

## **BBA: CBCS Scheme**

### **Ability-Enhancement Compulsory Course (AECC)-1 Environmental Science (Paper Code: BBA-111)**

#### **Unit 1 : Introduction to environmental studies**

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.
- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :
  - Forest ecosystem
  - Grassland ecosystem
  - Desert ecosystem
  - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **Unit 2 : Natural Resources : Renewable and Non-renewable Resources**

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

#### **Unit 3: Biodiversity and Conservation**

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.

#### **Unit 4: Environmental Pollution**

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management : Control measures of urban and industrial waste
- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).
- Disaster management : floods, earthquake, cyclones and landslides.

#### **Unit 5: Environmental Policies, Practices & Human Communities and the Environment**

- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.
- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.

#### **Suggested Readings:**

1. Choudhary & Pandey Apex Publishing House Environmental Studies

## **Fundamentals of Management & Organisational Behaviour (Paper Code: BBA-112)**

**Course Objective:** To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases

**Course contents:**

### **Unit I**

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance.

Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

### **Unit II**

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

### **Unit III**

Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, .. Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

### **Unit IV**

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window

### **Unit V**

Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organisational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

### **Readings:**

1. Anil Mehta & Bhumiya Chouhan: Organisational Behaviour , Ramesh Book Depo.
2. R.L. Nolakha: Principles of Management, Ramesh Book Depo.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organisational Behaviour, Vikas Publication.
6. Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
7. Richard L. Daft: Principles of Management, Cengage Learning India.
8. Robbins Stephen P: Organisational Behaviour, Pearson.
9. Stoner & Wankel: Management, Prentice Hall of India.
10. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
11. Navin Mathur, Management Gurus , National Publishing House, New Delhi

**BBA: CBCS Scheme**

**Statistics for Business Decisions  
(Paper Code: BBA-113)**

**Objective:** To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt.

**Course contents:**

**Unit I:** Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages.

**Unit II:** Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

**Unit III:** Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X).

**Unit IV:** Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend;

**Unit V :** Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Theory of Probability :

Permutation and Combination, Addition and Multiplication Theorem of Probability.

**Suggested Readings:**

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
3. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
4. J. K. Sharma, *Business Statistics*, Pearson Education.
5. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
6. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
7. Rao, Suthar, Gupta. *Business Statistics*.
8. Ostwal, Maheshwari. *Business Statistics*.

## **BBA: CBCS Scheme**

### **BBA.: Semester I Verbal Reasoning (Paper Code: BBA-115)**

#### **Unit I :**

What is logical reasoning, Importance of logical reasoning, Competitive exams and role of logical reasoning questions; Blood Relations: Deciphering jumbled up descriptions, Relation Puzzle, Coded relations; Puzzle Test: Classification type questions, Seating/ placing arrangements, Comparison type questions, Sequential order of things, Selection based on given conditions, Family based puzzles, jumbled problems; Inserting the missing character; Data Sufficiency; Eligibility test; Assertion and reason

#### **Unit II :**

Series completion: Number Series, Triangular pattern of series, Elementary ideas of progression, Alphabet series, Alpha Numeric Series, Continuous pattern series

Analogy: Completing the analogous pair, Direct/Simple analogy, choosing the analogous pair, Double analogy, Choosing a similar word, Detecting analogies, Multiple word analogy, Number analogy, Alphabet analogy

#### **Unit III:**

Classification: Choosing the odd word, Choosing the odd pair of words, Choosing the odd numeral, Choosing the odd numeral pair/ group, choosing the odd letter group; Coding –Decoding : Letter coding, Direct Letter Coding, Number/ symbol coding, Matrix Coding, Substitution, Deciphering Message word codes, Jumbled coding

#### **Unit IV :**

Number, Ranking and Time Sequence Test: Number test, Ranking test, time sequence test; Mathematical Operations: Problem solving by substitution, interchange of signs and numbers, Deriving the appropriate conclusions

Logical Sequence of words; Arithmetical Reasoning : Calculation based problem, Data based questions, Problems on ages, Venn- Diagram Based questions

#### **Unit V :**

Sequential Output Tracing; Direction Sense test; Logical Venn Diagrams;

Alphabet Test: Alphabetical order of words, Letter word problems, Rule Detection, Alphabetical Quibble, word formation by unscrambling letters, Word formation using letter of a given word; Alphanumeric Sequence Puzzle; Situation Reaction Test; Verification of Truth of the statement

#### **Suggested reading**

1. B. S. Sijwali, Indu Sijwali, *Arihant Publication*
2. R. S. Agarwal, S. Chand

**BBA: Semester I**  
**Generic Elective / Interdisciplinary Course**  
**Business Ethics and Corporate Social Responsibility**  
**(Paper Code BBA- 114)**

**Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

**Course contents:**

**Unit I**

Business Ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring.

**Unit II**

An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit III**

Corporate governance: concept, need to improve corporate governance standards, features of good governance, Role played by regulators to improve corporate governance, corporate disclosure, and insider trading.

**Unit IV**

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring,

**Unit V**

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

**Readings:**

1. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
2. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
3. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
4. Kevin Gibson: Ethics and Business, An Introduction, Cambridge Applied Ethics Cambridge University Press
5. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.

## Paper Code BBA- 311 MACRO ECONOMICS

**Objective:** This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables ; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

### Course Content

#### Unit 1: Basic Issues and features of Indian Economy

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

#### Unit 2: Policy Regimes

- a) Economic Planning
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

#### Unit 3: Growth, Development and Structural Change

1. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
2. Demographic Constraints: Interaction between population change and economic development.

#### Unit 4: Sectoral Trends and Issues

1. *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
2. *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
3. *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

#### Unit 5: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

## Paper Code BBA- 312 PRINCIPLES OF MARKETING

**Objective:** This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

### Course Content:

**Unit I:** Introduction: Nature, Scope and Importance of Marketing,  
; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Marketing Environment: Internal & External

**Unit II:** Market Segmentation, Levels of Market Segmentation,  
Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

**Unit III:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC),  
Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development.

Pricing Decisions: Determinants of Price, Pricing Methods

**Unit IV:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling;

**Unit V : Distribution Channel:** Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers.

Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

Recent trends of

Marketing- Green

Marketing, E-Marketing,

Rural Marketing

### Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

## Paper Code BBA- 313 MANAGEMENT ACCOUNTING

**Objective:** To acquaint students with role of Management Accounting in planning, control and decision-making.

## **Course Content**

### **Unit I**

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of

Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi-variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

### **Unit II**

Cost-Volume-Profit Analysis: Contribution, Profit -Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

### **Unit III**

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

### **Unit IV**

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

### **Readings:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)



**Paper Code BBA- 314**  
**TAX PLANNING**

**Objective:** The objective of this course is to acquaint the students with the tax structure for individuals and also its implications for planning.

**Course Contents:**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) **Residential status**; Scope of total income on the basis of residential status  
Exempted income under section 10

**Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

**Unit 5: Computation of total income of individuals and firms:**

Tax liability of an individual and Firm

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. *Jain, Jain, Agarwal. Income Tax*

## **BBA: CBCS Scheme**

### **BBA: Semester III Data Analysis & Interpretation (Paper Code: BBA-318)**

**Unit I :** Data Representation: Introduction, Tables, Line Graphs, Bar Graphs, Cumulative Bar graph, Pie Chart , Combination Graphs, Radar Graphs, Mixed graphs;

**Unit II :**

Data Interpretation: Introduction, Growth Rates (Annual growth rates, Profit percentages), Growth rates in line graphs, Market share (Value and Volume ), simplifying two pies, Strategies to Tackle DI sets;

**Unit III:**

Logic: Logical reasoning, Logical Deduction, Two premise arguments, Three premise arguments; Statement- Arguments, Statement- Assumptions, Statement- courses of action, Statement- Conclusions; Deriving conclusions from passages, Theme Detection, Cause and effect Reasoning;

**Unit IV :**

Data Sufficiency : Introduction, The data sufficiency format, Five answer choices in detail, Flow chart for solving DS questions, Visual Data sufficiency, Consistency;

**Unit V :**

Different types of data sufficiency problems: Signs Of Numbers, Consecutive Integers, Even And Odd Integers, Unique Integer Solutions, Multiples And Divisibility, Average, Fraction, Ratio, Percentage, Distance, Speed And Time, Algebraic Expressions, Geometry.

**Suggested readings:**

1. P .K. Sinha ,Fundamentals of Computers, BPB Publications
2. **V. Rajaraman, Fundamentals of Computers, 3rd Edition , PHI Publications**
3. PC Software for Windows – R.K. Taxali

**Paper Code BBA- 512**  
**LEGAL ASPECTS OF BUSINESS**

**Objective:** To gain knowledge of the branches of law which relate to business transactions, certain corporate bodies and related matters. Also, to understand the applications of these laws to practical commercial situations.

**Unit 1: The Indian Contract Act, 1872: General Principles of Contract**

1. Contract – meaning, characteristics and kinds
2. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
3. Void agreements
4. Contingent contracts
5. Quasi - contracts

**Unit 2: The Indian Contract Act, 1872: Performance, Discharge and Breach of Contract**

- a) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

**Unit 3: The Sale of Goods Act, 1930**

1. Contract of sale, meaning and difference between sale and agreement to sell.
2. Conditions and warranties
3. Transfer of ownership in goods including sale by a non-owner
4. Performance of contract of sale
5. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 4:**

The Companies Act 2013:

Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings.

**Unit 5:**

Consumer Protection Act 1986:

Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

**Readings:**

1. M.C.Kucchal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C.Kucchal, & Vivek Kucchal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers.
6. Maheshwari & Maheshwari: Principle of Mercantile Law, National Publishing Trust

**Paper Code BBA- 514**  
**ADVERTISING AND BRAND MANAGEMENT**

**Objective:** To equip the students with the nature, purpose & complex constructions in the planning and execution of a successful advertising program. The course will expose student to issues in brand management, faced by firms operating in competitive markets.

**Course Contents: Unit I**

Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, Social & economic aspects of advertising.

**Unit II**

How advertising works: Exposure, salience, familiarity, low involvement, Positioning strategies ; Associating feelings with a brand; Developing brand personality ; Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy.

**Unit III**

Media planning & scheduling: Introduction to broadcast & non -broadcast media; Budgeting decision, Key factors influencing media planning; Media decisions: media class, media vehicle & media option.

Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

**Unit IV**

Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Brand building, brand positioning and values brand repositioning.

**Unit V**

Designing and implementing brand strategies; Brand extension. Brand equity, brand personality, brand image, managing brands overtime.

Integrating advertising and brand management

**Readings:**

1. Dr. Arvind & Sardana, Dr. Sunaina Kumar, Advertising and Brand Management, RBD
2. Aaker, Myers & Batra : Advertising Management , Prentice Hall.
3. Wells, Moriarity & Burnett : Advertising Principles & practices , Prentice Hall.
4. Kleppner's Advertising Procedure: W. Ronald Lane, Kane Whitehill king and J. Thomas Russell, Pearson Education.
5. George E. Belch & Michael A. Balch : Advertising and Promotion, TMH
6. S.H.H Kazmi and Satish K. Batra : Advertising and sales promotion, Excel books
7. Cowley. D: Understanding Brands, , Kogan Page Ltd

**DSE I (Marketing)**  
**Paper Code BBA- 515**  
**PERSONAL SELLING & SALES FORCE MANAGEMENT**

**Objectives:** To familiarize the students with the concepts of sales management and to equip them with the various tools required to be a success in the various techniques essential for sales staff management. To help them differentiate the nuances of personal, organizational and personal selling.

**Course Contents**

**Unit I** Introduction to Personal Selling; functions of a sales person, qualities of an effective Sales Person; Personal Selling situations.

**Unit II** Theories of Selling: AIDAS, Right Set of circumstances, Buying formula theory. **Unit III** The Selling Process: Preapproach – acquiring product knowledge, acquiring competition and market knowledge, Identifying and qualifying prospects – sources of prospecting, conditions for qualification, Opening a sale – methods of approaching, Sales presentation – presentation strategies and methods,

**Unit IV** Sales demonstration – planning effective demonstration, use of sales tools, Handling objection – types of objections, determining hidden objections, strategies for handling objections, Closing a sale – trial close, closing techniques, Post sales follow up.

**Unit V** Introduction to sales force management: Objectives of Sales management, Role of a sales manager; Managing Sales force – Recruitment, Selection, Training, Compensation and evaluation of sales force; Sales Territory Coverages: Sales Territory Concept, Reasons for establishing sales territories, procedures for selling up sales territories.

**Readings:**

1. Personal Selling and Salesmanship, Neeru Kapoor, Pinnacle Learning
2. Still, Cundiff & Govani: Sales Management, Prentice Hall of India
3. Charles Futrell: Fundamentals of Selling, McGraw Hill

**BBA: Semester V**  
**COST ACCOUNTING (Paper Code: BBA-511)**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**CONTENTS:**

**Unit 1: Introduction**

Meaning, objectives and advantages of cost accounting; Difference between accounting cost and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation.

**Unit 2: Elements of Cost: Material and Labour**

- a. *Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour:* Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

**Unit 4: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**Unit 5: Reconciliation of Cost and Financial Statements & Standard Costing**

Reconciliation of Cost and Financial Statements, Material and Labour Variances

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , ***Cost Accounting: A Managerial Emphasis, Pearson Education.***
2. Jawahar Lal, *Cost Accounting.* McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice.* PHI Learning
4. Rajiv Goel, *Cost Accounting.* International Book House
5. Singh, Surrender. *Cost Accounting,* Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods.* Kalyani Publishers
7. Arora, M.N. *Cost Accounting – Principles and Practice.* Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems.* Shri Mahavir Book Depot, New Delhi.
9. Ostwal, Modi, Rajpurohit. *Cost Accounting.*

## **BBA: CBCS Scheme**

### **BBA: Semester V General Knowledge (Paper Code: BBA-517)**

**Unit I History:** Indian History, Ancient India, Medieval India, India under British rule, Historical Events in India, Important Battles in the Indian History, Important Newspapers, Important National Days, Important Visitors to India, Record makers of India

#### **Unit II :**

Geography: Basic Geographical Facts, Important countries, Capitals and Currencies, Important countries and their Parliaments, Geographical facts of India, Industries in India, Oil Refineries in India, Nuclear power Stations, Major Earth quakes in India, Drainage system of India, Physical features of India, Climate of India, Natural Vegetation and Wild life, Population, India and Neighboring Countries

#### **Unit III:**

Civics: What is Democracy, Constitutional Design, Electoral politics, working of Institutions, Democratic Rights, Culture of India, Political Parties of India, Political Leaders of India, National Symbols, Niti Aayog, Planning Commission and Five Year Plans, National Policies and Programmes, Indian Judiciary system, Contemporary Trends and Issues

#### **Unit IV :**

Sports: Sports of India, National Sports persons, Awards in Sports, Important National and International Sports events, Famous Stadiums, Sports grounds with specifications, Records in Sports

#### **Unit V :**

Miscellaneous: Important International Organizations, Important Awards, Important Days, Important Sobriquets, Important books and Authors, Important Abbreviations, Awarded Films, Important facts about World and India, Important Demographic facts of India, Different UN Agencies, Anti-poverty and Employment generation Programmes

#### **Suggested Readings:**

1. General Knowledge, R. K. Saxena, Prabhat Prakashan
2. Disha Experts, The Fundamentals of General Knowledge for Competitive Exams, Disha Publication