

BBA N 501

BBA- V Semester

~~Consumer Behaviour~~

Managerial Economics

Objectives : The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

Unit I Nature and Scope :

Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Intermental concept, Principle of time perspective, Discounting principle and Equimarginal principle.

Unit II Demand Analysis :

✓ Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticities of demand, ✓ using elasticities in managerial decisions, revenue concepts, relevance of demand forecasting and methods of demand forecasting.

Unit III Cost Concept :

Various cost concepts and classification, Cost output relationship in short run & long run cost curves). Economics and diseconomies of scale, Cost control and Cost reduction, Indifferent curves.

Unit IV Pricing :

Pricing methods, Price and output decisions under different market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.

Unit V Profit Mgt & Inflation :

Profit, Functions of profit, Profit maximization, Break Even analysis.

Elementary idea of Inflation.

Suggested Readings:

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|-------------------------|---|---|
| 1. Varsney & Maheshwari | : | Managerial Economics |
| 2. Mote Paul & Gupta | : | Managerial Economics : Concepts & Cases |
| 3. D.N. Dwivedi | : | Managerial Economics |
| 4. D.C. Huge | : | Managerial Economics |
| 5. Peterson & Lewis | : | Managerial Economics |
| 6. Trivedi | : | Managerial Economics |
| 7. D. Gopalkrishnan | : | A Study of Managerial Economics |

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Entrepreneurship & Small Business Management

Objective : The objective of the course is to familiarise the students with the basic concepts of entrepreneurship.

- Unit I** Name & Scope
Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
- Unit II** Entrepreneurial Development
Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.
- Unit III** Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method.
Assignment Problems
- Unit IV** Project & Reports
Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.
- Unit V** Small industry setup
Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

Reference Books:

1. Entrepreneurship Development

Vasant Desai

Objectives- It enables the student to know the basics of Income Tax and its implications.

Unit I

- ✓ Basic Concept : Income, Agriculture Income, Casual Income,
- ✓ Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.

Unit II

Basis of Charge : Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.

Unit III

Heads of Income : Income from Salaries, Income from House Properties.

Unit IV

Heads of Income : Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.

Unit V

Aggregation of Income, Set off and Carry forward of losses, deduction from gross total Income.

Suggested Readings:

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|----------------------------------|-----------------------------|
| 1.Mehrotra, H.C. | Income Tax Law and Account |
| 2.Prasad, Bhagwati | Income Tax Law and Practice |
| 3.Chandra Mahesh and Shukla D.C. | Income Tax Law and Practice |
| 4.Agarwal, B.K. | Income Tax |
| 5.Jain, R.K. | Income Tax |

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Cost and Management Accounting

Unit I

Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.

Unit II

Accounting for Material, Labour and Overheads.

Unit III

Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost.

Unit IV

Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.

Unit V

Marginal Costing and Absorption Costing.

Suggested Readings:

Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting

Khan & Jain : Management Accounting

Gupta, S.P. Management Accounting

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**BBA- V Semester
Industrial Law**

- Unit I ✓ Factory act 1948.
- Unit II ✓ Workmen compensation act 1923
- Unit III ✓ Industrial dispute act 1947, Minimum wages act 1948
- Unit IV Employee state insurance act 1948.
- Unit V Employee provident fund act 1952
Payment of gratuity act 1972.

Suggested Readings:

1.Element of industrial law

N D Kapoor

Reference Books:

- 1.Computer Fundamentals.
- 2.Fundamentals of Computer
- 3.Operating System
- 4.Windows 98
- 5.Internet

Fundamental of Computer

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~~Consumer Behaviour~~

Unit I

History of computing, Characteristics of computers, Limitations of computers, Basic computer organization, Generations of computers.

Unit II

Input-Output Devices : Keyboard, Mouse, Light pen, touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, Voice Recognition and Reponse Devices.

Unit III

Storage Devices : Primary and Secondary Storage devices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of-sequential and direct- Access devices.

Unit IV

Computer Software : Relationship between hardware and software, Computer languages-Machine language Assembly language, High-level languages, Compilers & interpreters, Characteristics of good language.

Unit V

Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurposing, Multiprogramming, time sharing, On-line process, Real time process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

Reference Books:

1.Computer Fundamental

Sinha, P.K.

2.Fundamentals of Computers

Jain, V.K.

3.Operating System

Godbole, G.B.

4.Window-98

Manual

5.Internet

Leon & Leon