

**NORTH MAHARASHTRA UNIVERSITY, JALGAON****Bachelor of Business Studies****BBS Equivalence**

<b>BBS Semester I</b>			
	<b>BBS Old Course</b>		<b>BBS New Course</b>
1.1	Introduction to Modern Business	1.1	Introduction to Modern Business
1.2	Basic Statistics	3.4	Business Statistics
1.3	Basic Economics	1.2	Basic Economics-I(Micro)
1.4	Business Communication	1.4	Communication Skills
1.5	Computer Fundamentals & Problem Solving	1.5	Introduction to Computers-I
CSP	Software Lab -I	1.6	Practical-I
<b>BBS Semester II</b>			
2.1	Organization Behaviour	2.1	Organization & Management
2.2	Financial Accounting	2.3	Financial Accounting
2.3	Basic Economics	2.2	Basic Economics-II (Managerial Economics)
2.4	Principles of Marketing		Additional 3 attempts to be given
2.5	Micro Computer Applications	2.5	Introduction to Computers-II
CSP	Software Lab- II	2.6	Practical-II
<b>BBS Semester III</b>			
3.1	Business Law	6.3	Business Law
3.2	Market Research	5.4 (1)	Marketing Research
3.3	Public Relations		Additional 3 attempts to be given
3.4	Corporate Accounting	5.3	Corporate Accounting
3.5	Introduction to Data Structures	3.5	Computer Applications-I
CSP	Software Lab-III	3.6	Practical-III
<b>BBS Semester IV</b>			
4.1	Human Resource Management	4.1	Human Relations
4.2	Administrative Practices	4.4	Company Law & Secretarial Practices
4.3	Cost Accounting	3.3	Advanced Accounting & Costing
4.4	Basic Economics		Additional 3 attempts to be given
4.5	Business Data Processing	4.5	Computer Applications- II
CSP	Software Lab-IV	4.6	Practical - IV

### BBS Semester V

5.1	Advanced Accountancy	4.3	Advance Accounting & Costing- II
5.2	Auditing & Income Tax	6.2	Auditing & Income Tax
5.3	Entrepreneurship & Small Scale Business	5.1	Business Entrepreneurship & SS
5.4	Indian Economy	3.2	Indian Economic Environment
5.5	Data Base Design & Mgt.		Additional 3 attempts to be given
CSP	Software Lab		Additional 3 attempts to be given

### BBS Semester VI

6.1	Management Information System	5.5	MIS
CSP	Software Project		Additional 3 attempts to be given
6.2(I)A	HRM Paper-I	5.4(3)	HRM Paper I
6.2(II)B	HRM Paper-II	6.4(3)	HRM- II
6.2(IV)C	HRM Paper-III	6.5(3)	HRM-III
6.2(III)A 6.2(III)B	Elements of Consumer Behavior International Marketing	6.5(1)	Consumer Behavior Additional 3 attempts to be given
6.2(II)C	Creative Selling	6.4(1)	Sales & Distribution Mgt.
6.2(IV)A	Advanced Accountancy	6.4(2)	Advanced Accountancy - II
6.2(IV)B	Advanced Techniques in Costing	6.4(5)	Advanced Costing - II
6.2(V)C	Management Accounting		Additional 3 attempts to be given
6.2(V)A	System Mgt. - I	5.4(5)	System Analysis & Design
6.2(V)B	System Mgt. - II	6.4(5)	Programming in Java
6.5(V)C	System Mgt. -III	6.5(4)	Visual Basic 6.0

**NORTH MAHARASHTRA UNIVERSITY, JALGOAN**

**Bachelor of Business Studies (BBS)**

**SEMESTER-V**

**5.1- BUSINESS ENTREPRENEURSHIP & SMALL SCALE INDUSTRIES**

**(W.e.f. June, 2005)**

1. **Entrepreneurship-** (06)
- 1.1- Nature & characteristics of Entrepreneurship
  - 1.2- Functions of an entrepreneur.
  - 1.3- Kinds of Entrepreneurs
  - 1.4- Difference between entrepreneur and manager.
  - 1.5- Barriers of Entrepreneurship.
2. **Entrepreneurship Development Programmes-** (10)
- 2.1- Rationale and objectives of Entrepreneurship development Programme.
  - 2.2- Essentials of curriculum of EDPS
  - 2.3- Organisations for EDPS-  
National Institute for Entrepreneurship and small Business Development (NIESBUD)  
Entrepreneurship Development Institute of India (EDII)  
Small Industries Development Organisation (SIDO)  
India Investment center  
National Institute for small Industry Extension and Training (NISIET)  
Small Industries Development Bank of India (SIDBI)
3. **Small Scale Industries-** (06)
- 3.1- Rationale of SSIS
  - 3.2- Objectives of SSIS
  - 3.3- Growth & Performance of SSI Sector
  - 3.4- Problems of small scale Industries
  - 3.5- Remedial measures for the problems of SSIS

4. **Small Scale Business as Seed base of entrepreneurship (08)**
- 4.1- Project Management- Factors to be considered in preparation of Project.
  - 4.2- Project Identification- Steps involved in it.
  - 4.3- Project Formulation- Stages of Project Formulation.
  - 4.4- Project Appraisal- Tools of Project Appraisal.
  - 4.5- Project Report- Format of Project Report.
  - 4.6- Incentives and subsidies for small units
5. **SSI Sector and Government policy (10)**
- 5.1- Industrial policy statement 1991 for the development of SSIs
  - 5.2- Evaluation of xth plan for the development of SSIs.
  - 5.3- Reservation of items for SSI.
  - 5.4- Institutional support system for small scales sector-
    - (a) Small Scale Industries Board (SSI Board)
    - (b) National Small Industries Corporation (NSIC)
    - (c) District Industries Centres (DICs)
    - (d) State Small Industries Development Corporations (SSIDCs)
6. **Formalities in setting up small scale unit. (08)**

**Books**

- (1) Entrepreneurship & Small Business Management by M.B.Shukla.
- (2) Entrepreneurship & Small Business Management by Vasant Desai

5.2-INTERNATIONAL BUSINESS

(W.e.f.June,2005)

1. Fundamentals of International Business- (06)  
International and domestic business. Structure of international business Role of Multinational Corporation
2. Introduction to international finance- (08)  
Significance of pre-shipment & post-shipment Finance- Sources and objectives of finance. Role of banks in financing the export and imports, Commercial Banks, IDBI and EXIM Bank.
3. Exchange Rate – Meaning, Determination of Exchange rate, Fluctuations in exchange rate and their adjustments (08)
4. International Marketing – Nature, importance and scope of international marketing (06)
5. Pricing Decision in International Business – (08)  
Role of pricing, Approaches to pricing, Factors influencing international market price decisions, Export pricing, Marginal cost pricing, Transfer pricing.
6. Export Documentation and Procedure – (06)  
Import procedure and documents, Role of clearing and forwarding agent in trade procedures, Import and export Receipts
7. Taxation in the International Business – Avoidance of double taxation, Taxation of e-business. (06)

Reference Books:

1. International Financial Management by Apto
2. International Financial Management by V K Bhalla
3. International Marketing by R. Shrinivas
4. International Business Management by J.N Dewan & K.N Sudarshan, Discovery Publishing House, New Delhi

**BBS-Semester-V**  
**5.3- CORPORATE ACCOUNTING**  
**(W.e.f. June, 2005)**

1. Amalgamation (not more than two) absorption, external reconstruction of Companies- purchase consideration by different methods, journal entries And Ledger accounts in the books of Vendor Company and preparation of opening Balance sheet opening journal entries in the books of purchasing Company. (18)
2. Liquidation of the company- Liquidators final statement of account. (06)
3. Valuation of Good will, Valuation of shares- calculation by intrinsic value methods and market value of shares. (04)
4. Analysis & Interpretation of financial statements, Ratio Analysis, Liquidity Profitability and solvency Ratio (12)
5. Preparation of funds flow statement. (08)

**Books-**

1. Advanced Accountancy- Jain & Narang
2. Advanced Accountancy- R.L. Gupta
3. Advanced Accountancy- S N Maheshwari
4. Advanced Accountancy- Arulanandam, Raman.
5. Advanced Accountancy- Shukla, Grewal.
6. Advanced Accountancy- H. Chakraborty
7. Advanced Accountancy- P V. Rathanam & D. Raju.
8. Higher Science of Advanced Accountancy- A N Agrawal

**BACHELOR OF BUSINESS STUDIES**

**(BBS) Semester-V**

**5.4 (1) - MARKETING RESEARCH**

**(W.e.f.June,2005)**

**Unit No :-I**

**Introduction** (08)

- 1.1 Meaning and Nature
- 1.2 Marketing Information System
- 1.3 Application of Marketing System
- 1.4 Limitation of Marketing Research
- 1.5 Marketing Research and Marketing Management

**Unit No:-II**

(08)

- 1.1 The marketing research process
- 1.2 Research design
- 1.3 Sampling size and Techniques of sampling

**Unit No:- III**

(08)

- 1.1 Source of Data- Primary & Secondary
- 1.2 Method of Data Collection
- 1.3 Questionnaire Designing

**Unit No:- IV**

(08)

- 1.1 Data Processing- Preparation and tabulation of collected data
- 1.2 Marketing Research & Statistical analysis, Chi-square, analysis of Variance-correlation regression
- 1.3 Hypothesis Testing

**Unit No:- V**

(08)

- 1.1 Report writing-meaning, format of a report
- 1.2 Oral report, written report
- 1.3 Guidelines of the written report

**Unit No:- VI Application of Marketing Research (08)**

- 1.1 Identifying market segments
- 1.2 Product Research- New Product development and Test marketing
- 1.3 Advertising Research
- 1.4 Export marketing research

**REFERENCE BOOKS**

1. Marketing Research-Text & Cases, Harper W. Boyd, Ralph westfall & Stasch
2. Marketing Research- G. C. Beri- Tata Mc Graw Hill
3. Marketing Research-Text & Cases - Bruce Wreww, Robert Stevens, David Loudon
4. Marketing Research- N K Sharma, Sarika Sharma
5. Marketing Research-Text application and case studies- Ramanaj Majumdar
6. Marketing Research-David J Luk



**BACHELOR OF BUSINESS STUDIES**  
**(BBS) Semester-V**  
**5.4 (2) - ADVANCED ACCOUNTANCY I**  
**(W.e.f. June, 2005)**

1. Depreciation Account- Sinking fund method, Annuity method, Revaluation method and Depletion method. (08)
2. Self-balancing and sectional balancing system (08)
3. Accounts of Non trading concerns-preparation of Income & expenditure A/C, Receipt & payment A/C and Opening and Closing Balance sheets. (12)
4. Investments A/C - Types of Investment, preparation of Investment A/C from fixed Interest bearing Securities, Investment Regulatory System SEBI (06)
5. Hire Purchase and Installment System-meaning, Journal entries and ledger A/C's (08)
6. Insolvency Account-statement of Affairs and Deficiency A/C, Individual Trader only. (06)

**Books-**

1. Advanced Accountancy - Jain & Narang
2. Advanced Accountancy - R.L.Gupta.
3. Advanced Accountancy - S N.Maheshwari
4. Advanced Accountancy - Arulanandam, Ramam.
5. Advanced Accountancy - Shukla, Grewal.
6. Advanced Accountancy - H Chakraborty
7. Advanced Accountancy - P V Rathanam & D. Raju
8. Higher Science of Advanced Accountancy- A.N. Agrawal.

**BACHELOR OF BUSINESS STUDIES**  
**(BBS) Semester-V**  
**5.4. (3) HUMAN RESOURCE MANAGEMENT**  
**(W.e.f. June 2005)**

1. **MEANING, NATURE, SCOPE AND IMPORTANCE OF HRM** (08)  
Evolution and development of HRM – Functions of HRM – Challenges faced by HRM – HRM and HRD – Role of HR manager
2. **HUMAN RESOURCE PLANNING** (10)  
Introduction – Integrated strategic planning and Human resource Planning – HRP at different levels – HRP Process – Control and review mechanism – Impact of technology on HRP
3. **HUMAN RESOURCE INFORMATION SYSTEM** (10)  
Meaning – Applications, functional components of Human Resource Information System – Functions – Steps in HR Information system – Benefits and limitations of HR Information system.
4. **RECRUITMENT, SELECTION AND PLACEMENT** (12)
  - (A) **RECRUITMENT**  
Meaning – objectives – subsystems – Corporate objectives, strategies, tactics and recruitment – sources and techniques of recruitment – internal-external-modern sources and techniques.
  - (B) **SELECTION-PLACEMENT**  
Selection procedure – Tests – Interviews – Placement – Induction

5. **TRAINING AND DEVELOPMENT**

(08)

Concept - Objectives - Need and importance of training - strategy for devising an effective training mechanism - Training methods - Training procedure - Essential of a good training and development programme - Evaluation of training programme

**Recommended Books-**

1. Human Resource Management by S.S Khanka . S Chand & Company Ltd, New Delhi.
2. Human Resource Management by Biswajeet Patnayak; Prentice Hall of India (p) Ltd ; New Delhi
3. Management of Human Resources (Text & Cases) by Rakesh K. Chopra ; Kitab Mahal.
4. Human factor in Management (Organisation Behaviour) by M N Rudrabasavraj ; Himalaya Publishing Co, Mumbai.

**BACHELOR OF BUSINESS STUDIES**

**(BBS) Semester-V**

**3.4(4) - SYSTEM ANALYSIS AND DESIGN**

**(W.e.f. June, 2005)**

1. System Concepts, type, of system, Subsystems, System stress, System Entropy (5L)
2. Role of System Analyst and other in system development (5L)
3. Structured systems analysis, SDLC (6L)
4. **System project selection** (10L)  
Definition phase  
Prototyping  
Requirement Analysis, Input Output Design, Code Designing  
Feasibility Study  
Implementation, System Conversion, Evaluation and Maintenance  
Data Capture Techniques
5. **Charting Techniques** (10L)  
Visual Table of Contents  
Decision Table  
System flowchart  
Grid chart  
DFD, ERD  
Data Validation and Control Methods
6. Type of files, Master & Transaction files, (4L)
7. Data analysis, Data Models- Hierarchical, Network & Relation Models Normalization (8L)

**Reference:**

1. R.S. Pressman , "Software Engineering- A practitioners approach
2. System Analyses and Design-Elias Awad
3. System Analysis and Design-James Sen

(BBS) Semester-V 5.4 (5)- ADVANCED COSTING-I  
(W.e.f.June,2005)

1. **Material-** (08)
  - 1.1 Perpetual Inventory System and Continuous stock taking
  - 1.2 ABC Analysis
  - 1.3 Treatment of waste
2. **Labour-** (10)
  - 2.1 Labour turnover
  - 2.2 Group Bonus System
  - 2.3 Work study, Time and Motion study, Job evaluation and Merit Rating
  - 2.4 Treatment of night shift allowance, overtime
  - 2.5 Labour Performance Reports
3. **Overheads-** (06)
  - 3.1 Research and Development Overhead
  - 3.2 Treatment of over and under absorbed overhead
4. **Single output or unit costing in industries where applied -** (08)
  - 4.1 Costing procedure- cost sheet and production statement
  - 4.2 Treatment of stock of Raw Material, WIP, Finished Goods, Scrap
5. **Operating Costing-** (08)

Preparation of operating cost sheet for hospitals and Cinema Halls.
6. **Cost Control and Cost Reduction** (08)
  - 6.1 Meaning- Difference and Tools
  - 6.2 Productivity-Functional Productivity, its measurement.

**Reference Books-**

- (1) Advanced Cost Accounting by Jain and Narang; Vikas Publishing House, New Delhi.
- (2) Cost Accounting by Jawaharlal
- (3) Cost Accounting by Nigam and Sharma
- (4) Cost Accounting by B.K.Bhar
- (5) Cost Accounting by P.V.Ratnam

**BACHELOR OF BUSINESS STUDIES**  
**(BBS) Semester-V**  
**5.5 MANAGEMENT INFORMATION SYSTEM**  
**(W.e.f.June.2005)**

1. **Introduction to Management Information Systems (MIS)**

(12L)

Evolution of MIS - MIS as an Evolving concept - Why MIS is a subject of Great Interest - Need of MIS- Definitions of MIS- Benefits of MIS - MIS Functions - Objectives of MIS - Characteristics of MIS - The role of an MIS Information Flow in a Typical Manufacturing company - operating elements of an Information Systems - Components of an Information System - Three dimensions of Information Systems - Management Information System means computers? - Various Steps to be followed for Conversion of Manual to computer based Information System- Database as a feature of MIS- The Relationship between decision making and MIS- Management Information System - The logic of Information System- Integrating Managerial Levels and Functional area of MIS- Major MIS elements - The Technology of Management Information Systems - The Data Life Cycle.

2. **MIS and Other Subsystems**

(12L)

Information Generators - Information System levels - Horizontal and Vertical Integration of an Information System. - Framework delineated by Robert Anthony - Feedback and control - open and closed loop system - MIS Organization- 5 types of Information System - Support of Information systems- Domains of management Information Systems Types- database Processing- MIS versus data processing - MIS as Federation of subsystems - Synthesis of a Management Information Structure (Physical structure of organizational MIS and conceptual structure of Organizational MIS) - The management

Information system as a Pyramid - Establishing an MIS ( Planning, Designing, Implementing and Improving)- Working smarter

3. **MIS working and other Disciplines** (10 L)  
Difference between Transaction Processing System (TPS) and Management Information Systems (MIS) - How MIS works? - What is an exception report? -Computer Information Systems- MIS and Information Resources Management (IRM) - Concept features and ingredients of IRM - MIS Vs IRM - Resistance to the MIS - Implementing an MIS - Managing Information Systems and Organizational Chart - basic Conceptual Frameworks in the Area of MIS - Nolans Stage Hypothesis.
4. **Role and Importance of Management** (5 L)  
Introduction to Management - Approaches of Management- Functions of Manager - Managers and the Environment - Management as a Control System - Management by Exception - MIS : A Support to the Management
5. **Organisation Structure and Theory** (4L)  
Basic model of organization structure - Modifications in the Basic Model of Organization structure - Organizational Behaviour - Organization as a System - MIS : Organization
6. **Decision Making:** (5L)  
Decision making Concepts - Decision Methods, Tools and Practical - Behavioural Concepts in Decision making - Organizational Decision making - MIS and Decision making concepts.

**References:**

- MIS : C S V. Murthy  
MIS : W. S. Jawadekar.  
MIS : Sadagopan

**NORTH MAHARASHTRA UNIVERSITY, JALGOAN**

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.1 - MANAGEMENT OF SERVICES**

**(W.e.f. June, 2005)**

1. **Introduction to Service Sector-** (08)
  - 1.1- Origin of Service Sector
  - 1.2- Nature of Service Sector
  - 1.3- Characteristics of Service Sector
  - 1.4- Service sector and Economic Growth & Development
  
2. **Types of Services-** (08)
  - 2.1- Essential and Non-essential services
  - 2.2- Formal & Informal services
  - 2.3- Personal & Non-personal services
  - 2.4- Professional services
  - 2.5- Specialized & non- Specialized services
  
3. **Demand for different services-** (08)
  - 3.1- Characteristics of demand ; stratified demand
  - 3.2- Peculiar feature of demand for specified sectors-  
seasonality; price elasticity
  - 3.3- Felt demand & potential demands
  
4. **Investment in service sector-** (08)
  - 4.1- Investment decisions based on nature of services & size  
of unit
  - 4.2- Investment decisions based on estimation of demand
  - 4.3- Investment decisions based on area of operation
  
5. **Supply of services** (08)
  - 5.1- Nature of supply- Personal and non-personal;  
specialised- Nonspecialised
  - 5.2- Periodicity of supply

(16)



- 5.3- Specific expectation / requirements of customers
- 5.4- Gap between rise in demand and supply

6. **Pricing policies of service sector units** (08)

- 6.1- Pricing at competition and monopoly
- 6.2- Social obligations & pricing
- 6.3- Subsidies & pricing
- 6.4- Price differentiation
- 6.5- Cost & price
- 6.6- Pricing & Profitability

**Books Recommended**

- (1) Managing Services Marketing by J.E.G. Boteson
- (2) Production & operations Management  
(Manufacturing & services) by Dilworth.

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.2 AUDITING AND INCOME TAX**

**(W.e.f. June, 2005)**

- 1. Auditing today- Meaning, Objects of Audit. Evaluation of Auditing, Basic concepts, Independence, Fair presentation, Ethical conduct, Due date, Evidence, Types of Audits (06)
- 2. Internal Check and Internal control – Meaning, Need. Evaluation Method (04)
- 3. Vouching – Verification, Valuation, Audit Programme, Working Papers. Audit Reports (06)
- 4. Standard Auditing Practices - Techniques of Auditing, Standards of Auditing, Pronouncements of an accepted auditing practices(08)

5. Income Tax 1961 - Structure of the Act, Chapter scheme comprising Sections from Section 1 to Section 298, importance of Income tax Rules, 1962 (06)
6. Basis of Charge of Income Tax - Sections 1 to 9. (06)
7. Exempted Income - Deductions from gross total income, Rebate U/s 88. (04)
8. Computation of Income Under the Head Salary, Income from Business and Profession, Gross Total Income, Taxable Income & Tax Computation (08)

(Income Tax Act as applicable to the Assessment Year  
Applicable to the relevant Academic Year)

**Recommended Books-**

1. A Students' Guide to Income Tax by Dr. Vinod K. Singhania, Taxaman's Publication, New Delhi.
2. A Textbook of Auditing by Saxena, Reddy & Appannaiah, Himalaya Publishing House, Mumbai.
3. Essentials of Auditing by Saxena, Reddy & Appannaiah, Himalaya Publishing House, Mumbai.
4. Practical Auditing by Rao & Saxena, Himalaya Publishing House, Mumbai.

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.3-BUSINESS LAW**

**(W.e.f. June 2005)**

1. **Introduction** (04)
- 2.1 Definition, Need for the knowledge of Law, Scope of B. Law
- 2.2 Sources of Indian Commercial Law- (The English Common/ Mercantile Law, The Statute Law, Indian customs & usage, Equity or Case Law)
2. **The Contract Act, 1872 :** (10)
- 3.1 Nature & Essentials of Contract
- 3.2 Offer & Acceptance
- 3.3 Discharge of Contracts
3. **The Partnership Act, 1932 :** (10)
- 4.1 Essential elements of partnership
- 4.2 Formation of partnership
- 4.3 Types, Rights & Duties of Partners
4. **The Sales of Goods Act, 1930 :** (10)
- 5.1 Definition & Introduction of Sale of Goods Act
- 5.2 Sale & Agreement to Sale
- 5.3 Performance of Contract of Sale
5. **The Negotiable Instrument Act, 1881 :** (08)
- 6.1 Definition & details of Cheque, Promissory Note, Bill of Exchange & Hundis
- 6.2 Endorsement of Negotiable Instrument & crossing of Cheque

6. **The Consumer Protection Act, 1986 :** (06)
- 1.1 Definitions-Consumer, Goods, Services, Trader, Manufacturer
  - 1.2 Consumer complaints/disputes, rights
  - 1.3 Consumer Guidance & Education
  - 1.4 Meaning, Emergence of Consumers disputes redressal systems

**Books Recommended :**

1. Introduction to Business Law - N D. Kapoor
2. Business Law - Rohini Goel, Tulsian
3. Legal Systems in Business - P Saravanavel & S Sumathi
4. Principles of B.Law & Management - Manmohan Prasad
5. Mercantile Law - M. C. Kuchhal
6. Consumer Protection in India - Niraj Kumar

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.4(1) -SALES AND DISTRIBUTION MANAGEMENT**

**(W.e.f.June,2005)**

**Unit No :-I** **Personal Selling** (08)

- 1.1 Meaning and Importance, Objectives of Personal selling, selling process
- 1.2 Sales forecasting- meaning, importance and sales forecasting methods

**Unit No: - II** **Sales Organizations** (10)

- 1.1 Nature, purpose, Basic type of sales organization, Organization structure
- 1.2 Sales Executive- Role & functions

**Unit No:- III** **Sales Force Management** (10)

- 1.1 Requirement & selection
- 1.2 Training & Motivation - components of sales force

- 1.1 Size territory, sales Quota
- 1.2 Sales force performance evaluation method

**Unit No: - IV Marketing Channel (10)**

- 1.1 Nature, type, need for intermediaries
- 1.2 Channel choice/ selection channel
- 1.3 Channel design and decision
- 1.4 Motivating channel members

**Unit No: - V Physical Distributors System (10)**

- 1.1 Cost of Distribution
- 1.2 Order Processing
- 1.3 Inventory Management and control
- 1.4 Warehousing and storage, insurance
- 1.5 JIT inventory warehouse system
- 1.6 Transportation modes, selection of different modes & comparison of different mode

**REFERENCE BOOKS**

- 1) **Marketing management-** T.N. Chhabra, S.N. Grover,  
Dhanpatrai & Co Publication.
- 2) **Marketing management-** S.A.Sherlekar,  
Published by Himalaya Publishing.
- 3) **Management in Marketing Channel-** Donald Bowerson Bixby,  
Coopa Donald M.lambert & Donald A.Taylor.
- 4) **Managing Your Sales Team-**By Albat-H.Dunn and  
Cugene M Johnson- Prentice Hall -1980
- 5) **Sales management (Decision Strategies & lases)**  
Richard R Still, Edward W.Cundiff,  
Noeman A.P Govan(4th Edition)

**Bachelor of Business Studies**  
**(BBS) SEMESTER-VI**  
**6.4(2) -ADVANCED ACCOUNTANCY II**  
**(W.e.(June,2005)**

1. Final accounts of cooperative societies (credit and consumer societies) (10)
2. Preparation of Final Accounts from Incomplete Records- Statement of Affairs & Conversion method. (12)
3. Branch Accounts- Dependent Branch- debtors method, Stock & Debtors method Independent Branch-Foreign Branch Departmental A/C's Final A/C's . (14)
4. Business Purchase Accounting Entries, collection vendors Debtors. payment to vendors Creditors (04)
5. Human Resources- Accounting Meaning, Importance & methods. (08)

**BOOKS-**

- 1 Advanced Accountancy - Jain & Narang
- 2 Advanced Accountancy - R.L. Gupta.
- 3 Advanced Accountancy - S.N.Maheshwari
- 4 Advanced Accountancy - Arulanandam, Raman.
- 5 Advanced Accountancy - Shukla, Grewal
- 6 Advanced Accountancy - H. Chakraborty.
- 7 Advanced Accountancy - P.V. Rathanam & D. Raju.
- 8 Higher Science of Advanced Accountancy- A.N Agrawal

1. INDUSTRIAL RELATIONS (10)  
Meaning - Importance and scope -Components of Industrial relations system Importance of harmonious industrial relations -Objectives of industrial relations -Conditions of congenial industrial relations -Approaches to industrial relations
2. INDUSTRIAL DISPUTES (08)  
Concept -Causes of industrial disputes -Types of industrial disputes -Methods of settlement of industrial disputes - industrial unrest in India
3. TRADE UNIONS (10)  
Meaning -Functions of trade unions -Objectives of important trade unions in India-Problems of trade unions - Measures to strengthen trade union movement in India.
4. WORKERS PARTICIPATION IN MANAGEMENT AND QUALITY CIRCLES (10)  
Workers participation in management - meaning - scope and significance Requisites of effective participation -Workers participation in management.  
Quality circles -Meaning - Organization structure of Q.C  
Process of Q.C - Merits and limitations of Q.C
5. COLLECTIVE BARGAINING (10)  
Meaning and importance -Essential conditions for the success of collective bargaining -Functions of collective bargaining - Collective bargaining process -Collective bargaining in India .

### Books-

- 1 Dynamics of Industrial Relations by C.B. Mamoria & Satish Mamoria: Himalaya Publishing House, Mumbai.
- 2 Human Resource Management by S S Khanka, S Chand & Co New Delhi
- 3 Labour Economics by Jiwitesh Kr Singh, Deep & Deep Publications (p) Ltd, New Delhi.

### Bachelor of Business Studies

#### (BBS) SEMESTER-VI

#### 6.4 (4)-PROGRAMMING IN JAVA

(W.e.f.June,2005)

1. Introduction to object oriented programming (4L)  
Introduction to OOPS, Concept of OOPS, Benefits and application of OOPS.
2. The Java phenomenon (3L)  
What is Java, History, Support Systems, Environment and Standard Libraries, Programming, features of Java. Java and Hot Java
3. Overview of Java programming (6L)  
Java programs structure, comments, tokens (character set, keywords, identifier, literals, operators and separators) Constants, Variables and data types including types casting, scope of variables, User defined data type, Java virtual machine, command line arguments.
4. Operators and expressions (5L)  
Introduction, arithmetic, relational, logical, assignment, increment, decrement, conditional, bit wise, compound assignment & special operators in Java Arithmetic Expression evaluation of expressions, operator precedence and math function



5. **Statement and control structures.** (8L)  
Branching Decision making statement ( if-else, nested if, switch, goto, etc) Looping (while, do loop, for loop), break and continue statement.
6. **Class, objects and methods** (5L)  
Defining classes and adding methods, creating objects and accessing class members, constructor, inheritance, overloading, overriding methods.
7. **Arrays, strings and vectors** (6L)  
Arrays, One dimensional arrays, creating and array, two dimensional Arrays, strings, string arrays, string methods, string Buffer class, vectors, wrapper classes
8. **Interfaces multiple inheritance and exceptions handling** (6L)  
The purpose of Java interfaces and implementation, error processing and exceptions, exception handling statements (Throw, catch, try)
9. **Applet Programming** (5L)  
Introduction, use of applet tag, life cycle, creating and execute applets, adding applet to HTML file, running applet, designing web page by using applet

**References :**

Programming with JAVA - E. Balagurusamy  
Java Reference - Patric and Norton

**List of Practicals for JAVA**

1. Write a Java program to print sum of first n numbers.
2. Write a Java program to print table of 1 to 20 numbers
3. Write a Java program to implement Income Tax Calculator.

4. Design a class to represent customer for an electricity board. Write a Java program to print the bills for customers. Enter data for at least 10 customers from keyboard. Assume the charges for units consumed by each customer.
5. Write a Java program to implement student information system using inheritance, where MCA, MBA, BBS are students of each year I<sup>st</sup> and II<sup>nd</sup>.
6. Create an Applet code, which display "HELLO WORLD".  
Create an Applet code, to display different shapes.

**Bachelor of Business Studies**

(BBS) SEMESTER-VI

**6.4(5)- ADVANCED COSTING-II**

(W.e.f. June, 2005)

**Expected Lectures**

1. **Cost Audit-** (06)
  - 1.1 Meaning- Distinction between cost and financial audit
  - 1.2 Statutory Cost Audit, Advantage of Cost Audit Programme
2. **Reconciliation of profit as per Cost and Financial Accounts** (06)
3. **Value Analysis and Responsibility Accounting** (08)
4. **Budgetary Control-** (12)
  - 4.1 Meaning- Objectives, Advantages and Limitations
  - 4.2 Budget Period, Budget Committee, Budget Manual, concept of Zero Budgeting
  - 4.3 Preparation of Sales Budget, Production Budget, Purchase Budget, Cash Budget and Flexible Budget.
5. **Integrated Account-** (08)
  - 5.1 Meaning and Features
  - 5.2 Principal Accounts

**Reference Books-**

- (1) Advanced Cost Accounting by Jain and Narang,  
Vikas Publishing House, New Delhi.
- (2) Cost Accounting by Jawaaharlal
- (3) Cost Accounting by Nigam and Sharma
- (4) Cost Accounting by B.K.Bhar
- (5) Cost Accounting by P.V.Karnam

**Bachelor of Business Studies****(BBS) SEMESTER-VI****6.5 (1) -CONSUMER BEHAVIOR****(W.e.f.June,2005)****Unit No :- I****(10)**

- 1.1 Meaning and Definition of consumer behavior
- 1.2 Nature & scope of consumer behavior.
- 1.3 Importance of consumer behavior studies.

**Unit No :-II****(10)**

- 1.1 Factors influencing Consumer Behavior  
Cultural, Social, Economic and psychological factors
- 1.2 Influences on Buying decision information, motivation, learning, attitudes, personality
- 1.3 Psychographics-nature, lifestyle marketing

**Unit No :-III Theories of Personality****(10)**

- 1.1 Psychological theory of Fried
- 1.2 Socio- Psychological Theory
- 1.3 Trait Theory
- 1.4 Self Concept Theory

**Unit No :-IV Buying Decision Process (10)**

- 1.1 Steps in Buying Decision Process
- 1.2 Buying motives-meaning, type of motive

**Unit No: -V Post Purchase Behavior (08)**

- 1.1 Understanding post purchase behavior
- 1.2 Theories of post purchase

**REFERENCE BOOKS**

- 1) Consumer Behavior by Hover Macinnis
- 2) Marketing Management- S A Sherlekar published by Himalaya Publishing House
- 3) Marketing Management-T N Chhabra, S K Grover Published by Dhanpat Rai & Co
- 4) Consumer Behavior- Leon G Schiffman, Leslie Lazar K By prentice hall-(7th Ed)
- 5) Consumer Behavior-Engel James, Kollate, David T and Miniard Paul- Publisher by Hill Sade, Dryden Press 1986
- 6) Consumer Behavior-Concept & Application by Loudon D I & Dalla Bitta A J- 1984- Mc Graw Hill

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.5 (2)- ADVANCED ACCOUNTANCY-III**

**(W.e.f. June, 2005)**

1. Internal Reconstruction- Journal entries- Ledger Account- Balance sheet After reconstruction scheme. (08)
2. Accounts of Holding companies- Preparation of Consolidated Balance Sheet of one and two subsidiary company. (10)
3. Accounts of Banking companies- Final accounts in prescribed form, Concept of NPA & income recognition. (08)
4. Accounts of Insurance companies- General Insurance account- preparation of Revenue Accounts and Balance sheet. (06)
5. Accounting for price level changes Inflation Accounting Needs, Objectives, & limitations. (06)
6. Budgetary Control- I) Meaning, objectives, Advantages & limitations II) Budget period, Budget committee, Budget manual, Zero base budgeting Responsibility accounting. III) Preparation of Sales Budget, Production Budget, Purchase Budget, Cash Budget, Flexible Budget. (10)

**Books-**

1. Advanced Accountancy- Jain & Narang
2. Advanced Accountancy- R.L. Gupta
3. Advanced Accountancy- S.N. Maheshwari
4. Advanced Accountancy- Arulanandom, Raman
5. Advanced Accountancy- Shukla, Grewal
6. Advanced Accountancy- H. Chakraborty
7. Advanced Accountancy- P.V. Rathanam & D. Raju
8. Higher Science of Advanced Accountancy - A.N. Agrawal

**Bachelor of Business Studies**

**(BBS) SEMESTER-VI**

**6.5(3)-HUMAN RESOURCE MANAGEMENT PAPER-III**

**(W.e.f. June, 2005)**

**NEW ISSUES IN H.R.M**

**1. GLOBALISATION AND H.R.M (10)**

Impact of globalisation on employment, wages, trade unions, HRD, collective bargaining, participative management – Managing diversified culture

**2. NEW PEOPLE MANAGEMENT (In the knowledge economy) (10)**

Introduction –Need of knowledge workers- Learning organization –Learning strategy-Learning disciplines  
Budgeting up on organization structure for new people management

**3. TOTAL QUALITY AND H.R.M (08)**

Principles and core concept of TQM –HRM & TQM –The total quality human resource strategy.

**4. HUMAN RESOURCE RECORDS (10)**

Introduction –Meaning –Types of records –Importance of records –Essentials Of good record -- Principles of good record keeping

**5. HUMAN RESOURCE AUDIT (10)**

Meaning –Need and importance of Human Resource Audit-  
Audit of Human resources for optimum utilization , productivity, growth and profitability

**BOOKS**

**1. Human Resource Management**

- ♦ Biswajeet Patnayak ( Prentice Hall of India (P) Ltd.  
New Delhi

2. **Human Resource Management & Industrial Relations (Text, Cases and Games)**  
♦ P. Subba Rao (Himalaya Publishing Company)
3. **Human Resource Management**  
♦ Mirza S. Saiyaddin (Tata McGraw Hill Publicity co Ltd, New Delhi)
4. **Dynamics of Industrial Relations**  
♦ C B Mamoria & Satish Mamoria (Himalaya Publishing House)
5. **Management of Human Resources (Text and cases)**  
♦ Rakesh K Chopra (Kitab Mahal)
6. **Management (Value oriented holistic approach)**  
♦ S. A. Shrelekar (Himalaya Publishing Company)
7. **Human factor in Management (Organization Behaviour)**  
♦ M N RudraBasavraj (Himalaya Publishing Company)

**Bachelor of Business Studies (BBS) SEMESTER-VI**

**6.5(4)-VISUAL BASIC 6.0**

**(W.e.f. June, 2005)**

1. **Introduction To Visual Basic** (6L)  
Introduction, objectives, VB application Development cycle, Types of installation. (Enterprises, Learning, Professional), Visual Basic Controls.
2. **Programing Fundamentals** (8L)  
Introduction, objectives, variable, data type, modules, Procedures, functions, control structures, exit statement, control array.
3. **Menus MDI, Data Files** (14 L)  
Introduction, objectives, Menu Editor, writing code for menu controls, Dialog Boxes, MDI application Menus in MDI Application, status bar, tool bar, Data Files.

4. Accessing Databases (12L)  
Introduction, objectives, Database, creating data using Visual Data Manager, accessing database, data control, DAO, ADO, RDO, Visual Basic and Oracle connectivity

References:

Visual Basic 6.0-Muvach  
Visual basic From Ground Up -Gary Cornell

LIST OF PRACTICES for VB PROGRAMMING

1. Create a VB Application which shows use of all intrinsic controls
2. Develop a simple event demo of Visual Basic .
3. Develop a Scientific Calculator using control array
4. Create a Mark sheet using standard module
5. Create a database application using data control  
Create Simple Report using Data report.

(BBS) SEMESTER-VI -6.5 (5) -ADVANCED COSTING III  
(W.e.f. June, 2005)

1. Standard Costing Technique for cost control (20)  
Standard costing- Definitions-limitations-comparison with budgetary Control. Setting of standards, Types of standards. Variance analysis, Material, Labour, Overheads, Sells, Variances, Important ratios in standard costing.
2. Costing Techniques for Decision Making (20)  
Absorption costing, Meaning, usage and limitation. Marginal Costing, Meaning, usage and limitations, Cost volume profit analysis, Break even analysis, Decision Making with the help of marginal costing, Key factor, Make or buy, pricing in depression, capacity utilization, plant selection, foreign market offers. Differential costing. Meaning, usage and limitations. Relevant cost analysis, incremental cost analysis, differential revenue analysis



3. Other Techniques

(08)

Responsibility accounting meaning benefits Cost information system, features of good system.

Reference Books-

1. Cost & Management Accountancy- S.N.Maheshwari
2. Cost Accounting- B.K.Bhar
3. Cost Accounting- N.K.Prasad
4. Cost Accounting- B.B.Lal
5. Theory & Techniques of Cost Accounting- B.M.Lal Nigam, G.L.Sharma.

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