ARYAVART INTERNATIONAL UNIVERSITY

Tilthai, Dharmanagar, North Tripura-799250

Syllabus for BBA

Semester 1

Theory								
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24MG101	Principles of Management & Organisational Behaviour	4	0	0	4	70	30	0	100
24CM101	Accounting and Financial Management	4	0	0	4	70	30	0	100
24MG104	Business Mathematics and Statistics	4	0	0	4	70	30	0	100
24MG105	Microeconomics	4	0	0	4	70	30	0	100
24GN101	Environmental Science	2	0	0	2	70	30	0	100
Generic Elective (GE-I) Choose any one								
24MG114	Ethics & Corporate Social Responsibility	2	0	0	2	70	30	0	100
24MG115	Tax Planning	2	0	0	2	70	30	0	100
24MG116	Econometrics	2	0	0	2	70	30	0	100
Total					**20**	**420**	**180**	**0**	**600**

विद्याधनं सर्वधनप्रधानं

Detailed Syllabus

PRINCIPLES OF MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

Code: 24MG101
Max Marks: 70

UNIT I (8 hours)
Introduction: Meaning, Objectives, Differences between Administration and Management, Levels of Management, Kinds of Managers, Managerial roles, History of Management, Recent trends in Management.

UNIT II (9 hours)
Planning: Importance, Process, Benefits of Planning, Types of Plans, Planning tools and techniques.
Organising: Meaning, Types of Organisation structures, Traditional structures, Directions in organisation structures.
Leading: Meaning, Nature, Traits and Behaviour, Contingency approaches to Leadership, Transformational leadership.
Controlling: Meaning, Importance, Steps in the control process, Types of Control.

UNIT III (9 hours)
Organisational Behaviour: Introduction, Meaning, History of Organisational Behaviour, Organisational effectiveness, Organisational learning process, Stakeholders, Contemporary challenges for Organisations.

UNIT IV (9 hours)
Behavioural Dynamics: MARS Model of individual behaviour and performance, Types of Individual behaviour.
Personality in Organisation, Values in the work place, Types of values, Perception, Meaning, Model of Perceptual process.
Emotions in work place, Types of emotions, Circumplex Model of Emotion, Attitudes and Behaviour, Work-related stress and its management.
Motivation: Meaning, Maslow's Hierarchy of Needs, Four Drive Theory of Motivation.

UNIT V (9 hours)
Teams: Advantages of Teams, Model of Team Effectiveness, Stages of Team Development.
Power: Meaning, Sources, and Contingencies of Power, Consequences of Power.

REFERENCE BOOKS:
1. MGMT, Chuck Williams & Manas Ranjan Tripathy, 5/e, Cengage Learning, 2013.
2. Organizational Behavior, Steven L. McShane & Mary Ann Von Glinow, 6/e, McGraw Hill Education, 2015.
3. Management & Organisational Behaviour, Laurie J. Mullins, 7/e, Prentice Hall, 2005.
4. Essentials of Management, Koontz, McGraw Hill, 8/e, 2014.
5. Management, John R. Schermerhorn, Jr., 8/e, Wiley India, 2010.
6. Organizational Behaviour, Fred Luthans, 12/e, McGraw Hill International, 2011

ACCOUNTING AND FINANCIAL MANAGEMENT

Code: 24CM101

Max Marks: 70

UNIT I   (15 Hrs)

Introduction – Principles – Concepts & Conventions – Double entry system of accounting – Journal – Ledger. Preparation of trial balance. Subsidiary Books with special reference to simple cash book and three column cash book.

UNIT II   (12 Hrs)

Final accounts of sole trader: Adjusting entries, Including reserve for bad debts, Reserve for discount on debtors and creditors, Preparation of final accounts.

UNIT III   (08 Hrs)

Introduction – Meaning, Scope, Functions of finance manager. Unit Costing: Preparation of cost sheet.

UNIT IV   (12 Hrs)

Ratio analysis: Meaning of ratio – Advantages – disadvantages – types of ratio – usefulness – liquidity ratios – profitability ratios, Efficiency ratios, Solvency ratios.(Theoretical concepts) Funds Flow Statement: Meaning – concepts of funds flow. Cash flow statement :Meaning, Need – Simple problems on cash flow statement.

UNIT V   (10 Hrs)

Marginal Costing: Meaning – Definition – Concepts in marginal costing – Marginal equations – P / V ratio – B.E.P – Margin of safety – Sales to earn a desired profit – Problems on above Budgetary control: Meaning – Definition – Preparation of flexible budget and cash budget.

Text Book:
1. Financial Accounting, Ashis Bhattacharya, prentice-Hall India Publication.
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

Reference Books:
1. "Book Keeping and Accountancy" Choudhari, Chopde.
2. "Cost Accounting": Choudhari, Chopde.
3. "Financial Management" Text and Problems: M.Y.Khan, P.K. Jain.
4. "Financial Management Theory & Practice" Prasanna Chandra Tata McGraw Hill.
5. Managerial Economics & Financial Analysis, Siddiqui S.A. Siddiqui A.S. New Age.

विद्याधनं सर्वधनप्रधानं

Syllabus for BBA

BUSINESS MATHEMATICS AND STATISTICS

Code: 24MG104

Max Marks: 70

Unit I

Set Theory; Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.

Unit II

Matrices and Determinants: Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Crammer's Rule.

Unit III

Basic Mathematics of Finance Functions and their types– linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation– simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans

Unit IV

Basics of Statistics Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

Unit V

Measure of Central Tendency & Dispersion Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit VI

Bi-variate Analysis Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.

Unit VII

Time-based Data: Index Numbers and Time-Series Analysis Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:
1. Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
2. M. Raghavchari, Mathematics for Management, Tata McGraw-Hill.
3. S. Baruah, Basic Mathematics and its application in Economics, McMillan.
4. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books.
5. P. K. Giri and J.Banerjee, Introduction to Business Mathematics, Academic Publishers.
6. R.G.D. Allen, Mathematical Analysis for Economists, McMillan.
7. G. C. Beri, Business Statistics, Tata McGraw-Hill.

8. J. K. Sharma, Business Statistics, Pearson Education.
9. Nag and Nag, Advanced Business Mathematics and Statistics.
10. D. Sengupta, Application of Calculas, Books & Allied.
11. Dr. Ranjit Dhar, Business Mathematics & Statistics, Dishari.
12. J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern.
13. Maity and Ghosh, Calculus, Central.
14. Singh J. K., Business Mathematics. Himalaya Publishing House.
15. N.G. Das, Statistical Methods in Commerce, Accountancy and Economics.
16. Hazarika, Padmalochan. A Textbook of Business Mathematics. S. Chand.
17. Trivedi, Business Mathematics, Pearson.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

MICROECONOMICS

Code: 24MG105

Max Marks: 70

UNIT I: Introduction to Economics

Definition, Nature and Scope of Economics. Micro and Macro Economics, Role of Economics in Decision Making.

UNIT II: Demand Analysis and Supply Analysis

Meaning of Demand, Types of Demand, Law of demand, Determinants of Demand, Demand Function, Elasticity of demand- price elasticity of demand. Income elasticity of demand, Cross Elasticity of demand, Law of Supply, Supply Schedule, Supply Curve, Price elasticity of supply.

UNIT III: Production Analysis

Production function, Types of Production Function, Law of Returns, Law of variable proportions, Law of Increasing Returns, Law of Constant Returns, Law of Diminishing returns, Returns to scale

UNIT IV: Cost and Revenue Analysis

Cost concepts, Elements of Cost, Relationship between Production and Cost, Average and Marginal cost curves, Relationship between average and marginal cost, Concept of revenue, Revenue Curve, Relationship between average and marginal revenue

UNIT V: Market Structures

Meaning of Market, Classification of markets, Perfect Competition, Imperfect Competition, Monopolistic Market, Oligopoly Market, and Duopoly Market.

UNIT VI: International Tread

Balance of Payments, Concepts, Disequilibrium in BOP: Methods of Correction, Tread Barriers and Tread Strategy, Free Trade vs. Protection

Suggested Readings:

1. Advanced economic Theory by M L Jhingan, Himalaya Publication, Mumbai
2. A Textbook of Economics Theory, Long Group by H L Ahuja
3. Microeconomics for Management Students by Ravindra H Dholkiya & Ajay N Oza, Oxford University Press
4. Principals of Economics by N G Mankiw, Thomson Press, Sanat Printers, Kundli Haryana
5. Basic Econometrics by Damodar Gujarati

विद्याधनं सर्वधनप्रधानं

Syllabus for BBA

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

ENVIRONMENTAL STUDIES

Code: 24GN101

Max Marks: 70

UNIT I (10 Hrs)

Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies; components of environment: atmosphere, hydrosphere, lithosphere, and biosphere.
- Scope and importance; Concept of sustainability and sustainable development.
- Emergence of environmental issues: Climate change, Global warming, Ozone layer depletion, Acid rain etc.
- International agreements and programmer: Earth Summit, UNFCCC, Montreal and Kyoto protocols, Convention on Biological Diversity(CBD), Ramsar convention, The Chemical Weapons Convention (CWC), UNEP, CITES, etc.

UNIT II (10 Hrs)

Ecosystems and Natural Resources

- Definition and concept of Ecosystem.
- Structure of ecosystem (biotic and abiotic components); Functions of Ecosystem: Physical (energy flow), Biological (food chains, food web, ecological succession), ecological pyramids and homeostasis.
- Types of Ecosystems: Tundra, Forest, Grassland, Desert, Aquatic (ponds, streams, lakes, rivers, oceans, estuaries); importance and threats with relevant examples from India.
- Ecosystem services (Provisioning, Regulating, Cultural, and Supporting); Ecosystem preservation and conservation strategies; Basics of Ecosystem restoration.
- Energy resources: Renewable and non-renewable energy sources; Use of alternate energy sources; Growing energy needs; Energy contents of coal, petroleum, natural gas and bio gas; Agro-residues as a biomass energy source.

UNIT III (10 Hrs)

Biodiversity and Conservation

- Definition of Biodiversity; Levels of biological diversity: genetic, species and ecosystem diversity.
- India as a mega-biodiversity nation; Biogeographic zones of India; Biodiversity hotspots; Endemic and endangered species of India; IUCN Red list criteria and categories.
- Value of biodiversity: Ecological, economic, social, ethical, aesthetic, and informational values of biodiversity with examples.
- Threats to biodiversity: Habitat loss, degradation, and fragmentation; Poaching of wildlife; Man-wildlife conflicts; Biological invasion with emphasis on Indian biodiversity; Current mass extinction crisis.
- Biodiversity conservation strategies: in-situ and ex-situ methods of conservation (National Parks, Wildlife Sanctuaries, and Biosphere reserves.
- Case studies: Contemporary Indian wildlife and biodiversity issues, movements, and projects (e.g., Project Tiger, Project Elephant, Vulture breeding program, Project Great Indian Bustard, Crocodile conservation project, Silent Valley movement, Save Western Ghats movement, etc).

UNIT IV (9 Hrs)

Environmental Pollution and Control Measures

- Environmental pollution (Air, water, soil, thermal, and noise): causes, effects, and controls; Primary and secondary air pollutants; Air and water quality standards
- Nuclear hazards and human health risks
- Solid waste management: Control measures for various types of urban, industrial waste, Hazardous waste, E-waste, etc.; Waste segregation and disposal
- Environmental Impact Assessment and Environmental Management System

Syllabus for BBA

Text Book:

1. Sanjay Kumar Batra , Kanchan Batra ,Harpreet Kaur; Environmental Studies; Taxmann's, Fifth Edition.
2. M. M. Sulphey; Introduction to Environment Management; PHI Learning, 2019
3. S. P. Mishra, S. N. Pandey; Essential Environmental Studies; Ane Books Pvt. Ltd. ; Sixth Edition.

Reference Books:

1. Asthana, D. K. (2006).Text Book of Environmental Studies. S. Chand Publishing.
2. Basu, M., Xavier, S. (2016). Fundamentals of Environmental Studies, Cambridge University Press, India.
3. Bharucha, E. (2013). Textbook of Environmental Studies for Undergraduate Courses. Universities Press.
4. Mahapatra, R., Jeevan, S.S., Das, S. (Eds) (2017). Environment Reader for Universities, Centre for Science and Environment, New Delhi.
5. Masters, G. M., & Ela, W. P. (1991).Introduction to environmental engineering and science. Englewood Cliffs, NJ: Prentice Hall.
6. Odum, E. P., Odum, H. T., & Andrews, J. (1971).Fundamentals of ecology. Philadelphia: Saunders.
7. Sharma, P. D., & Sharma, P. D. (2005).Ecology and environment. Rastogi Publications.

ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Code:24MG114

Max Marks: 70

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, CEO Duality. Whistle blowing: Needs & Kinds of whistle blowing.

Unit III

Ethics and Management: ethics as a normative science, ethics vs religion, factual and moral judgements, Business Ethics as a Management discipline, Managing ethics in workplace, Definition of Ethical Dilemma , Values Driven Management: Indian Ethos for managing Global Change, Values for managing the change, Trans-cultural Human Values in Management.

Unit IV

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report, Arguments for and against CSR, Attributes of an effective CSR Programs.

Suggested Readings:
1. Prof. Dr Biswajit Satpathy: Indian Ethos And Values, Elite Publications.
2. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
3. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA.
4. A. C. Fernando: Business Ethics Pearson Education.
5. A. C. Fernando: Corporate Governance Pearson Education.
6. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
7. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
8. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing.

विद्याधनं सर्वधनप्रधानं

TAX PLANNING

Code: 24MG115

Max Marks: 70

Unit I

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

Unit II

Computation of Income under the head Salary Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

Unit III

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to the concept of Goods and Services Tax (GST) and Direct Tax Code (DTC).

Unit IV

Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory).

Text Books:

1. Singhania, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.).
2. Ahuja& Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.).

References:

1. Ahuja& Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Mahesh Chandra & Shukla, D. C. Income Tax Law & Practice Pragati Publications.
3. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
4. Singhania, V.K .Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.

ECONOMETRICS

Code: 24MG116
Max Marks: 70

Unit I
Introduction to Econometrics; Basics of Probability; Classical Two Variable Linear Regression Model: Types of Data: Time Series, Cross Section and Panel Data. Concept of Population Regression Function (PRF) and Sample Regression Function (SRF). Estimation of the SRF using Ordinary Least Square (OLS). Analysis of variance and R squared. Understanding the residuals/error term. Assumptions of the model. Expectation and standard errors of the regression coefficients and the error term. Gauss Markov Theorem. Confidence intervals and tests on population regression coefficients, variance of population disturbance term, and forecasts. Testing the significance of the model as a whole. Testing the normality assumption.

Unit II
Multiple Regression Model: The three variable case. Derivation of the coefficients. Correlation. Additional assumptions. Adjusted R square. Confidence intervals and testing of the regression coefficients. F and t tests for structural stability, contribution and justification of an explanatory variable.

Unit III
Other Functional Forms: Regressions in deviation form and through the origin. The loglog, log-lin, lin-log, reciprocal, log-reciprocal models with application.
Dummy variables & Introduction to panel data: Intercept dummy variables, slope dummy variables, Interactive dummy variables. Dummies for testing the presence of seasonal trends. Use of dummies in fixed and random effects.

Unit IV
Relaxing the Assumptions of the Classical Linear Model: Multicollinearity: The problem Detection. Solution. Hetero-scedasticity: The problem Detection. Solution. GLS. Autocorrelation: Problem. Tests for detection. Solutions. Specification Errors: Omission of a variable, Inclusion of irrelevant variable, tests for detecting errors, errors in explanatory and dependent variable.

Suggested Readings:
1. Christopher Dougherty (2007). Introductory Econometrics (3rd ed.). Oxford University Press.
2. Gujarati, Damodar and Sangeetha (1995). Basic Econometrics (4th ed.), McGraw Hill.
3. Jack Johnston and John DiNardo, Econometric Methods.
4. Pindyck, Robert S. and Daniel L. Rubinfeld (1997) Econometric Models and Economic Forecasts. (3rd ed.).Singapore: McGraw Hill.
5. Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.). Thomson South Western.

Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks
10 Question (MCQ): 1 marks each (1x10 = 10)
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each (2x6 = 12)
Answer any 6 out of 8 (Short 50-70 Words): 3 marks each (3x6 = 18)
Answer any 3 out of 5 (Long 240-300 Words): 10 marks each (5x3 = 30)

Internal: 30 Marks
Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The higher of the two scores will be considered for the final assessment.

Syllabus for BBA