

Credit Based III SEMESTER B.B.A. Degree

Papers offered for study

Sl.No	Course Subjects	Course Code	No. Of hrs per week	Marks		Max Marks
				IA	Theory	
1	Business Mathematics	BBABMC207	4	20	80	100
2	Business Economics	BBABMC208	4	20	80	100
3	Commercial Law	BBABMC209	5	30	120	150
4	Marketing Management	BBABMC210	5	30	120	150
5	Income Tax	BBABMC211	5	30	120	150
6	Corporate Accounting- I	BBABMC212	5	30	120	150
7	Co & Extra Curricular Activities					50

Credit Based III Semester BBA

Course: BBA

Course Paper: Business Mathematics

Number of Modules: 04

[4 hours per week. Max Marks: 100]

Objective of the Course:

To acquaint the students with the basic knowledge of business mathematics, increase their analytical ability and to use analytical skills to facilitate managerial decision making.

Unit 1: Formulation of simple simultaneous equations and their solutions- 12 Hours

Quadratic equations-solution of quadratic equation by factors and by formula; Matrices-Types – basic concepts –addition- subtraction- multiplication; determinant-solving simultaneous equations(with two and three variables) by Cramer’s rule.

Course Outcome:

1. Mathematical applications of simple simultaneous equations, quadratic equation.
2. Basic concepts of Matrices, determinants.
3. Solving equations by Cramer’s rule.

Unit 2: Minors and cofactors of matrices- 12 Hours

Adjoint of a matrix, inverse of a matrix-solving simultaneous equations(with two and three variables) by matrix inverse method; Progression- Arithmetic progression- Definition- nth term- sum of n terms- three numbers in AP; Geometric progression – Definition- nth term- sum of n terms- three numbers in GP- Practical problems related to AP and GP.

Course Outcome:

1. Solving simultaneous equations by Matrix method.
2. Mathematical application of AP & GP in business.

Unit 3: Ratio: 12 Hours

Proportion- direct proportion- inverse proportion: Simple interest- payment by installment- true discount and Bankers gain- equated due date; trade discount- cash discount-invoice price and selling price.

P.T.O.

Course Outcome:

1. Business application of Ratios & proportion.
2. Calculation of simple interest, trade discount, cash discount invoice price & selling price.

Unit 4: Logarithms:

12 Hours

Definition- Laws of Logarithms(without proof) common logarithms-antilogarithms- mathematical calculations using common logarithms; compound interest- Formula for compound interest- interest payable half yearly or quarterly-interest for fraction of a period, nominal and effective rates; Annuities- Amount of an immediate annuity and annuity due, present value of annuity immediate and annuity due present values of perpetuity due and perpetuity immediate.

Course Outcome:

1. Application of mathematics in business related logarithms, compound interest, annuities.

Books for Reference:

1. Business Mathematics - Rajmohan
2. Business Mathematics - Ibrahim Byari
3. Problems and solutions in Mathematics -V K Kapoor
4. Business Mathematics -DC Sachchethi and
5. V K Kapoor. Mathematics for cost Accountants - Vishwanth
6. Fundamentals of Business Mathematics and Statistics -B M Agrawal.
7. Business Mathematics & Statistics - Dr. S Sachdev

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(20 Marks)
2.	University Examination of 3 Hrs duration	(80 Marks)

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**Credit Based III Semester B.B.A. Degree
(Common to all Batches)**

Course: Economics

Course Paper III: Business Economics

Number of Modules: 04

(4 Hours per Week. Max.Marks:100)

Objectives of the Course:

- To understand major Macro Economic issues such as theory of employment, consumption function, investment function, savings function, circular flow of money, monetary policy, fiscal policy, government and business.
- To understand index numbers, inflation, deflation, stagflation, recession and business cycles.
- To understand public finance, sources of public revenue and public expenditure, public debt, deficit financing and fiscal policy.
- To understand Globalisation concept, India and World Trade, recent developments in Indian foreign trade.

MODULE I:

12 Hours

Meaning – major issues and importance of Macro Economics – circular flow of money – a schematic model of business transaction. Keynes theory of employment and its policy implication – Government and business: macroeconomic policy matters – monetary policy – objectives, instrument, monetary policy during inflation and deflation. Fiscal policy – objectives, instrument, fiscal policy during inflation and deflation. Consumption function – average and marginal propensity to consume – factors determining propensity to consume – saving function – determinants of propensity to save. Autonomous and Induced investment – determinants of investment.

Course Outcome:

1. Explain Circular flow of money in the economy.
2. Explain the Keynes theory of employment.
3. What are the objectives of Monetary Policy?
4. What are the objectives of Fiscal policy?
5. Explain the consumption function. What are the determinants of Consumption Function?
6. Explain the investment function. What are the determinants of Investment Function?
7. Write a note on the savings function.

MODULE II:

12 Hours

Index numbers – Computation of simple & weighted price index numbers. Inflation – meaning – types – causes. Effects – consequences of inflation on industry – measures to control inflation – inflationary gap – deflation - effects – stagflation – causes – business cycles – phases – features – evil effects on business firms – minimising effects. Recession – causes – consequences, revival measures, stagflation – causes. Index numbers, inflation, deflation, stagflation, recession and business cycles.

Course Outcome:

1. What are index numbers? Explain the steps involved and difficulties in the construction of index numbers.
2. What is inflation? Explain the types, causes, effects and remedial measures to control inflation.
3. What is deflation? What are the causes, effects and remedial measures to control inflation?
4. Write a note on stagflation and recession.
5. What are business cycles? Explain the causes and remedial measures to control Business cycles.

P.T.O.

MODULE III:**12 Hours**

Public Finance: Sources of revenue – tax and non-tax classification of taxes – canons of taxation – effects of taxation –VAT & its implications – Public expenditure – types – effect – Public debt – importance – public debt and inflation – deficit financing – purpose – impact on economic growth – disinvestments policy.

Course Outcome:

1. Define public finance. Distinguish between public finance and private finance.
2. What are the sources of Public revenue?
3. What are the heads of public expenditure?
4. What is public debt? What are the sources of public debt?
5. Write a note on Public debt redemption methods.
6. Define deficit financing. Explain the safe limits of deficit financing.
7. Explain the objectives of fiscal policy.

MODULE IV:**12 Hours**

India and the World Economy: Globalisation-emergence, steps and effects, India and WTO- Doha declaration – globalisation of Indian business, recent developments.

Course Outcome:

1. What is globalisation? What are the steps involved in globalisation? Explain the effects of globalisation.
2. Explain the objectives and organisation of WTO. What are WTO agreements ?
3. Write a note on WTO and India.
4. Write a note on Doha Ministerial Conference.
5. What are the recent developments in Indian foreign trade?

Books for Reference:

1. Adhikari,Manab : Business Economics.
2. Ahuja H.L : Modern Economics
3. Jhingan M.L : Monetary Economics
4. Sankaran.S : Principles of Economics
5. Seth M.L : Monetary Economics
6. Lokanathan.V: Principles of Economics
7. Vaish M.C : Money,Banking and International Trade.
8. R.I. Varshney and K.L. Maheshwari: Managerial Economics
9. Rosalind Levacie: Macro Economics- The Static & Dynamic Analysis of Modern Economy.
10. Tyagi: Public Finance
11. Atmanad: Mangerial Economics
12. Manab Adhikary: Business Economics

Student Evaluation Components:

Sl. No.	Type of assessment	weightage
1	Internal assessment: Two tests and assignment	(20 marks)
2.	University examination of Three hours duration. Question paper pattern: There will be three parts. Part A- Answer any ten questions of 1 mark each out of 12 questions Part B- Answer any five questions of 5 marks each out of 7 questions. Part C- Answer any three questions (internal choice) of 15 marks each.	(80 marks)

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Credit Based III Semester BBA Degree
Course : Commercial Law
Number of Chapter : 05
(5 hours per week. Max.Marks : 150)

Objectives of the course : To familiarize the students with the relevant legislations affecting business.

- To study about contract and agreement.
- To study about capacity to contract.
- To study about consideration to contract.
- To study about law relating to negotiable instrument.

Chapter 1 : Nature and significance of law : 12 Hours

Branches of law – sources of mercantile law- difference between agreement and contract , essential of contract- types of contract based on formation, performance, enforceability; offer-meaning, types- rules governing offer. Meaning of cross offer , meaning of standing offer, meaning of tender; acceptance- meaning and types , essentials of valid acceptance.

Course Outcome:

1. Briefly explain the branches of law.
2. What are the sources of Indian business law.
3. What are the essentials of a valid contract
4. Explain different kinds of contract.
5. What are the essentials of valid offer.
6. Distinguish between :
Void contract & voidable contract
Void agreement & void contract
Executed contract & executor contract
7. Explain the circumstances under which
 - a. an offer lapses
 - b. an offer is revoked
 - c. an offer is rejected

Chapter 2 : Consideration : 12 Hours

Meaning – rules governing consideration- Stranger to contract cannot sue and its exceptions to the rule ‘no consideration no contract’. Capacity to contract –minor –effects of minor’s agreement. Persons of unsound mind- legal incapacity; free consent- coercion –undue influence- fraud- misrepresentations- mistake. Differences between coercion and undue influence, difference between misrepresentation and fraud.

Course outcome :

1. What are the legal rules as to consideration?
2. Discuss in detail the provisions of law relating to minor’s agreement.
3. Enumerate the various types of mistakes.
4. State the law relating to the effect of mistake on a contract.
5. ‘No consideration No contract’. Discuss.
6. Distinguish between:
Coercion and undue influence
Misrepresentation and fraud

Chapter 3 : Legality of Object: 12 Hours

Meaning – unlawful objects- objects forbidden by law, objects defeating the provisions of law, fraudulent objects , objects injurious to person or property , immoral objects. Agreements opposed to public policy; discharge of contract- modes of discharge- breach of contract- remedies for breach of contract- wagering agreement and contingent contract . quasi contract- meaning and types.

Course outcome :

1. Discuss the different ways in which a contract may be discharged.
2. What are the essentials of a wagering agreement? Discuss the legality of a wagering agreement.
3. Explain the various types of quasi contracts discussed in the Indian Contract Act.
4. What is meant by quantum meruit? Under what circumstances can a claim on quantum meruit arise?
5. Explain the various kinds of damages.

Chapter 4 : Negotiable Instrument Act:**12 Hours**

Meaning, features and presumptions. Bills of exchange, promissory note and cheque. Crossing- dishonour of cheque under section 138; intellectual property rights- meaning- meaning- patents- trade marks - copy rights- industrial designs.

Course outcome :

1. What are the essential features of a negotiable instrument ?
2. What is dishonour of a cheque? State the different circumstances of dishonour of a cheque.
3. State the scope of intellectual property.
4. Distinguish between a promissory note and bill of exchange & cheque and bill of exchange.

Chapter 5 : Information Technology Act :**12 Hours**

Objectives- digital signature – cyber crimes- meaning , legal provisions- crimes against persons- crimes against property – crimes against government. Right to information act- meaning- request for obtaining information- disposal of request – exemption from disclosure of information – grounds for rejection. Duties of Information Officer.

Course outcome:

1. Explain the various offences and the penalties for offences provided in the information technology act, 2000
2. Explain the salient features of Right to Information Act, 2005
3. Explain the various computer offences.

Case Laws:

1. Balfour v/s Balfour
2. Carlill v/s Carbolic Smoke Ball Co
3. Felthouse v/s Bindley
4. Lalman shukla v/s Gauridatt
5. Durgaprasad v/s Baldeo
6. Chinnayya v/s Ramayya
7. Mohori Bibee v/s Dharmodas Ghose
8. Ranganayakamma v/s Alwar Chetty
9. Hadely v/s Baxendale
10. Planche v/s Colbourn.

Books for reference :

1. N.D. Kapoor- Elements of Mercantile Law
2. S.S.Gulshan- Business Law
3. Umesh Maiya- A Text book of Commercial Law
4. B.S. Raman- Business Law
5. Anson – Contract Act
6. Autar singh- Mercantile Law

Student evaluation components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	30 (Marks)
2.	University Examination of 3 Hrs duration	120 (Marks)

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Code: **BBABMC210**

Credit Based III Semester BBM Degree
Course Paper : Marketing Management
Number of Chapters: 05
(05 hours per week, 150 Marks)

Objectives of the Course:

- To study the emerging concepts in Marketing
- To understand the meaning of Marketing Mix and its elements
- To Know the elements of promotion
- To analyze the significance of Rural Marketing

Unit-1 Introduction to Marketing Management

10 Hours

Meaning and definition of market, Marketing and Marketing Management-Evolution of Marketing Management-Traditional v/s Modern Marketing-Emerging concepts of Marketing-Functions of marketing management-Contemporary issues in Marketing.

Course Outcome:

1. Define Marketing. Explain various concepts of Marketing.
2. Write the differences between Selling and Marketing Concepts.
3. Briefly explain the nature of Marketing.
4. What is modern concept of marketing and how does it differ from Traditional concept of Marketing?
5. What are the different functions of Marketing?

Unit-II Marketing Mix and its Elements

10 Hours

Meaning -Elements; Product: Meaning and definitions, features, types of Product, Core concepts of Product, Product dimensions, Product planning and Development, Stages, Failure of new Products, Reason, Product Life Cycle-Meaning, Stages and Strategies, Pricing: Meaning, Definition, Importance and Objectives, Factors affecting Pricing decisions, Methods of Pricing, Pricing Strategies.

Course Outcome:

1. What is Marketing Mix? Explain the elements of Marketing Mix.
2. What is PLC? Explain the stages of PLC and the strategies adopted during each stage of PLC.
3. Explain the stages involved in development of new product.
4. State the reasons for failure of new products.
5. What is Psychological Pricing? What are the objectives of pricing and the factors influencing pricing of a product?
6. What is Product Mix? Explain the different Product Mix strategies and dimensions of Product Mix

Unit-III Promotion and Distribution

10 Hours

Marketing Communication Mix and its Elements: Advertising-Meaning and objectives; Publicity & Personal Selling-Meaning and Significance; Sales Promotion-Meaning &tools, Public Relation Meaning; Distribution: Meaning and definition of Channel of Distribution, types of Channel, Criteria for selecting the channel, Retail Management-Meaning, Retail mix, Retail Management-Meaning, Retail Mix, Retail Formats.

P.T.O.

Course Outcome:

1. What is Packaging? What are its functions?
2. What is Retail Management? What are its different formats?
3. What are channels of distribution? What are the objectives of Channels of distribution? Explain the criteria for selecting the channel and different channels available for Consumer Goods distribution.
4. Explain the importance of Personal Selling.
5. Explain the different Sales Promotion measures.
6. Write a note on publicity as a tool of Promotion.
7. Explain the functions of branding.

Unit-IV Rural Marketing

10 Hours

Meaning, Definition, Features and Significance of Rural Marketing-Rural Marketing v/s Urban Marketing, Challenges and Problems of Rural markets, Opportunities in Rural markets, Challenges in Indian Rural Markets

Course Outcome:

1. Differentiate between rural and urban marketing.
2. What is rural marketing? Explain the importance, Problems and characteristics of rural Marketing.
3. What are the problems and prospects of Indian rural Markets.
4. Explain the buying patterns of rural consumers and the strategies of rural marketing.

Unit-V –Service Marketing

10 Hours

Meaning, Definition, Features of Service, Goods v/s Services, Classification of Services, Marketing Mix, Service Market Segmentation-Recent trends.

Course Outcome:

1. What is Service Marketing? What are the Characteristics of Services?
2. Explain the elements of marketing mix in Service Marketing.
3. Explain the salient features and significance of Service Marketing.
4. Define Service Marketing? Explain the various types of Services.

Books for Reference:

Marketing Management : B.S. RAMAN
Marketing Management : R.S.N. Pillai
: Bagavathi

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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Credit Based III Semester BBA Degree

Course Paper : Income Tax

Number of Chapter : 05

(5 hours per week.

Max.Marks : 150)

Objectives of the course :

To acquaint the students of Business management with the income tax law of India, considering latest amendments/enactments.

- To understand the meaning of agricultural income, assessee, person, income, assessment year, previous year.
- To study the income exempt u/s 10 as applicable to a salaried Assessee.
- To computation of income from salaries.
- To computation of house property.
- To analyse the short term and long term capital gains.
- To computation of business and professional income.

Chapter 1 :

Introduction and definitions of Agricultural income, Assessee, Person, Assessment Year, Previous Year, computation of residential status of individual, scope of total income.

Course outcome:

1. Write a note on agricultural income. How is it treated for taxation ?
2. Define the term Assessee, Previous year, Assessment year.
3. State the rule of previous year and mention exception to the rule.
4. Explain the rules to determine residential status of an individual assessee.

Chapter 2 :

Incomes exempt u/s 10 as applicable to a salaried Assessee: Such as Gratuity, Commuted Pension, Leave Encashment, Leave Travel Concession, Compensation received under VSR, Retrenchment, Compensation and House Rent Allowance, Deductions u/s 80 as applicable to a salaried to a salaried assessee, Sec. 80C, 80CCC, 80CCD and 80CCF.

Course outcome :

1. Explain the provisions of Free-Meals and Gifts while calculating taxable income.
2. Computation of taxable house rent allowances, Gratuity, Leave encashment,
3. Computation of deduction u/s 80C.

Chapter 3 :

Heads of Income : Income from salary : meaning & definition, characteristics of Salary income, Allowances, perquisites, provident Funds, simple problem on computation of taxable salary.

Course outcome :

1. Explain the income tax provisions relating to Statutory provident fund, Recognised provident fund, Unrecognised provident fund.
2. Define 'Perquisite'. Explain the mode of valuation of various types of perquisites.
3. Define the term Income. Bring out its characteristics.

Chapter 4 :

Income from house property : Meaning, computation of annual value of let out and self occupied property. Profit and Gains from business and Profession: meaning of business and profession, vocation, and deemed income. Problem on computation of business/ professional income and gross total income.

Course outcome :

1. Give the meaning of deemed to be let out property.
2. Explain the standard rent.
3. Give the meaning of vocation.
4. How to determine the Gross Annual Value of let out property under section 23(1) ?
5. Computation of income from business/ professional.

Chapter 5 : Capital Gains : Meaning and definition, Transfer, Capital Asset- short term & long term, cost of Acquisition, Exemptible Capital Gains, problem on computation of Taxable Capital Gains; Income from other sources : Meaning, interest on securities and other incomes, grossing up of interest, deduction u/s 57. Problem on computation of income from other sources.

Course outcome :

1. Give the meaning of long term and short term capital asset.
2. Explain the distinction between long term capital gains and short term capital gains.
3. Explain the rules regarding exemption of capital gains.
4. How to treat tax free interest received on government securities ?

Books for reference :

1. Income Tax : H.C Mehrothra
2. Handbook of Income Tax : Dr. Vinod Singhania
3. Income Tax : TN Manoharan
4. Business Tax 1 & 2 : K Sadashiva Rao
5. Income Tax : Gaur and Narang
6. Income Tax : Dinakar Pagare.

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

Code: BBABMC212

Credit Based III Semester BBA Degree
Course: BBA
Course Paper: Corporate Accounting – I
No. of Modules: 5
(5 Hours per week. Max.Marks:150)

Objective of the course:

- To study the concept of share capital and underwriting.
- To understand the redemption of preference shares and debentures.
- To calculate pre and post incorporation profit or loss.
- To calculate the value of right shares.
- To prepare final accounts of companies in vertical form.

Module I- Issue of shares:

12 Hours

Meaning and types of shares and share capital, book building process, Underwriting.

Course Outcome:

1. Explain process of book building.
2. Explain different types of shares and share capital.
3. Prepare statement showing liability of underwriters.

Module II- Redemption of preference shares: 12 Hours

Debentures-Meaning and types, Methods of redemption of preference shares and debentures. Accounting treatment for the redemption of preference shares.

Course Outcome:

1. Briefly explain different types of debentures.
2. Briefly explain different methods of redemption of debentures.
3. Pass journal entries for the redemption and prepare revised balance sheet.

Module III- Pre-Incorporation and Post-incorporation Profit or Loss:

12 Hours

Pre and post incorporation profit or loss

Course Outcome:

1. How are pre-incorporation and post incorporation profits are ascertained?
2. Prepare statement showing profit or loss prior and after incorporation.

P.T.O.

Module IV- Right shares and value of Rights:**12 Hours**

meaning and calculation of value of right, Bonus shares, Valuation of shares and goodwill.

Course Outcome:

1. State SEBI guidelines for the issue of bonus shares.
2. Find the value of right shares.
3. Give journal entries for the issue of bonus shares.
4. Find out value of each share.
5. Compute the amount of goodwill under super profit method.

Module V- Final Accounts of Companies:**12 Hours**

presentation of profit and loss statement and balance sheet in vertical form.

Course Outcome:

1. Prepare final accounts of companies as per vertical form.

Books for reference:

1. Advanced accounting 1-R.L.Guptha and M Radhaswamy.
2. Corporate accounting-K.K.Varma
3. Corporate accounting – II-B.S.Raman
4. Adadvanced account-II-S.P.Iyengar

Student Evaluation Components:

SL.NO	TYPE OF ASSESSMENT	WEIGHTAGE
1.	Internal assessment:2 tests & assignment	(30 Marks)
2.	University Examination of 3 Hrs duration	(120 Marks)

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