

BACHELOR OF BUSINESS ADMINISTRATION

2019-20

SYLLABUS

Mohanlal Sukhadia University, Udaipur

Bachelor of Business Administration

(Three years Six Semesters Degree Course Scheme)

Effective from 2019-2020

1. Eligibility for Admission:

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the BBA Programme through Entrance Test.

2. Courses of study:

| Paper No. | Nomenclature of Paper | Credits | Mode of Instructions | Mode of Examination &Max. Marks |
|-------------------|----------------------------------|---------|--------------------------|---------------------------------|
| SEMESTER-1 | | | | |
| 101 | Economic Environment of Business | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 102 | Principles of Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 103 | Financial Accounting | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 104 | Business Mathematics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 105 | Business Statistics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 106 | Environmental Studies | 4 | Class Room Lectures etc. | External 100 |
| SEMESTER-2 | | | | |
| 201 | Business Regulatory Framework | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 202 | Organizational Behaviour | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 203 | Managerial Economics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 204 | Marketing Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 205 | Cost Accounting | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 206 | General Hindi (Non-credit) | 2 | Class Room Lectures etc. | External 100 |
| SEMESTER-3 | | | | |
| 301 | Entrepreneurship Development | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 302 | Indian Financial System | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 303 | Taxation –Part-1 | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 304 | Global Business Environment | 4 | Class Room Lectures etc. | Internal 20 External 80 |

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| 305 | Financial Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 306 | General English (Non-credit) | 2 | Class Room Lectures etc. | External 100 |
| SEMESTER-4 | | | | |
| 401 | Business Communication & Soft Skills | 4 | Class Room Lectures etc. | Internal 20 External Practical 80 |
| 402 | Media & Event Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 403 | Taxation-Part-2 | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 404 | Corporate Accounting | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 405 | International Business | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 406 | Strategic Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| SEMESTER-5 | | | | |
| 501 | Macro Economics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 502 | Research Methodology | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 503 | Human Resource Management | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 504 | Spreadsheet Applications | 4 | Computer laboratory | Internal Practical 20 External Practical 80 |
| 505 | Supply Chain Logistics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 506 | Management Accounting | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| SEMESTER-6 | | | | |
| 601 | Public Finance | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 602 | Company Law & Secretarial Practice | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 603 | Industrial Case Studies& Indian Business Leaders | 4 | Lectures + learning by experience | External Written 80 External Viva-Voce 20 |
| 604 | Operations Research | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 605 | Business Analytics | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| 606 | Business Ethics & CSR | 4 | Class Room Lectures etc. | Internal 20 External 80 |
| TOTAL CREDITS | | 136 | | |

3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each.

4. Attendance

4.1 A candidate shall be required to attend minimum 75% of the classes held in each paper including the tutorials and practicals, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the semester end examination.

4.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director. No Relaxation shall be given on medical ground.

5. Medium

Medium of instruction and examination shall be English

6. Scheme of Examination

6.1 Each Paper shall have maximum marks as 100, to be evaluated both internally and externally. Paper-wise Distribution of marks is given in Para no.2.

External Examination Scheme- For a question paper carrying maximum 80 marks, the structure shall be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not to exceed 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of examination shall be of three hours.

Internal Examination Scheme:-

50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by BBA programme. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions shall be required to be attempted. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons (major accident or death of first relative etc.), BBA programme may conduct defaulters examination after collecting fee of Rs. 500/-

50% of the internal assessment (i.e. 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

7. Minimum passing marks:

A candidate shall be declared to have passed the each semester, if he obtains minimum of thirty six percent marks (36%) in each subject and a minimum of forty percent (40%) marks in the aggregate of all the subjects.

8. Use of Calculators-:

Candidates shall be permitted to use simple battery operated 12 digit 2 memory 6 functions noiseless and cordless calculators during examination.

DETAILED COURSE CONTENT

Semester- First

101. ECONOMIC ENVIRONMENT OF BUSINESS

1. Business Environment: Definition, Components of Environment, External Environment- Social, Economic & Political Environment, Legal Environment, Market Environment, Technological and Ethical Environment (PESTEL Analysis), Internal Environment of the Firm. A brief overview of Capitalism, Socialism & Mixed Economy.
2. National Income: Concept and Measurement (GDP, NNP, NI, GNDI etc.). India's national Income Estimation, Problems in Estimating National Income (Specially in under Developed Economies like India).
3. Indian Economy: Basic Characteristics, Profile of Agriculture-Importance, Production and Productivity problems of Agriculture Sector, New Agriculture Policy (Green Revolution).
4. Industrial Profile: Role and Pattern of Industrialization, Public and Private Sector, Industrial Policy, Recent Industrial Reforms, Industrial Sickness (Symptoms, Stages, Reasons, Remedies, etc.). Government Role and Policies for MSMES.
5. Economic Policies: Fiscal Policy - Objectives, Tools and Implications. Economic Reforms- Policy of Liberalization, Privatization and Globalization-Concept & Critical Appraisal.

Suggested Readings:

1. Agrawal Raj & Diwan Parag: Business Environment, Excel Books.
2. Fancies Cherunilum: Business Environment, (Himalaya Publication)
3. Ghosh, Biswanath: Economic Environment of Business, (Vikas Publication (P) Ltd.)
4. Mishra & Puri: Economics Environment of Business
5. Mukherjee, Sampat Economics Environment of Business, (New Central Books Agency (P) Ltd. Kolkata)
6. Singh P.K.: Business Environment

102. PRINCIPLES OF MANAGEMENT

1. Nature of Management: Nature, Importance, Functions of Management, Roles of Manager, Development of Management Thoughts.
2. Planning: Nature, Importance, Types, Steps, Limitations, Decision Making, Strategy and Strategic Formulation, Components and Process types of start. Management by Objectives and Overview.
3. Organizing: Concept, Nature, Process, Purpose and Significance, Authority and Responsibility, Delegation of Authority, Centralization and Decentralization, Departmentalisation, Bases of Departmentalisation.
4. Staffing & Directing: Meaning and Importance of Recruitment and Selection, Training and Development. Motivation- Meaning and Nature, Leadership- Meaning and Styles, Communication-Nature, Process and Barriers.
5. Control: Concept and Process, Effective Control System. Techniques- Traditional and Modern.

Suggested Readings:-

1. Ansoff H. I.: Corporate Strategy: McGraw Hill, New York.
2. Drucker peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
3. Fred Luthans: Organizational Behaviour; McGrew Hill, New York.
4. Hampton, David R: Modern Management; McGraw Hill, New York.
5. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour- Utilising the Human Resources, Prentice Hall of India, New Delhi.
6. Ibancevish J.M. and Matleson M.T.: Organizational Behaviour & Management: Irwin Homewood, Illionis.
7. Louis A. Allen: Management & Organization: Tata Mac Graw Hill, New York.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Stoner and Freeman: Management: Prentice- Hall, New Delhi.
10. Weihrich and Koontz, et al: Essentials of Management; Tata Mac Graw Hill, New Delhi.

103. FINANCIAL ACCOUNTING

1. Accounting Principles, Conventions and Concepts. Financial Accounting Standards: Concept, Benefits, Procedure for issuing accounting standards in India, Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101, International Financial Reporting Standards (IFRS): - Need and procedures. Sectional and self-balancing system.
2. Capital and Revenue: Classification of Income, Expenditure and Receipts, final accounts of sole proprietor with adjustments and Royalty Accounts.
3. Insurance Claim: Loss of Stock and Loss of Profit, Lease Accounting.
4. Hire Purchase Accounts , Joint Venture Accounts and Consignment
5. Branch Accounting and Departmental Accounts

Note: equal weightage shall be given to theory and practical questions in semester end examination

Suggested Readings:

1. Agarwal A. N., Agarwal K. N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
2. Anthony, R. N. and Reece, J. S.: Accounting Principles: Richard Irwin Inc.
3. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
4. Hanif. M. and Mukherjee. A: Financial Accounting, McGraw Hill Education (India) Pvt. Ltd., New Delhi.
5. Gupta, R. L. and Radhaswamy, M : Financial Accounting; Sultan Chand and Sons, New Delhi.
6. Monga J. R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Bock, Noida.
7. Shukla, M. C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.

104. BUSINESS MATHEMATICS

1. Functions: Notations, Types, Functions used in Business, Break Even Analysis, Graph of Linear Inequality, Permutation and Combination.
2. Arithmetic, Geometric and Harmonic Progressions Including Series
3. Mathematics of Finance: Simple and Compound Interest, Compound Amount at Changing Rates, Nominal and Effective Rate of Interest, Equational Value, Discount, Depreciation, Annuity, Amortisation of Loan, Perpetuity, Sinking Fund, Leasing Capital Expenditure and Bonds.
4. Matrices and Determinants: Types of Matrices, Addition, Subtraction Multiplication of Matrices. Determinants of Order two and three. Matrix Inversion, Solution of Systems of Linear Equations by Matrix Inversion as well as Pivotal Method.
5. Differentiation of Simple Cases and Standard Forms. Successive Differentiation Maxima and Minima of Functions up to Second Order Applications of Maxima and Minima in Business Problems.

Suggested Readings:

1. Arora SR & Gupta Kanta: Business Mathematics, Taxmann Publications P. Ltd., New Delhi.
2. Goel Ajay and Goel Alka: Mathematics and Statistics, Taxmann Publications P. Ltd., New Delhi.
3. Gorakh Prashad: Textbook on Differential Calculus, Pothishala Private Limited, Allahabad.
4. Gorakh Prashad: Text book on Integral Calculus, Pothishala Private Limited, Allahabad.
5. Saha S.: Business Mathematics, New Central Book Agency, Calcutta.
6. Sancheti D.C. and Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
7. Shanti Narayan: A Text Book of Matrices, S. Chand & Co. New Delhi.

105. BUSINESS STATISTICS

1. Statistics: Meaning, Definition, Use of Statistics in Business and Management, Distrust and Limitations of Statistics. Collections of Data, Classification, Frequency Distribution and Tabulation.
2. Measures of Central Tendency: Arithmetic Mean, Geometric Mean, Harmonic Mean, Weighted Mean, Median, Mode and Partition Values. Use of Weighted Arithmetic Mean, Empirical Relationship among AM, GM & HM.
3. Measures of Dispersion: Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Measures based on Standard deviation and Lorenz Curve. **Skewness:** Karl Pearson's and Bowley's Measures.
4. **Correlation:** Meaning, Types and Correlation and Causation, Scatter Diagrams Pearson's Coefficient of Correlation and Properties (Proof not required), Rank Correlation deviation method, Probable error, Relationship between r and r^2 . **Regression:** Meaning, Function & Types, Regression lines: Graphic and Algebraic methods, Relationship between Correlation and Regression standard error of estimate.
5. Index Number: Meaning, Use, Limitation and Types of Index Number, Problems of Constructing of Index Number, Methods of Construction of Index Number. Test of Adequacy of Index Number Formula, Base Shifting, Splicing & Deflating.

Note: equal weightage shall be given to theory and numerical questions in semester end examination.

Suggested Readings:

1. Bhanawat Shurveer S., Business Statistics, R.B.D. Publication, Jaipur – New Delhi
2. Gupta S. P.: Statistical Methods, Sultan Chand & Sons, N. Delhi.
3. Gupta S. C. and Gupta Indira: Business Statistics, Himalaya Publishing House, Mumbai.
4. Hoel & Jessen: Basic Statistics for Business and Economics; John Wiley and Sons, New York.
5. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
6. Lewin and Rubin: Statistics for Management; Prentice-Hall, New Hall.
7. Sancheti, D.C. & Kapoor V. K. : Statistics (Theory, Methods and Applications) Sultan Chand and Sons Delhi:
8. Ya-Lun Chou: Statistical Analysis with Business and Economic Applications, Holt; Rinehart & Winster, New York

106. ENVIRONMENTAL STUDIES

1. Introduction to Environmental Science and Natural Resources: the Multidisciplinary Nature of Environmental Studies and Importance, Introduction of Natural Resources.- Forest Resources, Water Resources, Mineral Resources, Energy resources land and Food Resources-Conflict Over Resources Sharing, Role of an Individual in Conservation of Natural Resources, Public Awareness.
2. Ecosystem and biodiversity: Ecosystem –Concept, Structure and Function, Types of Ecosystem, Food Chain, Food Web, Ecological Pyramid, Energy Flow, Ecological Succession, Biodiversity:- Introduction-Definition: Genetic, Species, Value of Biodiversity: Consumptive use, Productive use, Biodiversity at Global, National and Local Levels.
3. Environmental Pollution Definition: Cause Effect and Control Measures of: a) Air Pollution; b) Water Pollution; c) Soil Pollution d) Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Pollution and Disaster Management-Floods, Earth Quake, Cyclone and Landslides, Role of an Individual in Prevention of Pollution.
4. Social Issues and the Environmental Ethics: Issues and Possible Solution, From Unsustainable to Sustainable Development Urban Problems Related to Energy and Water Conservation, Rain Water Harvesting, Resettlement and Rehabilitation of People; Its Problem and Concerns. Climatic Change, Global Warming, Acid Rain, Ozone Layer.
5. Environment Protection Act, Role of Information Technology in Environment, Visit to a Local area, Local Polluted Site, Local Simple Ecosystem.

Suggested Readings:-

1. Chaudhary B.L. and J. Pandey: Environmental Studies, Apex Publishing House, Udaipur.
2. Purohit, S.S., Q.J. Shammi and A.K. Agrawal: A Text Book of Environmental Sciences (In English), Student Edition, Jodhpur.

Semester- Second

201. BUSINESS REGULATORY FRAMEWORK

1. Law of Contract (1872): Nature of Contract; Classification; Offer and Acceptance; Capacity of Parties of Contract, Free Consent.
2. Special Contracts: Indemnity, Guarantee and Bailment.
3. Sale of Goods Act 1930: Formation of Contract of Sale, Goods and their Classification, Conditions and Warranties. Transfer of Property in Goods.
4. The Consumer Protection Act 1986: Salient Features: Overview of Consumer Redressal Machinery.
5. Factories Act, 1948: Main Provisions.

Suggested Readings:

1. Chandha P.R.: Business Law: Galgotia, New Delhi.
2. Desai T.R.: India Contract Act, Sales of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
3. Kapoor N. D: Business Law: Sultan Chand & Sons, New Delhi.
4. Khergamwala J.S.: Negotiable Instruments Act: N.M. Tripathi Pvt. Ltd. Mumbai.
5. Kuchal M.C: Business Law: Vikas Publishing House, New Delhi.
6. Singh Avtar: The Principles of Mercantile Law: Eastern Book Company, Lucknow.

202. ORGANIZATIONAL BEHAVIOUR

1. Nature of Management: Nature, Importance, Functions of Management, Roles of Manager.
2. Decision Making, Strategy and Strategic Formulation. Control: Meaning and Techniques of Control.
3. Motivation- Traditional and Modern theories. Leadership- Function, Roles and Styles of Leadership, Traditional and Modern Theories of Leadership.
4. Personality- Understanding Personality, Types of Personality. Group Dynamics- Stages of Group Development, Cohesion and Team Building.
5. Organization Culture and Climate (Brief Introduction), Organization Change- Meaning, Process and Importance.

Suggested Readings:

1. Fred Luthans: Organisational Behaviour, McGraw Hill, New York.
2. Hersey Paul and Blanchard Kenneth: Management of Organisational Behaviour- Utilizing the Human Resource: Prentice Hall of India, New Delhi.
3. Ibancevish J.M. and Matleson M.T.: Organisation Behaviour & Management; Irwin Homewood, Illionis.
4. Louis A. Allen: Management and Organisation; MacGraw Hill, New York.
5. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.

203. MANAGERIAL ECONOMICS

1. Economics: Introduction, Definition, Nature and Scope of Economics, Micro and Macro Economics – Concept, Types, Difference and Interdependence of Micro and Macro Economics. Central Problems: PPC, Economic Fundamental Principles, Objectives of a Firm: Profit Maximization.
2. Utility Analysis, Cardinal Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Analysis: Indifference Curve Analysis: Concept, Properties and Consumer's Equilibrium. Demand and Law of Demand, Reasons for the Down-ward slope of the Demand Curve. Exceptions to the Law, Concept and Law of Supply, Factors Affecting Supply.
3. Changes in Demand Elasticity of Demand – Concept, Degree and Methods of Measuring the Elasticity of Demand and their Types. Factors Determining Price Elasticity, Methods of Measurement. Income Elasticity Demand, Cross Elasticity Demand.
4. Accounting Costs and Economic Costs, Short Run Cost Analysis: Fixed, Variable and Total Cost Curves, Average and Marginal Costs, Long Run Cost Analysis: Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves. Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their Relationship. Production Function, Law of Variable Proportions, Laws of Returns, Economies of Scale, Producer's Equilibrium with the help of ISO-Quant's and ISO-Cost Lines.
5. Types of Market: Market Structure- Perfect Competition, Price and Output Determination, Monopoly- Price Output Determination, Price Discrimination Monopolistic Competition, Price and Output Determination. Selling Costs. Product Differentiation- Oligopoly, Price Determination in an Oligopoly (Collusive Pricing, Price Leadership, Kinked Demand Curve).

Suggested Readings:

1. Ahuja, H.L.: Business Economics, S. Chand & Co., New Delhi
2. Dwivedi, D.N.: Vikas Publishing House Pvt. Ltd.
3. Mehta, P.L.: Managerial Economics - Analysis, Problems, Cases: Sultan Chand and Sons.
4. Mithani, D.M.: Business Economics, Himalaya Publishing House.
5. Varshney & Varshney: Managerial Economics Sultan Chand and Sons.

204. MARKETING MANAGEMENT

1. Meaning & Definition, Concepts of Marketing, functions of Marketing, Recent Trends in Marketing, E1-Business: Green Marketing, Tele Marketing, Relationship Marketing, retail Marketing.
2. Market Segmentation and Consumer Behavior: Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation, Consumer Behavior Process, Factors Influencing Consumer Behavior.
3. Marketing Mix: Meaning, Elements, Product Concept (Product Mix, Branding, Labeling, packaging) Product Life Cycle, Price Concept (Factors Affecting Price, Price Strategies), Place Concept (Channels of Distribution), Promotion (Advertising, sales Promotion, Personal Selling).
4. Customer Relationship Management: Meaning and Definition- Role of CRM, Advantages and Disadvantages.
5. International Marketing: Nature, Definition and Scope of International Marketing, Domestic Marketing V/S International Marketing. Marketing Environment- External and Internal.

Suggested Readings:-

1. Chundawat: Marketing Management.
2. Gandhi J.C.: Marketing Management.
3. Kotler Philip: Marketing Management.
4. Reddy P.N.: Marketing Management.

205. COST ACCOUNTING

1. Introduction: Meaning, Evolution, Objective, Nature and Scope of Cost Accounting, CAS-I: Classification of Cost, Cost Methods and Techniques, Installation of Costing System.
Accounting for Material: Material Control, Purchase of Material, valuation of Material Receipts: CAS-6, Material Storage, Inventory Control Techniques, Valuation of Material Issue: CAS-6, Treatment of Material Losses.
2. Accounting for Labour: Labour Cost Control Procedure, Labour Turnover, Idle Time and Overtime, Methods of Wage Payment- Time and Piece rates, Incentive Schemes. (Individual and Group both). Determination of Labour Cost: CAS-7.
3. Accounting for Overheads, Classification and codification, accounting for production overheads: departmentalisation, primary and secondary distribution, accounting of administration and selling and distribution overheads, absorption of Overheads: Under and over Absorption, and its Treatment.
4. Activity based Costing: Unit costing and Operating Costing (Transport, canteen and hospital)
5. Contract Costing and Process Costing: Simple accounts, Joint Products and By Products, Valuation of WIP.

Note: equal weightage shall be given to theory and practical questions in semester end examination

Suggested Readings:

1. Arora M. N: Cost Accounting- Principles and Practice; Vikas Publication House, New Delhi.
2. Bhanawat Shurveer S.: Cost Accounting, R.B.D. Publications, Jaipur – New Delhi.
3. Horngren, Charles, Foster and Datar: Cost Accounting-A Managerial Emphasis: Prentice-Hall of India, New Delhi.
4. Iyengar, S.P.: Cost Accounting, Sultan Chand & Sons, New Delhi
5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani Publication, New Delhi.
6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.
7. Khan M. Y and Jain P. K: Management Accounting; Tata McGraw Hill.
8. Nigam B.M. Lall and Jain I. C.: Cost Accounting, Principles & Practices, PH & Learning.
9. Tulsian P.C: Practical Costing; Vikas, New Delhi.

206. GENERAL HINDI

1. "गतावीधी" पुस्तक से संक्षेपण एवं 'कथादशक' पुस्तक से पल्लवन संबंधी ज्ञान। दोनों पुस्तकों से तथ्यात्मक प्रश्नों का ज्ञान।

2. शब्दज्ञान

शब्दपर्याय और विलोम शब्दोंका ज्ञान

अनेकार्थी एवं समश्रुत शब्दोंका ज्ञान

3. पत्र लेखन और पत्रों के प्रकारसम्बन्धीज्ञान

अंग्रेजी से हिन्दी अनुवादन का ज्ञान

हिन्दी में पदनाम संबंधी ज्ञान (अंग्रेजी से हिन्दी पदनाम)

4. मुहावरे-लोकोवित्यां

शब्द-शुद्धि और वाक्य -शुद्धि

पारिभाषिक शब्दावली

अनेक शब्दों के लिये एक शब्द

5. देवनागरीलिपि की विशेषताएं

देवनागरीलिपि एवं वर्तनी का मानकरूप

कम्प्यूटर में हिन्दी का अनुप्रयोग: प्रारम्भिक परिचय

पाठ्यपुस्तके

1. डॉ. ओमप्रकाश शर्मा, गता- वीधी, प्रकाशक: मायाप्रकाशनमंदिर, जयपुर
2. डॉ. परमानंदपांचाल, कथादशक, प्रकाशक: राजस्थानप्रकाशन, जयपुर
3. डॉ. हरिचरण शर्मा, हिन्दीभाषाज्ञान, प्रकाशक: अनुभाप्रकाशन, जयपुर

Semester- Third
301. ENTREPRENEURSHIP DEVELOPMENT

1. Introduction: The Entrepreneur Definition, Characteristics, Theories of Entrepreneurship, Characteristics of Entrepreneur, Leadership, Risk Taking, Decision-Making.
2. Promotion of a Venture: Opportunity Analysis, Competitive Factors, Understanding of External Environment (Political, Socio-Economic, Legal, Ethical and Technological Environment) for Establishment of a new unit and Raising of Funds.
3. Venture Capital: Definition, Concept, Process, Stages, Rising of Funds- Venture Capital Sources and Documentations Required.
4. Entrepreneurial Development Programmes (EDP): Definition, their Roles, Relevance and Achievements, Role of Government in Organizing EDPS, Critical Evaluation, key EDP run by the Government in Rajasthan.
5. Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries, Social Responsibility of an Entrepreneur Role in Export Promotion and Import Substitution.

Suggested Readings:

1. Holt: Entrepreneurship- New Indian Experience, Prentice Hall of India.
2. Pandey I. M: Venture Capital-The Indian Experience: Prentice Hall of India.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata McGraw Hill, New Delhi.
4. Siner a David: Entrepreneurial Megabucks, John Wiley and Sons, New York.
5. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
6. Sudha, GS.
7. Tandon B.C: Environment and Entrepreneur, Chugh Publications, Allahabad.

302. INDIAN FINANCIAL SYSTEM

1. Financial System: Meaning, Significance, and Components, Composition of Indian Financial System.
Reserve Bank of India: Organization, Management, Functions–Credit Creation and Credit Control; Monetary Policy.
2. Commercial Banks: Meaning, Functions, Development of Commercial Banking in India, Recent Trends in Indian Commercial Banks.
Development Banks: Concept, Objectives, and Functions of Development Banks. IFCI, IDBI, IRBI, ICICI, SIDBI, NABARD, EXIM, State Level Development Banks.
3. Money Market: Indian Money Market's Composition and Structure: (a) Acceptance Houses, (b) Discount Houses, and (c) Call Money Market; Recent Trends in Indian Money Market.
4. Capital Market: Security Market (a) New Issue Market, (b) Secondary Market; Functions and Role of Stock Exchange; Listing Procedure and Legal Requirements; Public Issue-pricing and Marketing; Stock Exchanges- National Stock Exchange and Over- the Counter Exchanges.
5. Financial Services: Depository System, Merchant Banking –Functions and Role; SEBI: Objective and Function; Credit Rating –Concept, Functions, and Types.

Suggested Readings:

1. Bhole L. M: Financial Markets and Institutions; Tata McGraw-Hill Publishing Company, New Delhi.
2. Chandra Prasanna: Financial Management: Theory and Practice; Tata McGraw Hill, New Delhi.
3. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.
4. Khan M. Y: Financial Services; Tata McGraw Hill, New Delhi.
5. Khan M. Y: Indian Financial System: Theory and Practice; Vikas Publishing House, New Delhi.
6. Machiraju H.R: Indian Financial System; Vikas, Delhi.
7. Mathur M.: Indian Financial System, Himanshu Publications, Udaipur
8. Sengupta A. K. and Agarwal M. K: Money Market Operations in India; Skylark Publication, New Delhi.
9. Srivastava, R. M: Management of Indian Financial Institutions; Himalaya Publishing House, Mumbai.

303. TAXATION (Part-1)

1. Basic Concept of Income Tax: Income, Person, Assesses Assessment Year, Previous Year, Gross Total Income, Agriculture Income, Residential Status and Incidence of Tax.
2. Salaries. (Only simple and basic Concept)
3. Income from House Property and Income from other Sources.
4. Profits and Gains of Business or Profession.
5. Capital Gains.

Note:- Equal weightage shall be given to theory and numerical questions in Semester end examination.

Suggested Readings:

1. Agrawal N and Jain C.M., Jain O.P.: Income Tax, Ramesh Book Depot, Jaipur.
2. Ahuja Girish and Gupta Ravi: Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts, Sahitya Bhawan.
4. Patel and Choudhary: Income Tax, Choudhary Prakashan, Jaipur.
5. Singhania, Vinod K. and Monica: Student Guide to Income Tax, Taxmann Publication Pvt. Ltd., New Delhi.

304. GLOBAL BUSINESS ENVIRONMENT

1. Global Trade: Meaning, Needs, Importance and Problem of International Trade, Internal & Intra-regional Trade and differences with International Trade. International Trade Environment: Meaning and Factors affecting the Environment. World Trading System and Multilateral Trading System, International Business Operations, Global Hax Model in International Business and International Business Negotiation, Diplomacy and Etiquettes.
2. International Trade theories: Absolute and Comparative Advantage theories, Hecksher-Ohlin theory of International Trade. Foreign Exchange: Meaning Types and determination of Exchange Rate: Theories of Foreign Exchange. FEMA, TRIPS, TRIMS: Introduction & Main Provisions. Exchange Control: Objectives and Methods.
3. International Stock Market and its Transactions: Bond Return, Stock Return & its Valuation. Fundamental Analysis: Economics, Industry and Company Analysis, Various International Indicators. Investment Strategies and Financial Derivatives: Future, Option, Swap and Forward. Portfolio Analysis: Introduction, Importance & its Construction. Various Models of Portfolio Management: Markowitz Model, Sharp Index Model, CAPM Theory. Arbitrage Pricing Theory. Brief Introduction of International Portfolio Management.
4. Objectives, Functions, Membership, Organisational Structure, Annual Summits of International Economics Co-operations: SAARC, ASEAN, NAFTA, SAFTA. Achievements to India with these Economic Co-operations.
5. Objective, Functions, Membership, Organisational Structure, Annual Summits of International Economic Co-operations: OPEC, OECD, BENELUX.G8,G20&Brics.

Suggested Readings:

1. Francis Cherunilam: International Business Environment, Himalaya Publishing House.
2. Charles W L Hill & Arun K Jain: International Business Competing in Global Marketplace sixth edition, The McGrow Hill Companies.
3. Donaid A. Ball, Wendell H. McCullouch. Jr., Paul Frantz, J. Michael Geringer & Michael s. Minor: International Business: The Challenges of Global Competition Eighth Edition.

305. FINANCIAL MANAGEMENT

1. Financial Management: Financial Goals; Profit v/s Wealth Maximization; Financial Functions-Investment, Financing, and Dividend Decisions; Financial Planning.
2. Capital Budgeting: Nature of Investment Decisions, Investment Evaluation Criteria, Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return Profitability Index; NPV and IRR Comparison.
3. Cost of Capital: Significance of Cost of Capital; Calculating Cost of debt; Preference Shares, Equity Capital, and Retained Earnings; Combined (Weighted) Cost of Capital. Operating and Financial Leverage: Their Measure; Effects on Profit, Analyzing Alternate Financial Plans, Combined Financial and Operating Leverage.
4. Capital Structure: Theories and Determinants.
Dividend Policies: Issues in Dividend Policies; Walter's Model; Gordon' Model; M.M. Hypothesis, Forms of Dividends and Stability in Dividends, Determinants.
5. Management of Working Capital: Nature of working Capital, Significance of Working Capital, Operating Cycle and Factors Determining of Working Capital Requirements; Management of Working Capital-Cash, and Inventories.

Suggested Readings:

1. Bhalla V. K.: Modern Working Capital Management, Anmol Pub., Delhi.
2. Brigham E. F., Gapenski L. C., and Ehrhardt M.C: Financial management- Theory and Practice: Harcourt College Publishers, Singapore.
3. Khan M. Y. and Jain P. K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Pandey I. M: Financial Management: Vikas Publishing House, New Delhi.
5. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
6. Rao, Singh Rao: Financial Management Apex Publishing, Udaipur.

306. GENERAL ENGLISH

(1) Texts:

The Many Worlds of Literature Edited by Jasbir Jain, Macmillan: India.

George Orwell : Animal Farm

Or

R.K. Narayan : A Vendor of Sweets

Distribution of Marks:

| | |
|---|----------|
| (1) Current English for Languages Skills: | 30 Marks |
| (a) Short answer question (10 out of 20) Each carrying 2 Marks =10 marks | |
| (b) General Question (2 out of 4) Each carrying 8 marks= 16 marks | |
| (c) Question on Vocabulary= 4 marks | |
| (2) Animal Farm or A vendor of Sweet: | 20 Marks |
| (a) Two question (out of 4) Each questions carrying 10 marks = 20 marks | |
| (2) Grammar: | 26 Marks |
| (a) Tense | 6 Marks |
| (b) Modal Auxiliaries | 4 Marks |
| (c) Phrasal Verbs | 6 Marks |
| (d) Clause (Normal, Adjectival, Adverbial) | 4 Marks |
| (e) Use of Non-finite Verbs (Gerunds, Participles & Infinitives) | 6 Marks |
| (3) Comprehension and Composition: | 24 Marks |
| (a) Précis Writing | 10 Marks |
| (b) Essay (about 300 words) on One Topic out of Four Topics | 14 Marks |

Suggested Readings:

1. Pit Corder: An Intermediate English Grammar
2. Thompson and Martinet: A Practical English Grammar (ELBS- Oxford University Press)

Semester - Fourth

401. BUSINESS COMMUNICATION & SOFT SKILLS

Part –I: Written Communication (Theory)

Unit I: Understanding Business Communication: Meaning, Definition, Process, types and Importance of Communication. 7s of effective Communication, Barriers & overcoming Barriers of Communication.

Unit –II: Art of writing: Applications, Covering Letter, Memo& Business Letters, E-mail drafting, C.V. Report Writing.

Part-II: Oral Communication & Soft Skills (Practical)

Unit –III: Oral Communication:- Features & Importance of Oral Communication dynamics, Audience Analysis, Presentation Skills & Body Language, Reading/Narratives/Story telling for effective oral Communication.

Unit-IV: Inter-personal/ Oral Communication: Self Introduction, Brain-Storming, Group Discussion, Personal Interview &Grooming. Do's & Don'ts, of GD/PI.

Suggested Readings:-

1. Pease Allen : Body Language
2. Lesiker Petit: Business Communication
3. Asha Kaul: Business Communication
4. Bovee: Business Communication
5. Jennifer & Mike Rotondo: Presentation Skills for Managers
6. Mathews M.J. : Business Communication

Schemes of Examination:-

For Part-I Written Communication: Internal Test of 20 Marks (10-10 from unit I & II) at college level.

For Part II Oral Communication & Soft Skills: Practical Exam by University shall be conducted for 80 Marks covering 2-2 Skills from Unit III & IV (20x4).

402. MEDIA & EVENT MANAGEMENT

1. Understanding Communication Media- Printing Growth of Indian Press. Social Media& Social Media Management- Television & other Audio- visual Media Types, Comparative advantages & disadvantages.
2. Current Trends in Mass Media, Problems and Challenges. International Media Management.
3. Introduction and Principles of Event Management, Role and quality of an Event Planner, Size & Types of Event, Knowing your Client, Event Team, Code of Ethic.
4. Concept & Designing. Analysis of Concept, Logistics of Concept, Feasibility. Keys to Success, SWOT Analysis.
5. Security, Occupational Safety, Crowd Management, Major Riskand Emergency Planning, Emergency Procedure.

Suggested Readings:

1. Anton Shone & Bryn Parry: Successful Event Management.
2. Lynn Van Der Wagen& Brenda R Carol: Event Management

403. TAXATION (Part- 2)

1. Clubbing of Income, Set off and Carry Forward of Losses and deductions u/s 80 Related to Individual and HUF from GTI.
2. Assessment of Individual and HUF and Advance Payment of Tax.
3. Important definition of Integrated Goods and Service Tax Act, 2017, Levy and Collection of Tax, Administration.
4. Determination of Nature of Supply, Place of Supply of Goods on Service or both, Refund to International Tourist.
5. Zero Rated Supply, Apportionment of Tax and Settlement of Fund Transfer of input Tax Credit, Application of CGST Act, Miscellaneous Provisions of IGST Act.

Note: Equal weightage shall be given to theory and numerical questions in Semester end examination.

Suggested Readings:

1. Agrawal N. and Jain C.M., Jain O.P.: Income Tax, Ramesh Book Depot., Jaipur.
2. Commercial GST, Commercial Law Publisher (India) Pvt., Ltd., New Delhi.
3. Datey V.S.: GST Ready Reckoner, Taxmann Publication, New Delhi.
4. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt., Ltd.
5. Mehrotra H.C.: Income Tax Law & Accounts, Sahitya Bahwan.
6. Mohan Rajat: Illustrated Guide to GST (2017)
7. Patel and Choudhary: Income Tax, Choudhary Prakashan, Jaipur.
8. Rastogi, Abhishek: Professionals Guide to GST from Ideation to Reality(2017).
9. Singhanian Vinod K. and Monica: Student Guide to Income Tax, Taxmann Publication P. (Ltd.), New Delhi.

404. CORPORATE ACCOUNTING

1. Earnings per Share: Basic and diluted as per AS-20 Issue of right and Bonus Shares, Buy back of Shares.
2. Final Accounts Preparation of Profit and loss Accounts and balance sheet of Corporate Entities including Managerial Remuneration.
3. Valuation of Goodwill and Share.
4. Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with one Subsidiary Company. Relevant Provisions of Accounting Standard-21 (ICAI).
5. Amalgamation of Companies: Concept and Accounting Treatment as per AS-14 (ICAI), Internal Reconstruction and Accounting Treatment Excluding Scheme of Reconstruction.

Suggested Readings:

1. Jain S.P. and Narang K.L.: Corporate Accounting, Kalyani Publications, New Delhi.
2. Gupta R.L.: Advanced Accounts.
3. Maheshwari S.N. and Maheshwari S.K.: Corporate Accounting, Vikas Publishing House, New Delhi.
4. Mukharjee A and Hanif M.: Corporate Accounting, McGraw Hill Publication.
5. Sehgal Ashok, Sehgal Deepak: Advanced Accounting- Corporate Accounting, Taxmann Publication Pvt. Ltd., Delhi.
6. Shiukla M.C. & Grewal T.s.: Advanced Accounts, Vol-11, S. Chand & Co., New Delhi

Notes:

1. The Provisions of Companies act 2013 and amendments made up to 30th June immediately preceding the Session shall be Applicable.
2. Any revision of relevant Indian Accounting Standard made up to 30th June immediately preceding the Session be Applicable.
3. Equal weightage shall be given to theory and Practical Questions in semester end examination.

405. INTERNATIONAL BUSINESS

1. Need, Importance and Problems of International Trade, Advantages and Disadvantage of International Trade, Free Trade, Protection Trade, Tariff, Quota and Dumping.
2. India's Foreign Trade - Introduction, Trends of Exports and Imports of India, Composition and Direction of India's Foreign Trade, Foreign Trade Policy, WTO. Foreign Aid - Overview.
3. Balance of Payment- Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and Measures for Correction. Meaning and Importance of Foreign Exchange Rate: Fixed and Flexible Exchange Rates-Merits and Demerits, Determination of Foreign Exchange Rate.
4. Institutional set up for Export Promotion - Export promotion Measures, Export Promotion Councils, Commodity Board, ECGC, IIFT, Export House.
5. Role, Importance and Functions: IMF (International Monetary Fund), IBRD (International Bank for Reconstruction and Development), IFC (International Finance Corporation), IDA (International Development Association), ADB (Asian Development Bank), WTO.

Suggested Readings:

1. Andley K.K.: Foreign Exchange Trade and Foreign Exchange.
2. Ellsworth P.T.: International Economics.
3. Francis Cheamilan: International Trade and Export Management.
4. Kindelberger C.T.: International Economics.
5. Kuppu Swami: ABC of Foreign Exchange.
6. Lal. G.S.: Financing of foreign Trade and Foreign Exchange.
7. Varghese, S.K.: Foreign Exchange and Financing of Foreign Trade.

406. STRATEGIC MANAGEMENT

1. Introduction: Business Policy: Evolution of the Concept, Differences between Business Policy and strategic Management. Introduction to Strategic Management, Concept, Importance of Strategic Management.
2. Strategy and Competitive Advantage, Strategy Planning & Decisions, Strategic Management Process. Top Management Perspective: Establishing Company Direction- Developing Strategic Vision.
3. Setting Objectives and Crafting a Strategy- Internal and External Environment, Formulation of Long-Term Objective & Strategic Analysis and Choice.
4. Analysis Business Environment: Analysis of Business Environment at 3 levels-MACRO External Environment Analysis, External Environment Analysis (Industry Analysis and Competitor Analysis), Porter's five Forces and Competitor Analysis Framework and Firm level Internal Analysis.
5. Identifying Alternative Strategic: Grand Strategies: Stability, Growth Retrenchment and Combination Strategies.

Suggested Readings:

1. Bonge and Coleman: "Concept of Corporate Strategy".
2. Jauch and Glueck: "Business Policy and Strategic Management" McGraw Hill.
3. Kazmi and Azhar: "Business Policy". Tata McGraw Hill.
4. Kenneth.A.: "Andrews Concepts of Corporate Strategy".
5. Newman and Logan: "Strategy Policies and Central Management", Southwestern.

Semester- Fifth
501. MACRO ECONOMICS

1. Introduction:

Concept and Variable of Macro Economics, Income, Expenditure and the Circular Flow, Components of Expenditure. Static Macro Economic Analysis Short and the Long run-determination of Supply, Determination of Demand, and Conditions of Equilibrium.

2. Economy in the Short run:

IS-LM Framework, Fiscal and Monetary Policy, Determination of Aggregate Demand, Shifts in Aggregate Demand, Aggregate Supply in the Short and Long run, and Aggregate Demand- Aggregate Supply Analysis.

3. Inflation, Unemployment and Labour Market:

Inflation: Cause of rising and falling inflation, inflation and interest rates, Social costs of inflation, Unemployment- natural rate of Unemployment, Frictional and wait Unemployment. Labour market and its Interaction with Production System, Philips Curve, the trade-off between inflation and unemployment, Sacrifice Ratio, Role of Expectations adaptive and Rational.

4. Open Economy:

Open Economy- Flows of Goods and Capital, Saving and Investment in a small and a large Open Economy, Exchange Rates, Mundell- Fleming model with fixed and flexible prices in a small Open Economy with fixed and with flexible exchange rates, Interest rate Differential case of a Large Economy.

5. Behavioural Foundations:

Behavioural Foundations – Investment- Determinants of Business fixed Investment, Effect of Tax, Determinants of Residential Investment and Inventory Investment. Demand for Money Portfolio and Transactions theories of Demand for real balances, Interest and Income Elasticities of Demand for Real Balances. Supply of Money.

Suggested Readings:

1. Blanchard Oliver J.: Macro Economics, Person Education.
2. Branson, William H.: Macro Economics, Theory and Policy. Harper Collins India Pvt. Ltd.
3. Gordon Robert J.: Macro Economics, Person Education.
4. Gregory Mankiw N.: Principles of Macro Economics, Cengage Learning.
5. Gupta G.S.: Macro Economics, Theory and Applications, McGraw Hill Education.
6. Rudiger Dornbusch and Stanley Fischer: Macro Economics, McGraw Hill Education.
7. Rudiger Dornbusch, Stanley Fischer and Richard Startz: Macro Economics, McGraw Hill.
8. Samuelson Paul A., William D Nordhaus and Sudip Chaudhari: Macro Economics.
9. Shapiro: Macro Economics.

502. RESEARCH METHODOLOGY

1. Research: Definitions, Importance, Types, Steps in Research Methodology.
Defining Research Problem and Techniques Involved in Defining.
2. Sampling Design, Types of Sample, Measurement Scale, Test of sound Measurement.
3. Sampling Theory, Statistical Inference – Estimation and Hypothesis Testing, Test of Significance of Large Samples.
4. Tests of Significance of Small Samples and Chi Square Test.
5. Analysis of Variance and Non-Parametric Test: Sign Test, Run Test and Median Test.

Suggested Readings:

1. Beri G. C.: Marketing Research.
2. Gupta S.C.: Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
3. Gupta S. P.: Statistical Methods, Sultan Chand & Sons, New Delhi.
4. Kothari C. R.: Research Methodology Methods & Techniques, Wiley Eastern, New Delhi.
5. Sharma K. R.: Research Methodology, National Publishing House, Jaipur.

503. HUMAN RESOURCE MANAGEMENT

1. Human Resource Management: Meaning, Definition, Nature, Importance, Scope and Concept of HRM.
2. Human Resource Planning: Concept of HRP, Process of HRP, HR Forecasting, Job Analysis, Job Description and Job Specification.
3. HRM Mechanism: Basic Concepts of Recruitment, Selection, Induction, Training & Development.
4. Emerging HRM Dimensions: - HRM Practices in India in Competitive era with latest Trends. International HRM-Meaning & Concept Approaches to International HRM.
5. Challenges of HRMN, Impact of Technology, Innovation & R&D on HRM, Global Practices and Bench Marking of HRMN Strategies.

Suggested Readings:

1. Chabra T.N.-Human Resource Management-Dhanpat Rai& Co.
2. Dessler-Human Resource Management- EEE, Prentice Hall.
3. Flippo E.B.- Personnel Management-Tat McGraw.
4. Monappa Arun & Sayadin- personnel Management-Tata McGraw.
5. Pates Dowling, Watch & Schuller International HRM-South Western College Pub. Cinechinati.
6. Pattanaik- Human Resource Management-Himalay.
7. Rao P.L.- International Human Resource

504. SPREADSHEET APPLICATIONS

1. Understanding Excel's Files, Ribbon and Shortcut: Create a Workbook , Data in a Worksheet , Format a Worksheet , Format Numbers in a Worksheet , Create an Excel Table , Filter Data ,Sort data by using an AutoFilter, Essential Worksheet Operations: Using Help (F1), Key Board Shortcuts, Working with Cells and Ranges: Formatting Cells, Name Manager, Visualizing Data Using Conditional Formatting: Apply Conditional Formatting, Printing Your Work: Print a Worksheet, Using Print Preview & Other Utilities.
2. Working with and Times & Text: Working with Dates & Time, Creating Formulas that Manipulate Text – Upper, Proper, Lower, Concatenate, Text to Column, Creating Formulas That Count- Sum, Subtotal: Create a Formula, Use a Function in a Formula, Creating Formulas That Look Up Values: VLookup, H Lookup, Match & Index.
3. Creating Formulas for Financial Applications: Introduction to Formulas e.g. PV, PMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation Calculations, Creating Charts and Graphics: Chart your data, Creating Sparkling Graphics, Using Insert Tab Utilities.
4. Using Custom Number Formats: Right Click, Format Cells window, Using Data Tab and Data Validation: Getting External Data, Remove Duplicates, Apply data Validation & Using Utilities from Data Tab, Protecting Your Work: Using Review Tab Utilities, Performing Spreadsheet What-If Analysis: Create a Macro.
5. Analyzing Data with the Analysis Tool Pak: Anova, Correlation, Covariance, Descriptive Statistics, Histogram, Random Number Generation, Rank and Percentile, Regression, T-Test, Z-Test, Using Pivot Tables for Data Analysis: Create Data Base for Pivot, Analysing Data with Pivot Tables, Producing Report with a Pivot Table.

Suggested Readings:-

1. Excel 2010 Bible [With CDROM] by John Walkenbach, John Wiley & Sons, 2010 Edition.
2. Excel 2007 for Dummies by Greg Harvey.
3. New Perspectives on Microsoft Office Excel 2007.

505. SUPPLY CHAIN LOGISTICS

1. Introduction to Supply Chain Management & Supply Chain Network: What is Supply Chain? Importance of Supply Chain Management (SCM), Overview, Objectives, Nature & Scope of SCM, Managing the supply Chain, Models of Scope SCM. Supply Chain, Models of SCM, Evolution of SCM. Supply chain Networks, Integrated supply Chain Planning, Importance of Design, Role of Facility Decisions, Distribution Channels, Design, of Distribution Channel, Channel Design, Locational Determinants.
2. Demand Management: Demand Management Process, the Role of Forecasting and Production, Basic Approach to Forecasting, Overview of Qualitative and Quantitative Methods of Forecasting, Relationship between Customer Service and Demand Management.
3. Supply Chain Planning: Aggregate Planning in a Supply Chain, Aggregate Planning Strategies, Planning Supply and Demand in a Supply Chain, Planning and Managing Inventories in a supply Chain, Planning for Optimal level of Product Availability.
4. Introduction to Logistics Management: Objectives of Logistics, Components of Logistics, Significance of Logistics, Logistical Value Proposition, the Work of Logistics, Logistical Operations, Integrated Logistics, Evolution to 4PL.
5. Designing Distribution Network: Role of Distribution in Supply Chain, Factors Influencing Distribution Network Design, Design Option, E- Business, Models for Facility Location and Capacity Allocation, Warehouses, Importance, Types and Functions Performed by Warehouses.

Text Books:

1. Bowersox, Closs & Cooper: Supply Chain & Logistics Management, (TMGH) 2nd Ed.
2. Chopra, Meindl (Pearson): Supply Chain Management Strategy Planning & Operations 1st Ed.

Reference Books:

1. Chandrasekaran. N. (Oxford): Supply Chain Management Process, System & Practice 1st Ed.
2. Christopher Martin: Logistics & Supply Chain Management.

506. MANAGEMENT ACCOUNTING

1. Management Accounting: Meaning, Definition, Financial Statements Analysis: Meaning and Definition, Objectives, Importance. Type of Financial Analysis: Tools and Techniques of Financial Analysis Limitations of Analysis of Comparative Financial Statement and Common-size Statement.
2. Ratio Analysis: Meaning and Definition, Forms, Importance, Objective and Precaution Limitations, General Safety levels of Ratios Classification, Calculation and Interpretation of Financial Ratios.
3. Cash Flow Statement AS-3, Budgeting and Budgetary control System: Essentials of Effective System, Installation of Budgetary Control System, Preparation of Production Budgets, Material Budget, Flexible Budget, Cash Budget, Different Philosophies: Programme Budgeting Performance Budgeting and Zero Base Budgeting.
4. Marginal Costing Contribution, PV Ratio, Break even Analysis (Simple, Cash, Cost and Composition break even, Margin of safety, angle of incidence, operating leverage. Decisionmaking (Key factor, Make or buy, Product unit, Export V/S local sales, fixation of selling price).
5. Standard Costing: Computation of Material, Labour and Overhead Variances.

Suggested Readings:

1. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
2. Arora M. N: Cost Accounting- Principles and Practice, Vikas, New Delhi.
3. Bhanawat Shurveer S.: Cost Accounting, R.B.D. Publications, Jaipur – New Delhi.
4. Horngren, Charles, Foster and Datar: Cost Accounting-A Managerial Emphasis: Prentice-Hall of India, New Delhi.
5. Horngren, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.
6. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi.
7. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International.
8. Khan M. Y and Jain P. K: Management Accounting; Tata McGraw Hill.
9. Pandey, I. M: Essentials of Management Accounting, Vikas Publishing House Pvt. Ltd.
10. Tulsian P.C: Practical Costing; Vikas, New Delhi.

Semester- Sixth
601. PUBLIC FINANCE

1. Public Expenditure: Public goods, Externalities, education, Cost Benefit Analysis
2. Public Expenditure: Social Insurance, Income maintenance, social security, health care market and government and Income Re-Distribution.
3. Tax Analysis:-Public Revenue , Public Debt, Fiscal Policy, Budget, Fiscal Federalism
4. Theory of public debt: economic effects of public debt, loans and savings as source of finance for development. Burden of public debt, Public Debt Management, Repayment of Public Debt.
5. Fiscal Policy: Objectives, neutral, compensatory and functional finance. Balanced budget multiplier. Fiscal policy in under- developed countries. Automatic and built in flexibility.

Suggested Readings:

1. Atkinson A.B. and J.E. Siglitz (1980). Lectures on Public Economics, Tata McGraw Hill, New Delhi.
2. Buchaman J.M. (1970), the Public Finances, Richard D. Irwin, Homewood.
3. Chelliah R.J. (1971), Fiscal Policy in Underdeveloped Countries.
4. Hemlata Rao (2006) Fiscal Federalism –Issues and Policies, New Country Publications, New Delhi.
5. Jha H. (1998), Modern Public Economics, Routledge, London.
6. Radhakrishnan N.,: Public Finance, Theory and Approach, Vrinda Publications, New Delhi.
7. Richard A. Musgrave (1989), Public Finance in Theory and Practice McGraw Hill Book Company, New York.
8. Rosen Harvey's and Gayen Ted.: Public Finance, McGraw Hill Publication Pvt. Ltd., Delhi.
9. Singh S.K. (1986) Public Finance in Developed and Developing Countries, S. Chand and Company Ltd, New Delhi.

602. COMPANY LAW & SECRETARIAL PRACTICE

1. Meaning and Nature of Company, Classification of Companies, Formation of Company. Memorandum of Association, Articles of Association.
2. Prospectus, Introduction & Contents. Winding-up of Companies-Different Modes, Oppression & Mis. Management.
3. Appointment, Rights, Duties & Liabilities of Directors, Managing Director and Manager.
4. Company Secretary- Definition, Appointment, Qualities, Position and Duties:
The Work and Duties of Company Secretary with Reference to:-
 - (a) Issue and Allotment of Shares
 - (b) Calls in Shares
 - (c) Forfeiture of Shares
 - (d) Transfer of Shares
5. General Procedure of Meetings, Notice, Ngenda, Chairman, Quorum, Motions and Resolution, Methods of Voting, Minutes etc.

Suggested Readings:-

1. Agarwal & Khatri: Company Law & Secretarial Practice.
2. Chundawat & Khicha: Company Law & Secretarial Practice.
3. Kuchhal, S.C.: Secretarial Practice.
4. Mathur & Navlakha: Company Law & Secretarial Practice.
5. Mittal & Agarwal : Company Law & Secretarial Practice .
6. Sharlekar: Secretarial Practice.
7. Shukla: Company Law & Secretarial Practice.
8. Upadhyaya, Chaturvedi: Company Law & Secretarial Practice.

603. INDUSTRIAL CASE STUDIES& INDIAN BUSINESS LEADERS

For this paper, four Industries shall be Identified by the University every year and notified through University website. Student has to develop understanding about real world life situation regarding various aspects of Functional Management of each of these Industries such as Materials, Production, Marketing, Personnel Finance etc. In addition, Student has to study & understand the Business styles of Indian Business Leaders namely: Tata, Birla, Ambani, Dalmia, Balakrishna (Patanjali) and Munjal (Hero Honda).

Students are supposed to get practical knowledge of any one industry through learning by experience (Educational Tour or Excursion). Due weightage shall be given to those students who participate in learning by Experience Activity.

Pattern of examination in this paper shall be as follows:

1. Theory Examination of 3 hrs duration with Max. Marks 80. Five questions of 16 marks each to be attempted out of the following:
 - Four questions with internal choice related with four industries as identified at the beginning of each session. One question with internal choice related with Indian Business Leaders.
2. Viva-voce and Industrial Report of the Industry visited during the study. Presentation of 20 Marks to be conducted by a panel of one Internal Examiner and one External Examiner.

604. OPERATIONS RESEARCH

1. Operations Research: Concept and Significance of Operations Research, Evolution of Operations Research, Steps in Designing Operations Research Studies; Operations Research Models.
2. Linear Programming and Its Applications: Graphic Method and Simplex Method, Duality Problem.
3. Transportation and Assignment Problems.
4. Waiting Line Models: Waiters and Services, Mathematical Distribution of Queues, Basic Models of Queuing theory and Applications. Replacement theory.
5. Simulation: Application of Simulation Techniques; Monte-Carlo Approach.
Net-Work Analysis: Introduction to PERT and CPM; Application areas of PERT and CPM.

Suggested Readings:

1. Agrawal, J. D. and Sagarika Ghosh: Quantitative Techniques for Financial Analysis, Indian Institute of Finance, New Delhi.
2. Billy, E. Gillett: Introduction to Operations Research - A Computer Oriented Algorithmic Approach, Tata McGraw Hill Publishing Ltd., New Delhi.
3. Lucey. T: Quantitative Techniques, D. P. Publications, London.
4. Sharma, K. R: Quantitative Techniques and Operations Research: Kalyani Publication, Ludhiana.
5. Sharma S.C., Sehenoy G. V., Srivastava V. K.: Quantitative Techniques for Managerial Decision Making; Wiley Western Ltd, New Delhi.
6. Taha, Hamdy A.: Operations Research - An Introduction, Prentice Hall, Delhi.
7. Vazsonyi, Andrew and Herbert F. Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi.
8. Vohra, N. D.: Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.
9. Wanger, H. M.: Principles of Operations Research, Prentice Hall, Delhi.
10. Wastman, Terry J. and Parramor Keith: Quantitative Methods in Finance, International Thompson Business Press.

605. BUSINESS ANALYTICS

1. Introduction to Modeling and Models in Data Analytics, Describing the distribution of a Single variable: Basic Concept, Descriptive Measures of Categorical and Numerical Variables, Outliers and Missing Values, Excel Tables for filtering, sorting and summarising, Relationship among Categorical and Numerical Variables pivot tables.
2. Normal distribution: Continues distribution and density function, Normal density, Standardizing-Z values, Normal tables, Normal Calculation in Excel, Application. Binomial Distribution: Mean and Standard Deviation, Sampling context application. Poisson distribution: Application.
3. Decision Making Under uncertainty: Elements of decision Analysis, Bayes rule, Multi stage decision Problems and the value of Information, Risk aversion and expected utility.
4. Time series Analysis: Forecasting Methods, Testing for Randomness, Regression Based Trend Model, Moving Average forecast, Exponential Smoothing Forecast and Seasonal Models.
5. Data Mining: Data Exploration and Visualization, Microsoft Data mining, Add-Ins for Excel, Classification Methods and Clustering.

Suggested Readings:-

1. Albright and Winston: Business Analytics, Data Analysis and Decision Making, Cenage Learning Fifth Edition.
2. U Dinesh Kumar: Business Analytics, Wiley Publications.
3. James Evans .R.: Business Analytics, Pearson Education, Second Edition.

606. BUSINESS ETHICS & CSR

1. Business Ethics: Meaning, necessity of ethics, Importance, scope, Objective, Factors influence business ethics
2. Theories of Business Ethics (Normative Theory) Traditional, Teleological theory, Deontological theory
3. Ethics of Finance, IPR, HRM and Marketing.
4. Social Responsibility and Managerial Ethics, Legislation and CSR, Environment Pollution, Corporate Labour.
5. Contribution of NGO to CSR.

Suggested Readings:

1. Ghosh P.K.: Business Ethics, Vrinda Publication, Pvt. Ltd, (Test & Cares).
2. Badi N. V.: Corporate Governance, Vrinda Publication, Pvt. Ltd.
3. Balchandran V and Chandra Sekaran: Corporate Governance, Ethics by CSR, PHI Learning Pvt. Ltd., Delhi.
4. Fernando A.V. A. C.: Business Ethics- in Indian perception Pearson, Delhi.

THE END