(Formerly West Bengal University of Technology)
Syllabus for Bachelor of Business Administration (BBA) Course

Effective from the Academic Year 2018-19

THIRD SEMESTER

Semester – 3rd

Paper: Principles of Management

Credit Points-4
Total Contact Hours - 40

Paper Code: BBA (N) - 301

1. Module I: Concept And Nature Of Management

(4L)

a) Meaning & Definition of the term Management, Management as a Science or an Art, Management as a Profession, Management as a Process, Difference between Management & Administration; Levels of Management, Roles of a Manager, Quality of a good Manager, Significance of Management, Limitations of Management, Business Environment and its interaction with Management.

b) Management Theory

(4L)

Approaches to Management – Classical, Neo-classical and Modern Contributors to Management Thought – Taylor and Scientific Theory, Fayol's and Administrative Theory, Peter Drucker and Management Thought. Various Approaches to Management (i.e. Schools of Management Thought) Indian Management Thought.

Module II: Planning And Decision Making

(6L)

- (a) Planning: Meaning, Definition, Process, Types, Principles, Significance & Limitations of Planning; Strategic Planning Meaning & Process, MBO Meaning, Process and Requirements for Implementation, Planning Premises Meaning & Types, Forecasting Meaning & Techniques.
- **(b) Decision Making** Meaning, Types, Process, Significance & Limitations.

Module III: Organization Design And Structure

(10L)

Organization – Meaning, Process, Principles, Organization Structure – Determinants and Forms: Line, Functional, Line & Staff, Project, Matrix and Committees; Formal and Informal Organization; Departmentation – Meaning and Bases; Span of Control – Meaning and Factors Influencing; Authority, Responsibility and Accountability; Delegation – Meaning, Process; Principles; Centralization and Decentralization – Meaning; Degree of Decentralization; Difference between Delegation and Decentralization.

Module IV: Directing (8L)

Motivation – Meaning, Definition, Significance & Limitations; Financial and non-financial incentives of Motivation

Leadership - Meaning, Definition, Significance of Leadership, Leadership styles

Type, Process and Barriers of Communication, Strategies to overcome the Barriers.

Module V: Controlling

(4L)

Controlling – Meaning, Steps, Types, Techniques, Significance, Limitations.

Management of Change

(4L)

Concept, Nature and Process of Planned Change, Resistance to Change;

Suggested Readings:

- 1. Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill
- 2. Premvir Kapoor, Principles of Management, Khanna Publishing House
- 3. V.S.P Rao & Hari Krishna: Management-Text & Cases, Excel Books
- 4. Ramaswami T: Principles of Mgmt., Himalaya Publishing
- 5. Chandan, J. S: Management Concepts and Strategies, Vikas Publishing
- 6. Dipak Kumar Bhattacharyya: Principles of Management Text and Cases, Pearson.
- 7. Robbins, S. P: Management, Prentice Hall.

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Semester - 3rd Credit Points-4 Paper: Managerial Economics **Total Contact Hours – 40**

Paper Code: BBA (N) -302

Module-I:

- 1. Introduction: Definition of Managerial Economics. Objective and Nature of Managerial Economics. [2L]
- 2. Profit Maximization Theory: Assumptions and limitations. Alternative to Profit Maximization Theory (Baumol's Sales Revenue Maximization Theory Only). [3L]

Module-II

1. Marginal Analysis: Break-Even Analysis for Managerial Decision Making.

- [4L]
- 2. Business and Economic Models: Basics of Game Theory: Pay-off, Pay-off Matrix, Maximin-Minimax principle, Saddle Point, Two person Zero Sum Game, Game with No Saddle Point and More Than One Saddle Point, Prisoners' Dilemma. [3L]

Module-III

Optimization: Variable. Basic concept. Unconstrained Optimization with One [3L] Constrained Optimization: Substitution method. Lagrange method of optimization (Output Maximization Subject Cost Restriction).

Module-IV

- 1. Indian Business Environment: Concept, Components and Importance of Business Environment. [3L]
- **2.Role of Government:** Monetary and Fiscal Policy; Industrial Licensing, Privatization; Objectives of NITI AYOG. Export-Import Policy; Regulation of Foreign Investment; Collaborations in the Light of Recent Changes. Parallel Economy: New Industrial Policy (1991). [6L]
- 3. Problems of Economic Growth: Unemployment: Meaning, Types and Measurement of Unemployment in India, Poverty: Definition, Eradication, Industrial Sickness: Only Causes [3L]

Module-V

- 1. International Environment: International Trading Environment: Indian Perspective [3L]
- 2. Trends in World Trade and the Problems of Developing Countries.

[2L]

3. International Economic Institutions –GSP; GSTP, SAARC.

[3L]

Suggested Readings:

- 1. Vinita Agarwal: Managerial Economics, Pearson.
- 2. P. Chidambaram: Business Environment, Vikas Publishing
- 3. Dutt R and Sundharam KPM: Indian Economy, S. Chand
- 4. Misra SK and Puri VK: Indian Economy, Himalaya Publishing
- 5. Sampat Mukherjee: Business & Managerial Economics, NCBA
- 6. Sarkhel and Salim: An Introduction to Business Economics, Book Syndicate

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Semester – 3rd Credit Points– 4
Paper: Business Laws Total Contact Hours - 40

Paper Code: BBA (N) - 303

1.Module I: INDIAN CONTRACT ACT 1872

[20L]

Elements of contract -Offer and Acceptance - Consideration - Legal capacity -Intention to create legal relations - Free Consent -Legality of the Object - Possibility of Performance - Void and Voidable Agreement-Contingent Contract -Discharge of Contract-Indemnity and Guarantee- Quasi Contract -Bailment and Pledgement - Agency Contract.

2.Module II: SALE OF GOODS ACT 1930

[5L]

Formation of contracts of sale-Goods and their classification, price -Conditions & Warranties-Performance the contract of sale - Unpaid seller and his rights-Hire Purchase agreement, Auction

3.Module III: NEGOTIABLE INSTRUMENT ACT 1881

[5L]

Definition of negotiable instruments- Features-Types of negotiable instruments -Dishonor of a Negotiable Instrument

4.Module IV CONSUMER PROTECTION ACT 1986

[5L]

Concept - Consumer protection Councils -Dispute Redressal Procedures

5.Module V: COMPANIES ACT 2013

[5L]

Concept -Type of Companies- Steps in formation of a company- Concept and features of AOA, MOA and Prospectus – Meetings.

Suggested Readings:

- 1. Sen & Mitra: Commercial Law, World Press.
- 2. Pathak: Legal Aspect of Business, TMH.
- 3. Tejpal Sheth: Business Law, 3/e, Pearson.
- 4. Das & Ghosh: Business Regulatory Framework, Ocean Publication, Delhi.
- 5. Pillai & Bagavathi: Business Law, S Chand
- 6. Tulsian: Business Law, TMH.

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Semester – 3rd Credit Points– 4
Paper: Financial Accounting Total Contact Hours – 40

Paper Code: BBA (N) - 304

Module I: Meaning and Scope of Accounting

(8L)

Need, development and definition of accounting:

Accounting Principles: GAAP; Accounting Transactions: Accounting Equation, Journal; Rules of debit and credit; Ledger; Trial Balance; Capital and Revenue

Module II: Final Accounts for sole proprietorship business

(15L)

Manufacturing account; Trading account; Profit and Loss Account; Balance Sheet; Adjustment entries Closing stock, outstanding ,prepaid Expenses, Pre received, Depreciation, Provision, Stock lost by Fire, Goods withdrawal by proprietors ,Free sample Rectification of errors: Rectification of one sided and double sided errors with the effects of suspense account.

Module III: Depreciation and Provision

(10L)

Concept of depreciation; Causes of depreciation; depletion, amortization; Depreciation accounting; Methods of recording depreciation; Straight line and diminishing balance method, Provisions and Reserves: Preparation of provision for doubtful debt account, provision for discount on Debtors account and provision for Discount on Creditors account.

Module IV: Company accounts

(7L)

Issue of shares (application, allotment, first call, final call) ,Calls in arrear & forfeiture of shares. Basic Concept of IFRS.

Suggested Assignments:

Laboratory exercises using business accounting software package (Tally 7.2): Purchase and Sales order.

Suggested Readings

- 1. Ashoke Banerjee: Financial Accounting, Excel Books
- 2. Basu & Das: Financial Accounting, Rabindra Library
- 3. Ramchandran Kakani: Financial Accounting for Managers, TMH
- 4. P. C. Tulsian: Financial Accounting, Pearson.
- 5. M. Hanif, A. Mukherjee: Financial Accounting, TMH.
- 6. Dr. S. N. Maheshwari, Sharad K. Maheshwari: Financial Accounting for BBA, Vikas Publishing House Pvt. Ltd.

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Semester – 3rd Credit Points– 4
Paper: Environmental Sciences Total Contact Hours - 40

Paper Code: BBA (N) – 305

- **1.Module I:** Environment: Meaning & Components, Energy sources & Management, Man and Environment Relation, Environmental Degradation- cause and effects, Environmental Ethics and Awareness Programmes. **[6L]**
- **2. Module II:** Energy and its Types, Natural Resources- Meaning & Components; Ecosystem- components and Functions, Energy Crisis, Land degradation, Soil Erosion, Deforestation, Mining Activities, Depletion of Natural Resources, Energy Conservation and Management. [9L]
- **3. Module III:** Environmental Pollution Types:- Air pollution, Water pollution, Land pollution, Noise pollution; pollutants, Effects of pollution, Control and Remedial measures. [9L]
- **4. Module IV:** Environmental Protection- Report of the Club of Rome: Sustainable Development, Different Renewable Energy Sources- Wind Power, Water Power, Bio Fuel/Solid Bio Mass, Geothermal Energy, Nuclear Power, Environmental Movements- Chipko movement; Narmada Bachao movement; Tehri Dam conflict.
- **5. Module V:** Environmental policies and Legislations: Environmental Regulations; Environmental Protection Act, Environmental Ethics, Environmental Impact Assessment (EIA) Methods and Tools, Appraisal and Clearance for Industry, Environmental Audit. [7L]

Suggested Readings:

- 1. G.N. Pandey: Environmental Management, Vikas Publishing House Pvt. Ltd.
- 2. Cunningham: Environmental Science, TMH.
- 3. R. Rajagopalan: Environmental Studies, Oxford.
- 4. R. Joshi & Munish Kapila: Environment Management, Kalyani Publishers.
- 5. C.S. Rao: Environmental Pollution Control Engineering, New Age International Publication.
- 6. Wright & Nobel: Environmental Science, PHI.
- 7. Environment management, R. Joshi & Munish Kapila, Kalyani Publishers
- 8. M.P. Poonia & S.C. Sharma, Environmental Studies, Khanna Publishing House
- 9. O.P. Gupta, Elements of Environmental Pollution Control, Khanna Publishing House

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