
SYLLABUS

I YEAR

PAPER- I : PRINCIPLES OF MANAGEMENT

- Unit-I** : Nature and scope of Management process-Management. (Art/ Science) Development of Scientific Management and other schools of thought-Functions of the Manager.
- Unit-II** : Planning ; Meaning and purpose of planning-steps in planning-types of plans. Objectives and policies : Objectives, policies, procedures and methods nature and types of policies.
- Unit-III** : Organisation : types of organisation structure-span of control-use of staff units and committees.
- Unit-IV** : Delegation : decentralisation-authority-responsibility, line and staff relationship-staffing-sources of recruitment-selection process-training,
- Unit-V** : Direction-Motivation-Leadership-Communication-Nature and purpose of directing-control-control process-budgetary and non-budgetary controls.

References Books :

- | | |
|--|-------------------------|
| 1. Principle of Management | – Tripathi |
| 2. Business Management | – C.B. Gupta |
| 3. Essentials of Management | – Kootzn and O'Donnel |
| 4. Management Theory and Practice | – Dale Earnest |
| 5. Management Principles | – Stonier |
| 6. Management Principles & Practices | – Parag Diwan |
| 7. Principles of Management | – Shyamal Mukherjee |
| 8. The Process of Management | – R.S, Davar |
| 9. Essentials of Management | – W.J. Duncav |
| 10. Management Analysis : Concepts & Cases | – Hyes & Hassie |
| 11. Principles of Business Management | – Sherlakar & Sherlakar |

I YEAR

PAPER- II : ORGANISATIONAL BEHAVIOUR

- Unit-I** : Organization behaviour : Concept and Meaning, Features of O.B., importance-history of development of O.B. - factors influencing O.B.
- Unit-II** : Individual Behaviour : Personality, definition and determinants, similarities and differences among individuals-attitudes and perceptions, meaning and significance, characteristics, components and functions-factors influencing attitudes and perceptions-their effect on productivity.
- Unit-III** : Group & Group dynamics : Meaning reason for the formation of groups, characteristics of groups-types of groups in organizations-factors affecting group behaviours.
- Unit-IV** : Leadership : Leadership concept-leadership emergences theories-leadership style-different functions and its effectiveness.
- Unit-V** : Motivation : Nature and importance-motivation process-theories of motivation, financial and non-financial motivators.
- Unit-VI** : Organizational Change : types of change-factors influencing change-resistance of change-overcoming resistance-organizational development-different techniques.
- Unit-VII** : Conflict in Organisation : Intergroup Conflict, Intra-individual Conflicts, Organisational Conflicts, Conflict Process, Negotiation.

References Books :

1. Human Behaviour at Work – Keith Davis
2. Organizational behaviour – Roobins
3. Theories of O.B. – A. R. Sharma
4. Organizational Behaviour Tests & Cases – G. Rao, VS Rao & Narayana

I YEAR
PAPER- III : MANAGERIAL ECONOMICS

- Unit-I** : Objective and need of managerial economics-related disciplines.
- Unit-II** : Demand Analysis : Concept and importance of demand-cardinal Utility indifference curve technique-demand forecasting-elasticity of demand concept and uses.
- Unit-III** : Production function : Production functions-Law of Returns-Law of Variable proportions-Iso-Economies of scale.
- Unit-IV** : Cost concepts: Types of costs-short-run and long-run cost function-break even analysis.
- Unit-V** : Market and Pricing : Price determination under different market conditions & classification of market structures-perfect competition-monopoly-monopolistic competition-concepts of discriminating monopoly, oligopoly, duopoly and regulation of monopoly.
- Unit-VI** : Capital Budgeting : concept-decision making under risk and uncertainties cost and benefit analysis.
- Unit-VII** : Product decisions-concept of product line and product mix-decisions on product addition and product deletion.
- Unit-VIII** : National Income : concept, classification and accounting.

Reference Books :

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|-------------------------------------|---------------------------------|
| Managerial Economics | – Vashney RI_ & Maheswari KL |
| 1. Managerial Economics | – G.S. Gupta |
| 2. Principles of Economics | – Sundaram and Vaish |
| 3. Managerial Economics | – Sivayya, Gangadhara Rao & VSP |
| 4. Principles of Business Economics | – Dr. P.N, Reddy and Appannarah |
| 5. Managerial Economics | – P.L. Mehta |
| 6. Managerial Economics | – Mote, Paul and Gupta |
| 7. Indian Economy | – Vimal Jalan |
| 8. Modern Micro Economics | – A. Koutsoyianis |

I YEAR

PAPER-IV : BUSINESS MATHEMATICS & STATISTICS

- Unit-I** : Basics of calculus-rules of differentiation-integration and their application to business.
- Unit-II** : Mathematics for Finance : Simple and compound interest annuities sinking funds-discounts and present values.
- Unit-III** : Meaning and definition of statistics-scope and limitations-statistical inquiries-scope of the problem-methods to be employed-types of inquiries.
- Presentation of statistical data-classification and tabulation-graphs and diagrams.
- Measures of Central tendency-arithmetic mean, median, mode, geometric and harmonic mean.
- Unit-IV** : Measures of variation-standard and mean deviations-quartile deviations-Skewness and Kurtosis-Lorenz Curve.
- Simple correlation-scatter diagram-Karl Pearsons' coefficient of correlation-rank correlation.
- Unit-V** : Analysis of Time Series : Methods of measuring trend and seasonal Variations.

Reference Books :

1. Business Statistics – S.P, Gupta & M.P. Gupta
2. Fundamental Mathematical Statistics – Gupta & Kapoor
3. Fundamentals of Statistics – D. N. Elhance
4. Statistics methods – S. C. Gupta
5. Business Mathematics & Statistics – Vittal P.R.

I YEAR

SUBSIDIARY PAPER - I : BUSINESS ORGANISATION

- Unit-I** : Meaning and difference between Organisation, Management and Administration.
- Unit-II** : Types of organisation-line, functional and staff.
- Unit-III** : Factors affecting the size of a business unit.
- Unit-IV** : Large-scale retailing-Departmental store, multiple shop, mail order business and super bazar.
- Unit-V** : Business Combination-causes, effects, types and forms.
- Unit-VI** : Significance and Theories of Location, Factors Affecting Location of Plant, Problems of Location.
- Unit-VII** : Methods of remunerating labour - time - piece rate and incentive plan - Taylor, Emerson, Halsey, Rowan and Gantt.
- Unit-VIII** : Sources of business Finance-short term and long term.
- Unit-IX** : Stock Exchange and Produce Exchange-meaning, functions and importance. Spot and future transactions-regulation of stock exchanges in India.

Reference Books :

1. Business Organisation – Yadukul Bhushan
2. Business Organisation – M. C. Shukla
3. Business Organisation – Ghosh and Om Prakash

I YEAR

SUBSIDIARY PAPER - II : FINANCIAL ACCOUNTING

- Unit-I** : Basic accounting concepts-Principles and Conventions-Nature and Significance of Accounting. Preparation of Journal, Ledger, Trial Balance, Subsidiary Books and Final Accounts.
- Unit-II** : Single entry system-preparation of accounts from incomplete records conversion of single entry into double entry system. Accounting of non-trading organisations - Receipts and payments account - income and expenditure account.
- Unit-III** : Royalty, Hire Purchase and Instalment system of Accounts.
- Unit-IV** : Departmental and Branch accounts (excluding foreign branch).
- Unit-V** : Partnership dissolution-Insolvency of partners-Garner Vs Murray case Sale to company.
- Unit-VI** : Insolvency of Individual / Sole Proprietor, Preparation of Statement of Affairs and Deficiency Account.

Reference Books :

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|----|-------------------|---|----------------|
| 1. | Advanced Accounts | – | J. R. Batliboi |
| 2. | Advanced Accounts | – | M. C. Shukla |
| 3. | Advanced Accounts | – | S. M. Shukla |
| 4. | Advanced Accounts | – | Pickles |

II YEAR

PAPER- V

COMMUNICATION & MANAGEMENT INFORMATION SYSTEM

- Unit-I** : Communication fundamentals-downward communication-upward communication-other forms of communication-informal communication patterns.
- Unit-II** : Conceptual Framework of management information systems.
- Unit-III** : Network, hierarchical and relational data base management systems.
- Unit-IV** : Personnel Administration Data Systems.
- Unit-V** : Payment Systems.
- Unit-VI** : Financial Control Data Systems.
- Unit-VII** : Operations data systems files.
- Unit-VIII** : Operations Data systems.
- Unit-IX** : Data Systems for planning.
- Unit-X** : Strategic Information Systems.

Reference Books :

1. Modern Information Systems – J.E. Gessford
2. Management oriented Management Information System – Jerome Kanter

II YEAR

PAPER-VI : COST & MANAGEMENT ACCOUNTING

- Unit-I** : Nature and scope of cost accounting and management accounting- Cost Accounting Vs Management accounting Vs Financing accounting.
- Unit-II** : Elements of Costs, Classification of Costs, Techniques & Methods of Costing, Preparation of Cost Sheet, Pricing of Issue of Materials for Production & Inventory Control.
- Unit-III** : Marginal costing : Principles and application of cost-volume-profit analysis.
- Unit-IV** : Principles of standard costing-types of standards-setting up of standards variance analysis-material, labour and overhead variances.
- Unit-V** : Principles of budgeting and control-types of budgets-preparation of master budget-performance budgeting-zero based budgeting.
- Unit-VI** : Ratio Analysis - meaning and significance - classification of ratios - profitability, activity, financial & capital structure ratios.
- Unit-VII** : Preparation of fund flow and cash flow statements.
- Unit-VIII** : Reporting to Management-Principle of writing reports for management.

Reference Books :

1. Principles and practice of cost accounting – N. K. Prasad
2. Theory and Practice of cost accounting – M. L. Agarwal
3. Costing accounting – B. Banerjee
4. Management Accounting – S. P. Gupta
5. Management accounting – I. M. Pandey
6. Principle of Management accounting – Manmohan & Goyal

II YEAR
PAPER- VII : LEGAL ASPECTS OF BUSINESS

- Unit-I** : Law of Contract - sale of goods - negotiable instruments - Indian Partnership - Main Provisions.
- Unit-II** : Companies Act - Main Provisions.
- Unit-III** : The Consumer Protection Act - The Contract Labour -The Shops and Establishment Act - Trade Union Act - Payment of Wages Act - Minimum Wages Act.
- Unit-IV** : Factories Act - Employees State Insurance (ESI) - Employee Provident Fund - Payment of Bonus Act - Maternity Benefit Act.
- Unit-V** : The Laws of Trade Marks - Copy Right - Patents - Designs - Trade Related Intellectual Property Rights (TRIPS - Cyber laws - changes made in Indian Penal Code - Indian Evidence Act - bankers Book and Evidence - Reserve Bank of India - World Trade Organisation (WTO) - Information Technology (ITA) Act.

Reference Books :

1. Cyber Laws for every Netizen in India – N. Vijayashankar
2. Elements of Mercantile Law – Kappor N.D.
3. Legal Systems in Business – Saravanavel & Sumathi S.
4. Principles of Business Law – Ashwathappa
5. Case Book on Business Law – Corne
6. Handbook Business Law – Gulson SS and Kappor G.K.
7. Business Law – Saravanavel & Alam
8. Business Laws – Nabhi Kumar Jain

II YEAR

PAPER-VIII : APPLICATION OF COMPUTERS IN MANAGEMENT

- Unit-I** : Fundamentals of Computers and Programming in Q BASIC.
- Unit-II** : Introduction of Operating System (DOS, WINDOWS).
- Unit-III** : Computers in Business application - MS Office (Word, Excel & Power Point). Accounting Package (Tally).
- Unit-IV** : Data Base Management System (Fox Pro) & Prgramming Languages C++.
- Unit-V** : Introduction to internet operations.

Reference Books :

1. Computer Today – Galgotia Publications
2. Mastering FoxPro 2.6 – Charles Seagal
3. Programming in ANSI C – E. Wala Guru Swami
4. PC Software made simple – R. K. Taxsali
5. Computer Data Processing – Davis
6. Computer and Management – Sanders
7. Operating System Concept – Peterson
8. Computer Network – Tannenbaum

II YEAR

SUBSIDIARY PAPER-I : BUSINESS ENVIRONMENT

- Unit-I** : The concept of Business environment - its nature and significance- brief overview of political - cultural-legal-economic and social environments and their impact on business and strategic decisions. Political environment - government and business relationship in India- Provisions of Indian constitution pertaining to business.
- Unit-II** : Social Environment - cultural heritage - social attitudes - impact of foreign culture-castes and communities - joint family systems- linguistic and religious groups - types of social organization - social responsibilities of business,
- Unit-III** : Legal Environment - Introduction to important Acts effecting business in India - contracts acts - IRDA - Consumer Protection Act & FEMA.
- Unit-IV** : Economic environment - economic systems and their impact on business - macro economic parameters like GDP - growth rate - population - urbanization - fiscal deficit - plan investment - per capita income and their impact on business decisions - Five year planning -Industrial policy - prices and distribution.
- Unit-V** : Financial Environment - financial system - commercial banks - financial institutions - RBI - Stock Exchange - IDBI - BIFR - Non banking financial companies - Financial Services like merchant banking - factoring - leasing.

Reference Books :

1. Business Environment – S. Sankaran
2. Business Environment – Fencis Cherunilam
3. Business Environment – Aswathappa
4. Government and Business in India – Dasgupta and Sengupta
5. Indian Economy – Dutta and Sundaram
6. Law and practice of Income tax in India – Bhagwati Prasad
7. Industrial Law – Malik
8. Productivity and Social Environment – P.L. Srinivasan K.

II YEAR
SUBSIDIARY PAPER-II
ENTREPRENEURSHIP DEVELOPMENT PROGRAMME

- Unit-I** : Introduction to Entrepreneurship.
Need, scope and characteristics - special schemes for technical entrepreneurs (STED) - Institution - network of support organisations.
- Unit-II** : Project Identification - selection.
Identification of opportunity - criteria for and principles of project selection & development - techno-economic feasibility of project - market survey technique,
- Unit-III** : Project formulation :
Need, Scope and approaches to project formulation - structure of project report.
- Unit-IV** : Technology :
Choice of technology, plant and equipment - plant layout and process planning for the project.
- Unit-V** : Project Implementation :
Financial Institutions - financing procedure and financial incentives.
- Unit-VI** : Project Management :
Resource management - men machine and materials; Books of account, financial statements and funds - flow analysis - elements of marketing and sales management - name of product and market strategy - packaging and advertising - after sales services.
- Unit-VII** : Government control / Regulations :
Important provisions of Income tax, sales tax and excise duty. IRDA and FEMA World Trade Organisation (WTO).

Reference Books :

1. Entrepreneurial Development – S.S. Khanka, S. Chand.

III YEAR
PAPER-IX : FINANCIAL MANAGEMENT

- Unit-I** : Meaning and Scope of financial management. Functions of finance, objectives of financial management.
- Unit-II** : Nature of Financial Decisions, Factors influencing Financial Decisions, Objectives of Corporate Financial Decisions.
- Unit-III** : Meaning of capital structure, Objective and importance, Factors affecting formulation of capital structure, Capital structure theories, Over and under capitalisation.
- Unit-IV** : Concept and importance of cost of capital, Computation of the cost of capital.
- Unit-V** : Concept of working capital, Need of working capital, Determinantes of working capital, Computation of working capital.
- Unit-VI** : Sources of capital, Long term & short term, Sources of capital.

Reference Books :

1. Advanced accounting – Jain Narang and Gupta VK
2. Principles of Management Accounting – Manmohan and Goyal
3. Cost and Management Accounting – Jain Narang
4. Management Accounting – Horengren
5. Principle of Accountancy – Krishnaswamy OR
6. Principles of Accounting – Gupta R.K.
7. Principles of Accounting – Batli Boi
8. Finance and Management accounting – S. N. Maheshwari
9. Advanced Accountancy – Shukla and Grewal TS
10. Advanced Accountancy – Gupta and Radhaswamy

III YEAR
PAPER- X : MARKETING MANAGEMENT

- Unit-I** : Fundamentals of Marketing - Role of marketing - Relationship of Marketing with other functional areas - concept of marketing - Factors affecting the marketing functions.
- Unit-II** : Buyer Behaviour - consumer goods and industrial goods - buying motives - buyer behaviour models - factors influencing buyer behaviour and buying decision process.
- Unit-III** : Market segmentation - markets and marketing segmentation - need and basis of segmentation - marketing strategy - segmentation - targeting and positioning (STP marketing).
- Unit-IV** : Sales forecasting - various methods of sales forecasting - analysis and application.
- Unit-V** : Product - characteristics - benefits - consumer goods - industrial goods-developing new products - new product introduction process -the product life cycle - product portfolio analysis - product line and product mix decisions.
- Unit-VI** : Pricing : Factors influencing pricing decisions - pricing objectives pricing policies and procedures - pricing strategies - Factors affecting price determination - Pricing policies and strategies.
- Unit-VII** : Promotion : Advertising - Publicity - Personal selling - Sales Promotion - Sales administration - sales managers - sales territories - management of sales force - motivation - compensation - control.

Reference Books :

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|----|-------------------------------|---------------------|
| 1. | Marketing Management | Philip Kotler |
| 2. | Marketing Research | Green Paul and Tull |
| 3. | Marketing Research | S.D. Sharma |
| 4. | Management of Sales force | Stanton |
| 5. | Management of Sales force | Johnson & Curtz |
| 6. | Management of Sales force | Cundiff & Still |
| 7. | Advertising & Sales Promotion | Belch & Belch |

III YEAR
PAPER -XI : PERSONNEL MANAGEMENT

- Unit-I** : Nature and scope of HRM - Differences between personnel management and HRM-Environment of HRM-Strategic HRM.
- Unit-II** : Human Resource Planning-Recruitment-Selection-Methods of Selection-Use of various tests-interview techniques-in selection-placement.
- Unit-III** : Induction-training-methods-techniques-identification of the training needs-training and development.
Performance appraisal-methods-job evaluation and performance appraisal transfer, promotion and termination of services.
- Unit-IV** : Remuneration-wage and salary administration-components of remuneration-incentives-benefits-motivation.
Industrial relations-role-importance and functions of trade unions.
- Unit-V** : Participative Management-Structure-scope-collective bargaining-works committee-joint management councils-pre-requisite for successful participation-role of government in collective bargaining.
- Unit-VI** : Human Resource Audit-nature-benefits - scope-approaches. Challenges of Human Resource management-Industrial unrest - strikes - lockouts-prevention of strikes, lockouts.

Reference Books :

1. Personnel Management & Industrial Relations – T.N. Bhagoliwal
2. Personnel Management – Monappa
3. Personnel Management – Davar
4. Personnel Management – C.B. Mamoria
5. Human Resource Management – Saiyadain
6. Human Resource Management – Gary Dessler
7. Human Resource & Personnel Management – Aswathappa K.
8. Human Resource Management – Beardwell and Holden
9. Human Relations and Organisational Behaviour – Dwivedi R.S.
10. Industrial Relations in India and Workers involvement in Management – Michale V.

III YEAR

PAPER XII : PROJECT REPORT (ON-THE-JOB-TRAINING)

After the 2nd year annual examination, each student shall undergo a practical training of 8 weeks duration in an approved business / industrial / service organisation and submit at least two copies of the Summer Training Report to the Head of the Department at least 15 days before the date of commencement of the Final year examinations. This Sumer Training report shall carry 100 Marks and it shall be evaluated for 60 marks by two external examiners appointed by the University and 40 marks shall be awarded on the basis of their internal assessment.

The students may. undertake project on any specialized paper as per their choice.

PATNA UNIVERSITY



COURSES OF STUDY

FOR

B.B.A. Examination (2015-18)

Three Year Degree Course

Part – I

Part – II

Part – III