

**BBA: Semester-IV****Paper MGTB-401: BUSINESS COMMUNICATION**

(From list I)

**Duration: 3Hrs.****Marks: 100****Credits: 2****Course Objective**

To develop the skills of the professional undergraduate students for proper self-expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes. The more specific objective are as follows:

- To develop interpersonal skills and create an effective goal-oriented team player within an individual
- To develop professionals with practical attributes along with moral values
- To enhance communication and problem-solving skills.
- To re-engineer attitude and understand its influence on behavior.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: Explain the significance of Communication skills for a manager

CO2: Design resume, Job applications, appointment letters.

CO3: Write Technical reports.

CO4: Prepare documents required for effectively communicating with financial institutions like banks & insurance companies

**Course Contents**

## Unit I

**Essentials of Business communication:** Introduction, Basic Patterns of Business Messages: Writing process, Directness and Indirectness in new s and messages of all types, sales Messages, Persuasion.

## Unit-II

**Writing a Project Report:** Basics, writing Reports on Field Work visits to Industries/Business Concerns etc.; Business-Negotiations.

## Unit-III

**E-Correspondence**

## Unit-IV

**Spoken English for Business-communication:** Presentation of Plans, Objectives; speech: Preparation, Mode of delivery presentation; Addressing the Audience. Oral Talking. Strategies to overcome Barriers in Address, speech.

## Unit-V

**Business Etiquettes and Public Speaking:**

Business Manners. Body Language Gestures, Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings; Introducing Characteristic, Model Speeches, Role Play on Selected Topics with Case Analysis and Real-Life Experiences.

**Suggested Readings:**

- Dr. Preeti Shukla, Business Communications, Shree Mahavir Book depot., Nai Sarak, New Delhi.
- A. Kumar, Effective Business Communications, Khanna Book Publishing Co..P, Ltd.
- John.M. Penrose, Robert W. Rosberry, Robert J. Myers, Advanced Business Communications, Thomsan Southwestern.
- Urmila Rai, S.M. Rai – Business Communication – Himalya Publishing House. 1. Boove, C.L., 5. Thill, J.V., and Chaturvedi, M., (2009) Business Communication Today, Pearson Education.

**Note: Latest edition of textbooks may be used.**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords:**

Communication, Business letters, Etiquettes, Public speaking

**BBA: Semester-IV****Paper MGTB-402: FINANCIAL MANAGEMENT****Duration: 3Hrs.****Marks: 100****Credits: 4****Course Objective**

- To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.
- To provide the learners practical understanding of capital budgeting and techniques used to take capital budgeting decisions.
- To make students understand how to manage working capital.
- To make students aware about budgeting and Financial policy and corporate strategy.
- To make students exposed to the relationship between risk and return.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1:	Understand the concept of Financial management and various types of finance.
CO2:	Know how to analyse each proposal using various capital budgeting techniques and make correct financial investment decisions.
CO3:	Learn the skills to manage inventory, cash and accounts receivables.
CO4:	Recognise and prepare budgets such as sales, cash, production, purchases as well as understand the importance of strategic financial planning.
CO5:	Learn relationships between risk and return.

**Course Contents****Unit I: Introduction to Financial Management**

Meaning, objectives and scope, conflicts in profit versus wealth or value maximization principle, Time value of money.

**Unit II: Investment Decisions**

Capital budgeting techniques-Net Present Value Method, Internal Rate of Return Method. Cost of Capital-equity and debt.

**Unit III: Financing Decisions**

Leverage- operating, financial and composite leverage, Capital structure- theory and policy, Dividend policy, Asset based financing- lease and hire purchase.

**Unit IV: Short term financing**

Management of Working Capital, Cash management, Inventory Management, Receivables Management, working capital leverage.

**Unit V: Risk and Return**

Calculating risk and return for individual securities, Beta estimation, overview of capital market theory.

**Suggested Readings:**

- I. M. Pandey, (2010): Financial Management, Vikas Publishing House
- M Y Khan & P K Jain, Financial Management- Text, problems and cases, Tata McGraw Hills
- Dr. R. P. Rustagi (2011): Financial Management- Theory, concept and problems, Taxman Publications

**Note: Latest edition of text books may be used.**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords:**

Capital, Cash management, NPV, IRR, Risk, Beta

**BBA: Semester-IV**

**Paper MGTB-403: DIRECT TAX**

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 4**

**Course Objective**

**Objective**

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1:	Identify the technical terms related to direct taxation.
CO2:	Determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
CO3:	Compute income from salaries, house property, business/profession, capital gains and income from other sources.
CO4:	Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
CO5:	compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.

## Course Contents

### Unit I

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

### Unit II

Residential status. Scope of total income based on residential status. Exempted income under section.

### Unit III

Salaries.

### Unit IV

Income from house property and Profits and gains of business or profession.

### Unit V

Capital gains and Income from other sources.

## Suggested Readings:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish, and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. Pragati Prakashan, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.

- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
- Singhania, Vinod K. and Kapil Singhania. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of textbooks may be used.**

### **Teaching Learning Process**

Interactive classroom sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords:**

Tax, Profit, Income, Capital Gain

**BBA: Semester-IV**

**Paper MGTB-404: MANAGEMENT ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 4****Course Objective**

- To enable the learner to understand the various concepts of cost accounting
- To provide information regarding cost accounting as a tool of managerial decisions
- To make students understand the various concepts of standard costing
- To develop various skills among the students related with budget and budgetary control
- To provide the students' knowledge about use of costing data for planning, control and decision making

**Learning outcome**

After completing the course, the student shall be able to:

CO1:	Use business finance terms and concepts when communicating.
CO2:	Explain the financial concepts used in making accounting management decision (specially related to cost
CO3:	Use effective communication skills to analyse Standard costs and Actual costs and also use results of variance analysis for cost control. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO4:	Prepare a master budget and demonstrate an understanding of the relationship between the components.
CO5:	Prepare analyses of various special decisions, using relevant costing and benefits.

**Course Contents****Unit I**

**Nature and Scope:** Difference between cost accounting and management accounting, cost control, cost reduction, cost management.



## Unit II

**Absorption versus variable costing:** Distinctive features and income determination.

**Cost-Volume-Profit Analysis:** Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

## Unit III

**Standard costing and variance analysis:** Meaning of standard cost and standard costing, advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

## Unit IV

**Budgeting and budgetary control:** Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

## Unit V

**Decision making and Pricing:** Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

### Reference books:

- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
- H.V. Jhamb, “Management Accounting”, ANE Books Pvt. Ltd. New Delhi
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
- Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – theory and Practice Pinnacle Publishing House.

**Note: Latest edition of readings may be used**

### Teaching Learning Process

Theory/ numerical with examples and Case Study.

**Assessment Methods**

Class participation, Presentation, Viva/ test, End Semester Exam

**Keywords**

Cost-Volume-Profit Analysis, Standard costing, variance analysis, Budgeting, budgetary control, Pricing

**BBA: Semester-IV****Paper MGTB-405: E-BUSINESS****Duration: 3Hrs.****Marks: 100****Credits: 4****Course Objective**

The course imparts understanding of the concepts and various application issues of E-Commerce or E-Business like Internet infrastructure, security over internet, payment systems and various online strategies for e-business. The more specific objectives are as follows:

- To gain understandings of emerging technologies and other concepts related to e-commerce.
- To understand the major driving forces behind e-commerce.
- To get the knowledge of setting and operating successful e- business.
- To gain an insight of electronic payment system
- To develop an understanding of cyber laws

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: Gaining an insight of the theories and concepts underlying e-commerce.  
CO2: Aware of different e-commerce models and different modes of payments.

CO3: Aware of security and legal aspects of e-commerce.

CO4: Familiarized with current challenges and issues in e-commerce.

CO5: Able to build e-commerce website

## **Course Contents**

### **Unit I**

Introduction to e-business:

Electronic Business, Electronic Commerce, Types of Electronic Commerce, Benefits, Limitations and Barriers of E-commerce, Electronic Commerce Models, Value Chains in Electronic Commerce, ECommerce in India., Web Based Tools for Electronic Commerce, Intranet, Composition of Intranet, Business Applications on Intranet, Extranets. Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.

### **Unit II**

Security Issues in e-business

Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Securing E-commerce Networks: Security Protocols such as HTTP, SSL, Firewalls, Personal Firewalls, IDS, VPNs, Public Key Infrastructure (PKI) for Security.

### **Unit III**

Electronic Payment System

Concept of e-Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards, Stored Value cards and Electronic Payment Systems, B2B Electronic payments, Infrastructure Issues in EPS, Electronic Fund Transfer.

### **Unit IV**

e-Business Applications & Strategies

Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for E-Commerce, Internet based Business Models; Legal, Ethical and Societal Impacts of E-Commerce.

### **Unit V**

Legal, Ethical and Societal Impacts of E-Commerce.

## **Suggested Readings:**

1. Dave Chaffey (2009). E-Business and E-Commerce Management- Strategy, Implementation and Practice, 3rd Edition, Pearson Education
2. Laudon & Traver - Electronic Commerce Business, Technology, Society (Pearson Education, Third Ed.)
3. Kalakota R- Electronic Commerce - Frontiers of E-Commerce (Pearson Education, 2007, Third Ed.)
4. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
5. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

**Note: Latest edition of textbooks may be used.**

### **Teaching Learning Process**

Interactive classroom sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords:**

E Business, Models, Security, Payment Systems, EDI

## **BBA: Semester-IV**

### **Paper MGTB-406: BUSINESS RESEARCH METHODS**

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 4**

### **Course Objective**

Any body of knowledge cannot develop without the underlying research. This module introduces the fundamentals of research, its process, and the way in which findings of a research initiative is presented and reported. It exposes the students to the various statistical tools being used to analyze data and draw inferences.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: Describe the research process and list the characteristics of various types of research.

CO2: Formulate Research Problem, Research Objectives and Hypothesis from a given research problem.

CO3: Describe various research designs and methods of data collection.

### **Course Contents**

**Unit I: Introduction to Research**

Research: Meaning, types & process. Research methods versus methodology, Research problem & Research design. Basic concepts of research- variables, hypothesis & its types, sample & population, parameter & statistic, type-I & type-II errors, one tailed and two tailed testing of hypothesis.

**Unit II: Sampling and Data Collection**

Sampling: Meaning, types and techniques of sampling. Types of data: Primary & secondary data. Methods of data collection: Interview-structured and unstructured, questionnaire & interview schedule, observation-participative and non-participative, Delphi method, focus group, depth interview and survey method.

**Unit III: Descriptive Statistics & Hypothesis Testing**

Measures of central tendency- mean, median & mode, Measures of Variability- Average Deviation, Standard Deviation & Quartile Deviation, Skewness & Kurtosis. Testing of Hypothesis-I: One tailed and two tailed Parametric Test- z-test and t-test

**Unit IV: Non-Parametric Tests**

Testing of Hypothesis-II: Non-Parametric Tests- Sign Test, Median Test, Chi-Square Test, Mann-Whitney U Test, Run Test for Randomness. Analysis of Variance- One Way and Two Way

**Unit V: Report writing**

Steps of writing research report, Report Layout: Preliminary pages, Main text, End matter, Mechanics of writing research report, Bibliography and references format, Precautions in writing research report.

**Suggested Reading:**

- C. R. Kothari, Research Methodology Methods and Technique
- R. Panneerselvam, Research methodology, PHI Learning Pvt. Ltd.

**Note: Latest edition of textbooks may be used.**

**Teaching Learning Process**

Interactive classroom sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords:**

BBA (CBCS)

ASOM, Raffles University, Neemrana

Research, Sample, Population, Report Writing