

**NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
**BACHELOR OF BUSINESS STUDIES**  
**SEMESTER-III & IV**  
**(W.e.f. July, 2004)**

<b>SEMESTER-III</b>		
<b>3.1</b>	Modern Management Practices	100
<b>3.2</b>	Indian Economic Environment	100
<b>3.3</b>	Advanced Accounting & Costing-I	100
<b>3.4</b>	Business Statistics	100
<b>3.5</b>	Computer Applications-I	100
<b>3.6</b>	Practical-3	050
	<b>Total</b>	<b>550</b>
<b>SEMESTER-IV</b>		
<b>4.1</b>	Human Relations	100
<b>4.2</b>	Business Finance	100
<b>4.3</b>	Advanced Accounting & Costing-II	100
<b>4.4</b>	Company Law & Secretarial Practice	100
<b>4.5</b>	Computer Applications-II	100
<b>4.6</b>	Practical-4	050
	<b>Total</b>	<b>550</b>

**NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
**B.B.S. Course Details**

**Name of the Course** -Bachelor of Business Studies (B.B.S)

**Duration**- 3 years

**Guidelines for Teaching Methods**

1. The teaching methods will comprise a mix of lectures, seminars and practical.
2. Extensive use of audio-video use will be a major source of acquiring knowledge.

**Practical Training and Project Work**

Each candidate shall have to undergo a practical training of a period of not less than fifty days during vacation at the end of second year.

He or she shall write a project report to be selected under the guidance of an internal teacher and on the basis of actual training obtained in vacation and submit the same to the Head / Director. The project report will be assessed by the internal teacher. The project report will carry forty marks and on the basis of the report submitted by the student, there will be a viva at the end of the third year carrying sixty marks. Two external examiners for each specialization will conduct the viva and these examiners will be appointed by the university.

The project report is to be prepared by the student and two typed copies have to be submitted to the Head / Director.

**Marks**

In each semester, there will be five full courses carrying 100 marks, which consists of 60 marks of written examination and 40 marks shall be reserved for the internal examinations. These 40 marks will be given by the concerned subject teacher. Concerned subject teacher will submit the internal marks to the director/head of the department. If there is any grievance in the internal marks, then it will be settled by the Head/Director of the Institution.

Cont..2..

The computer practicals will carry 50 marks, of which 30 marks will be reserved for external practical examination and 20 marks will be reserved for internal practical examination. For conducting practical examination of computer one external examiner will be appointed by the University and one internal examiner will be appointed by the Head/Director of the Institution

**VI Standard of Passing**

Every student must secure 50 % marks in aggregate and for external examination, 24 out of 60 marks and for internal examination 16 out of 40 marks. For passing in the semester examination, a candidate must secure minimum 40 % marks in each individual paper and internal marks separately prescribed for the semester.

**VII Class Awarded**

Aggregate 70 % and above	First Class with Distinction
Aggregate 60 % and above	First Class
Aggregate 50 % and above	Second Class
Below 50 %	Fail

**VIII A.T.K.T.**

The rules regarding ATKT will be same as B. Com.

**IX Structure of the Question Paper**

1. Each question paper shall be of 60 marks and of three hours duration.
2. The pattern of the question paper of the BBS (New) will be same as that of old BBS course.

**X Number of Lectures**

There shall be at least 48 lecture hours per semester per course and the duration of the lecture shall of 60 minute each.

**XI Eligibility for Admission**

The student securing at least 45 % in 12<sup>th</sup> (40 % for reserved class) in any stream.

**NORTH MAHARASHTRA UNIVERSITY, JALGAON**

**BBS- Semester-III**

**3.1: MODERN MANAGEMENT PRACTICES**

**(W.e.f. July, 2004)**

	<b><u>No. of Lectures</u></b>
1. <b><u>Management and Administration</u></b>	(06)
1.1 Levels of Management and their functions	
1.2 Management vs. Administration	
2. <b><u>Decision Making</u></b>	(06)
2.1 Types of Decisions	
2.2 Decision Making Process	
2.3 Effective Decisions	
2.4 Creativity & Decision Making	
2.5 Modern Tools and Techniques of Decision making/ Quantitative and qualitative.	
3. <b><u>Organizational Change</u></b>	(06)
3.1 Meaning and concept- Dimension of change.	
3.2 Management of Change	
3.3 Resistance to Change	
3.4 Overcoming Resistance to Change	
3.5 Change Agent	
4. <b><u>Staffing</u></b>	(08)
4.1 Fundamentals of staffing.	
4.2 System Approach to staffing	
4.3 Scientific selection process	
4.4 Recruitment – Meaning	
4.5 Sources of Recruitment	
4.6 Selection Process	
4.7 Training & Development	
4.8 Types of Training	
5. <b><u>Controlling</u></b>	(08)
5.1 Meaning need and importance.	
5.2 Steps in Controlling	
5.3 Control Techniques- quantitative and qualitative	
6. <b><u>Co-ordination</u></b>	(08)
6.1 Meaning-Importance of co-ordination and co-operation.	
6.2 Techniques for effective co-ordination	

Cont.2..

7. **Modern Management Concepts** (06)
- 7.1 Total Quality Management (TQM)
  - 7.2 Kaizen Concept
  - 7.3 Just-in-time Inventory
  - 7.4 ISO Certification Series
  - 7.5 Environmental Friendly Packaging
  - 7.6 Globalization and emergence and impact of Multinational corporation in India

**Books**

- (1) Management by L M Prasad
- (2) Principles of Management by Sherleker & Sherleker
- (3) Management Process & Perspectives by T.N.Chhabra & R.K. Sun

**BBS- Semester-III**

**3.2: - INDIAN ECONOMIC ENVIRONMENT**  
(W.e.f. July, 2004)

1. **Macro Economics: -** (04)
  - 1.1 Concept of socialistic and capitalistic economy mixed Economy for India (Nehru's approach)
  - 1.2 Characteristics of Indian Economy as a developing Economy.
2. **Role of Human factor in economic development:-** (08)
  - 2.1 Trends in population (Census 2001) relating to Age Composition, Sex composition, Density of population, Literacy rate, Birth and Death rate.
  - 2.2 Recent population policy of government.
  - 2.3 Population projection for India (1991-2016)
3. **Infrastructure and development:-** (06)
  - 3.1 Role of infrastructure in the economic development of the country.
  - 3.2 Situation of infrastructure including transportation ( Road, Railway, Airways, Waterways), Education and public health, Science and Technology, Energy.
4. **Agriculture and Indian Economy:-** (06)
  - 4.1 Government scheme for the development of Agriculture.
  - 4.2 Problems in the field of Agriculture for Indian Farmers and its Remedy.
  - 4.3 Marketing and Finance of Agriculture
  - 4.4 WTO and Indian Agriculture

Cont..3.

5. **Indian Industry: -** (10)
- 5.1 Impact of globalization on Indian industries
  - 5.2 Privatization of public sector units (Disinvestments): its benefit and disadvantages
  - 5.3 Indian Industrial Policy (1992)-Critical evaluation
  - 5.4 WTO and Indian industries. FDI and its impact.
6. **Indian Financial System: -** (10)
- 6.1 Primary and Secondary market and its composition
  - 6.2 Composition of money and capital and its characteristics
  - 6.3 Banking sector its composition and reforms in banking sector-(Narsimhan Committee Recommendations)
  - 6.4 S.E.B.I. and its function
7. **Finance of union and state government:-** (04)
- 7.1 Meaning and source of Revenue to central and state government.
  - 7.2 Items of expenditure to state and central government and its objectives.

**Reference Books :-**

1. Indian Economy –Ruddradutt and K.PM. Sundaram
2. Indian Economy - Mishra and Puri
3. Indian Economy - Agarwal
4. Business Environment – Ashwathappa
5. Business Environment – Francis Cherunilam
6. Microeconomics : Analysis & Policy – D. D. Chaturvedi. (2<sup>nd</sup> revised Edition)

**BBS- Semester-III**

**3.3- ADVANCED ACCOUNTING & COSTING -I**

**(W.e.f.July,2004)**

1. **Partnership Accounts-** (22)
- 1.1 Fundamentals of Partnership: Partnership Deed; Fixed and Fluctuating Capital; Final Accounts of Partnership Firms.
  - 1.2 Admission of a New Partner
  - 1.3 Retirement and Death of a Partner
  - 1.4 Dissolution of a Partnership Firm
  - 1.5 Piecemeal Distribution-excess capital method, maximum loss method
2. **Conversion of Partnership firm into Limited Company- Accounting treatment in the books of Partnership firm.** (04)

Cont..4..

3. Cost Accounting- (06)
- 3.1 Need of Cost Accounting
  - 3.2 Objectives of Cost Accounting
  - 3.3 Classification of Cost
  - 3.4 Cost Behaviour-Fixed, Variable and Semi-variable Cost
  - 3.5 Preparation of Cost Sheet
4. Materials- (06)
- 4.1 Objectives of Material Cost
  - 4.2 Determination of Maximum, Minimum, Reorder level and Average Stock level
  - 4.3 Economic Ordering Quantity
5. Issue of Materials- (04)
- FIFO, LIFO, Simple Average and Weighted Average Method
6. Allocation and Absorption of Overheads- (06)
- 6.1 Machine Hour Rate
  - 6.2 Labour Hour Rate

Books-

1. Advanced Accountancy- Anularandam
2. Advanced Accountancy- S.N. Maheshwari
3. Advanced Accountancy- Jain and Narang
4. Cost Accounting - Jawaharlal
5. Cost Accountancy- B.K.Bhar
6. Cost Accounting -- Jain and Narang

BBS- Semester-III

3.4 BUSINESS STATISTICS

(W.e.f.July,2004)

1. Data: - (08)
- Classification and Presentation of Business data Measures of Central Tendency: - Mean Median, Mode Geometric mean and Harmonic mean. Use of Appropriate measure of central tendency in different situations. Empirical relations among mean, median and mode.
2. Measures of Dispersion: - (08)
- Range, Quartile Deviation, Average deviation and Standard deviation – Relative measures of dispersion Statistical population, Sample, Sampling, objectives of Sampling.

Cont..5..

3. **Types of Sampling -** (04)  
Probability vs. Non probability Sampling. Simple Random Sampling. Stratified Random Sampling. Purposive Sampling.
4. **Probability Theory:** (06)  
Probability Distributions - Binomial and Normal.
5. **Bivariate Correlation and Regression** (08)  
with special emphasis on market variables. concept of partial and multiple correlation and Regression of Bivariate grouped data. Standard error of estimate explained and unexplained variation and coefficient of determination.
6. **Index Numbers:-** (06)  
Construction of price Index numbers by aggregative and average of price relative methods- Tests of accuracy
7. **Time Series Analysis: -** (08)  
Components of Time Series - Trend analysis using moving averages and regression analysis. Concept of Seasonal, Cyclical and Irregular factors. Statistical elimination of cyclical factor. Examples and problems on each topic.

**BOOKS FOR REFERENCE:-**

1. Applied General Statistics by Croston F E, Cowden D. J and Klein S.
2. Statistical Methods Iowa State university press by Snedecor G W. and Cochran W. G.
3. fundamentals of Statistics Vol. 1 by A.M. Goon, Gupta and B. Dasgupta.
4. Theory and problems of Statistics. Schaum's Publishing series by Spiegel M.R.
5. Fundamentals of Applied Statistics by Gupta & Kapoor

**BBS- Semester-III**  
**3.5-COMPUTER APPLICATION-I**  
**(W.e.f, July, 2004)**

**Database Management System**

- 1) **Introduction:** (04)
- 1.1 Advantages and Limitation of DBMS
  - 1.2 View of Data
  - 1.3 Database users and Administrator

Cont..6..



- 2) Modeling Techniques - (10)
- 2.1 Different types of Models
  - 2.2 Entity Relationship (E-R) Diagram
    - 2.2-1 Basic Concept
    - 2.2-2 Design Issues
    - 2.2-3 Mapping Constraints
    - 2.2-4 Super Key, candidate key, foreign key, primary key, Secondary key
  - 2.3 Hierarchical Database (04)
    - 2.3-1 Basic Concept
    - 2.3-2 Tree Structure Diagram
  - 2.4 Network Database (04)
    - 2.4-1 Basic concept
    - 2.4-2 Data Structure Diagram
- 3) Relational Database:- (05)
- 3.1 Introduction
  - 3.2 Codd's 12 Rules
  - 3.3 Concept of Domain, Tuple Cardinality.
  - 3.4 Comparison between Hierarchical, Network and Relational DB.
  - 3.5 Client and Server Architecture.
- 4) Normalization:- (05)
- 4.1 Advantages of Normalization
  - 4.2 1NF-2NF-3NF-BCNF rules with examples
  - 4.3 Anomalies
- 5) Structured Query Language (SQL):- (10)
- 5.1 Introduction to DDL, DML
  - 5.2 Simple and Nested SQL Query with Aggregate Function such as (Text, Date) and Operators.
  - 5.3 Use of JOIN, BETWEEN, IN, EXISTS, GROUP BY HAVING clauses.

### TEXTBOOKS/REFERENCES

- DATABASE SYSTEM CONCEPT by Henry Korth.  
 Desai B. "A Introduction to Database Concepts" Galgotia Publications.  
 Database Management By Leon

### PRACTICALS:-

1. Creation of Simple Table
2. Insertion, Modify, Deletion Records.
3. Data Manipulation language using SQL
4. Using SQL clauses like GROUP BY, HAVING, IN BETWEEN, EXISTS
5. Nested queries using aggregate functions.

**BBS- Semester-IV**  
**4 I-HUMAN RELATIONS**  
**(W.e.f, July, 2004)**

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|----|--|------|
| 1. | <b><u>Human Relations</u></b>          | (06) |
|    | 1.1. Definition                        |      |
|    | 1.2. Importance                        |      |
|    | 1.3. Objectives                        |      |
|    | 1.4. Scope                             |      |
| 2. | <b><u>Interpersonal Skills</u></b>     | (08) |
|    | 2.1. Johari Window                     |      |
|    | 2.2. Transactional Analysis            |      |
| 3. | <b><u>Motivation</u></b>               | (05) |
|    | 3.1 Meaning                            |      |
|    | 3.2 Classification of motives          |      |
| 4. | <b><u>Motivation Theories</u></b>      | (12) |
|    | 4.1. Maslows Theory                    |      |
|    | 4.2. Herzberg's 2 factor Theory        |      |
|    | 4.3. Theory X Theory Y                 |      |
|    | 4.4. Mc Clelland's Needs Theory        |      |
|    | 4.5. Vroom's Valence Expectancy Theory |      |
|    | 4.6. Adam's Equity Theory              |      |
| 5. | <b><u>Motivation Techniques</u></b>    | (05) |
|    | 5.1 Financial Motivators               |      |
|    | 5.2 Non Financial Motivators           |      |
| 6. | <b><u>Leadership</u></b>               | (12) |
|    | 6.1 Leadership Styles                  |      |
|    | 6.2 Leadership Theories                |      |

**References:-**

1. Personnel Management- C.B. Memoria, Himalaya Publishing House.
2. Principles & Practice of Management- L.M. Prasad, Sultanchand & Sons.
3. Organisational Behaviour- Dr K. Aswathappa, Himalaya Publishing House.
4. Organisational Behaviour Concepts & Cases- Dr Anjali Ghanekar,  
Everest Publishing
5. Organisational Behaviour- Luthans, McGraw Hill
6. Organisational Behaviour- Suja R. Nair, Himalaya Publishing House

**BRS- Semester-IV**  
**4.2- BUSINESS FINANCE**  
(W.e.f. July-2004)

1. **Business Finance** (06)
  - 1.1 Evolution. Concept of Business Finance
  - 1.2 Financial Objectives Profit Maximisation Objectives: Wealth Maximisation Objectives: Social Objectives.
  - 1.3 Scope of Business Finance
  - 1.4 Functions of Business Finance- Recurring and Non-recurring Functions
  - 1.5 Principles of Business Finance
  - 1.6 Significance of Business Finance in Modern Business World
  
2. **Financial Planning** (06)
  - 2.1 Narrow and Broad Approach of Financial Plan
  - 2.2 Objectives of Financial Plan
  - 2.3 Types of Financial Plan
  - 2.4 Steps in Financial Planning
  - 2.5 Principles of Financial Plan
  - 2.6 Limitations of Financial Plan
  
3. **Capitalisation** (08)
  - 3.1 Theories of Capitalisation
  - 3.2 Over-capitalisation- Concept. Symptoms, Causes. Consequences and remedies of over-capitalisation
  - 3.3 Under-capitalisation- Concept. Causes. Consequences and remedies of under-capitalisation.
  
4. **Capital Structure** (08)
  - 4.1 Concept and Principles of Capital Structure
  - 4.2 Factors Influencing the pattern of Capital Structure
  - 4.3 Trading on Equity-Concept. Effects of Trading on Equity
  
5. **Internal and External Sources of fund** (12)
  
6. **Stock Market in India** (08)
  - 6.1 Nature and Functions of Stock Market
  - 6.2 National Stock Exchange of India (NSE)
  - 6.3 Over the Counter Exchange of India (OTCEI)
  - 6.4 Defects in Working of Indian Stock Exchanges and Suggestions for their reforms.

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## BOOKS

1. "Essentials of Business Finance" Dr. P.M. Srivastava
2. "Financial Management" - P.V. Kulkarni.  
Himalaya Publishing House, Mumbai

### **BBS- Semester-IV**

#### **4.3 ADVANCED ACCOUNTING & COSTING-II** (W.e.f. July, 2004)

1. Accounts of Ltd. Co.
  - 1.1 Shares-Issue of Shares-forfeiture of shares-  
Redemption of Preference Shares-Issue of Bonus shares (09)
  - 1.2 Debentures- Issue of Debentures- Redemption of Debentures-  
Debenture Redemption Fund- Conversion of Debentures (06)
2. Company Final Accounts
  - 2.1 Requirements of Schedule (02)
  - 2.2 Preparation of Company Final Accounts-Profit & Loss Account,  
Balance Sheet & Cash Flow Statement (07)
3. Cost Accounting
  - 3.1 Methods of Costing- Job Costing-Contract Costing (08)
  - 3.2 Process Costing-Normal Loss-Abnormal Loss- Abnormal  
Gain-WIP- Equivalent Production (FIFO Method) (08)
  - 3.3 Operating Costing-Transport -Hotel-Electricity generation (08)

#### Books:

1. Advanced accountancy- Arulanandam
2. Advanced accountancy-S.N.Maheshawari
3. Advanced accountancy- Jain & Narang
4. Cost accounting - Jain & Narang
4. Cost accounting- Jawaharlal
5. Cost accounting- B.K. Bhar

4.4-COMPANY LAW AND SECRETARIAL PRACTICE

1. Companies Act 1956- The structure of the Act. (02)
2. Definition of a Company:- (04)  
Types of companies. difference in capital structure .number of directors according to type of companies.
3. Memorandum of Association- (08)  
Various Clauses –Name Clause-Location clause- Object Clause- Liability Clause-Capital Clause-Alteration of the various clauses of Memorandum of Association-Duties of Secretary
4. Articles of Associations- (04)  
Registration of articles –Table A-Alteration of Articles of Association- Duties of Secretary.
5. Company Formation- (05)  
Finalization of Name- incorporation of Companies-Commencement of Business-secretarial duties.
6. Board of directors:- (06)  
Definition, appointment, remuneration. duties and responsibilities. Role of Accountant, Auditor and Managing Directors.
7. Meetings:- (11)  
Definition. Types of meetings. Notice, Agenda. Quorum. Proxy, Motion, Resolution, Minutes-Secretarial duties.
8. Company Secretary:- (05)  
Definition, Educational qualification, statutory requirement. Remuneration, Responsibility and Duties
9. Conversion of Private Ltd. Co. into Public & of Public Ltd.Co. into Private Ltd Co (03)

Books-

1. Company Law & Secretarial Practice—Acharya & Govekar
2. Company Law & Secretarial Practice—N. D. Kapoor
3. Company Law—Avtar Singh
4. Company Law--Ramunaiya

**BBS- Semester-IV**  
**4.5-COMPUTER APPLICATION-II**  
**Programming in C++**

- 1) **Introduction** - (04)  
Difference between C, C++ The Object-Oriented Approach. Object Oriented Methodologies in Analysis Characteristics of Object Oriented Languages Classes, Object Encapsulation, Inheritance Polymorphism, C++ and C.
- 2) **Structures**:- (02)  
An Introduction, to Structure, Features, Structures within Structures Enumerated Data Types.
- 3) **Function**:- (06)  
Simple function, passing Arguments to functions, Returning Values from Functions, Reference Arguments, Overloaded functions, Address of an overloaded function, passing an address of an overloaded function as an argument to another function, Inline functions, default Arguments, variables and Storage Classes.
- 4) **Objects And Classes**:- (06)  
A simple Class, Difference between class, structure and union in C++, C++ objects, Constructors and Destructors Concept of ADT, Constant member function object as function Arguments Returning Objects from Functions, classes, Objects and Memory, Static Class Data
- 5) **Operator Overloading**:- (06)  
Introduction, Overloading, Unary and Binary Operators Concatenating String, Comparison operators, Arithmetic Assignments Operators, Data Conversion-Between Basic Types, Between Objects and Basic Types.
- 6) **Inheritance**:- (05)  
Derived Class and Basic Class, David Class Constructors, Class Hierarchies, Public and Private Inheritance, Multiple Inheritance, Containership-Classes within Classes Inheritance.
- 7) **Pointers**:- (03)  
The Delete and New Operator, Pointers to object, An Array of pointers to pointers, Difference Between pointer and references

Cont..12.

- 8) Virtual Functions: - (04)  
Virtual Function, Pure Virtual Functions, Friend, Functions, Static Functions, The copy Constructor, Abstract Classes.
- 9) Introduction to Templates and Function with Templates. (04)

### TEXTBOOKS/REFERENCES

THE C++ PROGRAMMING LANGUAGE BY BJARNE STROUSTRUP.  
OBJECT ORIENTED PROGRAMMING WITH C++ BY BALGURUSWAMY.  
PROGRAMMING WITH C++ BY JOHN R. HUBBARD.

### PRACTICAL LIST

1. Write a Program to "NMU" at User Defined Times.
2. Write a Program to test whether a given car is LEAP YEAR or NOT.
3. Write a Program to calculate Simple and Compound Interest
4. Write a Program to check whether a given number is a Palindrome or not.
5. Write a Program to give the demonstration of Constructors and Destructors.
6. Design a class to represent bank account including following members  
Date member: - Name of Depositor, Account number.  
Type of Account, Balance.
7. Write a Program to which will accept three Input Numbers and Print the Maximum Number Using Inline Function.
8. Write a Program using Multiple Inheritance.
9. Define a Class String. Use overload == operator to Compare Two String.

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