

# VIDYASAGAR UNIVERSITY

## Curriculum for

### Bachelor of Business Administration (BBA)

[Choice Based Credit System (CBCS)]

#### Semester-I

| Semester                  | Course Type         | Course Code | Course Title  | Credit     | Teaching Scheme in hour per week |   |   | Marks |     |            |
|---------------------------|---------------------|-------------|---|------------|----------------------------------|---|---|-------|-----|------------|
|                           |                     |             |   |            | L                                | T | P | CA    | ESE | TOTAL      |
| I                         | Core Course-1       | BBA-CC-1    | <b>CT1:</b> Fundamentals of Management and Organizational Behaviour | 6          | 5                                | 1 | 0 | 15    | 60  | 75         |
|                           | Core Course-2       | BBA-CC-2    | <b>CT2:</b> Business Accounting                                     | 6          | 4                                | 0 | 0 | 15    | 60  | 75         |
|                           |                     |             | <b>CP2:</b> Business Accounting (Practical)                         |            | 0                                | 0 | 4 |       |     |            |
|                           | GE-1                | BBA-GE-1    | <b>TBD</b>  | 4/5<br>2/1 |                                  |   |   | 15    | 60  | 75         |
|                           | AECC (Elective) - 1 | BBA-AECC-1  | <b>English/MIL</b> (Bengali/Hindi)                                  | 2          | 1                                | 1 | 0 | 10    | 40  | 50         |
| <b>Semester-I : Total</b> |                     |             |   | <b>20</b>  |                                  |   |   |       |     | <b>275</b> |

**CC** = Core Course , **AECC (Elective)** = Ability Enhancement Compulsory Course (Elective) , **GE** = Generic Elective , **CA**= Continuous Assessment , **ESE**= End Semester Examination , **TBD**=To be decided , **CT** = Core Theory, **CP** = Core Practical, **L** = Lecture, **T** = Tutorial , **P** = Practical , **MIL** = Modern Indian Language .

## List of the Core courses and Electives

### Core Course (CC)

**BBA- CC-1:** Fundamentals of Management and Organizational Behaviour

**BBA- CC-2:** Business Accounting

### Generic Elective (GE)

*[Interdisciplinary for BBA department]*

**BBA- GE-1:** Ethics & Corporate Social Responsibility

## Core Courses (CC)

### **BBA-CC-1: Principles of Management and Organizational Behaviour**

**Credits 06**

### **BBA-C1T: Principles of Management Principles of Management and Organizational Behaviour**

#### **Course contents:**

**Unit-I:** Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

**Unit-II:** Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organizational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

**Unit-III:** Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

**Unit-IV:** Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organizational Power and Politics: Nature of organizational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

#### **Suggested Readings:**

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing the Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organizational Behaviour, Vikas Publication.
6. Koontz & Heinz Wehrich: Essential of Management, McGraw Hill.
7. Luthans Fred: Organizational Behaviour, Tata McGraw Hill.

8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – Organizational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organizational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organizational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
15. Navin Mathur, Management Gurus, National Publishing House, New Delhi

## **BBA-CC-2: Business Accounting**

**Credits 06**

### **BBA-C2T: Business Accounting**

#### **Course contents:**

**Unit-I:** Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

**Unit-II:** Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

**Unit-III:** Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

**Unit-IV:** Analyzing Financial Statements: Meaning, objectives, Benefits and limitation of Financial Statement Analysis (FSA); Classification of FSA- i) Internal Analysis & Vertical Analysis; Methods of FSA- Comparative Statements., Common size statements, Trend Ratios and Ratio Analysis; Ratio Analysis – Benefits & limitations, Important Ratio Analysing Liquidity, Profitability, Leverage and Efficiency.

### **BBA-C2P: Business Accounting (Practical)**

**Credits 02**

1. Computerised Accounting Systems: Computerized Accounts by using Tally accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

2. Computerised Accounting Systems : Computerized Accounts by using FACT accounting software: Creating a company; Creating Accounting Ledgers and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

### **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.

### **Generic Elective (GE)** **[Interdisciplinary for BBA department]**

#### **BBA-GE-1: Business Ethics and Corporate Social Responsibility Credits 06**

#### **BBA-GE1T: Business Ethics and Corporate Social Responsibility**

#### **Course contents:**

**Unit-I:** Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit-II:** Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance,

accounting standards and corporate governance, corporate disclosure, insider trading. The Board – Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

**Unit-III:** Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

### **Suggested Readings:**

1. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing
8. Kevin Gibson: Ethics and Business, an Introduction, Cambridge Applied Ethics Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education India.



# Vidyasagar University

## AECC – Ability Enhancement Compulsory Course

### English Communication

English Communication

Credits: 2

#### 1. Communication Skills

- a) Theory and Types of Communication
- b) Verbal and Non-verbal Communication
- c) Barriers and Strategies
- d) Workplace Communication
- e) Telephone Communication

#### 2. Speaking Skills:

- a) Inter-personal Communication
- b) Group Discussion
- c) Interview

#### 3. Reading Skills:

- a) Close Reading
- b) Comprehension
- c) Summary
- d) Paraphrasing
- e) Interpreting Graphs and Charts

#### 4. Writing Skills:

- a) Report Writing
- b) Making notes
- c) Letter writing
- d) Business Communication

#### **Prescribed Text:**

***Connect: Course in Communicative English***, Debashis Bandyopadhyay & Malathi Krishnan Cambridge University Press, New Delhi, 2018

## AECC (Elective) - MIL (Bengali)

AECC (Elective) - MIL (Bengali): বাংলা ভাষা-প্রসঙ্গ, অনুবাদ ও কথন-দক্ষতা

Credit 02

### Course Contents:

#### বিভাগ-ক

##### বাংলা ভাষা-প্রসঙ্গ

১. ভাষাপরিকল্পনা
২. ধর্ম, পেশা, লিঙ্গ ভিত্তিক বাংলা সমাজভাষা
৩. বর্তমান আদর্শ কথ্য-বাংলার প্রকৃতি

#### বিভাগ-খ

##### অনুবাদ

১. অনুবাদ (বাংলা থেকে ইংরেজি ও ইংরেজি থেকে বাংলা)

#### বিভাগ-গ

##### কথন-দক্ষতা

২. সাক্ষাৎকার (Interview)
৩. বক্তৃতা (public speech) দক্ষতা

### Suggested Readings:

১. Sociolinguistics Pattern – William Lebov
২. Sociolinguistic – R.H. Hudson
৩. ভাষা ও সমাজ – মৃগাল নাথ
৪. সমাজভাষাবিজ্ঞান – রাজীব হুমায়ুন
5. Theories of Translation – J. Williams

## AECC (Electives) - MIL (Hindi)

AECC (Elective) - MIL (Hindi): हिंदी संप्रेषण

Credits 02

हिंदी संप्रेषण (Communicative Hindi)

Course Contents :

1. भूमिका : संप्रेषण का सिद्धांत, संप्रेषण के प्रकार
2. संप्रेषण की भाषा : मौखिक और लिखित
3. वाचिक क्षमता : एकालाप, संवाद, समूह-संवाद, प्रभावी संप्रेषण, साक्षात्कार, जन-संवाद
4. वाचन : अनुच्छेन, सार-संक्षेपण, विश्लेषण एवं व्याख्या, अनुवाद (हिंदी से अंग्रेजी और अंग्रेजी से हिंदी)
5. लेखन : डाक्यूमेंटिंग, रिपोर्ट लेखन, नोट्स लेखन, पत्र-लेखन, सूचना लेखन।

\*\*\*\*\*