

# **Bachelor of Business Administration**



## **H.D. JAIN COLLEGE, ARA**

### **BBA**

**B.B.A.(Hons) Degree Course**  
**Bachelor of Business Administration**  
**(Non-Semester)**

Under:  
**Veer Kunwar Singh University, Ara**



Approved by: Raj Bhawan, Patna, Bihar  
Govt. of Bihar



**Dr. Narendra Kumar**

(Principal-cum-Director)

**H.D. JAIN COLLEGE, ARA**

**Information Brochure**  
**Bachelor of Business Administration**



**Approved By**  
*Veer Kunwar Singh University, Ara*

**BBA**  
**Bachelor of Business Administration**

Three Year Full – Time Degree (Hons) Course  
("where thou be a best brain for business")

**Dr. Narendra Kumar**  
Principal-cum-Director

**H.D. JAIN COLLEGE, ARA**

(A Postgraduate Unit of Veer Kunwar Singh University, Ara)  
Tel : 06182-239178

## From the Director's Desk

B.B.A. is a bachelor level business management course that is designed to impart managerial and entrepreneurial skills to the management aspirants. The course is approved by Academic Council, Syndicate and Senate of Veer Kunwar Singh University, Ara.



The course runs under the supervision of a team of highly qualified and motivated teachers associated with the development of vocational courses in the college. We are committed to ensure quality education and a highest standard of excellence in our courses. For the upgradation of the course, the syllabus is subjected to revision at frequent intervals so that the excellence of the course is maintained. The academic programme will be assessed by a combination of assessments like formal examination, project report preparation and internship.

I hopefully believe that the B. B. A. Course at H. D. Jain College, Ara under Commerce Department will soon attain excellence in the field of management studies.

**Dr. Narendra Kumar**  
Principal – cum – Director



# **BACHELOR OF BUSINESS ADMINISTRATION**

**(B.B.A.)**

**(Non-Semester)**

## **REGULATIONS**

### **Regulations for Admission & Examination**

#### **1. Eligibility for Admission :**

Candidates Seeking admission to the first year of the degree course must have passed intermediate or equivalent examination with a minimum of 45% marks in Art, Science or Commerce stream. Equivalent examination should be approved by the Government and accepted by the Syndicate of the University.

#### **2. Eligibility for the Award of the Degree :**

A Candidate shall be eligible for the Award of Degree only, if he/she has undergone the prescribed course and secured at least 45% marks in each paper and also in aggregate every/each part.

Examinations will be conducted by VKS University, Ara as per the general schedule of the Examination of the university. Each paper will contain 100 Marks consisting 80 Marks of written examination and 20 Marks of internal assessment. There will be continuous evaluation of the students through Internal Assessment Test.

The candidates will be declared to have passed adding Theory and Internal Assessment Marks and their division will be declared accordingly as per the rules of the University.

#### **3. Registration :**

All students enrolled in the course are required to apply for Registration as per Veer Kunwar Singh University rules. A separate form for Registration may be obtained from the college office at the beginning of the first year of B.B.A. course. The candidate will be enrolled /registered in the Faculty of Commerce of this University.

#### 4. Fee Structure :

B.B.A. (Three Year Honours Degree Course : 12,000/- per annum And additional fees of 1,000/- will be taken as development fees.

#### 5. Attendance Policy :

Regular attendance in all classes, seminars, symposia, case discussion, field trips, periodical tests, etc. is compulsory.

75% attendance in each subject/Paper is compulsory.

Prolonged absence will result in dismissal from the programme.

#### 6. Dress Code :

Students have to attend classes in the prescribed dress code, i.e.,

Lower Brown

Upper White

&

Tie Brown

**It is essential to note.**

#### 7. Other Facilities :

The campus provides Banking Services, Refreshment Centre, Playground & Common Room facilities.



## 5. Course Structure :

| FIRST YEAR (PART-I)                              | Duration<br>Hours | Maximum Marks |                    |
|--------------------------------------------------|-------------------|---------------|--------------------|
|                                                  |                   | Theory        | Int. Assess        |
| 1. Business Communication                        | 03 Hrs.           | 80            | + 20 = 100         |
| 2. Management Concept                            | 03 Hrs.           | 80            | + 20 = 100         |
| 3. Financial Accounting & Auditing               | 03 Hrs.           | 80            | + 20 = 100         |
| 4. Managerial Economics                          | 03 Hrs.           | 80            | + 20 = 100         |
| 5. Office Management and<br>Secretarial Practice | 03 Hrs.           | 80            | + 20 = 100         |
| <b>TOTAL</b>                                     |                   | <b>400</b>    | <b>+ 100 = 500</b> |

| SECOND YEAR (PART-II)                | Duration<br>Hours | Maximum Marks |                    |
|--------------------------------------|-------------------|---------------|--------------------|
|                                      |                   | Theory        | Int. Assess        |
| 6. Financial Management              | 03 Hrs.           | 80            | + 20 = 100         |
| 7. Business Law                      | 03 Hrs.           | 80            | + 20 = 100         |
| 8. Business Mathematics & Statistics | 03 Hrs.           | 80            | + 20 = 100         |
| 9. Business Environment              | 03 Hrs.           | 80            | + 20 = 100         |
| 10. Cost & Management Accounting     | 03 Hrs.           | 80            | + 20 = 100         |
| <b>TOTAL</b>                         |                   | <b>400</b>    | <b>+ 100 = 500</b> |

| THIRD YEAR (PART-III)           | Duration<br>Hours | Maximum Marks |                    |
|---------------------------------|-------------------|---------------|--------------------|
|                                 |                   | Theory        | Int. Assess        |
| 11. Human Resource Management   | 03 Hrs.           | 80            | + 20 = 100         |
| 12. Taxation Law and Accounting | 03 Hrs.           | 80            | + 20 = 100         |
| 13. Marketing Management        | 03 Hrs.           | 80            | + 20 = 100         |
| 14. Money and Banking           | 03 Hrs.           | 80            | + 20 = 100         |
| 15. Computer Application        | 03 Hrs.           | 80            | + 20 = 100         |
| <b>TOTAL</b>                    |                   | <b>400</b>    | <b>+ 100 = 500</b> |

# SYLLABUS FIRST YEAR (PART -I)

## BUSINESS COMMUNICATION

### 1st Paper

Full Marks : 80+20 = 100

1. **Unit - I**  
Introduction, Meaning, Basic Terms, Models and Processes, Theories of Communication, Audience Analysis.
2. **Unit - II**  
Self Development & Communication, Development of Positive and Personal Attitude, SWOT Analysis, Vite's Model of Interdependence and Whole Communication.
3. **Unit - III**  
Corporate Communication Formal and Informal Communication Network, Grapevine, Communication Gap, Limitations, Improving Communication Skill Practices in Business Communication, Group Discussion, Mock Interviews, Seminars.
4. **Unit - IV**  
Principles of Effective Communication, Writing Skill, Planning Business Messages, Rewriting & Editing. The First Draft, Reconstruction of the Final Draft, Different Kinds of Business Letters formats, Office Memorandum.
5. **Unit - V**  
Report Writing, Introduction, Brief Report & Formal Report Presentation, Principles and Kinds of Reports.
6. **Unit - VI**  
Effective listening, Principles of Effective listening, Factors, effective learning exercise.
7. **Unit - VII**  
Interviewing Skills, Appearing in Interviews, Conducting Interviews, Writing Resume and Letter of Application; Conducting Surveys.
8. **Unit - VIII**  
Modern Forms of Communication : Fax, E-mail, Video Conferencing.

## TEXT BOOKS

- Balasubhramanayam : Business Communications, Vikash Publishing House, New Delhi.
- Kaul : Effective Business Communication, Prentice Hall, New Delhi
- Parti, V.R. : Essentials of Communications, Green Span Publication, New Delhi
- Senguin, J. : Business Communications The World and Your Career, Allied Publishers, New Delhi.
- Ronald, E. Dufell & Jobh So Filder : Principles of Business Communications, Macmillan Publishing Company, London.
- Boree & Thill : Business Communication Today Total Mac Graw Hall, New Delhi.
- Randall E. Magors : Business Communication, Harber & Row, New York.



# MANAGEMENT CONCEPT

2nd Paper

Full Marks : 80+20 = 100

1. **Unit - I**

Meaning, Definition, Nature, Principles, Functions & Scope of Management, Management Art or Science, Development of Scientific Management and other Schools of Management thoughts.

2. **Unit - II**

Planning : The meaning and purpose of Planning, Steps in Planning, Types of Plans, Objective & Policies : Objective, Policies, Procedures and Methods, Nature and Types of Policies.

Decision Making, Process of Decision Making, Types of Decision, Problems involved in decision making.

3. **Unit - III**

Organization : Types of organization, Structure, Span of Control, Use of Staff units and committee.

4. **Unit - IV**

Delegation and decentralization, Authority, Responsibility, Power Line and Staff Relationship, Staffing, Sources of Recruitment, Selection Process and Training.

5. **Unit - V**

Direction – Nature and Purpose of Directing, Motivation, Leadership, Communication

## TEXT BOOKS

- |    |              |   |                                                        |
|----|--------------|---|--------------------------------------------------------|
| 1. | Tripathi     | : | Principles of Management                               |
| 2. | Koontz       | : | Essentials of Management                               |
| 3. | C.B.Gupta    | : | Business Management                                    |
| 4. | Dale Earnest | : | Management Theory & Practices                          |
| 5. | Stonier      | : | Management Principles, Financial Accounting & Auditing |

# FINANCIAL ACCOUNTING & AUDITING

3rd Paper

Full Marks : 80+20 = 100

## 1. Unit - I

Meaning & Scope of Financial Accounting and its Limitation, Basic Accounting Concepts, Principles & Concepts of Accounting, Double Entry System of Book Keeping, Ledger & Subsidiary Books, Trial Balance, Preparation of Trading & Profit and Loss Account and Balance Sheet with Simple Adjustments.

## 2. Unit - II

Rectification of Errors, Bank Reconciliation Statement, Accounting of Non-Training Organization.

## 3. Unit - III

Company Accounts, Issue & Forfeiture of Shares, Redemption of Debentures.

## 4. Unit - IV

Meaning, Objects, Scope & Importance of Auditing, Kinds of Auditing, Internal Check and Internal Audit Vouching, Qualities of a Good Auditor.

## TEXT BOOKS

|                        |   |                                                                     |
|------------------------|---|---------------------------------------------------------------------|
| J.R. Batliboi          | : | First Steps in Double Entry Book Keeping.                           |
| Krishna Swamy O.R.     | : | Principles of Accountancy                                           |
| Shukla and Grewal T.S. | : | Advanced Accountancy                                                |
| R.K.Gupta              | : | Management Accounting                                               |
| Dinkar Pagare          | : | Principles of Practices of Auditing Financial Accounting & Auditing |



# MANAGERIAL ECONOMICS

## 4th Paper

Full Marks : 80+20 = 100

### 1. Unit - I

Objective and need of Managerial Economics, Related Disciplines, Production Functions, Law of Returns.

### 2. Unit - II

Demand Analysis, Demand Schedule, Demand Curves, Elasticity of Demand.

Factors of Production, Law of Variable Proportion, Least Cost Combination, Economics of Scale.

### 3. Unit - III

Cost Curves and Revenue Curves, Break Even Analysis, Indifference Curve, Profit Theories and Concepts.

### 4. Unit - IV

Marketing Structure and Pricing, Pricing under Perfect Competition, Pricing under Monopoly, Price Discrimination, Pricing under Monopolistic Competition.

Pricing in Public Utilities and Public Enterprises, Pricing Strategies and Methods.

## TEXT BOOKS

- |    |                      |   |                                    |
|----|----------------------|---|------------------------------------|
| 1. | Mehta, P.Z.          | : | Managerial Economics               |
| 2. | Varshney & Maheswari | : | Managerial Economics               |
| 3. | Gupta, G.S.          | : | Managerial Economics               |
| 4. | Sankara              | : | Managerial Economics               |
| 5. | Mithani, D.M.        | : | Fundamentals of Business Economics |
| 6. | Chopra, P.N.         | : | Business Economics                 |

# OFFICE MANAGEMENT & SECRETARIAL PRACTICE

## 5th Paper

Full Marks : 80+20 = 100

### 1. Unit - I

Office as an organ of organization, Meaning, Nature, Structure, Kinds and Importance and Functions of Office in an Organization, Location of an Office in an Organization, Office Structure for various types of Office.

### 2. Unit - II

Office Personal need Categories, their recruitment, oriental qualifications as per their position, placement.

Concept, Need and essentials of an efficient office.

### 3. Unit - III

Filling : Meaning Need and Importance, Objective, Types of Filling, Characteristics of a good filling system, various methods of filling.

Indexing : Meaning, Need, Importance, Objectives and Types of Indexing, Characteristics of a Good Indexing, System, Formational Merits & Demands.

### 4. Unit - IV

Communication : Meaning, Nature, Scope and Significance of Communication in an Office. Communication as a Process, Essentials of effective Communication, Types of Communication, Verbal, Non-verbal and Interpersonal Communication, Barriers to Communication.

## TEXT BOOKS

- |    |                |   |                                  |
|----|----------------|---|----------------------------------|
| 1. | Sachdeva, S.   | : | Office Management                |
| 2. | Bagirial, A.K. | : | Secretarial Practice             |
| 3. | Sachdeva, S.   | : | Secretarial Practice             |
| 4. | Sachdeva, S.   | : | Office Management                |
| 5. | Arora, S.P.    | : | Office Organization & Management |

## SYLLABUS SECOND YEAR (PART-II)

### FINANCIAL MANAGEMENT

6th Paper

Full Marks : 80+20 = 100

1. **Unit - I**

Introduction : Nature, Scope and Objectives of Financial Management, Types of Financial Decision, Raising of Funds, Utilization of Funds.

2. **Unit - II**

Capital Budgeting : Meaning, Techniques for Evaluating Projects, Capital Rationing, Risk and Uncertainty in Projects.

3. **Unit - III**

Working Capital Management : Need, Determinants, Financing and Control of Working Capital, Various Components of Working Capital, Current Assets and Current Liabilities and their Management.

4. **Unit - IV**

Capital Structure, Capitalization, Over Capitalization Under Capitalization, Capital Gearing. Leverage: Meaning, Operating & Financial Leverages.

### TEXT BOOKS

- |    |               |   |                             |
|----|---------------|---|-----------------------------|
| 1. | Pandey, I.M.  | : | Financial Management        |
| 2. | Khan & Jain   | : | Financial Management        |
| 3. | Chandra, P.   | : | Financial Management        |
| 4. | Hampton, J.J. | : | Financial Decision Making   |
| 5. | Walker, W.    | : | Financial Planning & Policy |

## BUSINESS LAW

### 7th Paper

Full Marks : 80+20 = 100

1. **Unit - I**  
Law of Contract, Essentials of Contract, Void and Voidable Contract, Offer, Acceptance, Free Consent, Consideration, Competency to Contract, Contract relating to Minor, Sale of Goods Act. Law Relating to sale of goods.
2. **Unit - II**  
Negotiable Instrument Act. Cheque, Bill of Exchange & Promissory note.
3. **Unit - III**  
Indian Partnership Act & India Companies Act. Incorporation of Company Appointment of Directors, Theirs Rights & Duties.
4. **Unit - IV**  
A brief Introduction of Factories Act, Employees State Insurance (ESI)
5. **Unit - V**  
FEMA, MRTP.

### TEXT BOOKS

- |    |                           |   |                |
|----|---------------------------|---|----------------|
| 1. | Shukla, M.C.              | : | Mercantile Law |
| 2. | Pandit, S. & Pandit, M.S. | : | Business Lal   |
| 3. | Katra, V.K.               | : | Mercantile Law |
| 4. | Kuchhal, M.C.             | : | Mercantile Law |
| 5. | Kappor, N.D.              | : | Mercantile Law |



# BUSINESS MATHEMATICS & STATISTICS

8th Paper

Full Marks : 80+20 = 100

1. **Section A : Mathematics [40 Marks]**

Arithmetic, Geometric and Harmonic Progression including Series Arithmetic Mean & Geometric Mean.

Linear, Quadratic, Exponential and Logarithmic Functions, Concept and Determination of Break-even-point, Permutations and Combinations.

Matrices : Meaning and Operation, Matrix Inversion, Solution to system of linear equations by matrix inversion as well as pivotal reduction method. Mathematics of Finance, Simple and Compound interest (Application of Log table, Annuity).

2. **Section B : Statistics [40 Marks]**

Meaning of Statistics, its importance, scope, nature, objects and limitation, Classification and tabulation of data, measures of central tendency and dispersion, Correlation and regression, probability and expected value, elements of theoretical distribution, binomial, Poisson, normal.

Concept of Standard error, test of hypothesis. Times series, Forecasting Index Numbers.

## TEXT BOOKS

- |    |                             |   |                                          |
|----|-----------------------------|---|------------------------------------------|
| 1. | Shukla, M.C.                | : | Mercantile Law                           |
| 2. | Gupta, S.C.                 | : | Statistical Methods                      |
| 3. | Sundhaarasan and Jayaseelan | : | An Introduction to Business Mathematics. |
| 4. | Vittal, PR                  | : | Business Mathematics & Statistics        |
| 5. | Stafford                    | : | Business Mathematics                     |
| 6. | Astharia                    | : | Elements of Statistics                   |
| 7. | Raghavachari                | : | Mathematics for Management               |

## TEXT BOOKS

1. Shukla, M.C. : Mercantile Law
2. Khera, S.S. : Government in Business
3. Mukherjee, S. : Economics Environment of Business
4. S. Sankarari : Business Environment
5. Aswathappa, S. : Essentials of Business Environment
6. Jalan, B. : India's Economics Crisis

# BUSINESS

## **COST & MANAGEMENT ACCOUNTING**

### **10th Paper**

**Full Marks : 40+10**

1. **Unit - I**  
Meaning, Object, Classification, Elements of Costing.
2. **Unit - II**  
Output Costing, Cost Reconciliation Statement.

## **MANAGEMENT ACCOUNTING**

### **10<sup>th</sup> Paper**

**Full Marks : 40+10**

1. **Unit - I**  
Meaning, Objects, Importance & Scope of Management Accounting.
2. **Unit - II**  
Financial Statements Nature, Scope & Financial statement.
3. **Unit - III**  
Ratio Analysis Meaning & Preparation of different Ratios B.E.P.
4. **Unit - IV**  
Fund Flow and Cash Flow Statements.

### **TEXT BOOKS**

- |    |                                                  |   |                                                |
|----|--------------------------------------------------|---|------------------------------------------------|
| 1. | Jain & Naran                                     | : | Cost Management Accounting                     |
| 2. | Pillai & Bhagwati                                | : | Management Accounting                          |
| 3. | Prasad, N.K.                                     | : | Cost Accounting                                |
| 4. | Hingorani, N.L.Ramnathan<br>A.R.S. Chand & Sons. | : | Management Accounting (edited by Grewal, T.S.) |
| 5. | Agrawal, M.L.                                    | : | Cost Accounting                                |
| 6. | Arora, M.N.                                      | : | A text book of Cost Managerial Accounting      |

## SYLLABUS THIRD YEAR (PART-III)

### HUMAN RESOURCE MANAGEMENT

11th Paper

Full Marks : 80+20 = 100

1. **Unit - I**

Nature and Scope of HRM, Environment of HRM, Human Resource Planning, Recruitment, Selection, Methods of Selection, Use of various tests, Interview techniques in selection procedure.

2. **Unit - II**

Introduction, Training, Methods, Techniques, Identification of the Training needs, Training and Development.

3. **Unit - III**

Remuneration : Components of Remuneration, Incentives, Benefits, Welfare and Health. Industrial Relations: Meaning & Importance, Trade Unions, Industrial Dispute and their Settlement.

4. **Unit - IV**

Participative Management Structure, Scope, Collective Bargaining, Works Committee, Joint Management Councils.

### TEXT BOOKS

- |    |                                      |   |                                                     |
|----|--------------------------------------|---|-----------------------------------------------------|
| 1. | Pandey, I.M.                         | : | Personnel Management                                |
| 2. | K. Aswathappa                        | : | Human Resource and Personnel Management             |
| 3. | Gary Decsler                         | : | Human Resource Management                           |
| 4. | Dr. G.P. Sinha &<br>Dr. R.P.N. Sinha | : | Industrial Relations & Labour Legislation           |
| 5. | Flippo, E.B.                         | : | Personal Management                                 |
| 6. | Avians, P.N.                         | : | Human Resource Management, Principles and Practice. |

# TAXATION LAW AND ACCOUNTING

12th Paper

Full Marks : 80+20=100

1. **Unit - I**

A brief Accountancy of Income Tax Act. Terminology, Types of Assessee and their Tax Liabilities on the basis of Residence Difference Heads of Income Tax Authorities.

2. **Unit - II**

Computation of Taxable Income from Salaries.

3. **Unit - III**

Computation of Income Tax from House Property.

4. **Unit - IV**

Computation of Income Tax from Capital Gains & Income from other sources.

5. **Unit - V**

Profits & gains of business & profession.

6. **Unit VI**

Computation of Total Income of Individual and firm.

## TEXT BOOKS

1. Mehrotra, H.C. : Income Tax Law and Accounting.
2. Income - Tax Act 1961 as amended up to date.

# MARKETING MANAGEMENT

13th Paper

Full Marks : 80+20=100

## Unit - I

Meaning & Importance of Marketing, Relationship of Marketing with other functional areas, Marketing, Management Product Services and Selling.

## Unit - II

Sales Promotion & Advertisement Communication Process, Marketing Mix, Marketing Segmentation.

## Unit - III

Sales Forecasting, Various methods of Sales Forecasting, Analysis and Application.

## Unit - IV

Pricing Factors influencing Pricing Decision. Pricing Procedures, Procedures & Strategies, Distribution Channel.

## TEXT BOOKS

- |                                |   |                       |
|--------------------------------|---|-----------------------|
| 1. Ranjan, Nair                | : | Marketing             |
| 2. Saxena, Rajan               | : | Marketing Management  |
| 3. Philip Kotler and Armstrong | : | Marketing Management  |
| 4. Sharma, S.D.                | : | Marketing Research    |
| 5. Ramanujam                   | : | Marketing Research    |
| 6. Kumar Arun & Minkshi N.     | : | Marketing Management. |



# MONEY AND BANKING

14th Paper

Full Marks : 40+10=50

## MONEY

1. **Unit - I**  
Money: Definition Function & Classification.
2. **Unit - II**  
Value of Money Determination, Measurement and Impact of Changes in the value of Money.
3. **Unit - III**  
Monetary Policy: Objectives and its implementation, I.M.F. & World Bank, their working & Present Position.
4. **Unit - IV**  
International Monetary Systems Foreign Exchange rates Determination Purchasing Power Balance of Payment Theory.

14<sup>th</sup> Paper

Full Marks : 40+10=50

## BANKING

1. **Unit - I**  
Commercial Banks Meaning, Nature, Importance, Function & Kinds, Branch Banking and Unit Banking.
2. **Unit - II**  
Investment Policy, Credit Creation & its Limitation.
3. **Unit - III**  
Central Banking Functions and Methods of Credit Control R.B.I.

## TEXT BOOKS

- |    |                 |   |                                                        |
|----|-----------------|---|--------------------------------------------------------|
| 1. | Mirhani, D.M.   | : | Money Banking, International Trade and Public Finance. |
| 2. | Schanm          | : | Money & Banking                                        |
| 3. | Shethi, T.T.    | : | Money & Banking and International Trade                |
| 4. | Pandey, Sridhar | : | Money & Banking                                        |
| 5. | Roy Ltd.        | : | Money & Banking                                        |

# COMPUTER APPLICATIONS

15th Paper

Full Marks : 80+20=100

1. **Introduction :**

What is Computer, History and Development of Computer, Role in Office, Types of Computer Personal Computer, Super Computer, 486-686 Series and Pentium Series, Local Area Network (LAN) and Wide Area Network (WAN), Desktop Operating System, Lap Top Computers and Internet.

2. **Introduction to Hardware :**

Hard Disk, Hard Disk Drive, Floppy, Floppy Drive, Key-Board, Mouse, Monitors-Mono and Colour.

3. **Power System to Computer Installation :**

CVT (Constant Voltage Transformer) and UPS.

4. **Computer Printers :**

Dot Matrix, Ink-Jet and other Colour Printers.

5. **Operating System :**

Windows 2000 and XP

6. **MS Office - 2000 :**

MS Word

MS Excel

MS Power Point

MS Excess

## TEXT BOOKS

1. B.P.B. Publication

2. Saxena : A First Course in Computers.



Estd.- 21 st January, 1942



