



**DIRECTORATE OF  
DISTANCE EDUCATION  
GURU JAMBHESHWAR UNIVERSITY  
OF SCIENCE AND TECNOLOGY, HISAR**

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**SCHEME OF EXAMINATION & SYLLABI OF  
BACHELOR OF BUSINESS ADMINISTRATION (BBA)  
THROUGH DISTANCE EDUCATION**

The Bachelor of Business Administration (BBA) Programme through Distance Education will be 3 years duration, with annual system of examination. The unique feature of the programme is 6 to 8 weeks compulsory in-company training for each student after the completion of second year with the provision of its evaluation in the Third Year.

**BBA-Ist Year**

No. of Course	Nomenclature of the Course	Marks	Duration of the exam.
BBA 101	Foundations in Management and Organisational Behaviour	100	3 hours
BBA 102	Business Environment	100	3 hours
BBA 103	Business Economics	100	3 hours
BBA 104	Financial Accounting-I	100	3 hours
BBA 105	Business Mathematics	100	3 hours
BBA 106	English Language	100	3 hours
BBA 107	Computer Awareness	100	3 hours

**BBA-IIInd Year**

BBA 201	Business Laws	100	3 hours
BBA 202	Business Statistics	100	3 hours
BBA 203	Marketing Management	100	3 hours
BBA 204	Financial Accounting-II	100	3 hours
BBA 205	Financial Management	100	3 hours
BBA 206	Business Communication	100	3 hours
BBA 207	System Analysis and Design	100	3 hours

BBA-3rd Year

BBA 301	Entrepreneurship Development	100	3 hours
BBA 302	Human Resource Management	100	3 hours
BBA 303	Production Management	100	3 hours
BBA 304	Cost and Managerial Accounting	100	3 hours
BBA 305	Sales Management	100	3 hours
BBA 306	Income Tax Law and Practice	100	3 hours
BBA 307	In-Company Training (6 to 8 weeks) and its reports to be submitted before 31st march	100	3 hours

BBA-101 Foundations in Management and Organisational Behaviour

Max. Marks : 100  
Duration : 3 hrs

Course Contents :

Management : Concept, Nature, Scope and Functions of Management; Levels of Management; Evolution and foundations of Management Theories-Classical and Neo-Classical Theories; Systems Approach to organisation, Modern Organisation Theory.

Management Planning Process - Planning objective and characteristics. The concept of policy, procedure and forecasting.

Organisation : Meaning, Importance and Principles, Departmentation, Types of Organisation, Types of Authority, Delegation of Authority.

Staffing - Meaning, Job Analysis, Manpower Planning, Recruitment, Transfers and Promotions.

Direction & Control : Motivation; Communication; Directing and Management Control; Decision-Making, Management by Objectives; Leadership.

Understanding Organisational Behaviour : The concept, nature and significance of organisational behaviour, Factors effecting organisational behaviour.

Personality and theories of Perception, Learning and Behaviour reinforcement, Classical conditioning theory of Learning.

Interpersonal Behaviour : Interpersoanl Dimensions of Behaviour, Transactional Analysis; Implications of TA.

Note : There will be ten qeustions in the paper and the candidate will be requied to attempt any five questions.

Suggested Readings :

1. Management Principles : Tripathi & Reddy
2. Principles of Management : Terry & Franklin
3. Essentials to Management : Koontz O'Donnel.
4. Management : Stoner, Freeman and Gilbert
5. Principles & Practice of Management : L.M. Prasad
6. Organisational Behaviour : K. Ashwathappa
7. Organisational Behaviour : L.M. Prasad
8. Organisational Behaviour : Fred Luthans
9. Human Behaviour at Work : Keith Davis

## BBA-102 Business Environment

Max. Marks : 100  
Duration : 3 hrs

### Course Contents :

Introduction to Business : Nature, Characteristics and Scope, Industry, Commerce, Trade and Aids to Trade, Functional Areas of Business; Forms of Business Organisation- Sole Proprietorship, Partnership Firm, Joint Hindu Family, Joint Stock Company and Co-operatives.

Internal Trade : Functions of Wholesalers and Functions of Retailers.

Foreign Trade : Benefits, Problems and Prospects; General procedure for Exporting.

Import Trade : Types of Importers, Import Trade Procedure, Types of Price Quotations, Main Documents used in Import and Export Trade, Export Promotion Institutions.

Banking : Banking system in India, Procedure of Opening a Bank Account, Types of Accounts, Types of Banks, Negotiable Instruments and their types.

Transport : Introduction of transportation system in India. Modes of transportation, their merits and demerits.

Storage and Warehousing need, functions and types.

Insurance : Meaning, Types of Insurance Contract, Principles of Insurance.

Basic Concepts of India Business Environment : Internal and External Environment, Social responsibility of business.

Economic Environment : Basic features of India Economy, Economic Planning, needs and objectives. The Indian Financial Systems.

Industrial Environment : Industrial Policy and Licensing, Industrial Development Strategy under Indian Planning.

Regulatory and Political Environment : Indian Governance-Constitutional Highlights, Regulatory Role of the Government.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

Suggested Reading :

1. Business Organisation : Ghosh B.B.
2. Modern Business Organisation and Management : Sherlekar & Sherlekar
3. Business Organisation and Management : Singh B.P.
4. Business Environment : Cherunilum, F.
5. Business and Government : Ashwathapa A.K.
6. Indian Economy : Puri and Mishra
7. Insurance Fundamentals, Environment and procedures : Bodla, B.S., K.P. Singh and M.C. Garg

## BBA - 103 Business Economics

### Course Contents

Meaning Nature, Scope and Significance of Business economics.

Consumer behaviour : Utility approach, brief foutline of law of diminishing marginal utility and law of equi-marginal utility, Indifference curve approach, Consumer's equillorium income, price and substitution effects. Revealed Preference theory, Law of demand, Elasticity of demands and its measurement, Methods of Demand forecasting.

Concepts of Production function, Break-even analysis and profit forecasting in short run, Law of variable proportion, concept of cost and revenue, short run and long run cost curves,concept of total, average and marginal revenue, relationship between average revenue marginal revenue and elasticity of demand.

Price determination under Perfect competition, Oligopoly, Duopoly, Monopoly and Monopolistic competition, Price discrimination.

Investment Decisions; Capital Formation; Public Investment Decision, Risk and Uncertainty.

Welfare Economics General Equatation; Utility Analysis; Consumer Surplus; Procedure Surplus; Parite Optimality.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

Suggested Readings :

- |                                   |                  |
|-----------------------------------|------------------|
| 1. A course in Business Economics | - D.M. Mithani   |
| 2. Managerial Economics           | - Verma          |
| 3. Managerial Economics           | - Dean Joel      |
| 4. Advanced Economics theory      | - H.L. Ahuja     |
| 5. Economics Analysis             | - M.L. Seth      |
| 6. Micro Economics                | - T.R. Jain      |
| 7. Macro Economics                | - T.R. Jain      |
| 8. Economics Analysis             | - M.L. Jhingan   |
| 9. Economics                      | - Paul Samuelson |
| 10. Positive Economics            | - R.G. Lipse     |

### BBA-104 Financial Accounting -1

Course Contents

Accounting- Meaning, nature, functions and usefulness. Types of accounting, accounting equation, generally accepted accounting principles, concepts and conventions.

Recording of transactions -Voucher system, Accounting Process, Journal, ledger, Subsidiary Books and Trial Balance.

Final Accounts : Preparation of Profit & Loss account & Balance Sheet.

Rectification of errors, Accounting of negotiable instruments, Reconciliation of Bank Accounts.

Accounting for depreciation, significance and methods. Inventory valuation methods and choice of methods. Single Entry System, Accounting for non-profit making organisations.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

### Suggested Readings :

1. Introduction to accounting - T.S. Grewal  
S Chand & Co. New Delhi
2. Advanced accountancy - Shukla & Grewal  
S Chand & Co. New Delhi
3. Advanced accountancy Volume (I) - R.L. Gupta & M. Radhawami  
Sultan Chand & Co. New Delhi
4. Financial Accounting-Volume (I) - B.D. Aggarwal  
Pitamber Publishing Co. New Delhi
5. Advanced Accountancy Vol. I & I & II - S.N. Maheshwari

### BBA - 105 Business Mathematics

#### Course Contents

Introduction to Business Mathematics, Scope and Importance; Concept of Profit and Loss; Simple and Compound Interest; Present Value; Annuities; Yields on Shares and Bonds (Elementary Concept Only).

Surds and Indices, Logarithm; Linear Quadratic and Simultaneous Equations, Inequalities with Graph, Arithmetic & Geometric Progression.

Concept of functions, Limits and Continuity, Differentiation, Integration, Maxima and Minima (Elementary Concepts only)

Introduction to Set Theory; Concepts of determinants and Matrices; Solution of Simultaneous Equations.

Measures of Central Tendency and Dispersion (Mean, Median, Mode, Standard Deviation); Elementary Concepts of Probability.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

### Suggested Readings :

- |   |                            |
|---|----------------------------|
| 1. Business Mathematics                                 | - Sancheti & Kapoor        |
| 2. Statistical Methods                                  | - S.P. Gupta               |
| 3. Mathematics for Management                           | - M. Raghavachari          |
| 4. Differential & Integral Calculus                     | - N. Piskunov              |
| 5. Introductory Mathematics for<br>Economics & Business | - K. Holden & A.W. Pearson |
| 6. Practical Business Mathematics<br>& Statistics       | - Surarijan Saha           |

### BBA - 106 English Language

Max. Marks : 100  
Duration : 3 hrs

#### Course Objective

The course in General English aims to develop 1st year University students comprehension and writing skills through guided and functional of a set of structure prose lessons comprising text languages work in compression, grammar usage and English composition.

#### COURSE CONTENTS

##### Practical Grammar

- 1) Concord
- 2) Forms of Verbs
- 3) Idiomatic use of prepositions and conjunctions
- 4) Structural use of infinitive, gerunds and participles; Narration of Voices
- 5) Common errors in English
- 6) Punctuation and capitalisation

Usage and vocabulary-building Antonym & Synonym, Idioms & Phrases

Comprehension & precise-writing

Essay & Business Letter Writing



## BBA-107 Computer Awareness

Max. Marks :100

Duration :3hrs

### Course Contents

Introduction to Computers : History, need and evolution, classification of computers, Limitations of Computers, Uses of computers in business and society.

Components of computers system, Peripheral devices, Introduction to Computer Software, Algorithms and Flow Charts, Number Systems.

Introduction of DOS and Windows, basic commands, creating, editing, formating copy, mail, merge, etc.

Introduction to spreadsheet packages, building a complexx spreadsheet, application, conditional calculation and plotting groups.

Introduction to Data-base Management System, Computer Viruses, Computer Communications.

Note : There will be ten questions in the paper and candidates will be required to attempt any five questions.

### Suggested Reading :

1. Rapidex of Computer - Pustak Mahal
2. Computer Fundamentals - Raja Raman
3. Computer and Common Sense - Hwit & Shally

## BBA - 201 Business Laws

Max. Marks	: 100
Duration	: 3 hrs

### Course Objectives

The objective of the course is to acquaint the students with the basis fundamentals of business related laws which have significant bearing on business organisation.

### COURSE CONTENTS

Companies Act, 1965 : Meaning, definition and characteristics of Company; types of companies and features of various types of companies; incorporation of companies; Memorandum and Articles of Association; Prospectus and Commencement of business, Allotment of share and debentures; transfer and transmission of shares; share warrant and share certificate. Membership of Companies; borrowing powers; managerial remuneration; winding-up of companies.

Contract Act, 1872 : Essentials of valid contract; offer and acceptance; consideration; capacity to contract; free consent, discharge of contract; breach of contract; remedy of breach of contract.

Sales of Goods Act 1930 : Formation of Contract of Sales; Capacity to buy and sell; Bail agreement; conditions and warranties; Rule of Caveat Emptor; Rights of unpaid seller.

Note : There will be ten questions in the paper and the candidate will be required to attempt any five questions.

### Suggested Readings :

1. N.D. Kapoor : "Mercantile Law"
2. Maheshwari and Maheshwari : "Business law"
3. M.C. Kuchal : "Company Law"
4. Dinkar pagare : "Merchantile Law"
5. M.C. Shukla : "Mercantile Law"

## BBA - 202 Business Statistics

Max. Marks : 100

Duration : 3 hrs

**OBJECTIVES :** The objective of this course is to familiarise the students with various statistical tools which can help them in analysis and interpretation of business data.

### COURSE CONTENTS

Introduction to Statistics : Definition, Functions, Statistics and Computers, Limitations of Statistics.

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic Mean, Measures of Dispersion-Range, Quartile Deviation, Mean Deviation and Standard Deviation, Skewness, Kurtosis.

Correlation Analysis, Simple Correlation between two variables (Grouped and Ungrouped data), Karl Pearson's Coefficient of Correlation, Rank Correlation.

Concept of Regression, Regression lines, Difference between Correlation and Regression.

Index Numbers : Uses & Problems in constructing Index Number, Methods, Fixed and Chain based Method, Limitations.

Time Series Analysis-Meaning and Significance, Components of Time Series, Trend Measurement, Moving Avg. Method, Least square Method (fitting straight line only).

Probability Theory : Concept, Probability Rules - Addition and Multiplication Theorem; Binomial, Poisson and Normal distributions and their applications.

Sampling : Introduction, Purpose and methods of Sampling Merits and Limitations of Sampling.

Note : There will be ten questions in the paper and the candidate will be required to attempt any five questions.

## SUGGESTED READING :

1. Stockton and Clark Introduction to Business and Economic Statistics
2. Gupta, S.P. Statistical Methods
3. Hooda, R.P. Statistics for Business & Economics
4. Kapoor, Sanchati Business Statistics
5. Kothari C.R. Reasearch Methodology

## BBA - 203 Marketing Management

Max. Marks : 100  
Duration : 3 hrs

## COURSE OBJECTIVES

The objective of this course is to help the students to understand the conceptual framework of marketing management. It also intends to expose the students to be various types of decisions the marketing managers in India are required to take under varoius environmental constraints.

### Course Contents

The concept, nature, scope and importance of marketing; Marketing management and its evolution; Marketing enviroment; Marketing segmentation; Buyer behaviour; Consumer decision-making process.

Product Decision : Concept of product, Classification of products, New product development, product positioning, product line and product mix. Branding packaging and labeling.

Princing Decisions : Factors affecting price determination Price Policies and Strategies.

Distribution Channels and Physical Distribution Decisions : Nature and functions of distribution channels. Channel management decisions : Retailing and Wholeasaling.

Promotion Decisions : Promotion mix, advertising, personal selling.

Marketing organisation and control.

Export Marketing - Various decisions involved in the process

Note : There will be ten questions in the paper and the candidate will be required to attempt any five questions.

### SUGGESTED READINGS

1. Kotler, Philip Marketing management
2. Stanton, William J. Fundamentals of Marketing
3. Me Carthy, E.jenome and Basic Marketing: Managerial Approach William D. Perreault Jr. Richard irwin, Home wood Ile.
4. Coundiff Still Fundamentals of Modern Marketing
5. Mentzar, John T. and Marketing Today, Harcourt, Braco, David J. Schwatz

### BBA-204 Financial Accounting-II

Max.Marks : 100  
Duration : 3 hrs

OBJECTIVES : The objective of this course is to help the students to understand the accounting frame work in various forms of business organisation and of special cases in accounting.

### COURSE CONTENTS

Special cases in accounting : Consignment, accounts, Joint Ventures accounting, Branch accounts, Royalty accounts.

Accounting for Partnership : Basic Concepts and Computations, admissions, retirement and death of a partner, amalgamation of partnership firms, dissolution of partnership.

Company Accounts : Accounting for Shares and Share Capital and Debentures, Preparation of final accounts of a company, Amalgamation, Amalgamation, absorption, and reconstruction of companies.

Co-operative Accounting.

Note : There will be ten questions in the paper and the candidate will be required to attmpt any five questions.

## SUGGESTED READINGS

1. R.L. Gupta : "Advanced Accountancy"
2. S.N. Maheshwari : "Advanced Accountancy"
3. Tulsian : "Financial Accounting"
4. Shukla and Grewal : "Advanced Accountancy"

## BBA - 205 Financial Management

Max. Marks : 100  
Duration : 3hrs

## OBJECTIVE

The develop the skills of the students in the area of Financial Decision Making.

## COURSE CONTENTS

Finance Function : Scope and Objectives  
Various Sources of Raising Finance  
Capital Structure Decision and Cost of Capital  
Capital Budgeting Concepts and Techniques  
Working Capital Management; Management of Cash, Receivables & Inventories  
Dividend Decisions : Meaning, Factors determining dividend poling and stable dividend poling.  
Business Failures and Mergers  
Ratio Analysis and Funds Flow Statement

Note : There will be ten questions in the paper and the candidate will be required to attempt any five questions.

## SUGGESTED READINGS

1. Pandey I.M. : "Financial Management", Vikas Publishing House, New Dehli.
2. Kuchhal S.C. : "Financial Management", Chaitanya Publication House, Allahabad.
3. Earnest Walker : "Essentials of Financial Management", Prentice Hall of India (p) Ltd., New Delhi.
4. Van House : "Fandamentals of Financial Management", Prentice Hall of India
5. Hampton : "Financial Management"

## BBA-206 Business Communication

Max. Marks : 100  
Duration : 3hrs

OBJECTIVE : The course aims to strengthen the communication aspects of the students personality by exposing them to finer nuances in business communication.

### Course contents

Meaning and significance of Communication & Business Communication; verbal, non-verbal and written communication; Barriers to effective communication, Strategies for effective communication.

Business Communication in functional Department - Calling the candidates for written test; Drafting of interview letters; appointment letters and drafting of show cause notice; Charge-sheet, letter of dismissal - Letter regarding for Quotation, Tenders, Complaints and Follow-up-Drafting of Sales letters, Preparation of Market Survey Reports, Drafting of Sales Promotion Letter and Advertisements - Correspondance will Banks, Insurance Companies, P.F. Commissioners, P & T Authorities and Revenue Department - Correspondence with share holders and Debenture holders regarding Dividend, Interest, Transfer and Transmission - Inter - departmental communications, Memos, Circular and office orders.

Paeparation of Press Releases.

Report Writing : Meaning, Objectives, Features, Steps, Types and Speciman.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

### Suggested readings :

1. R.C. Sharma & Krishna Mohan : Business Correspondance & Report Writing (TMH)
2. Reddy, et. al : Essentials of Business Communion (HPH)
3. Rajender Pal & Korla Hari : Business Communion (Sultan C. & Sons)
4. Murphy & Peck : Effective Business Communion (Mc Graw Hill)
5. L.A. Hill : Letter Writing for Students for English (Oxford univ. Press)

## BBA - 207 System Analysis And Designs

Max Marks : 100  
Duration : 3 hrs

**OBJECTIVES :** The objective of this course is to provide adequate understanding of systems concept, system analysis and systems design which would help them in having efficient information system for management.

### COURSE CONTENTS

System Concepts-System and the Systems Analyst-Business as a System-Information Systems-The role of System Analyst-Systems development Life Cycle-Structured Methodologies.

Systems Study Objectives-Requirement Analysis-Fact finding Techniques-Recording Structured Analysis-Data Flow Analysis-Tools-Diagramming-Data Dictionary-Application Prototyping-Processing Requirements-User Systems Specificstions.

Physical System Design-File Design-Data Base Design.

Input and Output Design-Procedures Design-Security Considerations-Forms Design-Dialogue Design-Code Design-User Procedures Design.

Planning for implementation-Education and Traning-System Testing-Change over-Maintenance and Review.

Note : There will be ten questions in the paper and the candidate will be required to attempt any five questions

### SUGGESTED READING :

1. James A.Senn : Analysis and design of information systems.
2. Kroeber, Donald W. and Warton, Hugh J. : Computer Based Information systems.



## BBA - 301 Entrepreneurship Development

Max. Marks : 100

Duration : 3 hrs

### COURSE OBJECTIVE

The emphasis in the courses will be on developing entrepreneurial skills, and on ensuring a proper interaction between the students and various institutions supporting the development of new enterprises like DIC, Banks and other regulatory institutions.

### Course Contents

Significance of Entrepreneur & Entrepreneurship Development in Economic Development; Characteristics, qualities and pre-requisites of entrepreneur; Methods and procedures to start and expand one's own business; Achievement motivation; Environmental Factors affecting success of a new business; Reasons for the failure and problems for business.

Preparation of Feasibility Reports; Project Reports; Selection of factory location; Demand Analysis, Market Potential Measurement, Capital Saving and Project Costing, Working Capital Requirement, Profit and Tax Planning; Economic, Technical, Financial and Managerial Feasibility of Project.

Govt. support to new Incentives, sources of Finance; role of Govt. and Promotional agencies in entrepreneurship development.

Procedural Steps in setting up of an Industry.

Entrepreneurship Development programmes, Role of various institutions in developing entrepreneurship in India (A brief description only)

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions

SUGGESTED READING :

1. Udai Paree Sanjeev and Rao T.V. Developing Entrepreneurship; Printers; Ahmedabad
2. Sharma, S.V.S., Developing Entrepreneurship - issues and problems; Smal; I Industry Extension Training Institute; Hyderabad.
3. Srivastava, S.B., A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons.
4. Bhanussali, Entrepreneurship Developmenc, Himalaya Publishing Bombay.

### BBA-302 Human Resource Management

Max. Marks : 100

Duration : 3 hrs

#### COURT OBJECTIVE

The course aims at providing a conceptual frame-work for Management of Human Resources and familiarizing studetns will human resource problems in the organisation, and Indian policies and practices relating thereof.

#### COURSE CONTENTS

Introduction : Historical Development, Definition, Objectives, Scope and Significance of Management of Human Resources; Role of Human Resource Manager (HRM), Status of HRM in Indian Industry.

Man Power Planning - Nature and Procedure; Recruitment Methods and Techniques; Selection Process; Induction; Transfer; Promotion and Separation.

Traning and Development - Nature, Significance Methods and Techniques, Performance Appraisal Steps and methods.

Job Evaluation; Wage and Salary Administration; Incentive Payment; Fringe Benefits.

Trade Unions - Role, Functions and Problems, Collective Barganing; Worker's paticipation in Management.

Note : There will be ten questions in the paper and the candidate will be requiried to attempt any five questions.

## SUGGESTED READINGS

1. Edward, B. Flippo Personnel Management; McGraw Hill International Edition
2. Venkat Ratnam Personnel Management and Human Resources
3. Yodar, Dale Personnel Management and Industrial Relations
4. Mc Gregor, D The Human Side of Enterprises
5. Monappa & Saiyadin Personnel Management
6. Davar, R.S. Personnel Management; Vikas Publishing Company
7. Singh, P.N. Developing and Managing Human Resources.

### BBA-303 Production Management

Max.Marks : 100  
Duration : 3 hrs

## COURSE OBJECTIVE

The course is oriented towards the exposition of the various operational problems in the area of production management and tools and techniques used in the process of decision making.

## COURSE CONTENTS

Role and Scope of Production Management, Concept of Production Management, Types of Production system, Plant Location and layout.

Demand Forecasting, productivity, factors affecting productivity and methods of measuring productivity, Time and Motion Study.

Quality Control, Statistical Quality Control, Basic Statistical techniques of quality control, Control Charts.

Inventory Control, Classification and Codification of Inventory, Inventory Control Methods: ABC Analysis, EOQ, Lead-time, Safety Stock, Minimum and Maximum Stock level (Theoretical only)

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

Suggested Readings :

1. Star M.K.                      Production Management System and Synthesis
2. Buffa, E.S.                    Modern Production Management
3. Mayer                            Production and Operations Management
4. R Stevenson                  Production / Operations Management

### BBA - 304 Cost and Managerial Accounting

Max.Marks            :100  
Duration                : 3 hrs

#### COURSE OBJECTIVE

The course aims at developing an insight into the nature of cost accounting information and at illustrating the techniques to use such informations for planning and control.

#### COURSE CONTENTS

Cost Accounting : Meaning and Scope, Basic cost concepts and preparation of Cost Sheet.

Material Cost Control and Valuation of Material Labour Cost Control and Labour Remuneration.

Overheads : Classification, Allocation and Absorption

Costing Methods : Single, Job & Batch costing, Contract costing, Process Costing, Operation & operating Costing, Reconciliation of Cost and Financial Accounts.

Management Accounting : Meaning and Scope of management Accounting; Difference between Financial, Cost & Management Accounting, Analysis and Interpretation of Financial Statements.

Budgeting and Budgetary Control, Standard Costing & Variance Analysis.

Marginal Costing & Profit Planning, Decisions regarding alternative Choices.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

Suggested readings :

- |                       |   |
|-----------------------|---|
| 1. Gordon Shillinglaw | Cost Accounting : Analysis and Control  |
| 2. Horngren, G.T.     | Cost Accounting : A Managerial Emphasis |
| 3. Dopuch and Birnbeg | Cost Accounting                         |
| 4. Sharma and Gupta   | Management Accounting                   |
| 5. Prasad N.K.        | Advanced Cost Accounting                |

### BBA - 305 Sales Management

Max. Marks : 100  
Duration : 3 hrs

#### COURSE OBJECTIVE

The major objectives of this course is to acquaint the students with the theory and practice of Management of Sales Operations.

#### COURSE CONTENTS

The field of sales management : Concept, Objectives and function of Sales Management; Evolution of Professional Selling, Sales Activities and Tasks; nature and Role of Sales Manager's Job; Sales Manager as an administrator, Co-ordination with other elements in marketing programme.

Planning for selling effort : Demand measurement and sales forecasting; Estimating current demand vis-a-vis market potential; Area market potential; Estimating industry sales and market share; Devising sales territories; Routing and Scheduling of sales force.

Managing sales force : Setting up a sales organisation; Principles and bases for determining organisational structure.

Manpower planning : Estimating manpower requirements for sales department and planning for manpower-recruitment and selection, training and development, placement and induction; Motivating sales force;

Controlling the selling effort : Control Process, Evaluating sales force performance.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions.

#### SUGGESTED READINGS :

1. Cundiff, Still Sales Management Decision-Strategies
2. Ford, Churchill Management of Sales Force and Walker
3. Anderson, R. Professional Sales Management
4. Ashley and harueses The Sales Manager hand Book
5. Garden, A.N. The Field Sales Manager

#### BBA - 306 Income Tax Law & Practice

Max. Marks : 100  
Duration : 3hrs

#### COURSE OBJECTIVE

The objective of the course is to apprise the students with the fundamental of Income Tax Law in India.

#### COURSE CONTENTS

Concepts : Previous year, assessment year, income, total income, Gross Total Income; Capital and Revenue receipts/expenditures; Exempted incomes, Residential status incidence of tax.

Head of Income : Salary, Hosue Property, Business or Profession, Capital Gains and other Sources; Clubbing of Income, Set Off and Carry Forward of Losses; Deduction u/s 80; Assessment of Individuals, firms and Companies including Multi-National Companies.

Income Tax Authorities, Tax law requirements for accounting system including books, records, vouchers etc. to be maintained; Procedure of filing of tax return; Payment of advace tax, Tax deduction source; Double Taxation.

Note : There will be ten questions in the paper and the candidates will be required to attempt any five questions

#### SUGGESTED READINGS :

1. Bharat's Income Tax Rules (lastes ed.)
2. Singhania, V.K. Direct Taxes, Taxmann Publications, New Delhi.
3. Dinkar Pagare Direct Taxes Law and Practices
4. H.C. Mahrotra Direct Taxes Law and Practices
5. Direct Tax practices by Indian tax Institute, New Delhi.
6. Student Guide to Income Tax by V.K. Sighania (B. Com.) (Taxmann Pub.)

## BBA - 307 In-Company - Training (6 to 8 weeks)

The following guidelines should be followed by the students for preparing and submitting the In-Company Training Report  
“Guidelines for In Company Training Report”  
For BBA students

As per the scheme and syllabus of BBA every student of BBA-3rd year has to undergo in-company-training for 6-8 weeks. During the in-company-training the trainees will learn the functioning and practices prevailing in the corporate world. This will help the students in translating theory into practice. During the training period, the students are required to take a note of the following :-

1. The training period should not be less than six weeks in any case.
2. The students must undergo the training in a Private limited company / public limited company / Government institution.
3. The students may choose for training any of the functional area of management.
4. The training must be completed under the supervision of some senior executives of the organization imparting training. A brief profile of the supervisor/guide duly signed by him/her must be added in the report.
5. On the completion of training, the students will submit their Training Reports in the office of Director, Distance Education GJU S & T, Hisar. The last date of submission of Training Reports is March 31st of the 3rd year of BBA. Thereafter the reports will be accepted alongwith a late fee of Rs. 1000/- up to 30th April, lete fee of Rs. 2000/- upto 31st of May. It is made clear that if a candidate who fails to submit the Project Report up to 31st of May 2007, he/she will be treated as “Absent” and no project report will be accepted after this date a provided under clause 7.6 (i) of the prospectus. The project report submitted by the learners will carry the following contents in proper format as following :
  - I. Introduction
  - II. Profile and Organisation Structure of the Company
  - III. Objectives of Study
  - IV. Methodology Adopted
  - V. Analysis of the Problem under study
  - VI. Interpretation of Results.
  - VII. Suggestions/ Recommendations etc.
  - VIII. Referencies/Bibliography etc.

ANNEXURES :

- Questionnaire (if any)
  - Tables/Graphs/Annual Reports etc.
  - Reports (Corporate or any other relevant reports)
  - Raw Data
  - Any other relevant information.
6. The contents of the training report may include introduction of the topic/problem studies profile of the organization, analysis of the problem and findings and suggestions, if any the training report should normally be 50-60 pages and each page should be numbered and typed in double space with letter size "12". Two copies of the Training Report (hard bound red colour are to be submitted).
  7. Every Training Report must have a certificate in original form the Supervisor, who is to certify that the candidate has completed the training of the said duration under his supervision.
  8. The Training Reports of two or more candidates should not be identical through more than one students can undergo training in the same organization, but their projects should be separate so as to submit separate training reports.
  9. The proforma of title page of the report will be as follows :

In-company Training Report  
on  
"Title of the Report"  
Completed in "Name of Company"

Submitted in partial fulfilment of the requirement of Bachelor of Business Administration (BBA), Guru Jambheshwar University of Science & Technology, Hisar.

Submitted by

Training Supervisor  
Name & Designation  
of the Supervisor

Name of the Candidate  
Enrolment No.

Session .....

Directorate of Distance Education  
Guru Jambheshwar University of Science & Technology, Hisar