

# BBA I

# Semester

# Syllabus

Subject Name	L	T	P	Credit
Environmental Studies	5	1	0	6

**Objectives:**

To provide a deeper understanding of environment and its function. Students have to be practically involved to understand the environmental process by doing field work.

**Unit-1**

**Nature of environmental studies:** Definition, scope and importance, Need of Environmental Studies for public awareness; Natural Resources: Renewable & non-renewable resources

**Unit-2**

**Social Issues and the Environment:** Urban problems related to energy, Water conservation, rain water harvesting. **Biodiversity and its conservation:** Introduction – definition: genetics, species and economic diversity. Bio-geographically classification of India. Biodiversity at global, national and local levels.

**Unit -3**

**Ecosystems:** Concept of eco-system, structure and function of an ecosystem, producers, consumers and decomposers, energy flow in ecosystem. Introduction, types, characteristic features, structures and functions of following ecosystem: forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystem.

**Unit -4**

Environmental Protection Act, Air (Prevention & control of pollution) Act, Water (Prevention & control of pollution) Act, Forest Conservation Act.

**Unit-5**

**Environmental Pollution:** Causes, effects and measures of air pollution; Water, soil, marine, noise, thermal pollution. Solid waste management.

**Outcomes:**

- Develop an in-depth understanding of various environmental issues and concern of national and global importance.
- Develop a balance view of the relationship between environment and development.
- To develop skills to undertake and participate in investigative studies on various environmental studies.

**Text books:**

1. Bharucha Erach (ed) Textbook of Environmental Studies., University Press India Pvt. Ltd
2. India Santra S.C, (ed), Environmental Science, New Central Agency Pvt. Ltd Kolkata, India

**Reference books:**

1. Bharucha Erach, 2003, The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad380013
2. Kaushik, Anubha&Kaushik, C.P 2006. Perspectives in Environmental Studies, New Age International (p) Ltd. Publisher New Delhi
3. Singh savindra 2003. Environmental Geography, PrayagPustakBhawan, Allahabad.

Subject Name	L	T	P	Credit
Financial Accounting	5	1	0	6

**Objectives:**

- Explain the concept and role of accounting and financial reporting in the modern market economy,
- Explain the regulatory framework for the operation of accounting activities,
- Understanding of basic accounting concepts, accounting principles and techniques of posting basic business changes.
- Explain the structure and content of financial statements.

**Unit-1**

**Meaning and Scope of Accounting:** Need, development, and definition of accounting; Bookkeeping and accounting; Persons interested in accounting; Branches of accounting; Objectives of accounting

**Unit-2**

**Accounting Principles:** Conventions and concept, Financial Accounting Standard: Concept, Setting Process and Names, IFRS-Introduction.

**Capital and Revenue:** Classification of income; Classification of expenditure; Classification of receipts

**Unit -3**

**Accounting Transactions:** Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationships between Journal and Ledger; Rules regarding posting; Trial balance; Sub divisions of journal.

**Unit -4**

**Final Accounts:** Preparation of Final Accounts; Manufacturing account; Trading account; Profit and loss account; Balance Sheet; Adjustment entries, Rectification of errors; Classification of errors; Location of errors; Suspense accounts; Effects on profit.

**Unit-5**

**Depreciation Provisions and Reserves:** Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Depreciation accounting; Methods of recording depreciation; SLM and WDV Method

**Outcomes:**

- Identify accounting rules required for business enterprises.
- Apply the accounting rules in determining financial results,
- Compare the specificity of different accounts within the accounting policies.

**Text books:**

1. Dr. S.N. Maheswari, Financial Accounting
2. Grewal and Shukla, Advanced Accounting

**Reference books:**

1. P.C. Tulasian, Pearson Editions, Introduction to Accounting
2. Jain & Narang. Financial Accounting
3. Accounting Standards - Institute of Chartered Accountants of India

Subject Name	L	T	P	Credit
Fundamentals of Management	5	1	0	6

### Objectives:

- Discuss and communicate the management evolution and how it will affect future managers.
- Observe and evaluate the influence of historical forces on the current practice of management.
- Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- Practice the process of management's four functions: planning, organizing, leading, and controlling.

### Unit-1

**Introduction:** - Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought.

### Unit-2

**Planning:** - The Process of Planning, Objectives, Policy and Procedures, Forecasting and Decision Making.

### Unit -3

**Organizing:** - Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, Patterns of Organization, Line and Staff Relationships.

### Unit -4

**Staffing:** - Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal and its techniques.

### Unit-5

**Controlling:** - Concept or Managerial Control, Control aids, Score Responsibilities of Managers. Controlling techniques

### Outcomes:

- Demonstrate critical thinking when presented with managerial problems and express their views and opinions on managerial issues in an articulate way
- Understand the major internal features of a business system and the environment in which it operates.
- Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice.
- Conduct topic and case analysis to apply theoretical concepts.
- Prepare and present structured presentations and reports.

### Text books:

1. Keitner, R and Cassidy, C (2012) Principles of Management, 12th Edition, South Western College Publishing
2. Strydom, J et al (2011) Principles of Business Management, 2nd edition, OUP, Oxford.
3. Smith, C et al (2011) Remaking Management, CUP, Cambridge

### Reference books:

1. Monahan, G (2000) Management Decision Making, CUP, Cambridge
2. Steers et al (2011) Managing Across Cultures, CUP, Cambridge
3. Kochan, T and Schmalensee, R (2003) Management, MIT Press,

Subject Name	L	T	P	Credit
Micro-economic Principles	5	1	0	6

**Objectives:**

- To gain an understanding of core economic principles and how they apply to a wide range of real-world issues.
- To master the theoretical and applied tools necessary to critique and create economic research.
- To learn how to articulate pragmatic, principles-based policies to enhance economic well-being and promote social justice.
- To become familiar with salient developments in the world economy, in both present-day and historical contexts.

**Unit-1**

**Introduction:** Introduction to economic theory: Problem of scarcity, Introduction to microeconomics and macroeconomics, Function of microeconomic theory, Comparative statics and dynamics, Positive and normative economics

**Unit-2**

**Demand, Supply and Equilibrium:** Meaning and Concept of Demand, Individual demand (Law of demand and Demand curve), Market demand curve, Meaning and Concept of Supply, Individual supply (Law of Supply and Supply Curve), Market supply curve, Shifts in demand and supply curves and the changes in equilibrium, Price elasticities of demand, Arc and point elasticity, Total expenditure (revenue) and elasticity, Income elasticity, cross elasticity and price elasticity of supply

**Unit -3**

**Consumer Demand Theory:** Cardinal approach of utility, Consumer equilibrium, Ordinal approach of utility, Indifference curve, Marginal rate of substitution, budget line, consumer equilibrium, income consumption curve, price consumption curve, Separation of substitution and income effect from price effect for normal, inferior and Giffen good.

**Unit -4**

**Theory of Production:** Production function, Production with one variable input: total, average and marginal product, Law of diminishing marginal returns, Production function with two variable inputs: Isoquants, marginal rate of technical substitution, Law of returns to scale, Nature of Revenue Curves in various markets, Relationship between average and marginal revenue curves in different market situations

**Unit-5**

**Product Pricing:** Perfect competition; pricing under perfect competition; equilibrium in short run and long run, Monopoly; pricing under monopoly, short and long period, Monopolistic competition; pricing under monopolistic competition; short and long period, Comparison among various market structure, Factor pricing in Perfectly Competitive and Imperfectly Competitive Market, Bilateral Monopoly

**Outcomes:**

- Develop the ability to explain core economic terms, concepts, and theories.
- Demonstrate the ability to employ the "economic way of thinking."
- Demonstrate awareness of global, historical, and institutional forces.
- Apply economic theories and concepts to contemporary social issues, as well as formulation and analysis of policy.

**Text books:**

1. Joel Dean: Managerial Economics
2. Sankaran: Business Economics
3. Varsheney and Maheswari: Managerial Economics

## Reference books:

1. K K Dewett: Economnic Theory
2. Petersen & Lewis: Managerial Economics
3. Mote V L peul. S & Gupta G S: Managerial Economics TMH