FYUGP Syllabus 2023
BBA Semester – III
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FINANCIAL ACCOUNTING

Marks – 75	**Credit 4**	**Lectures 60**
Major 4	**Paper Code:** UBBAMAJ13004	**Paper Type:** Theory

Course Outcome: Students will learn the basic concepts and methods of preparing accounts of firms, their annual financial statements, and final accounts. Students will also learn to maintain accounts for various types of businesses like consignments, hire purchase, instalment payments, and partnerships along with accounts needed at the time of admission of a partner and dissolutions of a firm.

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Unit I: Theoretical Framework: (4 lectures):

Introduction to Financial Accounting- Accounting as an Information System - its Importance, Scope, and Limitations; Users of Accounting Information; Basic Concepts and Conventions: entity concept, money measurement concept, going concern concept, realization concept, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Journal, Ledger and preparation of Trial Balance   (10 lectures):
The Accounting Equation; Recording of business transactions and preparation of Trial Balance; Recording of transactions in Cash Book and Subsidiary Books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book; Opening and Closing Entries;

Unit II: Business Income and Final Accounts: (12 Lectures):

(i) Capital and revenue expenditures and receipts; Revenue recognition and recognition of expenses (ii) Depreciation: the concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: straight-line method and diminishing balance method; change of methods; Reserve and Provision;

(iii) **Final Accounts:** Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor.

Unit III: Accounting for Consignment Business   (8 Lectures)

Consignment: Basic features; the difference with sales. Recording in the books of Consignor – at cost & invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee

Unit IV: Accounting for Hire Purchase and Instalment Systems: **(10 Lectures):**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Concepts of operating and financial lease (theory only)

Unit V: Accounting for Inland Branches :   **(7 Lectures):**

The concepts of dependent branches; accounting aspects, the debtors' system, the stock and debtors' system, the branch final accounts system, and the wholesale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit VI: Accounting for Partnership Firms :   **(15 Lectures):**

Partnership accounts: Fundamentals, Profit Sharing Ratio, Sacrificing Ratio, Admission, Retirement Accounting for Admission, Retirement and Dissolution; Gradual realisation of assets and piecemeal payment of liabilities, Garner versus Murray rule

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merc H, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Shukla, Grewal and Gupta*, Advanced Accounts. Vol.-I. S.* Chand & Co., New Delhi.
3. Maheshwari and Maheshwari. *Financial Accounting*. Vikas Publishing House,
4. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
5. Goldwin, Alderman and Sanyal, *Financial Accounting,* Cengage Learning.
6. Tulsian, P.C. *Financial Accounting,* Pearson Education.
7. *Basu & Das, Financial Accounting, Rabindra Library*
8. *SP Jain & K..L Narang, Financial Accounting , Kalyani Publishers*

CORPORATE GOVERNANCE

Marks – 75	**Credit 4**	**Lectures 60**
Major 4	**Paper Code:** UBBAMAJ13004	**Paper Type:** Theory

Course Outcome: Students will learn the basic concepts and methods of corporate governance. They will also acquire the knowledge about the rules regarding incorporation of a company, formation of the board of directors and governance of a company.

Unit – I: **10 Lectures**
Formation of a Company, Steps till Commencement of Business; Corporate Governance: Concept, Scope, and Importance; Principles of Corporate Governance; OECD Principles of Corporate Governance, Essentials of a Good Corporate Governance; Corporate Governance Theories and Models;

Unit - II   **15 Lectures**
Corporate Goal Management, Economic Value Addition (EVA), Merits of EVA; Market Value Addition (MVA), Shareholders' Wealth Maximization, Creative Accounting- Industry Creative Accounting Practices, Secret Reserve, Off-Balance Sheet Financing, Capitalization of Expenses. The Corporate Misconduct

Unit - III   **15 Lectures**
Board Structure and Process: Roles and Responsibilities of Board; Classification of Directors, Appointment, Resignation, and Removal; Board Meetings, Types of meetings, Notice, Quorum, agenda, Minutes; Independent Directors, Board Committees,

Unit - IV   **15 Lectures**
Shareholders and Stakeholders. Corporate governance and Employees, Creditors, Community and Government; Role of Government in ensuring Corporate Governance, Corporate Financial Reporting, Whistle-Blowing Mechanism;

Unit - V   **5 Lectures**
Corporate Governance in Public Sector, Banks and Financial Institutions; Corporate Social Responsibility and Business Ethics.

Suggested Readings

Goel Sandeep (2020) Corporate Governance, McGraw Hill,

Fernando, A. C. (2006) Corporate Governance: Principles, Policies, and Practices, Pearson

Das, Subhas Chandra (2010) Corporate Governance, Prentice Hall India

Solomon and Solomon (2007) Corporate Governance and Accountability, Wiley India

HUMAN RESOURCE MANAGEMENT AND INDUSTRIAL RELATIONS

Marks – 75   **Credit 4**   **Lectures 60**

Major 5	Paper Code: UBBAMAJ13005	Paper Type: Theory

Course Outcome: Students will understand the functions of Human Resource Management. This knowledge will help the students to become capable of managing human resources in an organization.

Unit I: **(10 Lectures)**

Human Resource Management: Concept, Functions, Skills & Competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs, Work-life Balance; HRM issues in Indian Firms

Unit II: **(15 Lectures)**

Human Resource Planning: Process, Forecasting Demand & Supply, Skill Inventories, Human Resource Information System (HRIS), Succession Planning, Job analysis – Uses, Methods, Job Description & Job Specifications. Recruitment, Selection & Orientation: internal & external sources, e-recruitment, selection process, orientation process. HR Analytics- concept, uses.

Unit III: **(20 Lectures)**

Training: Concept, Needs, Systematic approach to Training, Methods of Training. Management Development: Concept & Methods. Performance Management System: Concept and Uses of Performance Appraisal, Performance Management Methods, Factors that Distort Appraisal, Appraisal Interview; Career Planning: career anchors, career life stages.

Compensation: Steps of Determining Compensation, Job Evaluation, Components of Pay Structure, Factors Influencing Compensation levels, Wage Differentials & Incentives, Profit Sharing, and Employees' Stock Option Plans. Brief Introduction to Social Security; Health, Retirement & Other Benefits.

Unit IV: **(15 Lectures)**

Industrial Relations: Introduction to Industrial Relations; Trade Union's - Role, Types, Functions, Problems; Industrial Dispute – concept, causes & machinery for settlement of disputes; Grievance – concepts, causes, and Grievance Redressal Machinery; Discipline – concept, aspect of discipline & disciplinary procedure, Collective bargaining – concept, types, process, problems, essentials of effective collective bargaining.

Suggested Readings:

1. De Cenzo, & Robbins: Fundamentals of Human Resource Management, John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
5. Aswathappa, K: Human Resource Management, Text & Cases, McGraw Hill

BUSINESS MATHEMATICS

Marks – 75	**Credit 4**	**Lectures 65**

Minor 3	**Paper Code:** UBBAMIN13A03	**Paper Type:** Theory

Course Outcome: The objective of this course is to inculcate analytical skills and enhance the skill of practical problem-solving. After successful completion of this course, students will understand how mathematics can be used in finding solutions to business problems.

Unit - I: Matrices and Determinants   10 Lectures

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding the inverse of a matrix through Adjoint; Applications of matrices to solution of simple business and economic problems. Determinants- Types, Mathematical Operations of Determinants, Cramer's Rule, and Solution of Simultaneous Equations.

Unit - II: Basic Algebra   10 Lectures
Logarithm – Natural and Constant Base; Quadratic Equation - Nature of roots, and solution of the Equation; Indices, Surds

Unit - III: Differential Calculus   20 Lectures
Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of Differentiation; Rules of Differentiation – simple standard forms; Multivariate Functions- Partial Derivative and Total Derivative.
Applications of Differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third-order derivatives) relating to cost, revenue and profits; Tangency and slope

Unit -IV: Integration   15 Lectures
Integration as a reverse process of Differentiation, Integration by Substitution, Integration by Parts, and by Partial Fractions; Definite Integrals, Applications of Integrals

Unit V: Basic Mathematics of Finance   10 Lectures
Simple and compound interest; Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates, Annuity, and compound interest
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Note: Proof of theorem or equations should be avoided; Emphasis should be given on applications; trigonometric functions should be fully avoided in teaching the topics of the syllabus.

Suggested Readings:

1.   Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2.   Budnick, P. *Applied Mathematics.* McGraw Hill Education.
3.   Ayres, Frank Jr. *Schaum's Outlines Series:* Theory and Problems of Mathematics of Finance. McGraw Hill Education.
4.   Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
5.   Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.

Alternative English - 2

To be decided by the appropriate body of the University

COMPUTER APPLICATIONS IN BUSINESS

Marks: 75   **Credit 4**   **Lectures: 50 PLUS 30 PP**

SEC 3	Paper Code: UBBASEC13003	Type: Theory + Lab Practical

Course Outcome: Students will understand the usefulness of information technology tools for business operations. They will be able to make use of computers for preparing annual accounts, making data analysis, writing programmes for solving decision problems, etc. They will be able to create and design web pages for the company, where they are expected to work and look after electronic transactions and e-commerce.

Unit 1: Introduction to Computer: **5 lectures**
Definition of Computer System; Evolution of Computer – a brief history; Classification of Computer; Generation of Computers.

Unit 2: Computer System Architecture: **7 lectures**
Definition of Hardware; Basic units of Computer System; CPU – Control Unit, ALU; Memory module – Primary Memory, Secondary Memory – definition, classification, features and functions; measuring unit of memory – Bit, Byte, KB, MB, GB; Input Devices – Keyboard, Mouse, Scanner; Output Devices – Printer, Projector and Whiteboard.

Unit 3: Introduction to Number System: **8 lectures**
Positional and non-positional number system; Various Number Systems - Decimal, Binary, Octal Hexadecimal; Number system conversions – working with integer and fractional numbers; Simple binary arithmetic – addition, subtraction multiplication, division.

Unit 4: Introduction to Software: **[8 lectures and 15 practical lab]**
Definition of Software; Classification of Software; Booting process; Practical applications of Word processing software, presentation software, spreadsheet software, accounting software and DBMS software.

Unit 5: Introduction to Operating System: **[6 lectures and 9 practical lab]**
Definition of OS, Objectives of OS, Functions of OS, Basic concept of different types of OS, Basic Practical knowledge of MS-DOS, Windows family OS and Linux.

Unit 6: Basic Concept of Flowcharts and Computer Languages: **10 lectures**
Definition of Algorithm and Flowchart; Symbols of Flowchart technique; Advantages and Disadvantages of Flowchart; How to draw flowchart of simple mathematical problems; definition of Computer language; Classification of programming language; Concept of Machine level language, Assembly language and High-level language.

Unit 7: Introduction to INTERNET: **[4 lectures and 6 practical labs]**
Definition of INTERNET, INTRANET EXTERNET; Client-Server and Peer-to-Peer Network, Hardware and software of INTERNET – Devices, Web Browser, Concept of E-mail, Web Server, Web Page, Web Sites and WWW (World Wide Web); Some important terminology – HTTP, URL, FTP, DNS; Definition of Hypertext; Basic concept of HTML and static webpage development using HTML.

Suggested Readings:
1. ITL Education Solutions Limited. *Introduction to Computer Science*, Pearson.
2. Sinha, P. K. and Sinha, P., *Computers Fundamentals*, BPB Publications
3. Mukhopadhyay, and Das, *Introduction to Information Technology*, Kalimata Pustakalaya
4. Rajaraman, V., *Fundamentals of Computers*, PHI Learning Private Limited.
5. Ramakrishnan, R. and Gehrke, J., *Database Management System*, McGraw Hill Education.

Examination Scheme for SEC-3:

For Computer Applications in Business (SEC -3) of BBA Semester III, the allocation of marks for evaluation of this paper shall be as under

Table 1: Allocation Marks of SEC-2

Internal Assessment	15 Marks
Written Examination	40 Marks
Practical Examination	20 Marks
Total	75 Marks

Written examination of SEC -III, Computer Applications for 40 marks shall consist of two groups, Group -A and Group -B: allocation of marks and the number of questions to be answered shall be as under.

Table 2: Written Examination Pattern for paper, Entrepreneurship Development

Group - A	there will be **4** questions of 10 marks each, students will answer only two	2 x 10	= 20
Group -B	there will be **8** questions of 5 marks each, students will answer only four	4 x 5	= 20
	Total Marks for Written Examination		40

Evaluation of written examination will be done by examiners selected by the UG Board in BBA. Practical Examination will be held in the respective colleges. The external examiner, appointed by the UG Board in BBA will take the practical examination

COST & MANAGEMENT ACCOUNTING

Marks – 75	Credit 4	Lectures 60

Major 3	Paper Code: UBBAMAJ13003	Paper Type: Theory

Course Outcome: Students will learn the basic concepts and methods of cost ascertainment and cost control. They will also acquire the expertise of using Cost Accounting and Management Accounting methods in managerial decision-making, budgeting and planning.

Unit I: Introduction   (8 Lectures)

(a) Cost Accounting: Meaning, objectives and advantages; Difference between Cost Accounting and Financial Accounting; Cost Concepts and classifications; Elements of cost; Role of a Cost Accountant in an organization;

(b) Management Accounting: Meaning, Objectives, Nature, and Scope; Difference between Cost Accounting and Management Accounting

Unit II: Elements of Cost   (18 Lectures)

(a) Materials: 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

(b) Labour: Accounting and Control of labour costs; Concept and treatment of idle time, overtime; Labour turnover, and fringe benefits; Methods of Wage Payment and the Incentive Schemes – Halsey, Rowan, Taylor's Differential Piece Rate System.

(c) Overheads: Classification, Allocation, Apportionment, and Absorption of Overheads;

Unit III: Methods of Costing   (18 Lectures)

Structure of Cost sheet, Unit Costing, Job Costing, Contract Costing, Process Costing (excluding joint and by-products), Service costing (only transport)

Unit IV: Budgetary Control   (8 Lectures)

Concept of budget; Budgetary control: objectives, merits, and limitations; Functional budgets; Fixed and flexible budgets. Zero-Base Budgeting. Program and Performance Budgeting.

Unit V: Marginal Costing   (8 Lectures)

Absorption vs. Marginal Costing; Cost-Volume-Profit Analysis; Break-Even Analysis- Algebraic and Graphic Methods; Angle of Incidence, Margin of Safety, Uses of Marginal Costing in Make or Buy, Key Factor, and Shut down decision

Suggested Readings:

1. Horngren, Datar, Rajan**,** *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting.* Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.

BUSINESS REGULATORY FRAMEWORK

Marks: 75	**Credit 4**	**Lecture Hours 65**

Major 7	**Paper Code:** UBBAMAJ14007	**Paper Type:** Theory

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

Unit I: (18 Lectures)

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract-Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent, Void agreements, the performance of contracts, discharge of contracts, breach of contracts and quasi-contract, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

Unit II: (15 Lectures)

Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller.
Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

Unit III: *(17 Lectures)*

The Companies Act 2013: Meaning and types, Incorporation, Memorandum of Association & Articles of Association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, the Role of Directors, qualification, and company meetings.

The Limited Liability Partnership Act 2008: Meaning and nature of a limited partnership, formation, partners and their relations, extent and limitation of liability.

Unit IV: *(15 Lectures)*

Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, and rights of consumers.
The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Suggested 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, Taxman.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt Ltd Publishers

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INCOME TAX LAW AND PRACTICE

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Marks: 75		**Lecture Hours 65**
Major 8	**Paper Code:** UBBAMAJ14008	**Paper Type:** Theory

Course Outcome: Students will gather basic knowledge about the application of principles and provisions of the Income-tax Act, 1961. They will be competent in assessing the income tax of individuals and firms.

Unit I: Basic Concepts of Income Tax (Lectures – 12)

Introduction – Meaning of tax, types of taxes, income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income, tax rates – old and new tax regimes, residential status and income exempt under section 10.

Unit - II: Computation of Income of Individuals under Different Heads – (Part A)
(Lectures – 22)

Income from Salaries, Income from House Property

Unit - III: Computation of Income of Individuals under Different Heads – (Part B)
(Lectures – 15)

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

Unit IV: Computation of Total Income and Tax Liability of an Individual
(Lectures – 16)

Income of other persons included in assessee's total income; set-off and carry forward of losses; deduction from gross total income; rebates and reliefs; computation of total income of an individual; tax liability of an individual.

Suggested reading:

1. Singhania, Vinod K. and Singhania Monica. *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Sengupta, C.H. Taxation-I. Dey Book Concern
3. Gaur and Narang, Law and Practice of Income Tax, Kalyani Publications
4. Ahuja, Girish and Ravi Gupta. Income Tax. Bharat Publications., New Delhi

Note: Textbook of the current assessment year should be used. Computation of Income under all heads is to be done under both old and new tax regimes.

MANAGERIAL ECONOMICS

Marks: 75   **Lecture Hours 65**

Minor 4	**Paper Code:** UBBAMIN140B04	**Paper Type:** Theory

Course Outcome: To apply microeconomic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action, and finally choose the best one.

Unit I: (15 Lectures)
Theory of Consumer Behavior: Cardinal Utility Theory, Ordinal Utility Theory; Indifference Curves, Budget Line, Consumer's Equilibrium; Price effect, substitution effect, income effect; Slutsky Equation; Revealed Preference Theory.

Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of Demand - Price Elasticity, Income Elasticity, Cross Elasticity of Demand, Managerial Applications of Elasticity Measures;

Unit II: (15 Lectures)
Production Function: Coefficients of a Production Function- meaning and importance; short-run and long-run production functions; Law of diminishing margin productivity and optimum use of a variable input. Long-run Production Functions- isoquants, iso-cost line, the Least Cost Input Combination.
Costs and scale: traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

Unit III: (20 Lectures)
Theory of Firm and Market Structures: **Perfect Competition** (basic features, short-run equilibrium of firm/industry, long-run equilibrium of firm/industry; **Monopoly** (basic features, short-run equilibrium, long-run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi-plant monopoly; **monopolistic competition** (basic features, demand and cost, short-run equilibrium, long-run equilibrium, excess capacity); **oligopoly** (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

Unit IV: (15 Lectures)
Factor market: demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium; Theory of Rent, Theory of Interest Rate- Loanable Fund Theory, Keynes Liquidity Preference and Equilibrium Interest Rate

Suggested Readings:

1. Dominick Salvatore (2012). Managerial Economics (5[th]ed.) Oxford University Press
2. Koutosyannis (1979). Modern Microeconomics. Macmillan
3. Baumol and Blinder (2007) Microeconomics – Principles and Policy, Thomson

E-Commerce/

MDC- to be decided by the appropriate Committee