

Paper BBA-DSC-101: Business Organization and Management

Course Objective: The course is designed to impart the students of BBA with the basic concept of Business Organization and Principles of Management

Course Outline:

UNIT-I Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organization Limited liability Partnership (LLP) Joint Hindu family: Characteristics – Advantages and limitations. Joint Stock Company: Meaning-characteristics-advantages- kinds of companies – difference between private and public companies.

UNIT-II Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management. Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor's Scientific Management – Max Weber's theory of Bureaucracy. Planning: Definition - Importance - Steps in planning – limitations - Types of Plans Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.

Unit-III Meaning – Organization Structure – Organization chart – Formal and informal Organization – Span of Management – Factors determining Span of Management – Line and Staff concepts. Elements of Organization: Delegation of authority: Meaning – advantages and disadvantages Decentralization : Meaning – advantages and disadvantages.

Unit-IV;Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid. Communication: Definition – Importance – Process – Barriers to effective communication. Coordination- Definition –need -Difficulties-Effectiveness-

Unit-V:Definition –Control process Control -Definition –Control process-Essential of good control system-merits and demerits

Suggested Readings:

1. Y.K.Bhushan (2019) - Business organization and management - Sultan Chand : India
2. R.K.Sharma and Shashi k Gupta (2018): Industrial Organisation and Management - Kalyani Publications : India
3. Sherlekar (2019) - Business Organisation and Management - Himalaya Publishers: India
4. C.B.Gupta (2018)- Industrial Organisation and Management - Sultan Chand : India
5. Harold Koontz Heinz Weihrich and A. Ramachandra Aryasri (2019): Principles of management,McgrawHill : India

BBA02 Entrepreneurship 2023

Course Objective: The course will highlight the aspects of Entrepreneurship and will try to orient the students toward the dimensions of Entrepreneurship

UNIT-1: Overview of Entrepreneurship

Concepts & Overview of Entrepreneurship, Evolution and Growth of Entrepreneurship in India, Role of Entrepreneurship in Economic Development, Theories of Entrepreneurship, Models of Entrepreneurship, Emerging Models of Corporate Entrepreneurship

UNIT-2: Entrepreneurship Development

Entrepreneurship environment, Entrepreneurial Culture and Spirit, Entrepreneurial Society, Entrepreneurial Potential, Entrepreneurship Training, Institutions in Aid of Entrepreneurship Development, Problems of Entrepreneurship, Managers Vs. Entrepreneurs, Entrepreneurial Challenges

UNIT-3: Rural Entrepreneurship & Marketing

Definition, Multiple Aspects of Marketing, Marketing Institutions and Assistance, Entrepreneurial decision-making in Small Forms, Marketing practice in Small Firms

UNIT-4: Women Entrepreneurship & Finance

Women Entrepreneur, Problems and prospects of women entrepreneurship in India and NER, Role of women entrepreneur in development, Challenges for Women Entrepreneurs, Sources of Finance

UNIT-5: Social Entrepreneurship & Setting up a Small Enterprise

Entrepreneur vs. Social Entrepreneur, Emerging trends in Entrepreneurship Development, Location, Steps for Starting a Small Enterprise, Selection of types of Ownership, Schemes

BBA-DSM-101: Financial Accounting

Course Objectives: the main objective of the course is to orient the students with basics of financial accounting with due emphasis on sole trade businesses. Further students shall be introduced to accounting software packages.

Course Outline:

Unit 1: Introduction to Accounting

Introduction- Meaning, Nature, Scope of Accounting. Accounting Cycle, Rules of Debit and Credit, Booking Keeping Vs. Accountancy, Accounting Concepts, Conventions and Principles, Generally Accepted Accounting Principles, Accounting Equation (Theory and Practical), Users of Accounting Information.

Unit 2: Recording and Posting

Recording Transactions in Journal, Cash Book (Single, Double and Triple Column), Petty Cash Book, Subsidiary Books – Purchase Book, Purchase Return Book, Sales Book, Sales Return Book. Posting in Ledgers, Preparation of Trial Balance. Bank Reconciliation Statement and Rectification of Errors.

Unit 3: Preparation of Final Accounts for Sole Proprietorship

Preparation of Trading, Profit and Loss Account and Balance Sheet (with and without adjustments), Treatment of Closing Stock, Bad Debts, Provision for Bad and Doubtful Debts, Drawings, Loss of Goods by fire etc, Charity, Contingent Liability etc. Arrangement of Assets and Liabilities – Marshalling.

Unit 4: Analysis of Financial Statement

Meaning, Objectives and Techniques of Financial Statement Analysis

Ratio Analysis- Meaning, Features, Classification and Limitations. Calculation and Interpretation of Ratios.

Common Sized Statement and Comparative Statement- Horizontal and Vertical Analysis.

Unit 5: Introduction to Financial Statements of Company

Introduction to the contents of Company Balance Sheet. Accounting Standards- Meaning, Role/benefits, Process of Issue of Accounting Standards, Indian Accounting Standards (Ind AS)-Salient Features.

Suggested Readings:

- S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: (2019) An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd: India
- R. Narayanaswamy (2019), Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd: India
- Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick (2018), Introduction to Financial Accounting, Pearson Education: India.
- J.R. Monga (2018), Financial Accounting: Concepts and Applications, Mayur Paperbacks.
- T.P. Ghosh (2018), Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd: India

BBA-SEC-101: Soft skills for Managers

Course Objective: The major focus of the paper is to impart the soft skills techniques as well as to impart the Business Communication to the students

Unit 1

Introduction to Soft Skills, Need for Soft Skills, Types of Soft Skills, Modes of Soft skills, Soft skill Practice. Communication-Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback, Channels of communication.

Unit 2

Types of communication, Dimensions of communication, Verbal, Non-Verbal, Formal, Informal communication. Barriers to Effective Communication and ways to overcome them.

Unit 3

Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing. Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing.

Unit 4

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

Unit 5

Listening: Importance of Listening, Types of Listening , Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills.

Suggested Reading:

1. Courtland L. Bovee, John Thill, AbhaChaterjee. (2011). Business Communication Today. Pearson Education, 10th Edition.
2. Charurvedi, P.D. (2011). Business Communication: Concepts, cases, and applications, Pearson Education, 2nd edition.
3. Sethi, Anjanee and Adhikari, Bhavana(2009). Business Communication.Tata McGraw Hill, New Delhi.
4. Kaul, Asha. (2009). Effective Business Communication. Prentice Hall India, Kindle Edition.

BBA 2nd Semester Syllabus

BBA DSC 151 Organizational behavior

Course Objective: The major focus of this paper will be on the different behaviour in organization and to train the students for the organization.

Unit 1

Introduction to Organizational Behavior, Definition, Assumptions, Significance of organizational behavior, characteristics of OB. Individual Behavior and Group Behavior, Factors affecting behavior, formal and informal group, stages of group formation.

Unit 2

Attitudes, Emotions, Personality, Perception Main Components of Attitudes, Major Job Attitudes. Meaning of Emotions and Moods, Sources of Emotions and Moods. Personality & its importance. Definition of Perception & Factors That Influence Perception.

Unit 3

Motivation: Meaning, Importance of Motivation. Motivation Theories: Maslow Theory, Herzberg Theory, McGregor Theory and McClelland Theory. Leadership: Meaning, Importance, Qualities of Good Leader. Theories of Leadership, Leadership Styles,

Unit 4

Minzberg theory of Organization. Decision making: Decision Making: Concept, Importance, Decision-Making Process. Types of Decisions, Decision-Making, Models-Classical Decision Model. Conflicts – Organizational conflicts, types of conflict, Strategies of interpersonal conflicts.

Unit 5

Group decision making & control:- Nature and meaning of decision making, phases of decision making process, Meaning of Control, elements of control process.

Suggested Readings

1. Robbins, S. P. (2019) Organisational Behaviour, Prentice Hall of India, New Delhi
2. Luthans Fred, (2018) Organisational Behaviour, Tata McGraw Hill, New Delhi.

3. Rao M.G., Rao V.S.P. & Narayana P.S., (2018) Organizational Behavior - Text and Cases, Konark Publications, Delhi.

BBA DSC 152 Management Accounting

Course Objectives: The course will emphasise on the different skills of management accounting practices. The use of accounting software will also be there in the course.

Unit 1

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting

Unit 2

Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Cost; Cost Unit and Cost Center

Unit 3

Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption. Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Shut down vs. Continue.

Unit 4

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

Unit 5

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances.

Suggested

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler (2017): Introduction to Management Accounting, Pearson

Readings:

2. M.N. Arora (2016): A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain,(2018) Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal,(2017) Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

BBA DSM 151 Managerial Economics

Course Objectives: The focus of the course will be to discuss the major concepts of economics and its uses in Business decision making.

Unit 1

Natural & Scope of Managerial Economics – Significance of Managerial Economics. Demand Analysis – Basic Concepts and Tools for Analysis of Demand – Demand forecasting.

Unit 2

Cost Concepts and Cost Analysis – Production Function – Cost Price – Output Relations.

Unit 3

Price and Output Decisions under different Market Structures Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly – Pricing Policy – Pricing Methods and Approaches – Product Line Pricing – Price Forecasting.

Unit 4

National Income- Definition, measurement – Factors - difficulties in measurement. GDP-NDP-Business cycle- phases – Inflation- types and control measures. Managerial Economics in the Context of Globalization.

Unit 5

Regional Economics – Definition, Problems of Regional Economic Growth, National and regional Planning goals of Mizoram and North East. Identification of Backward regions: Determinants of Regional Development: Natural Endowments Human Resources-Capital Technology-Economic and Social infrastructure

Suggested Readings

1. Stonier A.W & Hague, D.C.(2018) A Text Book of Economic Theory, Longman Group UK Limited.
2. Koutsoyannis, A. Modern Micro economics (second edition), 2013
3. Dwivedi D.N. Managerial Economics(2019), 8th Edition, Vikas Publishing House, New Delhi
4. Dwivedi D.N. Micro Economic Theory(2019), Vikas Publishing House, New Delhi
5. William F.Samuelson, Stephen G. Marks,(2018) Managerial Economics, 5Th Ed, Willy India edition.

BBA SEC 151 Quantitative Analysis Tools-I

Course Objective: The major focus of the paper will be on the different quantitative techniques used in business.

Unit 1

Meaning, Scope, importance functions and limitations of statistics, Measures of Central tendency – Mean, Median, Mode, Quartiles, Measures of Dispersion – Range, Inter quartile range, Mean deviation, Standard deviation, Variance, Coefficient of Variation, Skewness and Kurtosis.

Unit 2

Hypothesis Testing: Introduction, Format of Hypothesis Testing, Error in Hypothesis Testing. Chi-Square: Introduction, Advantages and Limitations of Non-Parametric Method, Chi-square Distribution. Analysis of Variance (ANOVA): Introduction, approach, One way Classification and Two ways Classification.

Unit 3

Correlation & Regression Analysis, Correlation Analysis: Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation. Regression Analysis: Fitting of a Regression Line and Interpretation of Results, Properties of Regression Coefficients and Relationship between Regression and Correlation.

Unit 4

Index number and their uses in business; construction of simple and weighed price, quantity and value index numbers; test for an ideal index number,

Unit 5

Time Series, Components of time series, Statistics with SPSS and Excel. Basics of Differentiation, Integration, Maxima, Minima.

Suggested Readings

1. Gupta, S.P. & M.P. Gupta,(2018) Business Statistics, Sultan Chand & Sons, Delhi
2. Gupta, C.B.,(2019) An Introduction to Statistical Methods, Vikas Publishing House Pvt Ltd., Delhi
3. Gupta, B.N., An Introduction to Modern Statistics, Bookland, Calcutta
4. Sancheti, S.C. & V.K. Kapoor,(2017) Statistical Methods, Sultan Chand & Sons, Delhi
5. Ellhans, D.N., (2017)Fundamentals of Statistics, KitabMahal, New Delhi
6. Gupta, S.P., (2018)Statistical Methods, Sultan Chand & Sons, Delhi
7. Sharma, J. K., (2019) Business Statistics, Pearson Education, New Delhi

BBA-DSC 201: Financial Management

Course Objective: The main focus of the course will be to orient the students with the concepts and applications of financial management.

Course Outlines: Unit-I: Financial Management – Meaning, Nature and Scope, Relationship with Other Functional Areas of Business, Goals: Profit versus Wealth Maximization; Time Value of Money; Discounting and Compounding.

Unit-II: Capital Budgeting Decisions – Nature, Importance, Capital Budgeting Process, Methods of Capital Budgeting; Payback Period, Discounted Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index (PI); Cost of Different Sources of Capital; Weighted Average Cost of Capital (WACC).

Unit-III: Financing Decisions – Sources of Long Term Finance, Financial and Operating Leverage; Determinants of capital structure.

UNIT IV: Capital Structure Theories – NI, NOI, Traditional and M-M Theories; Determinants of Dividend Policy; Dividend Models – Walter, Gordon & MM Models.

Unit-IV: Working Capital Management– Meaning, Need and Determinants of Working Capital; Estimation of Working Capital Need, Financing of Working Capital.

Suggested Readings

1. Pandey, I.M.,(2018) Financial Management, Vikas Publishing House, New Delhi
2. Khan, M. Y., and Jain, P. K.,(2019) Financial Management, Tata McGraw Hill, New Delhi
3. Martin, J.D., Petty,J. W., Scott, D. F., and Keown, A.J.,(2018) Financial Management, Pearson Education, London.
4. Chandra, P., (2017) Financial Management, Tata McGraw Hill, New Delhi
5. Van Horne, J. C., (2018)Financial Management and Policy, Prentice Hall of India, New Delhi
6. Brigham, E.F., & Houston, J.F., (2017)Fundamentals of Financial Management, Thomson Learning, Boston
7. Kishore, R., (2018) Financial Management, Taxman's Publishing House, New Delhi

BBA-DSC 202: Marketing Management

Course objective: The paper will highlight the students with the core concept and orientation towards the domain of marketing.

Course outline:

UNIT 1: Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix .

UNIT II: Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging& Labelling, New Product Development.

UNIT III: Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

UNIT IV: Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling;

UNIT V: Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Suggested Readings:

1. Stanton, W. J., Michael, J. E., (2018) Marketing Concepts and Cases, McGraw Hill, New Delhi
2. Panda, T. K., (2021) Marketing Management, Text and Cases, Excel Books, New Delhi
3. Kumar, A., (2022) Marketing Management, Vikas Publishing House, New Delhi
4. Kotler, P., Keller, K. L., Koshy, A. and Jha, J., (2020), Marketing Management, Pearson Education Inc., New Delhi
5. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, E. (2018) : Principles of Marketing: A South Asian Perspective, Pearson.
6. Ramaswamy, V.S. & Namakumari, S. (2016): Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.

BBA – DSM 201: Human Resource Management

Course Objective: The Course will discuss the core concept and foundation of Human Resource Management.

Course Outline:

UNIT I: HRM, Nature, Scope, Functions, Importance and challenges of HRM, Functions of Human resource management Strategic HRM, New trends in HRM, e-HRM.

UNIT II: Human Resource Planning, Demand and Supply Forecasting, Talent acquisition, Job Analysis: Job description & Job specification, Job Evaluation, Recruitment, Selection: recruitment and e-selection.

UNIT III: Training and Development, Training need analysis, Steps in designing training Improvement plan, Different types of training, Training Evaluation. Process of Effective Training, Difference between training and development.

UNIT IV: Performance Appraisal: Concept, importance, Performance Appraisal process, 360 degree appraisal, balanced score card, e-appraisal.

UNIT V: Compensation: Concept, Importance, Compensation components: monetary and non- monetary.

Suggested Readings

1. Dessler, G. (2007). Human Resource Management. Prentice Hall, India Pvt. Ltd., New Delhi.
2. Mondy, R.W. (2006). Human Resource Management. Pearson education, New Delhi.
3. Rao, V. S.P. (2009). Human Resource Management-Text and Cases. Excel Books, New Delhi.
4. Aswathappa, K and Dash, Sadhna (2010). International Human Resource Management, Text and Cases, McGraw Hill, New Delhi.
5. Cascio, Wayne F, (2002). Managing Human Resources, McGraw Hill, New Delhi

BBA – SEC 201 : Operations Management

Course Objective: The course will highlight the core techniques and concepts of Operations Management in both manufacturing and service firms.

COURSE OUTLINE: UNIT 1: Operations Management: Introduction, strategy in Operations, Tools for Implementation of Operations, Industry Best Practices. Operations Strategy: Operations Strategy, Competitive Capabilities and Core Competencies, Linkage Between Corporate, Business, and Operations Strategy, Developing Operations Strategy, Elements or Components of Operations Strategy. .

UNIT II: Project Management Principles, Essentials of Project Management Philosophy, Project Planning, Project Process Flows,. Project Implementation-Control and Closure: Introduction, Project Management Life Cycle, Project Monitoring and Control, Change Control, Risk Management, Project Closure .

UNIT III: Forecasting: Introduction, Importance, Forecasting, Forecasting Process, Methods, Aggregate Planning: Introduction, Steps in Developing an Aggregate Plan, Advantages of Aggregate Plan, Strategies, Planning Options. Selecting the Method in Aggregate Planning, Aggregate Planning in Services.

UNIT IV: Operations Scheduling: Introduction, Purpose, Activity under PPC, Strategies, JIT, KANBAN Scheduling Guidelines, Approaches, Methodology [Quantitative], Services, Project Management with PER/CPM: Material Requirements Planning (MRP), Manufacturing Resources Planning (MRP II).

UNIT V: Total Quality Management: ISO 9000 and ISO 14000 Quality Systems, Statistical Process Control (SPC). Logistics and Supply Chain Management: introduction, Domain Applications, SCM– Views on Supply Chain, Bullwhip Effect in SCM.

Suggested Readings:

1. Muhlemann, Oakland, Lockyer, Sudhir and Katyayani.(2018). Production and Operations Management. Pearson Education: India.
2. Russell S. Robert, Taylor W. Bernard (2019). Operations Management, Fourth Edition, Pearson Education: New Delhi
3. Adam, E. Everett, Ebert J. Ronald (2018).Production and Operations Management concept, models, and behavior, Prentice Hall of India, New Delhi.
4. Aswathapa, K, (2017). Production& operations Management, Himalaya Publishing House, New Delhi.