

## **Syllabus of Bachelor of Business Administration**

### **BBA-I Year, I Semester**

#### **B-101-Principals of Management**

Management and its various functions

##### **Definition of management:**

Nature and scope, organizational objectives, management by objectives

##### **Planning:**

Nature, purpose and functions, types, steps in planning.

Decisions making and its process.

##### **Organizing:**

Nature, importance, process, formal & informal organization, organization chart, organization principles, span of management, factors determining effective span.

##### **Departmentation:**

Definition, departmentation by function, territory, product/service, customer group and matrix organization.

##### **Authority:**

Definition, types, responsibility and accountability, delegation, definition steps in delegation, obstacles to delegation and their elimination, decentralization vs centralization, determinations of effective decentralization.

##### **Staffing:**

Definition, manpower management, factors affecting staffing, job design, selection process, techniques, performance appraisal need and process.

##### **Communication:**

Importance, process, barriers and breakdown of communication.

##### **Controlling:**

Control process types, barriers to control making, control techniques; budget and non-budgetary control devices.

Social responsibility and business ethics.

##### **References:**

Koontz & Weirich: Essentials of Management.

L.M. Prasad: Principles & Practices of Management.

Stephen Robbins: Management.

VSP Rao

#### **B-102- Basics of Trade, Industry and Commerce**

##### **Origin and Evaluation of Business:**

Distinct phases of evaluation of Business; Evaluation of Business in India; Role of Business in economic and social development, Economic development and location of Business enterprises.

Meaning and characteristics of Business; Objectives of Business, classification of Business; sub-division of Industry; sub-division of Commerce; sub-division of Trade, Interconnection between industry, commerce and Trade.

##### **Forms of Business Organization:**

Sole Proprietorship, Meaning, Characteristics, Merits and Demerits.

Partnership, Meaning, Characteristics, Types of partner and partnership, and partnership, Merits and Demerits.

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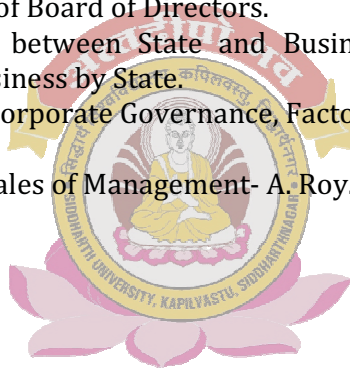
Corporate Firm, Definition, Characteristics, Merits and Demerits, Classification of company. Organs of Company Management, Functions of Board of Directors.

State and Business, Relationship between State and Business- Commercial policy, Fiscal Policy, Industrial Policy, Regulation of Business by State.

Corporate Governance, Nature of Corporate Governance, Factors influencing Corporate Governance.

### **References:**

Business Organization and Principles of Management- A. Roy.



### **B-103 Financial Accounting**

#### **Basic Accounting Concepts:**

Background of Accounting; concepts- matching, Entity concept, Basis of Accounting- Objectives and necessity, Accounts- Types and classification; basic terms- Capital, Income, Expenditure, Expenses, Assets, Liabilities and application to problems

#### **Journal and Ledger:**

Double Entry System, Journal and recording of entries in journal with narration, Ledger- Posting from journal to respective ledger accounts.

Bank Reconciliation Statement; Bank transaction, Preparation of simple bank reconciliation statement.

Trial Balance; Need and objectives, Application of Trial Balance, different types of errors escaped trial balance preparation, Rectification of errors.

Depreciation Accounting; Need and objectives, concept and application of Fixed and Reducing installment method, Application of above methods with purchase and sale of assets with alteration.

Final Accounts; Concept of adjustment, Application of Trading Account and Profit and Loss Account to get Gross Profit and Net Profit, Application of Balance Sheet, Application of Final Account Problems.

### **References:**

Jain and Narang: Financial Accounting.

S.N. Maheshwari: An Introduction to Accountancy.

Mukherjee & Hanif: Fundamentals of Accounting.

### **B-104 Business Mathematics**

Matrix Algebra- Introduction, Definition, Types of matrices, Scalar Multiplication of matrix, Addition and subtraction, Multiplication, Transpose of a matrix, Determinations of a square matrix, minor and co-factors, Cramer's Rule, Determinants of order three, Ad joint of a square matrix, Inverse of a matrix, Rank of matrix.

Real Number: Elementary Properties of Inequalities.

Ratio and Properties.

Variations.

Law of indices, Surds, Logarithm.

Complex numbers.

A.P., G.P.- Elementary Ideas of Convergence and Divergence.

Equations- Simple and Quadratic- Simultaneous, Theory of Quadratic Equations.

Permutation & Combinations.

The Binomial Theorem: Positive, Integral Index and Generalized Form.

The Straight line, Standard forms of its equation.

Compound Interest and Annuities.

### **References:**

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Business Mathematics & Statistics- A.P. Verma  
Engineering Mathematics- Arumugam  
Higher Engineering Mathematics- Vol 2, Rathore

### **B-105 Fundamentals of Computer Computing Fundamentals:**

What is a computer? Components of a computer system, Classification of computers, Types of computers, Brief history of evolution of computers and generation of computers.

Computer hardware and software, Input/output devices.

DOS; Elementary knowledge of DOS Commands.

DIR, CLS, DATE, TIME, MD, CD, RD, RENAM, DEL, BACKUP, RESTORE, COPY, SCANDISK, CHKDSK.

Windows; Difference between windows and DOS, Basic Features-Date, Time, Time Zone, Display, Screen Saver, Fonts, Mouse and Mouse Pointers, Using accessories such as calculator, paint brush, CD player etc.

Use of Window Explorer for moving and copying files.

Introduction to MS-Office and its integrated nature.

MS-Word, Starting Word, new documents, entering text, changing text, aligning, underling and justifying text. Use of tabs, Tables- creation, adding rows and columns, splitting and combining cells, Borders.

Saving, closing and operating documents.

Adding headers and footers.

Print preview and printing a document.

Mail merge; creating main document and data source, Adding and removing fields from data source.

PowerPoint (Presentation software), Basic concept of presentation software, standard formatting and drawing toolbars in power point and their use. Creating and opening a presentation, Creating, deleting, opening and copying slides. Closing and saving a presentation. Use of slide, sorter, adding header/footer. Use of master slides and colour box. Use of animation features, Increasing pictures, resizing picture, Inserting organization chart, Use of auto content wizard.

#### **References:**

A First Course in Computers, Sanjay Saxena

Internet for Everyone, Leon & Leon.

### **B-106 English Communication**

#### **Grammar:**

Words and Sentences, Parts of speech, Articles, Conditionals, Verbs/Tenses, Reported Speech, Modals, The Passive.

Composition, Paragraph writing, Précis writing, Application writing, Curriculum Vitae writing, Comprehension & Vocabulary, Comprehension Passage (Unseen).

Synonyms and Antonyms, Word Forms, Affixes, Words Commonly Mis-spelt and Mis-pronounced, Language Lab, Group Discussion, Mock Interview, Seminar Presentation.

#### **References:**

Written Communication in English- Sarah Freeman.

Partical English Grammar- Thomson & Martinet.

Effective English Communication- Krishna Mohan & Meenakshi Raman.

### **BBA-I Year, II Semester**

#### **B-201 Managerial Economics**

##### **Introduction:**

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Objectives, scope and applications of Managerial Economics- differences between Microeconomics and Macroeconomics- Economic analysis and business decisions.

### **Cost Analysis:**

Basic Cost Concepts (explicit and implicit, Private and social, fixed and variable, average and marginal, short-run and long-run)- cost output relationship-cost and plant size, Break even analysis.

### **Demand Analysis:**

Concept of demand-law of demand-determinants of demand-elasticity demand, demand forecasting.

### **Competition Analysis:**

Types of competitive situations- state of equilibrium under perfect competition, monopoly, monopolistic competition.

### **Product Decisions:**

Concepts of product line and product mix- decisions on product addition/dropping.

### **Pricing Decisions:**

Pricing under perfect competition, monopoly and monopolistic competition, price leadership.

### **National Income:**

Concepts and measurements.

### **Business Cycles:**

Concepts- adjusting business plans to cyclical functions.

### **Profitability Analysis:**

Application of capital budgeting techniques for decision making.

### **International Trade:**

Balance of payment, Globalization of Business, Government's role in management of economy.

### **References:**

Managerial Economics- Trivedi

Managerial Economics- Atmanand.

Managerial Economics- Barry Keating, Wiley Dreamtech.

Managerial Economics- A. Singh.

## **B-202 Organizational Behaviour**

### **Introduction:**

Meaning of organizational behavior and its relevance in today's business environment.

### **Individual Behaviour in Organization:**

Understand self, perception- nature and importance, perceptual selectivity, stereotyping, halo effect.

Learning and its theories, behavior modification, attitudes, personality, meaning, self concept, self-esteem, major determinants of personality.

### **Motivation:**

Types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter-Lawler.

### **Group behavior in organization:**

Group dynamics, types of groups, group norms and roles, group cohesiveness, group development and facilitation.

Dynamics of managerial leadership: leadership styles, trait approach, behavioural approaches and managerial grid.

### **Inter-personal behavior in organization:**

Transactional analysis

Management conflict

Stress management

### **References:**

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Organization Behaviour- Robbins  
Organization Behaviour- Fred Luthans  
Organization Behaviour- L.M.Prasad

### **B-203 Business Environment**

Business environment:

Social environment, legal environment, international environment, political environment and technological environment.

Social environment:

Social responsibility of business, consumerism and Consumer Protection Act.

Legal environment:

Competition Law, Foreign Exchange Management Act (FEMA)

International environment:

Balance of payment/trade, foreign direct investment and collaboration, international economic institutions- WTO, UNCTAD, IMF, EU.

Political environment:

Political systems, government & business.

Technological environment:

Technology policy, technology transfer and problems in import of technology.

#### **References:**

Business environment- Francis Cherunilam

Business environment- Ashwathappa

Business environment for Business- Adhikary

Business environment- P.K. Ghosh

### **B-204 Business Statistics**

Classification of data, presentation of data, graphic and tabulation

#### **Measures of Central Tendency:**

Mean, mode, median, geometric and harmonic mean, quartiles, deciles, percentiles.

#### **Measures of Dispersion:**

Range, quartile deviation, mean deviation and standard deviation, co-efficient of variation.

#### **Correlation Analysis:**

Karl Pearson's and Spearman's methods, regression analysis.

#### **Index Numbers:**

Meaning, uses and limitations. Fixed base and chain base Index Numbers. Computation of Laspeyre's, Paasche's and Fisher's Indices.

Time series analysis, component of time series, Methods of Computing trend value.

#### **Theory of probability:**

Meaning of probability. Types of Events, Addition and Multiplication Theorems of probability. Inverse Bayes' Theorem.

#### **Theoretical Distributions:**

Normal, binomial and Poisson.

#### **References:**

Statistics for Management- Levin & Rubin.

### **B-205 Computer Application in Management**

Concept of spreadsheet and its use in business management.



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Excel as a part of MS-Office and its structure and capabilities, drawing toolbars, Selection of cells, entering and editing data and text, entering formulae.

### **Operating Excel:**

Concept of workbook and worksheet, serial fill, formatting text in cells and on the worksheet, entering and pasting formulas, creating a chart, use of Excel as a database, data filters and forms.

### **Excel functions:**

Max, min, sqrt, sum, sum if, mean, mode, median and using statistical functions, data count, count if.

### **MS-Outlook:**

Using MS-Outlook for managing e-mail, calendar, appointments, tasks and address book.

### **Internet:**

A brief history of origin of internet. Various applications of internet such as e-mail, information gathering, retailing etc.

Various methods of connecting to the net e.g. dial up. ISDN and broadband. Use of Microsoft Internet Explorer.

A brief introduction to internet addressing. Internet protocols (TCP/IP, FTP & HTTP).

Use of search engines and e-mail messages. Netiquettes.

### **References:**

First Course in Computers- Sanjay Saxena

Internet for Everyone- Leon & Leon

## **B-206 Managerial Skill Development**

### **Course Contents:**

#### **Conceptual Framework:**

Meaning and significance of communication, model and process of communication, types of communication, communication network.

#### **Interpersonal Communication:**

Symbols, Media and Information Technology, Barriers in interpersonal communication. Cultural differences and non-verbal communication.

#### **Communication in Groups:**

Developing effective work groups, Models of communication in group decision making, Barriers in group communication, grapevine communication.

#### **Communication for Organizational Effectiveness:**

Communication and role conflict, counseling, interviewing effectively, Effective oral presentation. Organizational barriers to information flow.

#### **Business Communication:**

Essentials of written communication, speech writing, research report writing, letter writing.

### **References:**

Fisher D.: Communication in Organizations

Bala Subrahmaniam: Business Communication

Rai U.S. and Rai S.M.: Business Communication

Sharma: Business Correspondence and Report writing

Harta A Purthy, Jane Thomas: Effective Business Communication.

## **BBA- II Year, III Semester**

### **B-301 Cost Accounting**

Marking, Nature, Objectives, Scope, Advantages of Cost Accounting; Cost concept and classification; similarities between financial accounting and cost accounting; installation of costing system;

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accounting for materials purchase and stores routine; methods of pricing material issues, waste, scrap, spoilage, defectives and their treatment, inventory control techniques

Accounting for Labour:

Remuneration methods; time rate method, piece rate method and group bonus plans; good wage incentive plan; labour turnover; idle time; overtime premium; accounting for overheads- classification and collection; allocation and apportionment; departmentalization; methods of overhead absorption; over and under absorption and its treatment

Unit costing, Job costing, Batch costing and Contract costing; Operating costing; Process costing; Meaning, Definition and Features, Job costing v/s Process costing, Normal process loss, Abnormal process loss and Abnormal gain; reconciliation of cost accounts and financial accounts; necessity and reasons, Statements; Non- Integrated and Integrated accounting system.

References:

Cost Accounting- P.V. Ratnam

Cost Accounting- S.N. Maheshwari

Cost Accounting- Prabhu Dev

Cost Accounting- P. Jain & K.L. Narang

### **B-302 Management Information System**

An Introduction of MIS, Concept and role, MIS and Organizational effectiveness, Types of MIS, Role of MIS in Managerial decision making, Decision support system and Knowledge management.

System Engineering:

System concept, Types of System, System Control, MIS and System Analysis.

Developing of MIS, Relation between Business Process Re-engineering (BPR), and MIS.

Application of MIS in Business:

Application in Manufacturing Sector, Application in Service Sector.

Hardware and Software Resources.

Database Management System.

Types of Networks.

Information Security Challenges in Business Organizations.

References:

Management Information System- W.S. Jawadeker.

Management Information System- Kanter Jenne.

Management Information System- O' Brien.

Business Information System- Kumar Munnesh.

### **B-303 Financial Management**

The Finance function; Goals, objectives and function of financial management, finance function- Treasury vs. Controller functions, The logic of wealth maximization, time value of money, technique of compounding and discounting, functions of chief financial officer, investment decision, financing decisions- dividend decision, changing role of financial management.

Cost of Capital:

Cost of debt, preference and equity capital- cost of retained earnings, weighted average, cost of capital- marginal cost of capital.

Capital budgeting process:

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Basic principles of Capital expenditure proposals various appraisal method- Average rate of return- payback period- DCF methods, NPV, IRR and profitability index, merits and demerits of appraisal methods- conflicts in decision making- capital rationing, investment appraisal methods in practice.

Value of the firm:

Determinants of the value to the firm valuation of securities; bonds preference share and equity shares.

Operating and Financial Leverage, Total Leverage.

Capital Structure:

Net income and net operating income approaches, optimal capital structure, factors affecting capital structure, EBIT / EPS and ROI & ROE analysis, Capital structure policies in practice.

Dividend decisions:

Dividend theories- Modigliani-miller hypothesis, dividend, policies dividend policy and share valuation- corporate dividend practices in India.

Working Capital Policy:

Overall considerations- importance of working capital management.

Reference:

Financial Management- P.V. Kulkarni.

Financial Management- I.M. Pandey

Financial Management- R.M. Srivastava.

Financial Management- Prasanna Chandra.

Financial Management- M.Y. Khan & P.K. Jain

### **B-304 Marketing Management**

Marketing:

Nature & Scope of Marketing, Concepts- production, product, selling, marketing & societal marketing, marketing environment- marketing management and its environment.

Consumer Buying Behaviour:

Consumer decision making (Five Step model) factors affecting buying behaviour, purchase behavior, buyer's role.

Marketing Segmentation:

Need, concept, nature, basis & strategies, mass marketing vs. segmentation.

Marketing Mix:

4 Ps of products & 7 Ps of services, components & factors affecting.

Product Decisions:

Product definition, new product development process and product life cycle, positioning, branding, packaging and labeling decisions.

Pricing Decisions:

Importance, objectives and strategies

Product Promotion:

Promotion mix and factors affecting.

Distribution:

Channel decisions, types and factors, physical distribution system and its components.

References;

Marketing Management- Kotler & Armstrong

Marketing Management- S.A. Sheriekar.

Marketing Management- J.C. Gandhi.

Marketing Management- Ramaswami & Namakumari.



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### **B-305 Human Resource Management**

Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements.

HRM in India.

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.

Recruitment:

Sources of recruitment, policies and procedure of recruitment, selection process, test and interviews.

Placement and induction, transfer and promotion

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. An introduction to teams, employee, empowerment and participation

References:

Human Resource Management- V.S.P. Rao.

Personnel Management- Monnappa and Saiyadeen.

Human Resource Management- Dessler & Garg.

### **B-306 Business Regulatory Framework-I**

Law of Contract:

Definition and nature of a contract, Offer and acceptance, consideration, free consent and capacity of parties. Legality of Object, Performance and discharge of contract, Remedies for breach of contract, Concept of Agency and various types of mercantile agents.

Law of Partnership:

Definition and nature of partnership, rights and duties of a partner, dissolution of a partnership

Law of Sale of Goods:

Definition of Sales, essentials for contract of sale, meaning of conditions and warranties. Implied warranties- Caveat Emptor. Transfer of Ownership, Rights of Unpaid. seller and other remedial measures.

References:

Mercantile Law- Chawla, Garg and Sareen.

Mercantile Law- Kapoor N.D.

### **BBA - II Year, IV Semester**

#### **B-401 ELEMENTS OF Entrepreneurship**

Concept of entrepreneurship- meaning and characteristics of entrepreneurship, entrepreneurial culture, socio-economic origin of entrepreneurship, factors affecting entrepreneurship, conceptual model of entrepreneurship, traits of a good entrepreneur, entrepreneur, entrepreneur and manager.

Entrepreneurial motivation: motivating, compelling and facilitating factors, entrepreneurial ambition achievement -motivation theory and Kakinada experiment.

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Establishment of entrepreneurial systems: search, processing and selection of idea, input requirements.

SSI: meaning, importance, characteristics, advantages and problems of SSIs. Steps for starting a small industry, guidelines for project report, registration as SSI.

Assistance to SSIs: need for incentives and subsidies, need for institutional support, role of government and other institutions.

References:

Entrepreneurial Development- C.B .Gupta & N.P. Srinivasan.

Management of a Small Scale Industry- Vasant Desai.



### **B-402 Management Accounting**

Meaning, Scope, Objectives and limitations of Management Accounting:

Distinction between Financial Accounting and Management Accounting, Cost Accounting and Management Accounting. Role of management accounting in decision making; Cost analysis: Absorption and Variable costing, Understanding about cost behavior, Fixed, Variable and Semi variable cost.

Fund flow and Cash flow analysis- concept of fund, meaning of flow of fund, techniques and preparation, uses and limitation of fund flow statement.

Cash flow statement: meaning, preparation, uses and limitations.

Cost Volume profit analysis, concept of break-even point, profit volume relation, margin of safety, angle of incidence, break-even point chart, break even analysis, profit graph; alternative choice decision; relevant cost, sunk cost; programme cost, special offer, make or buy process, further process, shutdown.

Analysis and Interpretation of financial statements; Ratio analysis, meaning, objective, limitation, classifications, computation and interpretation, liquidity, leverage activity and profitability ratios, Return on Capital employed computation and uses.

Business budget; concept and use of Budget in planning and control, types of budget; capital expenditure budgeting and cash budget; forecasting profit and loss accounts and balance sheet; variance analysis using standard costing system; Management reporting system; types of reports, qualities of reports for top management, middle management and lower level of management.

References:

Principles of Management Accountancy- Manmohan & Goyal

Management Accounting- Agrawal, Agrawal, and Jain.

Managerial Accounting- Khan & Jain.

### **B-403 Research Methodology**

Introduction to Research: Definition, scope, limitations, & types, objectives, research process, and research designs.

Population sample, types of sampling techniques, sampling theory of estimation. Collection of data; types, primary & secondary methods.

Scaling: meaning of scaling, important scaling techniques, rating and ranking scales, scale construction techniques, designing and questionnaire, data preparation, tabulation, coding editing.

Report writing and presentation.

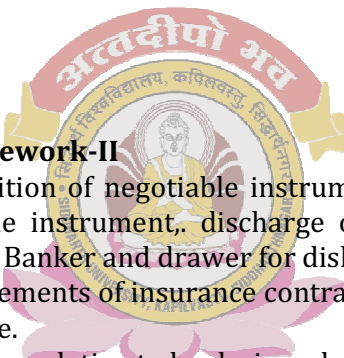
References:

Research Methodology- C.R. Kothari

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Research Methodology- K.V. Rao.



### **B-404 Business Regulatory Framework-II**

Negotiable Instruments Act; Definition of negotiable instrument, Promissory note, Bill of Exchange and Cheques, Parties to negotiable instrument, discharge of parties from liability, dishonor of a negotiable instrument liabilities of Banker and drawer for dishonor of a cheque, Hundi.

Law of Insurance; Definition and elements of insurance contract, premium and reinsurance, basic idea about life, fire and marine insurance.

Law of carriage: Basic features of law relating to land, air and sea carriers.

Company Law; Definition and nature of a company, characteristics of a company, difference between partnership and company, formation of Company- Memorandum and Articles of Association, Issue of prospectus and membership of company, liability of a member, Share Capital, types of shares, allotment and transfer and purchase by a company of its own shares.

Company Management: Appointment and removal of directors, rights and liabilities of directors.

Meetings; Statutory meetings, Basic knowledge of various types of resolutions.

Protection of minority, shareholders from mismanagement and oppression.

Winding up by court and voluntary winding up.

References:

Mmercantile Law- Chawla, Garg & Sareen

Mmercantile Law- Kapoor N.D.

### **B-405 Introduction to Database Management System**

Introduction: Definition, of data, uses and need of data in organizations.

Basic Concepts: Entities and their attributes, advantages and disadvantages of DBMS.

Data Models; The Hierarchical Model, The Network Model & The Relational Model.

Relational Databases: Relations, tuples, domains & keys, normalization- The first and second normal form of databases.

SQL: SQL Database creation and manipulation views and queries.

Data Protection: Recovery, concurrency, security and integrity.

Access: A relational database tool in MS-Office. Parts of access window, toolbars and icons. Creating a new table and new database; saving databases, creating views, use of query, forms and reports.

References:

Principles of Database Management- James Martin.

Introduction to Database Management- Naveen Prakash.

A First Course in Computers- Sanjay Saxena.

### **B-406 Purchase and Material Management**

Role and objectives of purchase and material management.

Material Requirement Planning; Concept, Process and Benefits.

Determination and description of purchasing quality.

Inventory Management and EOQ.

Value analysis and cost reduction.

Codification and standardization.

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Determination of right price and role of negotiatiop.

Vendor Rating Development.

Insurance; Risk management.

Warehousing Management.

Material Handling.

Legal Aspects of buying.

Public Purchasing.

Traffic and Transportation Management.

References:

Purchase and Material Management- P. Gopalkrishnan.

Material Management- Procedure, Text and Cases- Dutta.



### **BBA-III Year, V Semester**

#### **B-501 Quality Management**

Definition of Quality- Quality as a means to success in a competitive and global environment. The rise of Japan and other Eastern Economies with a focus on quality.

The customer focus, The power of the customer to choose, need for customer care and relationship marketing.

Quality leads to profits, cost of poor quality, need of team work and process of rewards and recognition, Benchmarking and the concept of Kaizen.

Quality Gurus; Deming, Juran, Ishikawa, Crosby and their contribution.

Tools of Quality Management.

Statistical Methods, problem solving tools such as - Brainstorming, Fishbone diagram and Pareto diagram. Need for unbiased data collection.

Quality Systems- ISO 9000 series standards, steps required to implement quality management systems. Documentation, elements of ISO 9000 internal audits and registration. Role of consultants in developing and implementing ISO 9000 quality systems.

References:

The Essence of Total Quality Management- Bank

Total Quality Management- Besterfield.

#### **B-502 Project Management**

The concept of a project, characteristics of a project, phases in a life cycle of a project.

Time Scheduling a Project.

Gantt Charts and LOB.

Networking Techniques; concept of project network, construction of project network Critical Path Method, Slack and Free Float, PERT and Its advantage of CPM, Probability of completing a project on time, Crashing a network and concept of PERT cost.

Forms of Project Organisation, project planning and control, human aspects of project management.

Performance reviews on the basis of planned project cost and time. Major reasons for cost and time over runs and remedial measures.

References:

A Text book of Project Management- Gopalakrishnana & Rama Murthy.

Project management- S. Chaudhry.

Project Management- Vasant Desai.

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### **B-503 Income Tax Laws And Accounts**

#### **Course Objectives:**

The course aims at to provide students in depth knowledge of laws and accounts relating to Income Tax.

Basic concepts, exempted income, heads of income, clubbing of income, set off and carry forward of losses, deductions from gross total income.

Computation of total income and tax liability of individuals, Hindu undivided families and firms.

Computation of total income and tax liability of companies.

Income tax authorities, return of income and assessment, appeals and revisions, advance payment of tax, tax deduction at source.

Suggested Readings :

1. Shukla, S.K. Direct Tax : Laws and Accounts
2. Singhanian, V.K. Direct Tax : Laws and Accounts
3. Mehrotra, H.C. Income Tax: Laws & Accounts
4. Ahuja, Girish & Gupta, Ravi Simplified Approach to Income Tax
5. Bare Act Income Tax Act 1961 Income Tax Rules 1962

### **B-504 Production Management**

#### **Introduction:**

Production Management-Concept, Importance, Historical background, Continuous and Intermittent systems of production, Job, batch and flow type of production for order and stock, plant location and layout

#### **Production Planning and Control:**

Demand forecasting for production, Aggregate planning, Product analysis, Production process Analysis, Production scheduling techniques and production control.

#### **Quantity and Quality Management:**

Inventory Management Introduction, Functions and Costs, Basic Inventory Models and Systems, Quality Management-introduction, statistical quality control, concepts in acceptance sampling and theory of control charts.

#### **Elements of Work Study:**

Introduction, method study- Principles and Applications, time study principles and application, work sampling and development of production standards.

#### **Maintenance:**

Product Development and Productivity; Plant maintenance and types, Product Development and value engineering, productivity ratio and measurement.

#### **References:**

- Buffa, Elwood S.: Modern Production/ Operation Management  
Chary, S.N.P.: Productions and Operations Management  
Gael and Gupta: Production Management  
Mayer, Raymond: Production and Operation Management  
Lundy, J.N. Production Management  
Prasad and Banerjee: Production Management

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### **B-505 strategic management**

Strategic Management: introduction, nature and scope, need, strategic decision making.

Mission & Objectives: need for explicit mission, component of mission statement, formulation of mission and objectives and their specificity.

Social Responsibility of Business: Scanning the environment; environment scanning, social-economic, technological, political, techniques for environmental analysis.

Industry analysis: Porter's Approach, environmental threat and opportunity profile.

Internal Analysis: Value Chain Analysis, Internal factors, marketing & distribution, research and development & engineering, production & operations, finance & accounting, corporate resources & personal factors, analyzing strengths & weaknesses.

Strategy Formulation & Choice- Generic strategy alternatives; stability, expansion, retrenchment, combination, strategy variations, BCG matrix, GE 9 matrix, Hofer's model

Implementation & Control: Behavioural aspects, strategy evaluation & control.

References:

Strategic Management & Business Policy- Jauch & Gluick

Strategic Management & Business Policy- Wheeler & Hunger

Strategic Management- Pearce & Robinson

Business Policy- Azhar Kazmi

### **B-506 quantitative techniques for management**

Operation Research; nature, significance and purpose basic concepts and definitions; methodology of Operation Research; and control of the solution

Matrices: Addition, subtraction, multiplication and inversion Of matrix, solution of system of linear equations with the help of matrix.

Formulation of Linear Programming; Problems with Graphic Method, Trial and error and Simplex method, Duality Problems, Transportation and Assignment problems.

Net Work Analysis; (PERT & CPM); Concepts, Drawing Network and numbering events, activity time and event time, project time, crashing the activities, project cost control.

Statistical Decision Theory and Game Theory, Replacement Theory and Models, Queuing Theory, Elementary knowledge of Statistical Quality Control.

References:

Quantitative Techniques~ C.R. Kothari

Operational Research- V.K. Kapoor

Quantitative Techniques- Gupta & Khandelwal

### **BBA- III Year, VI-Semester (Electives)**

#### **B-601 Comparative International Management**

Introduction:

The concept of international Management, Global challenges, India's Attractiveness for International Business. Managing Cross cultural diversity, Managing International competitive advantage.

International STRATEGIE Alliances:

International Strategic Alliances- concepts of strategic alliance, reasons for strategic alliance. Forms of strategic alliances. Concepts of merger and acquisitions, Results of merger and acquisitions. J. Joint Ventures.

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Risk Management:

Political Risk Assessment- International conflict between the most country, the Home country and the multinational corporations various forms of host country intervention. Multinational corporations, Code of conduct for MNA, India's Attractiveness for FDI.

Problems of International Management:

Organizing and controlling for international competition. Global Staffing Developing Global leadership, Cross cultural, Communication Transfer Policy.

Comparative Management:

Concept, scope and models, A comparative study of management practices in USA, Japan and India. Qualities and attributes of global manager.

References:

Thakur Burton and Srivastava: International Management Concepts and Cases (Tata McGraw Hill).

Heinz Wehrich and Harold Kootz Management A Global perspective (Tata McGraw Hill)

Helen Devesky: International Management (Prentice Hall of India)

### **Marketing**

#### **BM-602 Consumer Behaviour**

Consumer Behaviour; nature, scope and application

Consumer as an individual:

Consumer motivation; needs and goals, positive and negative motivation, types and system of needs hierarchy and trio of needs

Personality; nature, theories, Freudian, neo Freudian and trait

Perception; sensation, absolute threshold and differential threshold

Learning; classical learning, instrumental learning and cognitive learning theories

Attitude; tricomponent attitude model and Sources of influence

Consumer in social and cultural setting:

Reference groups; concepts, factors affecting reference groups, social class and its measurement

Culture and sub-culture; definition and influence

Introduction to opinion leadership and consumer innovation

Reference:

Consumer Behaviour- Schiffman and Kanuk

Consumer Behaviour- Engel, Bladkwell and Mirklard

#### **BM-603 Advertising and Sales Promotion**

##### **Advertising: An Overview:**

Advertising as a management function, role of advertising in the marketing process. Consumer orientation in advertising. Objectives of advertising. Advertising role in the society, Criticism of Advertising, Social and Economic effects of Advertising. Consumerism and Advertising.

Advertising Planning:

Setting Advertising Objectives DAGMAR Approach continuous Advertising Planning Programme. The adoption process of New Products and role of Advertising.

Planning the launch campaign for new products. Advertising budgets models for setting Advertising budgets.

Advertising Campaign:

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Procedure of Advertising strategy formulation. Analysis of competitor's Advertising strategies contents analysis. Communications strategies copy sLayout, Creative Strategy. Various Appeals and execution styles in Advertising. Tone and Manner Advertising. Media strategy, Media planning models planning Media Mix or campaign Types of Media, Intermediate comparison media characteristics media resoueces in India. Advertiser Agency role and functions, Methods of selecting and Agency.

Sales Promotio :

Establishing the Sales Promotion Objectives, lecting the sales Promotio Tools.

References:

Zeigler et. Al.: Advertising: McGrew Hill Publications

Dirksen Kroeger and Nicossia Advertising Principles, Problems and Cases D.B. Taraporewala & Sons

Welbacher, Will am M.: Advertising: Mac Millan Publishing Co.

### **BM-604 Sales and Distribution Management:**

Sales Management:

Concept and objectives

Sales Manager- tasks and responceibilities, relationship with top management

Salesmanship; definition theoretical aspects I of salesmanship, characteristics of successful salesman

Sales Forecasting- methods a procedural steps in sales forecasting,

Sales Budget- purpose, salesman expenses control, control of sales cost.

Sales Power Requirement- recruiting method and the selection system

Sales quotas, types of sales quotas, its purpose and managerial evaluation

Sales territories- procedure for designing sales territories

Distribution Management-

Role of distribution in marketing mix, functions of distribution.

Dealer network; role of middlemen/ dealer in marketing and distribution

Dealer function at wholesale and retail level, strategic plan of network- location, selection

Appointment and termination of dealers- morale and motivation

**References:**

Sales and Distribution Management: S.L. Gupta

Sales Management: M. V. Kulkarni

Physical Distribution Management: M. V. Kulkarni

### **BM-605 Marketing Research**

Basic concepts; scope, limitations, objectives.

Research process.

Research design and its types; exploratory, descriptive and experimental

Data collection- primary and secondary

Scaling- meaning ·of scaling, classification, important scaling techniques, rating scales and ranking scales, scale construction techniques, multidimensional scaling.

Questionnaire; questionnaire construction, tabulation, coding, editing of data

Sampling; concepts, types and techniques, estimation of sample size

Data analysis- test of significance based on t, f and z distribution and chi-square test; cross tabulation.

Marketing Research Application

References:

Marketing Research- D D Sharma



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## *Under Graduate Syllabus*

Marketing Research- R. Majumdar

Marketing Research- C.R. Kothari



### **BBA- III Year, VI Semester (ELECTIVES)**

#### **Financial BF-602 Corporate Accounting**

Issue, Forfeiture and Re-issue of Equity Shares; Issue and Redemption of redeemable preference shares" issue and redemption of debentures; Divisible profit; Final Accounts (Excluding- computation of managerial remuneration and disposal of profit), Banking Companies

Amalgamation, Absorption and Reconstruction of companies and their accounting implication, Accounting for amalgamation of companies as per Indian Accounting Standard- 14 (AS-14), Accounting for internal reconstruction (Excluding- Inter-company holding and reconstruction schemes), valuation of goodwill and shares, Insurance companies, Consolidated Balance Sheet of holding companies with one subsidiary only; Statement of change in financial position; On cash basis and Working capital basis; Familiarity with Indian Accounting Standard -3 (AS-3) , Double Account System & Electricity Companies.

References:

Company Accounts- Gupta and Radhaswamy.

Corporate Accounting- Maheshwari.

#### **BF-603 Business Taxation**

Direct tax laws; A general study of the Income Tax Act, 1961, Concept of Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person,

Basis of Charge; Resident and tax liability, Incomes which do not form part of Total Income, Tax Evasion, Avoidance, Tax Planning, Income Tax Authorities and their powers, Procedure for Assessment Sec. 139-148.

Problems covering heads of income and the provision governing computation of income under different heads of Income Tax Act, clubbing provisions, setoff and carry forward of losses, deductions, Rebates and Reliefs.

Indirect Tax Laws; A General Study, Central Sales Tax, The Central Excise, including modified value added tax, CENV AT Rules 2004 and Implications of Value Added Tax in India.

References:

Income Tax Law and Accounts- Mehrotra

Students Guide to Income Tax- Singhania

Bare Act of VAT.

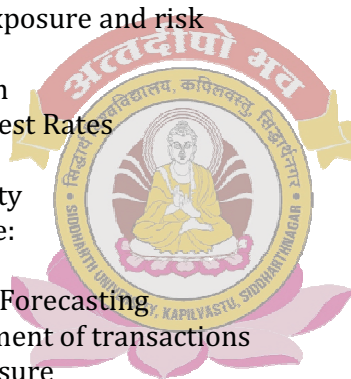
#### **BF-604 International Finance**

Financial Management in a global context

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## *Under Graduate Syllabus*

Objectives of the Firm and the Impact of risk  
The nature and measurement of exposure and risk  
The Balance of Payments  
The International Monetary system  
Global Financial Markets and Interest Rates  
The Foreign Exchange Market  
Forwards, Swaps and Interest parity  
Currency and Interest Rules Future:  
Currency options  
Exchange Rate Determination and Forecasting  
Hedging, Speculation and Management of transactions  
Management of Interest Rule Exposure  
Financial Swaps  
International Equity Investment  
Long-Term Borrowing in the Global Capital Markets  
International Project Appraisal  
References:  
International Financial Markets and India- Machiraju  
International Financial Management- Madhu Vig



### **BF-605 Auditing**

Meaning and objects of auditing; Nature of Auditing, Basic principles and processes of Auditing, Planning, Conduct and Control of an audit, Sampling in Auditing, Audit Report, Auditing of Financial Statements; Audit of payments, Receipts, Sales, Purchase, Personal Ledger, Fixed assets, Investments, Other assets and miscellaneous expenditure, Capital and Reserve, Liabilities and other issues, Audit of companies; Special aspects of audit of different kind of institutions, Audit of incomplete records, Introduction to government audit, Audit of Computerized Accounts, concept of Audit, tax Audit, Management Audit.

References:

Practical Auditing- Spicer and Pegler.  
Auditing- T.R.Sharma.  
Contemporary Auditing- Kamal Gupta.  
Principles of Auditing- Dinker Pagare.

### **BBA-III Year, VI Semester (Elective)**

#### **Human Resource**

#### **BF-602 Personal Management**

Role of Personnel Management; functions of Personnel Management, present and future role of personnel manager,  
Personnel Policies and. Personnel Administration, personnel planning, recruitment and selection process, promotion, transfer, separation, absenteeism and turnover,  
Job Evaluation,  
Wage and Salary Administration,  
Rewards and Incentives,  
Human relations, the nature, purpose and objective, forces influencing behavior at work,

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## *Under Graduate Syllabus*

Major themes in human relations- employee morale, Grievance, discipline and disciplinary actions, Workers participation and management; Conflict and Cooperation, Industrial Safety, Employee Records, Employee Services, Personnel Audit and Research, References:  
Personnel Management- Balasubramanian  
Human Resource Management- Saiyaddin



### **BH-603 Tax Planning and Management**

Course Objectives:

The Course aims at basically to sharpen the skills of the students to enable them to plan and manage their tax affairs.

Introduction:

Definition, nature, scope, significance and limitations of tax-planning, difference between tax-evasion and tax-avoidance, tax management,

Tax Planning through Organizational Set-up

Tax planning with reference to location, nature and form of organization of new business, organizational problems and tax-management, tax-obligations of individuals, firms and companies,

Tax Planning through Managerial and Financial Decisions,

Tax planning through managerial decisions like make or buy, repair or renovate, own or lease, export and domestic sales, capital structure, dividend policy, amalgamation, mergers etc.

Tax Planning through Concessions and Incentives and Tax Audit

Implications of Tax concessions and incentives in respect of Residential status, location of business, rebates etc. Tax planning regarding capital gains, tax-audit: concept, its significance and procedure and legal provisions, tax deductions and collection at source, advance payment of tax.

References:

1. Agrawal, J.D. and Agrawal, R.K. - Tax Planning for industrial units.
2. Prasad, Bhagwati- Law and Practice of income Tax in India
3. Mehrotra, H.C. -Income Tax Law and Practice & Tax Planning
4. Shukla, S.K. Direct Tax Planning and Management
5. Goel, S.P. Tax Planning and Management
6. Ahuja, Girish & Gupta, Ravi -Tax Planning and Management

### **BH-604 Training and Development**

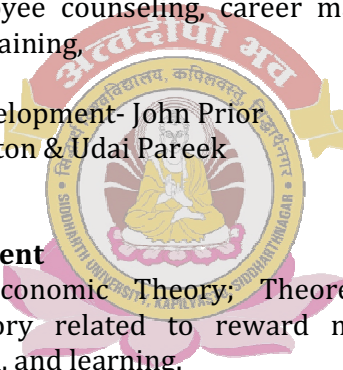
Overview of Training in Organization; Overview of training processes, role, responsibilities and challenges to training managers, organization and management of training function, training needs, assessments and action research, Strategic planning training and HRD, training strategies.

Training Dynamics; Learning, motivation and performance, instructions, objective and lesson planning, learning process, need analysis training design and training methods, training climate and pedagogy, developing training modules, evaluation of training and post training support.

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*Under Graduate Syllabus*

Management Development; Introduction and issues of management development, performance management and coaching employee counseling, career management, cultural influence in HRD, training centers, entrepreneurial training,  
Reference:

The Hand Book of Training for Development- John Prior  
Training for Development- R P Lynton & Udai Pareek



**BH-605 Compensation Management**

Conceptual Understanding of Economic Theory; Theoretical understanding and conceptual understanding of economic theory related to reward management, competitive imperatives, productivity, quality, service, speed, and learning.

Benchmarking and Reward System; Planning for improve competitiveness, diagnosis and benchmarking, obtaining commitment, determination of inter and intra industry compensation, differentials of internal and external equity in compensation system, Statutory provisions governing different components of reward system, working of different institution related to reward system like wage boards, pay commission.

Tools used in designing, improving and implementing compensation; Compensations design for specific types of human resource like compensation of chief executive, senior managers, R & D staff etc., compensation packages like fringe benefits and incentives and retirement plans, compensation practices of multinational corporations and strategic compensation system.

References:

Handbook of Wage and Salary Administration- R. Minton  
Wage and Salary Administration- L R Bergess.

