

**HARCOURT BUTLER TECHNICAL UNIVERSITY
KANPUR, INDIA**

BBA PROGRAMME (First Year)

For Academic Session (2023-24)

STUDY AND EVALUATION SCHEME

With

SYLLABUS



Department of Management Studies

School of Entrepreneurship & Management

Harcourt Butler Technical University Kanpur

BBA Programme

BBA Year: 1st Semester: I

Course Code	Subject	PERIODS			EVALUATION SCHEME						Credit
					SESSIONAL EXAMS				ESE	Subject Total	
		L	T	P	CT	TA*	Lab	TOTAL			
NBA 101	Principles of Management	3	1	0	30	20	-	50	50	100	4
NBA 103	Business Economics	3	1	0	30	20	-	50	50	100	4
NBA 105	Financial Accounting	3	1	0	30	20	-	50	50	100	4
NBA 107	IT Applications in Management	3	1	0	30	20	-	50	50	100	4
NBA 109	Business Communication	2	0	0	30	20	2	50	50	100	4
NBA 111	Live Project 1 (4 weeks)	0	0	3					50#	50	2
										Total	22

*TA = Assignment (5) + Quiz (10) + Participation in Lab / Classes (5)

End Sem Viva Voce / Presentation

BBA Year: 1st Semester: II

Course Code	Subject	PERIODS			EVALUATION SCHEME						Credit
					SESSIONAL EXAMS				ESE	Subject Total	
		L	T	P	CT	TA*	Lab	TOTAL			
NBA 102	Organizational Behavior	3	1	0	30	20	-	50	50	100	4
NBA 104	Macro Economics	3	1	0	30	20	-	50	50	100	4
NBA 106	Management Accounting	3	1	0	30	20	-	50	50	100	4
NBA 108	Business Statistics	3	1	0	30	20	-	50	50	100	4
NBA 110	Business Environment	3	1	0	30	20	-	50	50	100	4
NBA 112	Live Project 2 (4 weeks)	0	0	3					50#	50	2
										Total	22

*TA = Assignment (5) + Quiz (10) + Participation in Lab / Classes (5)

End Sem Viva Voce / Presentation

BBA

FIRST YEAR SYLLABUS (2023-24)

Objective: The course aims to provide fundamental exposure and understanding of the concepts, theories and practices of management.

Unit I: Introduction Concepts, Objectives, Nature Scope and Significance of management Evolution of management thought- Contribution of Taylor, Weber and Fayol's management.

Unit II: Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Techniques and Process of decision making.

Unit III: Organizing: Concept, Objectives, Nature of organizing, Types of Organization, Process delegation of authority, Authority and responsibilities, Centralization and Decentralization,

Unit IV: Directing and Controlling: Concept, Principles & Techniques of directing and Coordination Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

Suggested Readings:

1. Pagare Dinkar; Principles of Management
2. L M Prasad; Principles and Practice of Management
3. Satya Narayan and Raw VSP ; Principles and Practice of Management
4. Srivastava and Chunawalla; Management Principles and Practice

Course Outcomes:

1. To inculcate basic understanding and concepts of management.
2. To learn the process of planning and understand concept of organisation.
3. To develop understanding of organizing & managerial skills.
4. To familiarize students with the different aspects of directing and control

Objective:

1. To apply micro economics concepts and techniques in evaluating business decisions taken by firms.
2. To develop an understanding of how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative course of action and finally choose among alternatives.

Unit I: Introduction to economics and Fundamental concepts: Nature, scope, definitions of economics, Difference between business economics and Economics

Unit II: Consumer Behaviour and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference curve, Marginal Rate of Substitution, Budget Line and consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in demand curve, concept of measurement of elasticity of demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of demand, Advertisement Elasticity of demand.

Unit III: Theory of Production: Meaning and concept of Production, Factors of Production and Production function, Fixed and variable Factors, Law of Variable proportion, Law of Returns to scale, Iso-Quants.

Unit IV: Cost Analysis & Price Output Decisions: Concept of cost, Cost function, short Run cost, Long run cost, Economies and Diseconomies of scale, Explicit cost and Implicit cost, Private and Social cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Price Discrimination, Pricing Under Monopolistic Competition.

Suggested Readings:

1. N. Dwivedi, "Managerial Economics", Vikas Publishing House,
2. NG Mankiw, "Principles of Economics", Cengage Learning, 1
3. C.H. Peterson, W.C. Lewis and S. K. Jain, "Managerial Economics", Pearson Education
4. P. Samuelson and W. Nordhaus, "Economics", McGraw Hill Education

Course Outcomes:

1. Understand the mechanics of supply and demand in allocating goods and services and resources
2. Understand how changes in demand and supply affect markets
3. Understand the choice made by a rational consumer
4. Identify relationships between production and costs and key characteristics and consequences of different forms of markets.

Objective:

1. To familiarize students with Accounting Terminology & Concepts
2. To acquaint the students in mechanics of recording transaction
3. To help the students summarize the financial transactions in terms of Financial Statements & read and understand them.
4. To help students analyse the financial performance of the company using various tools.

UNIT I:

Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting information and limitations of Financial Accounting. Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India. Ethical Issues in Accounting

UNIT II:

Accounting Equation, Recording of transactions: Voucher system; Double entry system, Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Trial Balance, Capital and revenue expenditure.

UNIT III:

Preparing final accounts for business Adjustment Entries: Inventory, Depreciation, Provision for Bad Debts, Accrued, prepaid, outstanding and unearned income and expenditure

UNIT IV:

Preparing Trading Account, Profit & Loss Account and balance sheet for a sole Proprietor. Reading & Understanding contents of Financial statements of Joint stock company as per companies Act 2013.

Suggested Readings:

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

Course Outcomes:

1. Understand basic accounting concepts, GAAP, and ethical considerations.
2. Understand Double entry system and solve Accounting Equation
3. Record transactions, prepare trial balances, and apply adjustment entries.
4. Create final accounts, understand Joint stock company reports

Objective:

1. The course aims to provide knowledge about basics of computer & its components and their significance.
2. To provide knowledge about basics of Hardware and Software and their significance in business.
3. To provide hands on learning about computer Network and its Architecture
4. To develop understanding of Ms Word and Ms PowerPoint and its different applications.

UNIT I:

Basics of computers and their evolution- Characteristics of Computer, Components of Computer, Generation of Computer, Application of Computer, Various fields of Computer, Computer Language, Compiler & Interpreter, Computer Memory Types of memory and memory hierarchy.

UNIT II:

Hardware and Software: Introduction, Types of Software, Input Devices and Output Devices, Relationship between Hardware and Software, Operating System: Definition, Functions and Types.

UNIT III:

Computer Networking: Overview of Computer Network, Types of computer networks (LAN, WAN and MAN), Network topologies (Ring, Star, Bus, Mesh), Overview of Internet, Architecture & Functioning of Internet, Internet Services, Difference Between Internet, Extranet and Ethernet.

UNIT IV:

Windows (latest Version): Introduction, Features, Installation, Activation, Security Features, Ms Word: Overview of Ms Word, it's all the applications and uses. Ms Power Point: Introduction, Creating a Presentation, Using Templates, Inserting Charts, Inserting Tables. (Lab work)

Suggested Readings:

1. K. Sinha & P. Sinha, Computer Fundamentals, BPB Publication
2. V. Rajaraman, Computer Fundamentals, PHI
3. Tannenbaum, Computer Applications and Networks
4. Shrivastava-Fundamental of Computer& Information Systems (Wiley Dreamtech)
5. Leon A and Leon M - Introduction to Computers (Vikas, 1st Edition).

Course Outcomes:

1. Be able to understand the basic concepts of computer
2. Be able to understand the importance of hardware and Software in the working of computer
3. Be able to understand the Computer Network and its Architecture
4. To gain knowledge about applications of Ms Word and Ms Power Point

Objective: This course deals with the Business Communication. The coverage includes meaning, role and importance at individual and organizational level. It also highlights the importance of oral, written and nonverbal communication. Further it also deals with communication related to overall employment.

Unit I: Introduction: Meaning & Objective of Communication, Process of communication, Communication Models, Principles of Effective communication, Importance of Business communication and Feedback.

Unit II: Corporate Communication: Channels of communication, Dimensions of communication, Types of communication and Barriers to communication.

Unit III: Essentials of Effective Business Letter: Fundamental of Business writing, Format of Business letters, Types of Business letter, Inquiry letter, Complaint letter, Persuasive letter and letters to Banks & Insurance Companies.

Unit IV: Employment Messages: Writing Resume, Job Application, Writing the opening paragraph, Writing the closing paragraph, summarizing.

Suggested Readings

1. M.K. Sehgal, Managerial communication, Excel Books,2010
2. Rohini Aggarwal, Business Communication, Organization Management, Taxmann,2010
3. P.D. Chaturvedi, Business Communication Concepts Cases & Applications, 1e, Pearson Education
4. Abha Sharma, Remedial English, Acme Learning.
5. Shalini Sharma, Concepts of professional Communication, Acme Learning
6. Penrose, Business Communication for Managers, 5th edition, Cengage Learning, India.

Course Outcomes:

1. Understand communication fundamentals, apply effective communication models, and employ principles for clear and impactful business communication.
2. Navigate various communication types, channels, and barriers in a corporate context, ensuring seamless information exchange.
3. Develop proficiency in composing diverse business letters, utilizing proper formats, and mastering essential business writing skills.
4. Acquire skills to create compelling employment messages, including resumes and job applications, enhancing employability and presentation to potential employers.

Objective:

1. Equip students with knowledge and skills to design and conduct a business study and to analyse evidence.
2. Provide a live business problem through which students apply selected concepts, theories and techniques acquired during their BBA programme.
3. Provide experience of group work and project management within a live business context, working with a supervisor.
4. Equip students to:
 - Design, research and investigate a business problem, so as to combine theoretical and practical knowledge.
 - Conduct business investigations to ethical standards, avoiding harm to individuals and organizations.
 - Present and analyse project results in written, visual and oral formats.

The Live Project forms a major piece of work over two semesters that completes your BBA studies. In the project students will apply the academic concepts and skills acquired through the programme of study to a live managerial problem of their choice. The overall aim of the project is for individual to develop idea generation and analysis skills; so that, student investigate and learn from a complex business problem combining the concepts, theories and methods from the BBA programme with their knowledge.

#Sponsoring companies or organizations will usually be self-sourced by the student.

Live Project 1 Schedule

Week 1: Literature review on the topic for your project

Week 2: Project Proposal Outline of project scope, methods, task, timeline with supervisor.

Week 3: Interim Presentation To supervisor, on progress, data collection, and group management.

Week 4: Final Report Presentation of aims, methods, analysis of results and recommendations, executive summary.

Course Outcomes:

1. Understand current business theory relating to a specific situation or complex issue.
2. Select and apply theory in real life business practice.
3. Understand how to design and conduct a study, collect and analyse data, so as to obtain beneficial and meaningful results.
4. Understand and apply the principles of ethics and socially responsible business practice
5. Develop skills in business practice through exploration of a new or challenging opportunity.
6. Deal with businesses, people and information to ethical standards.
7. Recognize the strengths and limitations of different methods for approaching a business situation.

Objective:

The course aims to provide an understanding of the basis concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels.

Unit I: Meaning and development of Organizational Behaviour, Need for Organizational Behaviour, Challenges and opportunities for Organizational Behaviour.

Unit II: Personality: Concept and Determinants, Motivation: Nature and concept of Motivation, Learning, Perception.

Unit III: Group formation and development, inter-group conflict, Nature, process and resolution techniques, Leadership: meaning, styles of leadership.

Unit IV: Group Dynamics, Group Cohesiveness. Stress: Causes, Stages and effects; Organizational Culture, Organizational Change and development.

Suggested Readings:

1. Robins, Stephen P. - Organisational Behaviour
2. Schen - Organisational Psychology
3. Davis, K & Newstorm - Human Behaviour at Work
4. Prasad, L.M. - Organisational Behaviour

Course Outcomes:

1. To understand organizational behaviour and obtain better results for attaining organizational goals.
2. Demonstrate individual behavioural dimensions, learning theories, perceptual process, & motivational techniques.
3. Ascertain group, group behaviour, and group dynamics.
4. Acquire knowledge of communication & leadership in the organization.

Objective:

1. Understanding of key macroeconomics variables-outputs, Price and rate of interest
2. To analyse the effect of fiscal and monetary policy
3. To familiarize mechanics of money supply and understand the working of an open economy

Course Content

Unit I: Measurement of Macroeconomic variables: National Income Accounts, Gross domestic Product, National Income, Personal and Personal Disposable income; Classical theory of output and employment, Quantity theory of Money, Classical aggregate demand curve, Classical theory of interest rate, Collapse of the classical Macroeconomics

Unit II: Simple Keynesian Model: components of aggregate demand; equilibrium income; changes in aggregate demand and investment multiplier, Theory of income determination in closed economy model (Govt. sector).

Unit III: Properties of ISLM curve: factors affecting the position and slope of ISLM curve; determination of equilibrium income and interest rates, effect of monetary and fiscal policy; relative effectiveness of monetary and fiscal policy.

Unit IV: Inflation: Meaning, Methods of measuring inflation, Types of inflation; consequences of inflation, Inflation in less developed countries, measures to control inflation, Kinds of unemployment, Phillips curve. Balance of Payment account: Meaning, Purpose, causes and kinds of disequilibrium

Suggested Readings:

1. D.N. Dwivedi “ Macro Economics: Theory & Policy, Tata McGraw Hill
2. Froyen, R.P. “Macro economics-theories and policies” Pearson.
3. Dornbush and Fischer “ Macro Economics” Tata McGraw Hill
4. N Gregory Mankiw “ Macro Economics” worth Publishers

Course Outcomes:

1. Understand the determination of key macroeconomics variables-outputs, Prices and rate of interest
2. Analyse the effect of fiscal and monetary policy
3. Describe the mechanics of money supply
4. Understand the working of an open economy

Objective:

1. To understand concepts, of Management Accounting and Financial Statements analysis.
2. To enable students to calculate the various ratios and interpret it.
3. To enable students to prepare Cash flow statements using Indirect method.
4. To analyse cost-volume-profit techniques & Budgets for optimal managerial decision making

UNIT I: Definitions, Meaning, Objectives and Scope of Management Accounting. Limitations of Management Accounting. Differences between Cost Accounting, Financial Accounting and Management Accounting.

Financial Statement Analysis: Meaning, Objectives, Methods & Limitation of financial statement analysis, comparative financial statement, common size financial statements and trend analysis.

UNIT II: Ratio analysis: Meaning, Advantages and limitations of ratio analysis, classification of ratio, calculation of ratios, current ratio, liquid ratio, stock turnover ratio, debtors turnover ratio, creditors turnover ratio, operating ratio, gross profit ratio, proprietary ratio, fixed assets turnover ratio, debt equity ratio, return on capital employed ratio, capital gearing ratio.

UNIT III: Cash Flow Statement: Meaning, Significance and limitations of cash flow statement, preparation of cash flow statement according to accounting standard 3 (as-3).

UNIT IV: Marginal Costing & Break-Even Analysis: Meaning, Advantages and disadvantages of marginal costing and break-even analysis, cost volume profit analysis, break-even analysis, profit volume ratio, the margin of safety and maintaining a desirable level of profit.

Budget & Budgetary Control: Meaning, Objectives, Advantages and limitations of budget and budgetary control, prepare a production budget, sales budget, Cash Budget & Flexible Budget

Suggested Readings:

1. Management Accounting - Manmohan Goyal
2. Management Accounting - R. K. Sharma and S. K. Gupta
3. Management Accounting - M.Y Khan & R.K Jain
4. Principles Of Management Accounting - Dr. S.N Maheshwari
5. Management Accounting - I.M Pandey

Course Outcomes:

1. Students will able to analyse financial statement with the help of Trend Analysis, Comparative Analysis and Common Size Statement.
2. Students would calculate the various ratios and would be able to discuss the significance and use of the various ratios.
3. Students would be able to prepare cash flow statements using indirect method.
4. Students would be able to take decisions using cost-volume-profit techniques & Budgets.

Objective: The course aims to develop basic skills for Mathematical application used in business situations.

Unit I: Summation of sets, Arithmetical Progression- Sum of a series in A. P. Arithmetic Mean, Geometric Progression, Sum of a series in G.P, Geometrical Mean, Sum of an infinite geometric series, Permutation and combination, Fundamental rules of counting, Permutation of n different things, Permutation of thing not all different, Circular permutation, Combination of n different things at a time, Simple problems.

Unit II: Matrix Algebra- Definition, Matrix Operations- Addition, Subtraction, and Multiplication of matrices, Types of matrices- Square, Diagonal, null, Transpose of a matrix, Determinant of a Square matrix. Singular and non-singular matrix, Co- factor matrix, ad-joint of a matrix, Inverse of a matrix. Solution of simultaneous equation by using matrices.

Unit III: Differential Calculus : Differentiation, Differentiation of a product of two function, Differentiation of a quotient of two functions, Differentiation of a function of a function, Differentiation of a logarithmic and exponential function, Differentiation of implicit function, Maxima and Minima, Simple problems. (Trigonometrical function are excluded).

Unit IV: Integral Calculus, Fundamental rules of integration, Integration by substitution, integration by parts. Integration by decomposition into a sum using partial fractions (Simple Problems), Simple business applications (Trigonometrical functions are excluded)

Suggested Readings

1. Mongia -Mathematics for Business and Economics
2. Zamiruddin- Business Mathematics
3. Sunderasam and Jayseelam - An Introduction to Business Mathematics
4. Raghavachari - Mathematics for Management
5. Sancheti & Kapoor - Business Mathematics
6. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
7. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
8. M Raghavachari – Mathematics for Management: An Introduction - Tata McGraw Hill Note
9. R.G.D Allen – Basic Mathematics; Macmillan, New Delhi
10. Soni, R.S. Business Mathematics. Pitambar Publishing House.
11. Singh J. K. Business Mathematics. Himalaya Publishing House.

Course Outcomes:

1. To disseminate knowledge in various quantitative tools and techniques & understand basic concepts of statistics.
2. To understand matrix algebra and its applications in business
3. To develop understanding of differential calculus and simple problems related to it
4. To help understand fundamental of integral calculus

Objective: To familiarize the students with various business environment concepts that can be used for effective decision making. Emphasis will be on understanding the relationship between environment and business.

Unit I: Scope and Characteristics—Factors affecting micro and macro environment Significance for economic policies and decisions in organizations- ethical issues in business. Environmental Scanning.

Unit II: Nature of the Indian Economy, factors affecting the economy, economic resources (natural, industrial, and technological) impact of liberalization, privatization and globalization on Indian business. GDP - growth rate population - Urbanisation - Fiscal deficit – Per capita income and their impact on business decisions.

Unit III: Political Environment: Economic roles of the government, government and legal environment, economic roles of government of India. Role of govt. in business- impact of Fiscal, Monetary, EXIM policy and industrial policy on business.

Technological Environment: Meaning- features- impact of technology- Transfer of technology – Technological policies, regulation of foreign investment and collaboration.

Unit IV: Social Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business.

Global Environment: Global Trends in Business and Management - MNCs - Importance, Advantages and Weakness of MNCs - Trends in Indian Industry.

Suggested Readings

1. Pailwar V.K, Business Environment, Prentice Hall India Learning Private Limited
2. Aswathappa K, Essentials of Business Environment, Himalaya Publishing House.
3. Paleri and P, Business Environment, Cengage Learning
4. Shaikh Saleem, Business Environment, 4e, Pearson Education.
5. Shah & Garg, Business Organization and Management, Oxford Book Company.
6. Sherlekar S A, Modern Business Organization and Management, Himalaya Publishing House
7. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd.

Course Outcomes

1. To understand the impact of globalization on Indian business and industry.
2. To understand the current economic environment and its impact on business
3. To understand the impact of current technology on Indian business.
4. To understand the social responsibility of business and its impact on the economy.
5. To understand the global Trends in business and management.

Objective:

1. Equip students with knowledge and skills to design and conduct a business study and to analyse evidence.
2. Provide a live business problem through which students apply selected concepts, theories and techniques acquired during their BBA programme.
3. Provide experience of group work and project management within a live business context, working with a supervisor.
4. Equip students to:
 - Design, research and investigate a business problem, so as to combine theoretical and practical knowledge.
 - Conduct business investigations to ethical standards, avoiding harm to individuals and organizations.
 - Present and analyse project results in written, visual and oral formats.

The Live Project forms a major piece of work over two semesters that completes your BBA studies. In the project students will apply the academic concepts and skills acquired through the programme of study to a live managerial problem of their choice. The overall aim of the project is for individual to develop idea generation and analysis skills; so that, student investigate and learn from a complex business problem combining the concepts, theories and methods from the BBA programme with their knowledge.

#Sponsoring companies or organizations will usually be self-sourced by the student.

Live Project 2 Schedule

Week 1: Literature review on the topic for your project

Week 2: Project Proposal Outline of project scope, methods, task, timeline with supervisor.

Week 3: Interim Presentation To supervisor, on progress, data collection, and group management.

Week 4: Final Report Presentation of aims, methods, analysis of results and recommendations, executive summary.

Course Outcomes:

1. Understand current business theory relating to a specific situation or complex issue.
2. Select and apply theory in real life business practice.
3. Understand how to design and conduct a study, collect and analyse data, so as to obtain beneficial and meaningful results.
4. Understand and apply the principles of ethics and socially responsible business practice
5. Develop skills in business practice through exploration of a new or challenging opportunity.
6. Deal with businesses, people and information to ethical standards.
7. Recognize the strengths and limitations of different methods for approaching a business situation.