

B. B.A. FINAL (Examination 2024) FOUNDATION COURSE

ENVIRONMENTAL STUDIES

- Unit-1:** The Multi disciplinary Nature of Environmental Studies Definition, scope and importance; Need for public awareness
- Unit-2:** Natural Resources
Renewal and non-renewable resources : Natural Resources and associated problems:
(a) Forest resources : Use and over-exploitation, deforestation, mining and their effects on forest and tribal people.
(b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, benefits and problems.
(c) Mineral resources : Use and exploitation, environmental effects and extracting and using minerals resources.
(d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems.
(e) Energy resources : Growing energy needs, renewable and non renewable energysources, use of alternate energysources.
(f) Land resource: Land as a resource, land degradation, soil erosion and desertification.
Conservation of natural resources.
Equitable use of resources for sustainable Development.
- Unit-3:** Ecosystem
Concept of an ecosystem
Structure and function of an ecosystem
Producers, consumers and decomposers.
Energy flow in the ecosystem
Food chains, food webs and ecological pyramids
Introduction, types, characteristics features, structure and function of the following ecosystem:
a. Forest ecosystem
b. Desert ecosystem
c. Aquatic ecosystem (Ponds, streams, lakes, rivers, oceans, estuaries).
- Unit-4:** Environmental Pollution
Definition :
Causes, effects and control measures of :
a. Air Pollution; b. Water Pollution ; c. Soil Pollution;
d. Noise Pollution; e. Thermal Pollution; f. Nuclear hazards
Solid waste management : Causes, effects and control measures of urban and industrial wastes.
Role of an individual in prevention of pollution. Role of NGOs
- Unit-5:** Human Population and the Environment.
Population growth, variation among nations.
Population explosion-family welfare programme
Environment and human health
Human Rights
Value Education.
Women and Child Welfare

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PAPER-1

ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Unit-1: Entrepreneurship - Concept, Nature, Historical evolution, Role of Socio-Economic environment, Theories of entrepreneurship.

Entrepreneurship and Innovation.

Unit-2: Entrepreneur - Qualities of a successful entrepreneur, Entrepreneur and Leadership, Entrepreneur and Risk Taking capacity, Entrepreneur and Business Planning & Decision making, Social responsibilities of entrepreneur.

Unit-3: Promotion of Venture : Opportunities analysis, External environmental analysis, Preparation of project and feasibility report, Legal requirements for establishment of a new unit and raising fund, Sources of Venture. Capital and Capital Structure decision.

Unit-4: Entrepreneurial Development Programmes (EDP) : their role, relevance, Critical evaluation, Role of Government in organizing EDP's

Role of entrepreneur in economic growth, Export promotion and import substitution

Unit-5: The concept of self employment, Definition of small scale industries and difference with cottage industry, Legal frame- work, Source of information, Forms of organisation, Registration, Institutional Assistance, Financial Incentives, Tax benefits, Selection of site, Market assessment.

Suggested Readings :

- Vinayshreel Gautam : Enterprise and Society Concept Publishing House, New Delhi
- Tandon, B.C. : Environment and Entrepreneur Chug Publications, Allahabad
- Vasant Desai : Organization and Management of Small Scale Industry. Himalaya Publishing House, Bombay
- Peter F Drucker : Innovation and Entrepreneurship Heinemann London
- Rabindra N. Kanungo : Entrepreneurship and Innovation, Response Books Sage, Delhi
- Mathew J. Manimala : Entrepreneurial Policies and Strategies, Response Books, Sage, Delhi
- Mario Rutten and Oarol Upadhyaya : Small Business Entrepreneurs in Asia and Europs Response Books, Sage, New Delhi
- Srivastaa, S.B. : A Practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi
- Pandey, I.M. : Venture Capital - The Indian Experience, Prentice Hall, New Delhi
- Shashikala : Management of SSI, Deep and Deep Publication, New Delhi
- Desai, A.N. : Entrepreneurship and Environment, Ashish Publishing House, New Delhi
- Gupta, C.B. and Srinivasan, P.N. : Entrepreneurship Development India, Sultan Chandand Sons, New Delhi
- Shukla, M.B. : Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.

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PAPER-2

FINANCIAL MANAGEMENT

- Unit-1:** Nature and scope of financial management, finance functions- treasury vs. controller functions, Investment decisions, financing decisions-dividend decision, changing role of financial management.
- Unit-2:** Value of the firm-determinants of the value to the firm valuation of securities: bonds, preference share and equity shares, Cost of capital : Cost of debt, preference and equity capital-cost of retained earnings, Weighted average, cost of capital- marginal cost of capital.
- Unit-3:** Investment decisions : Capital budgeting process- basic principles of capital expenditure proposals-various appraisal methods -Average rate of return-pay back period DCF methods, NPV, IRR and profitability index, Merits and demerits of appraisal methods-conflicts in decision making capital rationing. Investment appraisal methods in practice.
- Unit-4:** Financing Decision: Sources of finance, debt, preference and equity capitals. Operating and financial leverage, total leverage. Capital structure their-net income and net operating income approaches-optimal capital structure, Factors affecting capital structure. EBIT/EPS and ROI & ROE analysis. Capital structure policies in practice.
- Unit-5:** Dividend decisions-dividend theories-Modigliani-miller hypothesis dividend policies-dividend policy and share valuation-corporate dividend practices in India Working capital policy-overall considerations-importance of working capital management.

Suggested Readings :

- Prasanna Chandra : Financial Management Theory and Practice, Tata McGraw Hill, New Delhi
- Khan M.Y. and Jain P.K. : Financial Management, Text and Problems, Tata McGraw Hill, New Delhi.
- Pandey I.M. : Financial Management, Vikas Publishing House, New Delhi.
- Ravi M. Kishore : Financial Management, Taxman, Delhi

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PAPER-3

BUSINESS TAXATION

- Unit-1:** Income Tax Law : Definitions, Incomes exempt from Tax (Section 10), Residence and Incidence of Tax; Income from Salaries (Section 15 to 17)
- Unit-2:** Income from House Property (Section 22 to 27), Profits and gains of Business and Profession (Section 28 to 44 D) Capital Gains (Section 45 to 55). Income from Other Sources (Section 56 to 59)
- Unit-3:** Income of other persons included in assesses total income, Set off and Carry forward of losses, Deductions from gross total income and tax liability
- Unit-4:** Assessment of Individuals and H.U.F, Assessment Procedure
- Unit-5:** Goods and Service Tax: Introduction, Constitutional aspect and legal framework of GST, GST Council; Registration process of GST, cancellation and revocation of cancellation, identification of nature of supply, Inter-state and Intra-state, composite and mixed supply, continuous supply, taxable and non taxable supply, exemption and composition schemes

Suggested Books

- Singhania, V.K. Student's Guide to Income Tax, Taxman, Delhi.
- Prasad, Bhagwanti : Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
- Lal, B.B. Income Tax Law and Practice.
- Gupta, Gupta and Modi: Aaykar

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PAPER-4

INTERNATIONAL TRADE

- Unit-1:** Introduction : Basis of International Trade, Terms of Trade, Balance of payment, Economic Development and Foreign trade, Commercial policy Generalised System of Preferences.
- Unit-2:** International Economic Environment and System : Regional Economic grouping. GATT (WTO) and UNCATAD, Bilateralism v/s Multilateralism Commodity agreements and commodity markets.
- Unit-3:** International Economic Co-operation : Foreign Investment, Foreign Aid, Technology Transfer and International Trade, Economic cooperation among developing countries. International Trade in Services, International Migration of skilled and unskilled labour.
- Unit-4:** India's Foreign Trade Role, Composition and directions of imports and exports promotion and incentives, Import Trade policy of India, Exchange Control - Meaning objective and Methods.
- Unit-5:** Government and Foreign Trade : Role of State Trading in India's foreign trade, export oriented units, Export of Projects and Consultancy Services. Free trade zone in India, EXIM Bank of India

Books Suggested

- Balagopal : Export Management
- Kalupa Das : Export Strategy in India
- Walker : Export Practice of Documentations
- I.T.C. : Export Financing
- M.L. Verma : Foreign Trade Management, Delhi Vikas Publication
- Shri Ram Khanna: International Trade in Textiles, New Delhi, Sage Publication
- V .S. Mahajan : India's Foreign Trade, Kitab Mahal, Allahabad
- Keegan: Global Marketing
- Heller : International Trade Theory and Empirical Evidence
- Parvez Pervez Asheghian and Bahman Ebrahimi : International Business, London Harper Collins Publishers
- Peter H. Lindert : International Economics, Illinois,
- Richard D B. Soder
- Sten : International Economics
- Kindelberger : International Economics Grubec : International
- Economics Bhagwati : Trade, Tariff & Growth
- Kranra (ed.) : The Economics of Integration,
- Gatt Annual

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PAPER-5

HUMAN RESOURCE MANAGEMENT

- Unit-1:** Introduction : Concept, function Scope of HRM, Personnel administration, powers and Responsibilities of personnel Manager, System Approach to Human resource Management.
- Unit-2:** Procurement : Job and Position descriptions, Sources of Recruitment, Steps in Selection Process Selection of Managerial, Technical and blue collared personnel, Placement and Induction, Orientation and Socialisation.
- Unit-3:** Training and Development : Concept and Importance, Training programmes, Management Development Programmes, Managing Changes, Performance Appraisal : Purposes and Uses of Appraisal, Appraisal criteria, Formal and Informal Appraisal.
- Unit-4:** Compensation : Job Evaluation, Base and Supplementary Compensation, Linkages of compensation with Procurement and low turnover of employees, promotion, Transfer, Demotions and Separations : Concept and Strategies.
- Unit-5:** Organisational Culture : Promoting an appropriate organization culture, making staff work, Effective Managing Conflict.

Suggested Books Readings

- Dale Yoder : Personnel Management and Industrial Relations
- Edwin B. Flippo : Personnel Management and Industrial Relations
- The Dartel : Personnel administration Handbook
- M. J. Jucius : Personnel Management
- David A. Deconzo and Stephen P, Robins : Personnel/Human Resources Management
- C.B. Mamoria : Personnel Management
- P.C. Tripathi : Personnel Management & Industrial Relations
- N.K. Singh & G.K. Suri : Personnel Management
- M.N. Rudrabasavarj : Dynamics of Personnel Administration
- Pigors and Myers : Personnel Administration
- C.N. Muniramppa, A. Shankaraiah and N. Kamaraju Panthulu : Personnel Management & Industrial Relations
- Parekh Udai and RaoT.V. : Designing and Managing Human Resources Systems, New Delhi Oxford and IBH, 1981
- Lynton R.P. and Pareek, N.: Training and Development

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PAPER-6

E-COMMERCE

Unit-1: Introduction to E-Commerce, Definition, Elements of E-Commerce, Hard Aspects of E-Commerce, Challenges in Implementing E-Commerce, The Future of E-Commerce. Type of E-Commerce and Business Models. Need for the shift from industrial economy to E-Economy.

Unit-2: Introduction to Electronic Payment System. Types of payments systems: Credit Cards, Smart Cards, E-Cash/Cyber Cash. Security Mechanism and Threats. Need of Electronic Payment System.

Unit-3: Introduction to Internet Technology, Concept, How it works, facilities on Internet, Classification of Networks, Email, Search Engines, FTP and Telnet.

Unit-4: Introduction to Website, creating a website, system analysis, system design, choosing server software, choosing hardware for website.

Unit-5: E-Commerce Marketing Methods, cost and benefits of online marketing, Ethical, Social and Political Issues in E-Commerce, Introduction to ECRM, advantages and ECRM as tool to modern business, Introduction to IT ACT 2000, Authentication of Records, Digital Signatures.

Suggested Readings:

- A Manager's Guide to E business: Parrey Diwan , Sunil Sharma, Excel Books ISBN 812-7446-203-1
- E.Business Models: M.P. Jaiswal, V. Ganesh Kumar, Excel books ISBN: 81-7446-281-3
- Fundamentals of INFO Tech: Deepak Bharihoke, Excel Book 81-7446-481-6
- K. Girdhar Gopal : Elementary Computer Applications