

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Faculty of Commerce and Management

Syllabus

BACHELOR IN BUSINESS ADMINISTRATION (BBA)

With effect from June- 2014-15

NORTH MAHARASHTRA UNIVERSITY, JALGAON

BACHELOR OF BUSINESS ADMINISTRATION (BBA) (w.e.f. June 2014)

Course Name: Bachelor in Business Administration

Short Title of Degree: B.B.A.

Faculty to which Assigned: Commerce and Management

Duration: 3 years full time

Pattern : semester : (Total Six Semester)

Examination Pattern: 60 (external) + 40 (internal)

No of paper per Semester: 5 theory + 2 Practical = 7

Eligibility : Passed higher secondary examination in any stream Or

Diploma recognized by board of technical education of minimum Duration of 3 years

Medium of instruction : English

Objectives

The Bachelor of Business Administration equips student with an understanding of the competitive environment in which private and a public sector organization operate, and provides student with the analytical and operational skills to resolve business problems in both sectors.

The BBA program aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and general education. The program assists the student in understanding and developing the unique leadership qualities required for successfully managing business functions, an organizational unit or an enterprise.

The specific objectives of the program are to:

- To prepare the students for higher studies in business at home and abroad.
- To introduce students to a range of core business disciplines, including marketing, accounting, human resources management, internet systems and organizational behavior.
- To provide opportunities to develop and practice professional skills essential in the workplace.
- To prepare the Students will be armed with skills which will enable them to think critically, research and analyze information and apply it in modern business contexts.
- To make the BBA degree is many a times referred to as the golden passport, since it gives its holder an edge in the job market by opening more doors of opportunity.
- To meet the needs of small and medium enterprises as well as large corporations. It will give a professional qualification to those engaged in the administration and management of businesses and other organizations, including public, private and not-for-profit organizations.

- To improve professional communication skills and soft skills of the students along with enhancing administration skills in them.

- To help students to understand the various areas and explore various types of opportunities available in practical world of Business.

- Job opportunities after BBA

- Job opportunities in defense sectors like CBI, CID, Indian navy, Airforce etc.
- In government sector where the candidate will have to appear for various written exams like UPSC, Public sector bank, PSC, SSC etc.
- Some of the most common private sector jobs one can pursue after their BBA degree.
- Advertising Industry
 - Banking
 - Insurance
 - FMCG
 - Aviation
 - Hospitality & Tourism
 - Consumer Durables
 - IT Companies
 - Advisory & Consultancy Firms
 - Media House
 - Entertainment Industry

NORTH MAHARASHTRA UNIVERSITY, JALGAON Faculty of Commerce & Management Structure of Bachelor in Business Administration: B.B.A. (With effect from June- 2014-15)

First Year B.B.A. (New Structure W.E.F. June: 2014-15)			
Paper	SEMESTER-I	Paper	SEMESTER-II
A1.1	Foundation Course for Managers	A2.1	Financial Accounting and costing
A1.2	Professional Communication-I	A2.2	Professional Communication -II
A1.3	Principles of Management	A2.3	Organisational Behavior
A1.4	Principles of Economics	A2.4	Managerial Economics
A1.5	Computer Fundamentals & Office Automation	A2.5	Internet & Application
A1.6	Practical on Professional Communication -I	A2.6	Practical on Professional Communication-II
A1.7	Practical on Office Automation	A2.7	Practical on Internet & Application

Second Year B.B.A. (New Structure W.E.F. June: 2015-16)			
Paper	SEMESTER-III	Paper	SEMESTER-IV
A3.1	Mathematics & Statistics for Managers	A4.1	Research Methodology
A3.2	Corporate governance	A4.2	Corporate Law
A3.3	Career Management & Counseling	A4.3	ICT in Taxation
A3.4	Production & Materials Management	A4.4	Cyber Crime & Security Law
A3.5	Corporate Accounting	A4.5	Cost Accounting
A3.6	Practical on Tally ERP 9.0	A4.6	Practical based on E - Commerce
A3.7	Practical based on Advanced Excel	A4.7	Practical on ICT in Taxation

Third Year B.B.A. (New Structure W.E.F. June: 2016-17)			
Paper	SEMESTER-V	Paper	SEMESTER-VI
A5.1	Entrepreneurship Development	A6.1	Auditing Practices
A5.2	Soft Skills Development	A6.2	Mercantile Laws
A5.3	Human Resource Management	A6.3	Human Resource Management
A5.4	Marketing Management	A6.4	Marketing Management
A5.5	Financial Management	A6.5	International Finance
A5.6	Practical in Soft Skills Development	A6.6	Practical on Cases In Management
A5.7	Field Work	A6.7	Project Report

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Faculty of Commerce & Management

Notes to Structure

B.B.A. Programme, with effect from June-2014-15)

- 1. English medium is allowed for instructions to all the courses under this programme.
- 2. For all the courses (except Course No A 5.7 & A 6.7 at Semester V & VI respectively) there shall be a semester pattern of examination (Theory / Practical) of 100 marks, comprising of external examination of 60 marks, and 40 marks for continuous internal assessment for every course.
- 3. For course No A 5.7 & A 6.7 at Semester V & VI, Field Work & Project has been prescribed for 100 marks, comprising maximum of 50 marks each to be awarded by an external examiner and an internal examiner, based on the field work report / project report submitted and the viva-voce thereon. The said examination is to be conducted at the end of the Vth & VIth Semester. Paper No A 5.7 based on Industrial Training with a minimum period of 30 (Thirty) days and prepare a field work report on industrial training. In case of course No A 5.7 & A 6.7 of Semester V &VI the 60: 40 pattern will not be applicable.
- 4. There shall be External Examination (Viva-Voce) for Field Work Report and Project Report. Project report viva voce for one student shall be of 10 (Ten) minutes. The student has to prepare power point presentation based on project work to be presented at the time of viva voce.
- 5. The syllabus of each course shall be taught in 4 lectures per week during the semester.

Question Paper Pattern

Marks: 60	Time: 3hrs
• Attempt any Five.	
• Each Question carries 12 marks.	
	Total Marks:
Que.1 .	(12)
Que.2	(12)
Que.3	(12)
Que.4	(12)
Que.5	(12)
Que.6	(12)
Que.7	(12)
Que.8	(12)



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.1:– Foundation Course for Managers w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

 Objective- To Impart Basic Accounting Knowledge among students. Unit1- Introduction to Accounting: 1.1Financial Accounting-definition and Scope, 2 Objectives of Financial Accounting, 3 Accounting v/s Book Keeping 4 Terms used in accounting, 5 Users of accounting information 6 Limitations of Financial Accounting. 	6 Lectures
 Unit 2- Conceptual Frame work: 2.1 Accounting Concepts, Principles and Conventions, 2.2 Accounting Standards-concept, objectives, benefits, 2.3 Brief review of Accounting Standards in India, 2.4 Accounting Policies, 2.5 Accounting as a measurement discipline, valuation Principles, accounting e 	8 Lectures stimates.
 Unit 3-Recording of transactions: (theory only) 3.1 Accounting cycle, 3.2 Voucher system, 3.3 Accounting Process, 3.4 Journals, 3.5 Subsidiary Books, 3.6 Ledger, 3.7 Cash Book, 3.8 Bank Reconciliation Statement, 3.9 Trial Balance. 	10 Lectures
 Unit 4- Depreciation: (theory only) 4.1 Meaning, Objectives for providing depreciation, 4.2 Various methods of Calculating Depreciation 4.3 Elementary study of AS 6 on Depreciation Accounting. 	6 Lectures
 Unit 5- Preparation of final accounts: (theory only) 5.1 Preparation of Trading and Profit & Loss Account and Balance Sheet of sol business. 5.2 Understanding of final accounts of a Company, 5.3 Important provisions of Companies Act, 1956 in respect of preparation of F 	
 Unit 6: Corporate Banking: 6.1 Bank Pass Book, 6.2 Negotiable Instruments, 6.3 Cheque, Discounting of Cheques, cheque presentment, cheque dishonoured 6.4 Current Account, 6.5 Overdraft, 6.6 Cash Credit, 6.7 Internet Banking, 	8 Lectures

- 6.7 Internet Banking,
- 6.8 RTGS,
- 6.9 NEFT.

Recommended Books

- 1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
- 2. Financial accounting: By Jane Reimers (Pearson Education)
- 3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw -Hill)
- 4. Financial Accounting For Management: By Amrish Gupta (Pearson Education)

5. Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)



North Maharashtra University, Jalgaon **Faculty of Commerce and Management** Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.2:- Professional Communication-I w.e.f. 2014-15 **Total Lectures: 48** [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To impart basic communication skills among students

Basics of Communication 1)

- a) Meaning & Objectives of communication,
- b) Process of communication, Importance of communication, Grapevines
- c) Steps of Effective Communication
- d) Methods of Communication
 - 1.d.i) Verbal & Non verbal
 - 1.d.ii) Oral & Written
 - 1.d.iii) Internal & External

2) Use of English Language

- a) Grammatical Terms, Subject & verb Agreement
- b) Punctuation: Commas, Semi-colons, colons, Hyphens & Dashes, Apostrophes
- c) Basic Grammatical Rules
- d) Tactful Use of Language: Asking for action, Handling Negatives, Talking about errors, Use of Active & Passive Voice, Techniques of Emphasis

3) Written Communication - I

- a) Meaning, Distinction with Oral Communication, Merits & Limitations of Written communication.
- b) Letter writing: Layout of Business letter, types & Styles of layouts, Essentials of Good **Business** letters
- c) Purpose of letters: Resume, Application, Appointment. Writing Direct Messages by Manager - Delivering: Positive, Neutral & Negative Information.

4) Written Communication - II

- a) Orders, Acknowledging orders, Changes in orders, After sales letters, Complaint Letter, Adjustment Letters, Sales Letters, Credit Letters, Status enquiries, Collection letter, Representations
- b) E-mail Drafting & Sending Emails
- c) Report Writing: Meaning & Nature of Report, Formats of Reports Formal, Informal reports, Writing Reports - Data collection, organizing, presentation of the Report.

5) Organizational Communication -I

- a) Job Applications: Covering Letter-Resume Appointment Letter
- b) Meaning & Importance of Organizational Communication

Lecture: 08

Lecture: 08

Lecture: 10

Lecture: 12

Lecture: 05

6) Organizational Communication –II

- a) Internal communication: Notice, Circular, Memo.
- b) External Communication Enquiries, Quotations, Bank & Financial Institutions
- c) Holding Press Conferences & Preparing Press Releases

References

- 1. Communication for Business Taylor & Chandra Pearson
- 2. Business Communication Rai&Rai Himalaya
- Business Communication for Managers By Penrose / Rasberry / Myers, Cenage Learning.
- 4. Business Communication by Raman & Singh, Oxford Publication.
- 5. Basics of Business Communication Lesikar&Flatley Tata McGraw Hills
- 6. Business Communication C.S. Raydu Himalaya Publishing House
- 7. Business Communication Today Bovee, Thill, Schatzman Pearson
- 8. Essential Communication Skills Shalini Agrawal- Ane book



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.3:– Principles of Management w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

OBJECTIVE: To familiarize the students with the basic Management concept & process.

 1. Nature of Management 1.1. Definition, Nature and Features of Management 1.2. Management-Science or Art 1.3. Management as Profession 1.4. General Principles of Management 1.5. Administration V/S Management 	Lectures 06
2. Process of Management	Lectures 06
 2.1. Functions of Management 2.2. Nature of Management Functions 2.3. Functions of Various Management Levels 2.3.1 Top Level Management 2.3.2 Middle Level Management & 2.3.3 Lower Level Management. 	
3. Forcasting	Lectures 06
3.1. Meaning, definition,	
3.2. Importance, characteristics of forcasting	
3.3. Process of forcasting	
3.4. Techniques of forcasting	
3.5. Advantages & Limitations of forcasting.	
4. Planning & Organizing	Lectures 12
4.1. Meaning, Definition & Importance of Planning	
4.2. Essentials of Effective Planning	
4.3. Steps of Planning	
4.4. Types of Corporate Plans – Strategic & Operational Planning	
4.5. Limitations of Planning	
4.6. Difference between planning & forcasting	
4.7. Meaning, Objectives of organizing	
4.8. Principles of Organization	
4.9. Span of Management	
4.10. Authority & Responsibility	
5. Co-ordination & Decision making	Lectures 08
5.1. Co- Ordination	
5.2. The Essence of Management	
5.3. Co – Ordination & Co – Operation	
5.4. Techniques of Effective Co – Ordination	
5.5. Steps for effective co-ordination	
5.6. Meaning of decision making	

5.7. Process of decision making

6. Modern Management Techniques

- 6.1. Human Resource management
- 6.2. Event Management
- 6.3. Risk Management
- 6.4. Time Management
- 6.5. Disaster Management

LIST OF REFERENCE BOOKS:

- 1. Principles of Management: T. Ramasamy, Himalaya.
- 2. Principles of Management: Dr.K Natarajan &Dr.K.P.Ganeshan. Himalaya.
- 3. Management Process: Koontz & O'Donnell, Tata- McGraw hill publishers Delhi.
- **4.** Management of System: By A.K. Gupta & J.K. Sharma, Mac-Millan Publication, Delhi.
- 5. Principles of Management: Prakash Kothari, B. J. Lathi, Atharv Publication, Jalgaon.
- 6. Management & Organizational Behaviour By P. Subba Rao, Himalaya publication.
- 7. Business Organization & Management By R.N. Gupta, Sultan Chand & Sons

publication, Delhi.



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.4:– Principles of Economics w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective : To make students aware about important economics concepts.

1 Introduction to Principles of Economics.

Lectures

- 1.1 Meaning, Nature, Subject Matter and Scope of
 - A) Micro economics
 - B) Macro economics
- 1.1 Basic Economic Problems
- 1.2 Production Possibility Curve

2 Demand & Supply Analysis Lectures

- 2.1 Ordinal Analysis of Demand & Equilibrium of Consumer (Indifference Curve)
- 2.2 Concept of Price Effect, Income Effect & Substitution Effect.
- 2.3 Derivation of Demand & Determinants of Demand
- 2.4 Price Elasticity of Demand & Its Relation to Revenue
- 2.5 Law of Supply & Determinants of Supply

3 Equilibrium of Firm & Market

- 3.1 Characteristics OF Perfect Competition Market
- 3.2 The Short Run & Long Run Equilibrium of Firm & Industry in Competitive Market
- 3.3 Characteristics s of Monopoly Market
- 3.4 The Short Run & Long Run Equilibrium of the Monopoly Firm
- 3.5 Characteristics of Monopolistic Competition
- 3.6 The Short Run & Long Run Equilibrium of Firm & the Group in Monopolistic Competition
- 3.7 Characteristics of Oligopoly & Duopoly Market

4 Macroeconomic Frame work

- 4.1 Basic Macroeconomic Issues
- 4.2 Concepts of National Income
- 4.3 Full Employment & Unemployment
- 4.4 Circular Flow of National Income

4 Lectures

12 Lectures

10

6

5 Consumption, Saving & Investment Function

- 5.1 Propensity to Consume (or) Consumption Function & Its Determinants
- 5.2 Average Propensity Consume (APC) & Marginal Propensity Consume (MPC)
- 5.3 Saving Function & Its Determinants
- 5.4 Average Propensity to Save & Marginal Propensity to Save (APS & MPS)
- 5.5 Investment Function & Its Determinants

6. Monetary Forces

8 Lectures

- 6.1 Demand for Money: Real & Nominal Money Balances6.2 Determinants & Motives of Demand for Money
- 6.3 Supply of Money: Monetary & Liquidity Aggregates 0f R.B.I
- 6.4 Monetary Equilibrium, Interest Rate, Transmission Mechanism and G.D.P
- 6.5 Aggregate Demand & Aggregate Supply Shocks: Positive & Negative

List of Reference Books:

- 1. Principles of Economics by N.Gregory Mankiw, Thomson
- 2. Principles of Micro Economics by H.L.Ahuja, S.Chand
- 3. Macroeconomics Theory & Policy by H.L.Ahuja S. Chand
- 4. Modern Economic Theory by K.K.Dewett, S. Chand New Delhi
- 5. Business Economics K.P.M.Sunderam & E.N. Sundaram s. Chand
- 6. Macroeconomics by D.M.Mithani Himalaya
- 7. Business Economics by I.C.Dhingra & V k Garg S Chand, New Delhi
- 8. Managerial Economics by Gopal Krishna, Himalaya
- 9. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
- 10. Principles of Macro Economics by N.Gregory Mankiw, Thomson



North Maharashtra University, Jalgaon **Faculty of Commerce and Management** Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.5:- Computer Fundamentals and Office Automation w.e.f. 2014-15 **Total Lectures: 48** [Total Marks: 60 External + 40 Internal =100 Marks]

Objectives:

- (1) To understand the concept of Computer and its parts.
- (2) To familiarize students with different basic applications.

Computer Fundamentals

1. Introduction	Lectures: 5
1.1 History & generation of computer	
1.2 Block diagram of computer system	
1.3 Types of computers	
1.4 Definition-Software, Hardware, Compiler, Interpreter	
1.5 Characteristics	
1.6 Applications	
2. Memory Concepts & Input Output Devices	Lectures: 6
2.1 Primary RAM, ROM	
2.2 Secondary - Magnetic disk, hard disk, CD	
2.3 Input devices - keyboard, mouse, scanner, web camera	
2.4 Output device - printers, plotters, LCD projector	
3. Algorithm & flowcharts	Lectures: 5
3.1 Definition - Algorithm, flowchart	
3.2 Flowchart symbols	
Introduction To Microsoft Office	
4. Microsoft Word	Lectures: 10
4.1 Create a New Document Using Template, Wizard & Working With Te	ext,
4.2. Open an Existing Document,	,
4.3. Save the Document In Different formats	
4.4. Print the Document,	
4.5. Find and Replace Text,	
4.6. Spelling and Grammar Checking, Use Autocorrect to Improve Your	Гурing,
4.7. Character Formatting, Paragraph Formatting, Page Formatting,	
4.8. Multicolumn News Letter, Styles, Themes, and Templates,	
4.9. Create Tables,	
4.10. Insert Graphics Into A Document, Insert A Symbol, Add A Waterma	rk
4.14. Auto format Your Document, Add a Header or Footer,	
5. Microsoft Excel	Lectures: 14
5.1 Create a New Workbook & Enter Data Into A Worksheet,	
5.2. Open an Existing Worksheet,	
5.3. Print A Worksheet, Excel Formulas,	

- 5.4. Copy and Move Formulas, Insert And Delete Rows And Columns
- 5.5 Enter Excel Functions, Use Excel's Function Wizard, and Filter Data
- 5.7 Add A Chart To A Worksheet, Insert Graphics Into A Worksheet

6. Microsoft PowerPoint

Lectures: 8

- 6.1 Create New Presentation & Insert Text & Pictures into Presentation,
- 6.2. Print A Presentation, Open An Existing Presentation
- 6.3 Change a Presentation's Background, Animate Text
- 6.4 Insert a Chart into a Presentation, Insert Graphics into a Presentation,

References -

- 1. Fundamentals of computer V. Raja Raman (PHI Publication)
- 2. Fundamentals of MS Office 2007 Gretchen Douglas, Mark Connell
- 3. Sams Teach Yourself Microsoft Office 2007 All in One Greg Perry



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – I Subject: A: 1.6:– Practical on Professional Communication-I w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To practically train students in using various modes of communication

It is expected that the concerned teacher is to conduct 01 practical of 03 hrs duration every week. Throughout the semester, total 15 practicals are to be conducted. A practical journal is to be maintained by the students for 40 marks. And the remaining 60 marks there will be a practical / oral examination will be conducted at the end of the semester. The student has to appear attends at least 10 minutes presentation based journal at the viva voce. The subject teacher will function as the Internal Examiner and the External Examiner will be appointed by the University. A list of specimen practicals is attached. However, creativity in carrying out these practicals on the part teacher will be appreciated.

List of Practicals

- 1) Prepare Enquiry letter
- 2) Formulate Quotations
- 3) Prepare Complaint letter
- 4) Prepare Application Letter & resume
- 5) Prepare Notice
- 6) Prepare Memo
- 7) Prepare Circular
- 8) Create E-mail
- 9) Prepare Written Report
- 10) Prepare Testimonial
- 11) Prepare Banking Correspondence
- 12) Prepare Insurance Correspondence
- 13) Prepare SMS Short Messaging Services for happy & Sad moments
- 14) Prepare Grammar Worksheet Prepositions, Active-Passive voice
- 15) Prepare Appointment Letter



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – I Subject: A 1.7] Practicals Office Automation w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To practically train students in using Computer and MS-Office.

- 1. Study of start button programs, documents, settings, search, run, shutdown.
- 2. Various operations on folder- Creation, deletion, rename, copy, move.
- 3. Practical based on Ms-Word (at least 3 practical)
- 4. Practical based on Ms-Excel (at least 3 practical)
- 5. Practical based on Power point (at least 2 practical)

Semester – II



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A 2.1:– Financial & Costing Accounting w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objectives:-

To Understand Accounting Standards .

- To Understand The Formation Of Public Limited Company Having Share Capital.
- To Develop Various types of Financial Statements.
- To Understand the Cost Estimation and Costing Process.

SECTION 1 - FINANCIAL ACCOUNTING

1.Accounting Standards (A)

- 1.1. Elementary Study of
- 1.1.1. AS-1- Disclosure of Accounting Policies
- 1.1.2. AS-2 Valuation of Inventories
- 1.1.3. AS-6 Depreciation Accounting
- 1.1.4. AS-10 Accounting for Fixed Assets

Accounting for Investment (B)

- 1.2. Preparation of Investment Account for Fixed Income bearing securities.
- 1.3. Cum-Interest Purchase, Sale & Computation of profit On Securities
- 1.4. Ex-Interest Purchase, Sale & Computation of profit On Securities Refer to AS -13- Accounting for Investment.

2 Joint Stock Companies

- 2.1 introduction
- 2.2 Shares
 - Issue of Shares at par , discount & premium , Forfeiture , Reissue of Shares. Right Issue.
- 2.3 Buy back Of Shares

Redemption Of Preference Shares.

2.4 Profit Prior to Incorporation

2.5 Debentures

Issue & Redemption.

3.Computer Software Accounting

3.1 Computers and Financial application

3.2 Accounting Software packages.

SECTION 2 COST ACCOUNTING

4.Fundamentals Of Costing	Lectures 6
4.1 Basic concepts,	
4.1.1 Cost, Expense, Loss,	
4.1.2 Costing, Cost Accounting,	
4.1.3Cost Unit, Cost Centre	
4.2 Elements of Costs	
4.3 Direct & Indirect	
4.4 Classification of Costs on the basis of various criteria	
4.5 Advantages and Limitations of Cost Accounting	

Lectures 10

Lectures 10

Lectures 4

5 Materials

- 5.1. Importance of Materials accounting and control
- 5.2. Direct & Indirect Materials
- 5.3. Procedure and documentation of Purchasing and Storekeeping
- 5.3.1. Purchase Requisition
- 5.3.2. Purchase Order
- 5.3.3. Goods Received Note
- 5.3.4. Inspection Report
- 5.3.5. Materials Requisition
- 5.3.6. Materials Transfer Note and Materials Return Note
- 5.4. Economic Ordering Quantity
- 5.5. Stores Accounting
- 5.5.1. Bin Cards, Store Ledger
- 5.5.2. Perpetual Inventory system Pricing of Materials issues under FIFO, LIFO,
- 5.5.3. Simple Average Method, and Weighted Average Method

5.6. Material levels

- 6. Labour Costing
- 6.1 Labour
- 6.1.1 Importance Of Labour.
- 6.1.2 Labour Time Recording: Time Keeping & Time Booking
- 6.1.3 Labour Remuneration
- 6.2 Methods of Labour Remuneration , Time Rate , Piece Rate
- 6.2.1 Differential Piece Rate
- 6.3 Incentives, Bonus & Premium Wage Plans.

Books On Accounting :-

1. Advanced Accounting Volume 1 – Ashok Sehgal and Deepak Sehgal, Taxmann Allied Services (P) Ltd., New Delhi

- 2. Advanced Accountancy Vol. I , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- 3. Fundamentals of Accounting, Dr. T. P. Ghosh, Sultan Chand & Sons
- 4. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
- 5. Advanced Accountancy Volume –I P. C. Tulsian , Peareson Education (Singapore) Pvt. Ltd, Indian Branch, New Delhi

6. Advanced Accounts, M.C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.

7. Fundamentals of Accounting, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House, New Delhi

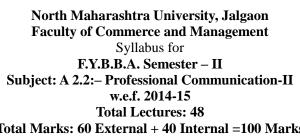
Books on Cost Accounting :-

1. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons

- 2. Advanced Cost Accounting: N. K. Prasad :
- 3. Cost Accounting for C.A. , Dr. N. K. Agrawal, Suchitra Prakashan Pvt. Ltd
- 4. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
- 5. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
- 6. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler

Lectures 10

Lectures 8



[Total Marks: 60 External + 40 Internal =100 Marks] **Objective-** To train students in strongly using communication skills in business and life.

1) Barriers of Communication

- a) Meaning, Physical/Mechanical Barriers, language Barriers, Socio-Psychological Barriers, Cross-cultural Barriers
- b) Overcoming Barriers.

2) Verbal-Nonverbal Communication

- a) Meaning & Importance
- b) Body movements : Facial Expression, Eye contact, Gestures, Postures, Appearance, Touch
- c) Space, Time, color, Vocalization,
- d) Improving Non Verbal Communication

3) Reading & Speaking Skills,

- a) Reading Skills: Rapid Reading, Comprehension.
- b) Speaking Skill: Speech-preparation, Guidelines for Effective speech, Negotiation, Discussion

4) Listening Skill:

- a) Importance of listening, Listening Process
- b) Barriers of listening, Guidelines for Effective Listening.

5) Group Discussion

a) Meaning, Objective, Methodology of Group Discussion, Guidelines for Group Discussion, Role Function in Group Discussion, Nonfunctional Behavior, Improving Group Performance.

6) Interviews

- a) Interview : Types, Preparation, Conducting and Appearing for interview
- b) Meeting Planning, Agenda, Layout, Leading the meeting, Drafting Minutes of Meeting & Steps for effective meeting outcomes.

References

- 1. Communication for Business Taylor & Chandra Pearson
- 2. Business Communication Rai&Rai Himalaya
- 3. Business Communication for Managers By Penrose / Rasberry / Myers, Cenage Learning.
- 4. Business Communication by Raman & Singh, Oxford Publication.
- 5. Basics of Business Communication Lesikar&Flatley Tata McGraw Hills
- 6. Business Communication C.S. Raydu Himalaya Publishing House
- 7. Business Communication Today Bovee, Thill, Schatzman Pearson
- 8. Essential Communication Skills ShaliniAgrawal- Ane book

Lecture: 10

Lecture: 12

Lecture: 06

Lecture: 04

Lecture: 10

Lecture: 6



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A2.3 Organisational Behavior w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To prepare students in understanding various traits of Organization Behavior.

1) Introduction

- a) Definition of O.B,
- b) Key elements of O.B.
- c) Nature & Scope of O.B.
- d) Disciplines contributing to O.B.

2) Individual Perspective

- a) Personality. Concept. Determinants and Types, How Personality influences O.B
- b) Attitudes. Types, Components & Functions. Attitudes& O.B.
- c) Concept of Job Satisfaction.
- d) Perception. Definition, Basic Elements, Factors Influencing Perception, Attribution.
- e) Learning: Meaning and determinants.

3) Interpersonal Relationship

- a) Developing interpersonal relations
- b) Conflict. Meaning, Sources, Types.
- c) Intrapersonal Conflict Role Identity, Role Perception, Role Expectation, Role Conflict.
- d) Interpersonal Conflict (Transactional Analysis and Johari Window)
- e) Aspects of Conflict (Functional and Dysfunctional)
- f) Conflict Management

4) Group Dynamics

- a) Groups in Organization, Nature, Membership, Process of Group Development, Types of Groups, Group structure
- b) Group Norms, Group Conformity, Group Cohesion, Group Size, Group Think, Group Shift.
- c) Group dynamics & Inter-group dynamics

5) Motivation and Leadership

- a) Meaning
- b) Types of Motives
- c) Theories of Motivation
 - 5.c.i) Hierarchy of needs Theory
 - 5.c.ii) Theory X and Theory Y
 - 5.c.iii) Motivation-Hygiene Two Factor theory
 - 5.c.iv) Goal Setting Theory
- d) Motivation applied Financial and non-Financial motivators
- e) Meaning, Functions, Styles, Traits of Leadership
- f) Fielders Leadership Contingency theory
- g) Path Goal Theory
- h) Charismatic Leadership Theory
- i) Ohio State Leadership Quadrants and Management Grids

6) Change management and Development

- a) Why organization changes? Planned change, Resistance to change, Managing resistance to change
- b) Meaning of Organization development, Characteristics, Objectives
- c) Work Stress: Meaning of stress, Nature and sources of stress, consequences of stress, coping strategies for the stress, stress and task performance

Reference Books

- 1. Organization Behavior K. Ashwathappa, Himalaya Publications
- 2. Organization Behavior V.S.P. Rao, Excel Books
- 3. Organization Behavior Suja R. Nair, Himalaya Publications
- 4. Organization Behavior Stephen P. Robbins, Pearson
- 5. Organization Behavior –S.S. Khanka, S.Chand & Sons
- 6. Organization Behavior Fred Luthans
- 7. Human Behavior at Work –Keith Devis
- 8. Organization Behavior P G Aquinas, Excel books, New Delhi
- 9. Organization Behavior M.N. Mishra, Vikas Publications



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A 2.4:– Managerial Economics w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To prepare students in understanding important concepts of Managerial Economics

1. Introduction to Managerial Economics Lectures

- 1.1 Meaning, Nature & Scope of Managerial Economics
- 1.2 Subject Matter of Managerial Economics
- 1.3 Essentials of Microeconomics & Macroeconomics for Business Decision Making

2 Demand Forecasting Lectures

- 2.1 Usefulness of Demand Forecasting
- 2.2 Methods of Demand Forecasting
 - A) Expert Opinion
 - B) Survey Techniques
 - C) Trends in Economic Data
 - D) Liner Trend Analysis
- 2.3 Reliability of Demand Forecasting

3 Production Function & Cost Function

- 3.1 Law of Variable Proportion
- 3.2 Laws of Return to Scale
- 3.3 Isoquants (or) Equal Product Curves
- 3.4 Short Run & Long Run Cost Concepts & Cost Curves
- 3.5 'L' Shape Cost Curve

4 Pricing Policies Lectures

12 Lectures

4

6

- 4.1 Cost-Plus Pricing (Hall & Hitch Approach)
- 4.2 Pricing of Multiple Products
- 4.3 Transfer Pricing
- 4.4 Going Rate Pricing
- 4.5 Peak load Pricing

5 National Income Determination & Changes in It Lectures

6

- 5.1 The Determination of Equilibrium level of National Income
- 5.2 Under Employment & Full Employment Of National Income
- 5.3 Effects of Government Expenditure & Net Export on the Equilibrium

5.4 Concept of Investment Multiplier, Process of Income Multiplication & its Limitations

6 Macroeconomic Problems & Macroeconomic Policies 12 Lectures

Macroeconomic Problems

- 6.1 Problems of Inflation & Stagflation
- 6.2 Problems of Growth: Benefits & Cost of Growth
- 6.3 Balance Of Payment: Causes & Effects of Disequilibrium of Balance of Payment

Macroeconomic Policies: Monetary Policy & Fiscal Policy

- 6.4 Goals of Macroeconomic Policy
- 6.5 Tools of Monetary Policy
- 6.6 Expansionary Monetary Policy to Cure Recession (or) Depression
- 6.7 Tight Monetary Policy to Control Inflation
- 6.8 Fiscal Policy to Cure Recession
- 6.9 Fiscal Policy to Control Inflation

List of Reference Books:

- 1. Principles of Economics by N.Gregory Mankiw, Thomson
- 2. Principles of Micro Economics by H.L.Ahuja, S.Chand
- 3. Macroeconomics Theory & Policy by H.L.Ahuja S. Chand

- 4. Modern Economic Theory by K.K.Dewett, S. Chand New Delhi
- 5. Business Economics K.P.M.Sunderam & E.N. Sundaram s. Chand
- 6. Macroeconomics by D.M.Mithani Himalaya
- 7. Business Economics by I.C.Dhingra & V k Garg S Chand, New Delhi
- 8. Managerial Economics by Gopal Krishna, Himalaya
- 9. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
- 10. Principles of Macro Economics by N.Gregory Mankiw, Thomson



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A 2.5 Internet and Application w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective:

The syllabus aims to make student aware of various uses of Internet & its applications. Important business applications aim to give more deep insights in to real life business situations.

 1. Introduction to Internet Lectures: 1.1 History of Internet 1.2 Working of Internet 1.3 Internet applications: e-mails, blogs, 1.4 Services available on Internet 1.5 World Wide Web 1.6 Working of Internet 1.7 Applications of Internet 	Lectures: 12
 2. Study of Web Browsers 2.1 Search Engines 2.2 Universal Resource Locator 2.3. The Client/ Server architecture 	Lectures: 05
 3. Introduction to Internet applications 3.1. e-Marketing 3.2. Definitions & differences of e-Business, e-Commerce and e-Marketing 3.3 Online Shopping, Online purchasing, Electronic market- 3.4 e-Advertising, 	Lectures: 08
 4. e-Business 4.1. e-Business : Meaning, Definition, Importance 4.2. e-Business models:B2B, B2C, C2C, C2B, 4.3. Manufacture Model & Advertising Model 	Lectures: 08
 5. e-Customers 5.1. Customer Expectations 5.2. Customer Satisfaction 5.3. Introduction To Online Transactions 5.4. Online Buying Process 5.5. Building Active Online Communities 5.6. Assess Online Marketing Effectiveness 	Lectures: 08
6. Electronic Fund Transfer6.1 Introduction, Electronic Fund Transfer6.2 ATM, FOS, Tele banking	Lectures: 07

References –

1. "Internet and Web Design", Rohit Khurana, ISBN 1403 910324

2. "World Wide Web Marketing",Integrating the Internet Into Your Marketing Strategy, Jim Sterne, 2nd Edition

3. "eCommerce – Concepts, Models, Strategies", CSV Murthy Himalaya Publishing House

- 4. Basics of eCommerce-Legal & Security issues, ISBN 81-203-2432-3
- 5. e-Commerce: An Indian Perspective "PT Joseph. SJ,, 2nd Ed.
- 6. Internet in easy steps Dream tech Press



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A 2.6:– Practical on Professional Communication-II w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective- To practically train students in confidently using communication skills in business and life.

It is expected that the concened teacher is to conduct 01 practical of 03 hrs duration every week. Throughout the semester, total 15 practicals are to be conducted. A practical journal is to be maintained by the students for 40 marks. And the remaining 60 marks there will be a practical / oral examination will be conducted at the end of the semester. The student has to appear attends at least 10 minutes presentation based journal at the viva voce. The subject teacher will function as the Internal Examiner and the External Examiner will be appointed by the University. A list of specimen practicals is attached. However, creativity in carrying out these practicals on the part teacher will be appreciated.

List of Practicals:

- 1) **Body Language:**
 - a) Mood Identification
 - b) Facial Expressions
 - c) Gestures
 - d) Postures

2) Public Speaking – Speech Preparation & Delivery

3) Group Discussion – Large & Small Groups

4) Interview:

- a) Structured
- b) Unstructured
- c) Telephonic
- d) Panel / Face to Face

5) **Negotiation Skills:**

a) Union Agreement

- b) Price Negotiation
- 6) The student should make at least One/ Two presentation relating to a specific topic before the class during the Semester



North Maharashtra University, Jalgaon Faculty of Commerce and Management Syllabus for F.Y.B.B.A. Semester – II Subject: A 2.7 Practicals on Internet and Application w.e.f. 2014-15 Total Lectures: 48 [Total Marks: 60 External + 40 Internal =100 Marks]

Objective-To Impart Practical Training on using Internet based applications.

- 1. Study of Browsers- Internet Explorer, Fire fox.
- 2. WWW, URL, Downloading of files.
- 3. E-mail Creating an e-mail account, sending and receiving e- mail. options available on screen of e- mail.
- 4. Chatting Study of messenger services (Online messaging)
- 5. Study of various search engines and searching information on Internet.