legal and Regulatory Framework**

Course Objective :

To enable the students to grasp the details as to how things function with regard to the various contracts and acts which are essential for running a business

Course Content:

### **Unit I**

Indian Contract Act- 1872: Introduction, Nature & Classification of contracts, offer and acceptance, Considerations, Capacity of Contract, Free Consent, Agreements Declared Void, Contingent Contracts, Quasi Contracts, Discharge of Contracts, Breach of Contract, Remedies for Breach of Contract. Special Contracts – Indemnity, Bailment and Pledge.

### **Unit II**

The Sale Goods Act- 1930 : Introduction, Formation of the Contract of Sale, Goods and their Classification, Condition and Warranties, Passing (Transfer) of Property (Ownership) in goods, Transfer of Title by Non-Owners, Performance of Contract of Sale, Unpaid Seller and His Rights, Sale by Auction.

### **Unit III**

Indian Partnership Act 1932: definition, Formation of Partnership, Partnership Firm, Firm's Name, Registration of Firms, Effect of Non-Registration, Types of Partners, Relation of Partner to one another and with third parties, Reconstitution of Firm.

### **Unit IV**

Negotiable Instrument Act- 1881 : Nature and Characteristics of Negotiable instruments, Kinds of Negotiable Instruments-Promissory Notes, Bills of Exchange and Cheques, Crossing of Cheques, Payment and Collection of Cheques and Demand Drafts, Discharge and Dishonor of Negotiable Instruments. Holder and Holder in due course, Payment in due course. Penalties in case of Dishonor of certain cheques for insufficiency of Funds.

#### **SUGGESTED READINGS**

❑ Business Law S.S. Gulshan & Kapoor

❑ Business Law Satish Mathur

❑ Business Law M.C.Kuchhal

## **BBA 205: Business Communication II**

Course Objective:

To develop the skills of the professional undergraduate students for proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.

The students should improve their personality, communication skills and enhance their self-confidence.

Course Content:

### **Unit I**

Group Communication – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics

### **Unit II**

Interviews: Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.

### **Unit III**

Speeches and Presentation - Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.

### **Unit IV**

Report Writing : Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data ( through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading, Report presentation – written & Oral presentation – principles of oral presentation. Factors affecting presentation, sales presentation, speeches to motivate, effective presentation skills

#### **SUGGESTED READINGS**

❑ Business Communication K.K.Sinha

❑ Business Communication Himanshu Agrawal

❑ Business Communication R.C.Bhatia

❑ Business Communication K.K.Sinha

## **BBA 206 : Business Statistics**

Course Objective:

To enable the students to develop an understanding of the various statistical tools & its application in the business research

Course Content:

### **Unit I**

Role of Statistical Techniques in the field of Business and Industry; Classification and tabulation of data, Frequency Distribution; Diagrammatic and Graphical Presentation of Statistical Data; Bar Diagram, Histogram, Frequency Polygon, Frequency Curve & Ogive.

### **Unit II**

Measures of Central Tendency; Mean, Median, Mode; G.M., H.M., ; Measures of Dispersion- Mean Deviation, Standard Deviation and Co-efficient of Variation, Skewness and Kurtosis.

Unit III (10 lectures)

Correlation – Karl Pearson and Ranking Methods, Regression, Regression Expressions, Lines of Regression. Interpolation and Extrapolation – Binomial Lagrange and Newton Methods.

### **Unit IV**

Analysis of Time Series – Measurement of Trend and relational; Chi Square Test – Independence of Attributes and Goodness of fit.

Probability – Definition, Addition and Multiplication rule, conditional Probability, Bays Theorem; Theoretical Distribution; Binomial, Poisson and Normal.

### **SUGGESTED READINGS**

❏ Business Statistics Dr. S.C.Gupta

❏ Statistical Methods S.P.Gupta

❏ Quantitative Technique Srivastava, Shanoy& Sharma

❏ Quantitative Technique C.R. Kothari

❏ Business Statistics G.C.Beri