



Course: Int BBA MBA(A.Y -V)

Semester: 1

Prerequisite: Basic understanding of accounting principles.

Rationale : Provides a foundational understanding of financial reporting and accounting principles essential for effective business management

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

SEE - Semester End Examination, T - Theory, P - Practical

Course Content

W - Weightage (%) , T - Teaching hours

Sr.	Topics	W	T
1	Introduction to Accounting An Introduction: Introduction, Meaning of Accountancy, book-keeping and Accounting, Accounting Process, Objectives for accounting, Differences between bookkeeping and accounting Users of accounting information, Limitations of Accounting, Basic terminologies Accounting Concepts, Principles, Bases and Policies: Introduction, Accounting Concepts, Principles, Accounting Standards - Scope and functions of Accounting Standards Board - International Financial Reporting System Double Entry Accounting, Secondary Books	25	15
2	Trial Balance and Final Account Trial Balance: Introduction, Meaning, Objectives of preparing a trial balance, Methods of preparing a trial balance, Preparation of Trial balance, Adjusting Entries, Errors and their rectification, Errors disclosed by Trial Balance, Errors not disclosed by Trial Balance, Steps to locate the errors Final Accounts: Introduction, Adjustments before preparing final accounts, Depreciation, Bad Debts and accounting treatment of bad debts, Provision for doubtful debts, Reserves for Discount on Debtors , Reserve for Discount on Creditors , Closing Stock, Trading Account , Profit and Loss Account, Balance Sheet	25	15
3	Asset Valuation Assets and Assets types, Valuation of assets including inventories, Depreciation – Causes – Methods of Calculating Depreciation – Straight Line Method, Diminishing Balance Method, and Annuity Method – Ratio Analysis – Uses and Limitations – Classification of Ratios – Liquidity, Profitability, Financial and Turnover Ratios – Simple Problems Only	25	15
4	Financial Reporting Global financial reporting, GAAPs and IFRSs, IAS, Indian GAAP and US GAAP, Foreign currency accounting, Inflation Accounting, Human Resource Accounting, Environment accounting, Responsibility Accounting	25	15
Total		100	60

Course Outcome

After Learning the Course the students shall be able to:

- Apply fundamental accounting principles to financial reporting.
- Analyse financial statements to make informed business decisions.
- Demonstrate proficiency in using accounting software and tools.
- Prepare comprehensive financial reports for diverse scenarios.



Miscellaneous

Open Ended Problems

Text Book and Reference Book:

1. Paresh Shah-Basic Accounting for Management Oxford Higher Education, New Delhi 2008 Latest Edition
2. S N Maheshwari, S K Maheshwari-A Text Book of Accounting for Management, Vikas Publishing, New Delhi Latest Edition
3. N Ramachandran, Ram Kumar Kakani -Financial Accounting for Management Tata Mc Graw Hill 2nd Edition
4. P C Tulsian-Financial Accounting Pearson Education 2009 Latest Edition
5. Ambrish Gupta-Financial Accounting for Management –: An Analytical Perspective Pearson Education 3rd Edition 2009
6. S. K. Bhattacharya, John Dearden-Accounting for Management, Vikas Publishing House Third revised Edition 2008
7. Ashok Bannerjee -Financial Accounting – A Managerial Emphasis Excel Books Latest Edition



Course: Int BBA MBA(A.Y -V)

Semester: 1

Prerequisite: Fundamental knowledge of management concepts.

Rationale : Introduces fundamental management concepts, theories, and practices essential for effective organizational leadership and decision-making.

Teaching and Examination Scheme

Teaching Scheme					Examination Scheme					Total
Lecture Hrs/Week	Tutorial Hrs/Week	Lab Hrs/Week	Seminar Hrs/Week	Credit	Internal Marks			External Marks		
					T	CE	P	T	P	
4	-	-	-	4	20	20	-	60	-	100

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Course Content

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Sr.	Topics	W	T
1	Introduction to Management: Definition, nature, scope of Management, Management as Science or Art- Management as a profession- Administration and Management, Contemporary Issues and Challenges in Management of 21st Century, Macro and Micro changes and its management implications-7's model and SWOT analysis, Roles of a Manager, Levels of Management. Evolution of Management Thought Evolution of Management Thought- Scientific Management, Contributions of Henry Fayol, Hawthorne Experiments and Human Relations, Contributions of Behavioural Scientists- Schools of Management Thought, systems Approach, Contingency approach, IT approach.	25	15
2	Functions of Management Managerial Skills, Functions of Management-Nature of Management functions; Principles of Management, Management of Change, Creativity and Innovation in Managerial Work. Planning- Nature and Definition of Planning- General Framework for Planning, Importance and Steps in planning- Types of Plans- Objectives and MBO- Policy and Strategy- Forecasting and Decision Making, Decision making techniques, Development of Business Strategy, Problem Solving and Group Problem Solving, Bounded Rationality and Influences on Decision Making of a Manager.	25	15
3	Organizing, Directing & Staffing Nature and purpose- Principles of Organization- Types of Organization- Departmentation-Committees- Authority and Responsibility- Centralization Vs Decentralization, Organizational Structures, Recentralization, Organizational Culture, Organizational Change, Delegation and Empowerment in managers. Directing - Nature, importance and Scope. Motivation - Meaning, Definition, Concept Evolution. Motivational Theories: Maslow's Need Hierarchy, Two Factor Theory, Theory X and Theory Y and all relative theories in Motivation. Team Building and Motivation. Leadership: Leadership meaning, Power and Authority, Leadership Styles, Theories of leadership, Leadership Models, Leadership Skills, Traits of a Leader, Leader as Mentor and Coach, leadership during Adversity and Crisis. Challenges for a Leader, Leadership and Team.	25	15
4	Control and Coordination Controlling: Control, Types, and Strategies for control, Steps in Controlling Process, Budgetary and Non-Budgetary Controls, characteristics of Effective Control, establishing a control system, Control Methods. Coordination: Meaning, Definitions and Relevance of coordination in 21st Century to Bring Effectiveness in Management Process. Ethics in the Contemporary Management & Corporate Social Responsibility Ethics in the contemporary management and corporate social responsibility and sustainability, social responsibility activities and management, creating an ethical workplace	25	15
Total		100	60



Course Outcome

After Learning the Course the students shall be able to:

Understand and apply foundational principles and theories of management.

Analyse and execute management functions: planning, organizing, leading, and controlling.

Evaluate various management styles and their impact on organizational culture.

Apply effective problem-solving and decision-making skills in management scenarios.



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Course Content

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Sr.	Topics	W	T
1	FUNDAMENTAL CONCEPTS: Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business- Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise	25	15
2	BUSINESS ORGANIZATION AND JOINT STOCK COMPANY Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Partnership- Hindu Undivided Family - Co- Operative Organization. Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Statement in lieu of Prospectus.	25	15
3	Business Combinations: Business Combination Meaning Causes, Objectives, Types and Financial Sources: Business Finance: Financial need of Business methods & sources of finance. Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising)	25	15
4	Entrepreneurship Concept and nature; entrepreneurial opportunities in contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization, feasibility and preparation business plan	25	15
Total		100	60



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Course Content

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Sr.	Topics	W	T
1	Nature and Scope of Business Economics Business economics meaning, Scope, and objectives of Business economics, Nature and types of business decisions, Role and responsibilities of a business economist, Role and social responsibility of business & business economist, Microeconomics and macroeconomics definition, scope, Merits, and Demerits	25	15
2	Theory of Demand, Supply & Consumption Law of demand, Demand determinants, Changes in Demand, Exceptions to the law of demand Geffen's paradox. Law of Equi- marginal utility, Assumptions Limitations, Importance criticism of cardinal approach. Indifference Curve – Concept, definition, Definition, Properties, Importance of indifference curve. The elasticity of demand – Concept, kinds, definition Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting	25	15
3	Theory of Production and Cost Production Function – Concept Definition, Types of products, Total Production, Average Production, Marginal production, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, Expansion path internal and external economic and diseconomies of scale, Ridge line, theories of population, – Malthusian theory of population, Optimum theory of population, Demographic Transition Theory of population and criticism. Theory of cost and Revenue and Markets Law of supply & Criticism influencing factors of supply. The concept of cost – Accounting Cost, Economic Cost, Opportunities Cost, Fixed Cost, Variable Cost, Direct and Indirect Cost, Real Cost, Explicit, Implicit Cost, Money Cost, Total Cost, Average Cost, Marginal Cost, Selling Costs. Revenues – Total Revenues, Average Revenues, Marginal Revenues and Relationship, and Time Element. Market – Concept, meaning, Definition, Classification of market structures, Type Firm, Industry, Meaning, objectives, the difference between Industry and firm.	25	15
4	Market Competition Pricing of Products. Perfect Competition definition, properties Price determination under perfect competition. Monopoly -Definition, Properties, Types, Price determination under Monopoly Monopolistic competition, meaning, concepts, properties and Price determination under Monopolistic competition. Price and output under oligopoly – indeterminate pricing and output price leadership, collusive oligopoly, Kinked demand curve. Price discrimination – Meaning, Types, Conditions under which it is possible and profitable, importance, Concept of Dumping. Theories of Distribution Modern Theory of Distribution of Rent. Theory of rent – Ricardian theory of Rent, Modern theory of Rent, Criticism, the concept of Quasi Rent. Theory of interest – Loanable Funds Theory of Interest, Liquidity Preference Theory of Interest, Criticism, Concept of gross interest net interest. Theories of Profit – Uncertainty Bearing Theory of Profit, Dynamic Theory of Profit, Innovation theory of Profit, Criticism, Gross Profit, Normal Profit, Abnormal profit. Theory of Wages – Nominal wages, real wages, Exploitation of labour, Marginal productivity theory of wages.	25	15
Total		100	60



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University

Subject Syllabus

06302110 - Business Economics - Micro



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Sr.	Topics	W	T
1	Concept of Communication Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication. Channels and Objectives of Communication Channels Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication- Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees	25	15
2	STRATEGIES FOR SUCCESSFUL LISTENING AND SPEAKING SKILLS Listening Skills: Definition, Types, Purposes for listening, Anatomy of poor listening, Features of a good Listener. Strategies for improving oral presentations: Ways of delivering oral message, Strategies for an effective oral delivery, Types of Managerial Speeches- speech of introduction, speech of thanks, speech for special occasions, Strategies for an effective non-verbal delivery, Strategies for removing stage fright. Video conferencing (Skype / Google Hangout) etiquettes	25	15
3	ORAL COMMUNICATION Fundamentals of Oral Communication: Introduction, Barriers and Gateways in Communication, Listening , Feedback, Telephonic Communication. Public Speaking and Presentation of Reports, PowerPoint Presentation, Body Language, Facial Expressions, Non-verbal Communication, emotional Intelligence, Creativity in Oral Communication, Persuasive Communication. Communication through organizing various events like conferences, committee meetings, press meets, seminars, festivals.	25	15
4	WRITTEN BUSINESS COMMUNICATION Writing Commercial Letters, Business Letter Format, Types of Letters - Routine Business Letters, Sales Letters, Resume and Job Applications, Business Memos, e-mails, Proposals, Technical Articles, Electronic Mail, handling a Mail, Maintaining a Diary, Legal Aspects of Business Communication, Negotiation Skills. Different Types of Report Writing. Social Media Etiquettes	25	15
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Sr.	Topics	W	T
1	Introduction to Computers Introduction to Computers Evolution and History. Components (Display, Input and Output, Memory and Storage) Evolution of the components. (Gen wise) Introduction to Hardware Motherboard, Processor, RAM, Hard disk, Graphic Card, USB, Ethernet Introduction to O.S and U.I Operating System, User interface, BIOS, Introduction to M.S Office. Versions of the Office (2003, 2007, 2010, 2013, 2016 and 2019)	25	15
2	Introduction to M.S Word M.S Word Mail Merge in Word Table and Graphs Introduction to Excel sheet and Charts. Tile and styles. Introduction to Presentation-M. S Power Point Animation. Formatting and Slides Introduction to Prezi. Book creator.	25	15
3	Introduction to I.TE -Mail Services, Introduction to Cloud Computing, Introduction to Cloud Storage.	25	15
4	Introduction to Cyber connectivity Device communication. Connectivity. Artificial Intelligence (AI) Machine Learning (ML) Deep Learning (DL) Augment Reality (AR) Virtual Reality (VR)	25	15
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Sr.	Topics	W	T
1	PRINCIPLES OF EVENT MANAGEMENT Historical Perspective, Introduction to Event Management, Size & types of events, Event Team, Code of ethics, Principles of Event Management- concept & designing. Analysis of concept, Logistics of concept, Feasibility, Keys to success, SWOT Analysis	25	15
2	EVENT PLANNING & TEAM MANAGEMENT Aim of event, develop a mission, Establish Objectives Preparing event proposal, Use of planning tools Protocols, Dress codes, staging, staffing, Leadership, Traits and characteristics	25	15
3	EVENT MARKETING AND ADVERTISING Nature of Marketing, Process of marketing, Marketing mix, Sponsorship EVENT LEADERSHIP & COMMUNICATION Leadership skills, managing team, Group development, managing meetings Written communications, (Official, demi-official, Invoice). Verbal communications	25	15
4	EVENT SAFETY AND SECURITY Security, Occupational safety, Crowd Management, Major risks and emergency planning, Incident reporting, emergency procedures BASIC EVENT ACCOUNTING Budget, breakeven point, cash flow analysis, Profit & loss statement, balance sheet, panic payments, financial control system Reference	25	15
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Sr.	Topics	W	T
1	Introduction of Modern Office Management Meaning, functions and importance of office management; office management and organization. Definition the office, function of office, activities of office, emergency of modern office an overview, office layout, objectives & principles of office layout and types of office layout	25	15
2	Records Management Objectives of Record Keeping What is Filing? What are the Different Kinds of Filing System? Steps in Filing; Indexing; Selecting the Appropriate Filing System; How to handle Incoming & Outgoing Mails , Document/Report Writing Key points to write a document: The 5w-h plan for writing; Steps in writing workplace documents; Quick tips for report Writing; Basics of Meetings	25	15
3	Office Management Concept, need and importance, office, manager, position manager, function and responsibility of office, manager, administrative office management, communication Oral and written, Internal and External communication network. Functions of Supervisor Communication Meaning; Process; Communicating Tools; Types, Barriers	25	15
4	Office Organization Meaning, principles of organization, types of organization, process of delegation and decentralization of authority and responsibility relationship.	25	15
Total		100	60



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Course Content

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Sr.	Topics	W	T
1	Concept of Health & Health education Health Education Aims, Principles, Contents and Methods. Levels of Health Care in India, 3-Tier system of health care. Positive health: Meaning & Spectrums Role of Heredity & Environment	25	15
2	Nutrition Proximate Principles, Balance diet, Malnutrition, ILL effects of Smoking, Drugs and Alcohol School Health services & Programme, Aspects, Role of the Physical Education Teacher, Principal and Doctor	25	15
3	Environmental Hazards Community & Environmental Health, Pollution: - Its causes & effect on health, Air Pollution, Water Pollution, Noise Pollution, Occupational Hazards, Housing. Population: - Policy, explosion, dynamics & family welfare Programme	25	15
4	Epidemiology of Communicable Disease Small & Chicken Pox, Tuberculosis, Measles & Mumps, Malaria, Dengue and Chikungunya Rabies, Jaundice & Yellow fever, Epidemiology of Non-Communicable Disease, Coronary Heart Disease (CHD), Cancer, Diabetes, Hypertension Sexually Transmitted Diseases	25	15
Total		100	60