

BHAKTA KAVI NARSINH MEHTA UNIVERSITY



Faculty of Commerce & Management
Syllabus
For
BBA-Semester-III
(CHOICE BASED CREDIT SYSTEM-CBCS)

Effective From June-2019

Bhakta Kavi Narsinh Mehta University
Junagadh-362263

Website: www.bknmu.edu.in

Bhakta Kavi Narsinh Mehta University (BKNMU)

Semester-III Syllabus (CBCS)

Undergraduate (UG) Level

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

Effective from June, 2019

Conceptual Framework of the Semester-III BBA Syllabus

Sr. No.	Core/ Elective/ Allied/ Foundation/ Practical/ Project	Course (Paper) Title	Course Code	Total Credit	Teaching Hours in a Week/ Total Hours in Semester	Internal Marks	External Marks	Total Marks
1.	Core	Marketing Management	301	3	3	30	70	100
2.	Core	Human Resource Management	302	3	3	30	70	100
3.	Core	Financial Management	303	3	3	30	70	100
4.	Core	Entrepreneurship Development	304	3	3	30	70	100
5.	Founda- tion	Professional Communication	305	3	3	30	70	100
6.	Allied	Managerial Economics	306	3	3	30	70	100
7.	Allied	Business Statistics	307	3	3	30	70	100
8.	Elective	Corporate Accounting	308	3	3	30	70	100
	Total			24	24	240	560	800

(301) MARKETING MANAGEMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Core	301	Marketing Management	3	30	70	2.5 Hrs.

Course Objectives

The objective of this course is to help the students understand the fundamental concepts and principles of Marketing Management. The course will also be useful to understand basic marketing decision areas, actual marketing practices, and marketing environment.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Introduction To Modern Marketing	9
	Concept, Characteristics and Importance of Marketing; Evolution of Marketing Concepts: Production Concept, Product Concept, Selling Concept, Marketing Concept, and Societal Concept; Key Differences between Selling Concept, Marketing Concept and Societal Concept; Marketing Mix (4Ps): Concept, Elements (in brief), Concept of Exchange.	
Unit -2	Product Decisions	9
	Concept of Product; Product Dimensions; Product Mix: Concept of Product Mix, Product Line, and Product Items; Product Mix Dimensions; New Product: Concept, New Product Development Process, and Reasons of Failure of the New Product; Product Life Cycle: Concept, Stages, and Uses; Consumer Adoption: Concept and Stages. Practical Study: The students are required to study product mix of any two large companies of their choice. (Note: The question on describing the product mix of any one company may be asked in the semester-end examination.	
Unit -3	Pricing Decisions	9

	Concept of Price and Pricing; Different Forms of Price; Price-Setting Process: Steps involved in price setting; Significance of Price in Marketing; Pricing Objectives; Price-setting Methods: Brief Idea of Major Price Setting Methods; Factors Affecting Pricing Decisions; Some Important Concepts: Psychological Price, Product-Quality Leadership, Premium Pricing, Discounts and Allowances, Price Discrimination.	
Unit -4	Market Promotion Decisions	9
	Concept of Market Promotion; Objectives of Market Promotion; Elements of Market Promotion Mix; Advertising: Concept, Features, Personal Selling: Concept, Features and Significance; Difference between Advertising and Personal Selling; Sales Promotion: Concept, Types, Merits and Demerits; Publicity and Public Relations: Concept and features; Factors Affecting Market Promotion Mix.	
Unit -5	Distribution (place) Decisions	9
	Physical Distribution: Concept, Key Decisions (or Elements), and Importance of Physical Distribution; Channel of Distribution: Concept, Types, Services of Channel Members; Factors Affecting Channel Decisions; Channel Design Decisions, Channel-Management Decisions; Handling Channel Conflict; Primary Idea of Functioning of Online Portals (like Snap Deal, Amazon India, Flipchart, etc.); Payment Gateways: Concept, Features, and List of Payment Gateway Companies.	

Note: The topics in the course should be discussed in relation to real marketing practices within and outside India.

REFERENCES

Suggested Reference Books

1. R. B. Rudani, *Basics of Marketing Management*, S. Chand & Company, New Delhi
2. Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha, *Marketing Management*, 14th edition, Person education, New Delhi
3. S.A. Sherlekar, *Marketing Management*, Himalaya Publishing House, Mumbai, India,
4. V. S. Ramaswamy and S. Namakumari, *Marketing Management*, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi
5. John Quelch, and Kasturi Rangan, *Marketing Management: Text and Cases*, Tata McGraw-Hill, New Delhi
6. R. Shrinivasan, *Case studies in Marketing, The Indian Context*, PHI Learning, Private Limited, New Delhi

Note: Use the latest edition of the books.

Other Sources:

1. Digital and online sources relevant to the topics in the course.

2. Internet Sources
3. Relevant Journals

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS
(With Effect From June, 2019)**

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(302) HUMAN RESOURCE MANAGEMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Core	302	Human Resource Management	3	30	70	2.5 Hrs.

Course Objectives

- To familiarize the learners with basic concepts and functions of Human Resource Management
- To introduce emerging issues in the field of Human Resource Management

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Introduction to Human Resource Management	9
	Concept, Functions, Characteristics and Significance of HRM, HR Policy, Role and Competencies of HR manager, Emerging trends of Human Resource Management: Globalization, Work Force Diversity, Corporate Downsizing, Technological Advances, Cultural Environment, Changing Skill Requirement, Changing Employee Expectation; Concept Of HR Accounting.	
Unit -2	Acquisition of Human Resource	9
	Human Resource Planning: Concept, process and significance; Job Analysis: Job description and job specification; Recruitment: Concept and sources, and E-recruitment; Selection: Concept and process, placement and induction	
Unit -3	Training and Development	9
	Concepts and importance, Identifying training and development needs, designing training programmes, method of training, Evaluating training effectiveness, Introduction to management development and career development	

Unit -4	Performance Appraisal	9
	Concepts, Nature and Objective ; Traditional and Modern Techniques of Performance Compensation; Concepts of Wage and Salary, Minimum, Fair and Living Wage; Factors Influencing Compensation Levels; Method of Wage Payments with their Merits and Demerits; Job Evaluation – Concept and Significance.	
Unit -5	Employee Maintenance	9
	Employee welfare, health and safety, social security, employee empowerment, work life balance, quality of work life	

REFERENCES

Reference Books

1. K. Ashwathappa: *Human Resource and Personnel Management: Text and Cases*, Tata MC Graw-Hill, New Delhi.
2. P. Subba Rao: *Personnel and Human Resource Management, Text and Cases*: Himalaya Publishing House, Mumbai
3. Rao, V.S.P.: *Human Resource Management- Text and Cases*, Excel Books.
4. Ramesh B. Rudani, *Management and Organisational Behaviour*; Tata McGraw-Hill, New Delhi.
5. Rudrabasavaraj M.N. Dynamics personnel Administration- Management of Human Resources, Himalaya Publication House.
6. Gary Dessler: *A Framework for Human Resource Management*, Pearson.
7. DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
8. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication New Delhi.
9. Ivancevich, John M. *Human Resource Management*, Mc.Graw Hill.

Note: Use the latest books

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019)		
INTERNAL ASSESSMENT		30 Marks
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30
EXTERNAL ASSESSMENT BY UNIVERSITY		70 Marks
Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14

4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(303) FINANCIAL MANAGEMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Core	303	Financial Management	3	30	70	2.5 Hrs.

Course Objectives

The objective of this course is to help the students understand the fundamental concepts of Finance and Financial Management

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Introduction to Finance Management	9
	Meaning nature scope and importance of financial management; Traditional and modern approach of finance – profit maximization v/s wealth maximization; Role of central bank of India; Concept of money market and capital market.	
Unit -2	Financial Planning	9
	Meaning and definition; Types of capitalization; Over capitalization: Meaning definition causes effects and remedies; Under capitalization: Meaning definition causes effects and remedies; Difference between over capitalization and under capitalization.	
Unit 3	Security Mix Decision	9
	Meaning and definition; Characteristic of ideal capital structure; Determinants of security mix; Significance of capital structure; Types of capital structure with merits and demerits	
Unit 4	Sources of Finance	9
	Internal and external sources of finance with merits and demerits; Equity share, Preference shares and Debenture; Retained earnings; Public deposit; Recent approaches of finance: Venture capital, Lease financing, Bridge finance, and Seed capital	

Unit 5	Working Capital Management	9
	Concept and features of working capital; Need of working capital; Types of working capital; Core components of working capital; Sources of working capital; Factor affecting to working capital; Operating cycle of working capital	

SUGGESTED REFERENCES

1. Financial management-S.N. Maheshwari,sultal chand & sons
2. Financial management- Khan & jain,tata mcgraw hill publishing house
3. Financial management- I M Pandey,Vikas publishing house,new delhi
4. Financial management- Ravi kishor,taxmann's Allied service pvt lts.
5. Financial management- & polices-C Van Horne,prentice Hall of India

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019)

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(304) ENTREPRENEURSHIP DEVELOPMENT (CORE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Core	304	Entrepreneurship Development	3	-	100	2.5 Hors

Course Objectives

This course provides the students with a solid introduction to (1) concept and features of an entrepreneur, (2) the entrepreneurial process of creating new businesses, (4) role of creativity and innovation in entrepreneurial start-ups, (5) manage family-owned companies, (4) context of social innovation and social entrepreneurship and (6) entrepreneurial spirit of some mighty entrepreneurs.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Introduction Entrepreneurship Management	9
	Entrepreneur: Concept of Entrepreneur and intrapreneur; Basic characteristics of an entrepreneur; Difference between Entrepreneurship and Intrapreneurship; Skills and qualities and functions of an entrepreneur; Identifying opportunities and evaluation: Environmental scanning (PESTEL analysis and Five Force analysis)	
Unit -2	Creativity and Innovation in Entrepreneurship	9
	Concepts of Discovery and Invention; Concept of Creativity and Innovation; Components of creative climate; Organizational actions (managerial responsibility) for enhancing creativity and innovation; Creative Teams: Concept, skills and activities; Idea Generation: Concept, role, and approaches/techniques	
Unit -3	Family Business and Entrepreneurship	9
	Family Business: Concept and Structure; Types of family firms/business in Asia; Culture and evolution of family firm; Managing Family Business; Family and shareholder relationships; Conflict and conflict resolution in family firms; Managing Leadership: Succession	

	and continuity; women's issues in the family business; Encouraging change in the family business system.	
Unit -4	Social Entrepreneurship	9
	Social Entrepreneurship: Concept, characteristics, and role of Social Entrepreneurship; innovation and entrepreneurship in a social context; Team building: Concept of types of team; role of leader in team building; Time Management: Concept, significance and techniques; Talent Management: Concept and strategies; Edupreneur (educational entrepreneurs): Only Concept	
Unit -5	Stories of Some Entrepreneurs	9
	Brief background of the following entrepreneurs; Identify and discuss the entrepreneurship abilities (qualities and skills) of the following great entrepreneurs: <ol style="list-style-type: none"> 1. Jamshedji Tata 2. Dhirubhai Ambani 3. Narayan Murty 4. Steve Jobs 5. Henry Ford 6. Thomas Alva Edison (Note: The students and teachers are directed to use multiple sources to collect necessary details on the entrepreneurs in the course. Any two entrepreneurs may be asked in the semester-end examination)	

SUGGESTED REFERENCES

Books:

1. Fundamentals of Entrepreneurship and Small Business Management, by Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development by Dr. S.S. Khanka, S. Chand, New Delhi
3. Entrepreneurship and small business: Burns P, New Jersey: Palgrave.
4. Innovation and entrepreneurship: P F Drucker, Practice and Principles. USA: Elsevier.
5. Entrepreneurship: Hisrich R and Peters M. New Delhi: Tata McGraw Hill.
6. Entrepreneurship new venture creation: Hilt D H., New Delhi: Prentice Hall of India.
7. Patterns of entrepreneurship: Kaplan J, Wiley.

Note: Use the latest edition of the books.

Internet Sources:

1. <https://online.king.edu/news/entrepreneur-vs-intrapreneur-understanding-the-difference/>
2. <https://iedunote.com/difference-entrepreneur-intrapreneur>
3. <https://www.forbes.com/sites/nusbusinessschool/2018/05/25/4-types-of-family-businesses-youll-see-in-asia-and-how-to-govern-each-effectively/#6af9bb87659f>

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS
(With Effect From June, 2019)**

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(305) PROFESSIONAL COMMUNICATION (FOUNDATION)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Foundation	305	Professional Communication	3 (45 Lectures)	30	70	2.5 Hrs.

Course Objectives

- To prepare the students in comprehending professional communication
- To aware the students about need of soft skills development
- To train the students in preparing business related documents

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Text Book	10
	(Five Units from the Text ' <i>English and Soft Skills</i> ') 1. The boy who broke the bank - Ruskin Bond 2. Whitewashing the fence - Mark Twain 3. My financial career - Stephen Leacock 4. The verger - Somerset Maugham 5. Three questions - Leo Tolstoy	
Unit -2	Soft Skills for Professionals	10
	(The above texts will be exploited to develop the following skills) ▪ Listening Skill -Definition, Importance, qualities of good listener ▪ Teamwork/Leadership - teamwork in 21 st century, definition of leader, characteristics of a leader ▪ Emotional Intelligence -Definition, Importance in professional area ▪ Assertive skill - Definition, Need, Characteristics ▪ Learning skill - Necessity, importance of knowledge	
Unit -3	Business Writing	8
	▪ Business Letters: Order, Complaint, Adjustment, Collection ▪ Email writing: What is Email? Opening account in Gmail & Yahoo, Parts of email, Structure of email, Drafting an email	

Unit -4	Grammar	10
	<ul style="list-style-type: none"> ▪ Suffix-Prefix ▪ Types of Sentences (Affirmative, Interrogative, Imperative, Exclamatory) ▪ Degree of Comparison 	
Unit -5	Vocabulary	07
	<ul style="list-style-type: none"> ▪ Spelling mistakes ▪ Homophones, and Homonyms ▪ Proverbs and Phrases (as per the annexure) 	

REFERENCES

Primary Text

1. Dhanavel, S.P. *English and Soft Skills*. Orient BlackSwan: Hyderabad. 2010.

Other Reference Books

1. Ghosh, B.N. *Managing Soft Skills for Personality Development*. Tata McGraw: New Delhi. 2012.
2. Mitra, Barun. *Personality Development and Soft Skills*. Oxford University Press: New Delhi. 2011
3. Murphy, Raymond. *Intermediate English Grammar*. Cambridge University Press: London
4. Rai, Urmila and Rai, S.M. *Managerial Communication*. Himalaya Publishing House: Mumbai. 2010.
5. Swan, Michael. *Practical English Usage*. Oxford University Press: New Delhi. 2016

Free Online Education Certificate Course Link

1. <https://swayam.gov.in/courses/5827-senior-secondary-english>

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019))		
INTERNAL ASSESSMENT		30 Marks
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30
EXTERNAL ASSESSMENT BY UNIVERSITY		70 Marks
Q. No.	Description	Marks
Q.1	Unit 1 Answer the questions (2/3) Short Note (1/2)	(14) (10) (04)
Q.2	Unit 2 Answer the questions (2/3)	(14)
Q.3	Unit 3 Business Letter (1/2) Write an Email (No option)	(14) (08) (06)
Q.4	Unit 4 Degree of comparison Identify sentences Suffix-prefix	(14) (05) (05) (04)

Q.5	Unit 5 Do as directed (correct the spelling, homophones-homonyms, phrases) Explain the proverb (1/2)	(14) (07) (07)
	Marks	70
	Total Marks	100

Annexure-1: Proverbs

1. Listening requires more intelligence than speaking.
2. Talk becomes an argument when one person stops listening.
3. The wise man has long ears and a short tongue.
4. United we stand, divided we fall.
5. Two heads are better than one.
6. A single tree cannot make a forest.
7. Where there is a will there is a way.
8. He who asks is a fool for five minutes but he who does not ask remains a fool forever.
9. Learning is treasure that will follow its owner everywhere.
10. You will not grow at all if you think you know it all.

Annexure-: Phrases

1. Back out- withdraw from a commitment
2. Bear with- be patient or tolerant
3. Break in- Enter someone's (virtual or real) property in an unauthorized manner
4. Call in- Summon to enter
5. Call on- pay a visit to somebody
6. Drop off- fall a sleep
7. Drop out- abandon or leave
8. Fall in- break down, collapse
9. Get on- perform or make progress in a specified way
10. Get through- to reach a destination
11. Keep up- maintain, preserve
12. Look for- search for
13. Look forward to- wait, see
14. Look into- check out,
15. Stand by- hold, wait
16. Set aside- allow, reserve
17. Set out- begin, commence
18. Set up- arrange, start
19. Speak out- express, opine
20. Take to- go

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(306) MANAGERIAL ECONOMICS (ALLIED)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Allied	306	Managerial Economics	3	30	70	2.5 Hrs.

Course Objectives

1. To provide basic knowledge basic principles, concepts and tools of managerial economics.
2. To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions.
3. To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Definition of Managerial Economics	9
	Definition of managerial economics; nature and scope; differences between economics and managerial economics, decision making and forward planning	
Unit -2	Demand Analysis and Forecasting	9
	Demand Analysis: Classification of demand-demand for durable and non-durable goods demand; Demand for producers' and consumers' goods demand; Short and long run demand; Derived and autonomous demand and total demand and market segment demand. Demand Forecasting: Meaning, objective and factors affecting to demand forecasting and methods of demand forecasting (survey and statistical)	
Unit -3	Production Function	9

	Production function; Isoquant and Isocost curves; economies and diseconomies of scale.	
Unit -4	Cost Analysis	9
	Concept of cost of production, concepts of cost-accounting and economic costs, variable and fixed cost, opportunity cost, incremental and sunk cost, marginal cost, relationship between cost and rate of output in short run and long run, cost control and cost reduction.	
Unit -5	Equilibrium of Firm	9
	Equilibrium of firm under perfect competition, monopoly, oligopoly (kinked demand curve) and monopolistic competition.	
SUGGESTED REFERENCES		
<ol style="list-style-type: none"> 1. Managerial Economics :P. L. Mehta, Sultan Chand & Sons 2. Managerial Economics: Varshney and Maheshwari- Sultan Chand & Sons, 3. Managerial Economics : DM Mithani- Himalaya Publishing House 4. Managerial Economics : Joel Dean- Prentice-Hall India 		

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019)		
INTERNAL ASSESSMENT		30 Marks
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30
EXTERNAL ASSESSMENT BY UNIVERSITY		70 Marks
Q. No.	Particulars	Marks
1 OR 1	Question from Unit-1	14
2 OR 2	Question from Unit-2	14
3 OR 3	Question from Unit-3	14
4 OR 4	Question from Unit-4	14
5 OR 5	Question from Unit-5	14
	Marks	70
	Total Marks	100

Passing Standard
<ul style="list-style-type: none"> ▪ Passing level is 40% marks, out of total the 100 marks paper ▪ Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(307)BUSINESS STATISTICS (ALLIED)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Allied	307	Business Statistics	3	30	70	2.5 Hrs.

Course Objectives

- To clear the fundamental of statistics
- To improve logical abilities
- To develop research Aptitude

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Linear Correlation	10
	<ul style="list-style-type: none"> Definition of variables Meaning and Definition of Correlation Types of Correlation Properties of Correlation coefficient Method of Correlation: Scatter Diagram, Karl Pearson's method, and Spearman's Rank method Probable Error of Coefficient of Correlation Co-efficient of Correlation from Bivariate Frequency distribution Examples 	
Unit -2	Linear Regression	10
	<ul style="list-style-type: none"> Meaning and Definition of Regression Definition of Regression coefficient Properties of Regression coefficients & Relation between Correlation and Regression coefficient Two lines of Regression Regression Co-efficient from bivariate frequency distribution Examples 	
Unit -3	Probability	9
	<ul style="list-style-type: none"> Concept of Probability Mathematical and Statistical Definition of probability Definition of Different Terms (Random Experiment , Sample Space, Types of Events, etc) Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof 	9

	<ul style="list-style-type: none"> ▪ Examples 	
Unit -4	Probability Distribution-1	8
	<ul style="list-style-type: none"> ▪ Concept of Discrete Random Variable and Its Probability Distribution ▪ Mathematical Expectation of Discrete Random Variable. ▪ Probability distribution for Continuous variable ▪ Properties and Application of Normal Distribution without proof ▪ Examples 	
Unit -5	Probability Distribution-2	8
	<ul style="list-style-type: none"> ▪ Probability function of Binomial Distribution & Poisson ▪ Properties and Application of Binomial & Poisson Distribution ▪ Mean and Variance of B.D & P.D with Proof ▪ Examples 	

SUGGESTED REFERENCES

1. Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta, Sultan & Chand, New Delhi
2. Fundamentals of Statistics by S. P. Gupta, Sultan & Chand, New Delhi
3. Elements of Statistics by Enhance,

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019)

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

(308) CORPORATE ACCOUNTING (ELECTIVE)

Name of Course	Sem.	Core/ Elective/ Allied/ Practical/ Project	Paper Code	Paper Title	No. of Credit	Internal Marks	External Marks	External Exam. Time Duration
BBA	III	Elective	308	Corporate Accounting	3	30	70	2.5 Hrs.

Course Objectives

To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.

COURSE CONTENTS:

Marks: 80% Examples and 20% Theory

Units	Title of the Unit and the Topics	No. of Lectures
Unit -1	Issue of Equity Shares	
	Classification of Share Capital for the purpose of presentation in Balance Sheet; Ways for raising capital by companies: Private Placement, Public issue, Right issue; Terms for issue of Shares: At par, At premium and At discount; Use of Security Premium; Pro-rata allotment; Calls-in-arrears and Calls-in-advance; Issue of shares for the consideration other than cash.	9
Unit -2	Forfeiture And Re-Issue of Equity Shares, Buy back of Equity Shares	9
	Forfeiture of Shares; Reissue of forfeited shares; Buyback of equity shares, Objectives, Advantages and Limitations of buy back; Provisions of Companies Act for buyback of shares; Surrender of shares	
Unit -3	Redemption of Redeemable Preference Shares	9
	Types of Preference Shares; Methods for redemption; Provisions of Company Act for redemption of Preference Shares.	
Unit -4	Issue of Bonus Shares	9
	Objectives and advantages of issue of Bonus Shares; Types of Bonus; Methods for issue of Bonus Shares; Provisions of Companies Act 2013 for issue of Bonus Shares; Guidelines issue by the SEBI for issue of Bonus Shares; Sources of Bonus.	

Unit 5	Final Accounts of Company	9
	Horizontal and vertical presentation of final accounts; Provisions, Reserves and Capital Reserves; Divisible profits and dividend; Legal requirements for appropriation of profits; General Reserve (Note: Preparation of final account in Horizontal form only)	

SUGGESTED REFERENCES

1. Financial Accounting - P.C.Tulsian, Tata McGraw Hill, Delhi
2. Advanced Accounts - M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
3. Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
4. Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
5. Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
6. Modern Accounting - Hanif Mukherjee, Tata McGraw Hill, Delhi.

Note: Use the latest edition of the books.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2019)

INTERNAL ASSESSMENT			30 Marks
NO	Particulars	Marks	
	Test, Assignment, Seminar, or Presentation	30	
EXTERNAL ASSESSMENT BY UNIVERSITY			70 Marks
Q. No.	Particulars	Marks	
1 OR 1	Question from Unit-1	14	
2 OR 2	Question from Unit-2	14	
3 OR 3	Question from Unit-3	14	
4 OR 4	Question from Unit-4	14	
5 OR 5	Question from Unit-5	14	
	Marks	70	
	Total Marks	100	

Passing Standard

- Passing level is 40% marks, out of total the 100 marks paper
- Student must obtain minimum 40% marks in Internal Assessment (12 marks out of total 30), and minimum 40% marks in University Examination (28 marks out of total 70 marks).

