**UNIVERSITY OF LUCKNOW**

**BBA (I.B.) Semester III**

**Syllabus**

**BBA (I.B.) 301 MANAGEMENT ACCOUNTING**

**COURSE OBJECTIVE**

The objective of this course is to equip the students with skills to evaluate organization performance, spot inefficiencies, areas for improvement and opportunity and provide them with decision making skills to recommend and use the best possible course of action while taking into account both long term and short-term implication of decisions.

**Unit I**: Focus on Decision Making: Nature of Management Accounting, The Management Process and Management Accounting, difference between Financial Accounting and Management Accounting, role and responsibilities of Management Accountant. Introduction to cost behaviour and cost volume relationship, variation of cost behaviour, relevant information and decision making.

**Unit II**: Analysis & Interpretation of Financial Statements: Meaning, Definition, importance, steps, procedure of analysis and Interpretation, trend analysis & Ratio Analysis.

**Unit III :** Financial Analysis and Forecasting Funds Flow and Cash Flow Analysis other Financial forecasting tools.

**Unit IV:** Accounting for Planning and Control & Reporting to Management, Budgetary Control, Flexible Budgets and Standards for Control, Management Control System and Responsibility Accounting,Management Reporting System.

**SUGGESTED READINGS :**

1. Arora M.N. – Management Accounting

2. Pandey, I.M. - Management Accounting

3. Atkinson, Management Accounting

4. Sudhindra Bhat, Management Accounting

**BBA (I.B.)-302 ORGANISATIONAL BEHAVIOUR**

**COURSE OBJECTIVE**

The course aims at to sharpen human skills and also decision making skills of the students.

**UNIT-I:** Understanding HUMAN BEHAVIOUR:- The concept Nature and Significance of human Behaviour Factors effecting human Behaviour. INDIVIDUAL BEHAVIOUR:- Individual difference, Personality and theories of Personality, Perception, Learning and Behaviour reinforcement.

**UNIT-II:** MOTIVATION:- Concept, Significance and theories of motivation, Motivation and Behaviour, Motivation at work, Modification, Attitudes, Meaning and nature.

INTERPERSONAL BEHAVIOUR:- Interpersonal dimensions of Behaviour, Transactional Analysis, Barriers in communication Making communication effective. Types of communication.

**UNIT- III:** GROUP BEHAVIOUR AND LEADERSHIP:- Group Behaviour, types, Functions, Determinants of Group Behaviour, Inter Group Problems, Group dynamics: Group Cohesiveness, Difference between Group and TeamLEADERERSHIP:- Nature and Significance of leadership, Leadership Styles, Theories of Leadership, Trait Theory, Behavioural Theory, managerial Grid.

**UNIT- IV :** CHANGE AND CONFLICT:- Organization Structure: Mechanistic and Organic, Organizational Conflict, Nature and types of conflict, management of organizational conflict, Organizational Culture, Learning and Maintaining organizational Culture,

Organizational change, Planed change, organizational development.

**SUGGESTED READINGS**

1. Robins, Stephen P. - Orgnaisational Behaviour

2. Schen - Organisational Psychology

3. Hicks & Gullet - Organisations : Theory and Behaviour

4. Davis, K & Newstorm - Human Behaviour at Work

5. Luthans - Oranisational Behaviour

6. Prasad, L.M. - Oranisational Behaviour

7. Pathak, R.D. - Oranisational Behaviour

**BBA (I.B.)-303 COMPUTER APPLICATION-1**

**COURSE OBJECTIVES**

This paper would make students learn about the latest version MS Windows operating system. The application software covered under this paper would include MS Office.

**Unit I:** Operating System-Windows, Concepts of CUI & GUI, MS-Windows as GUI operating system, parts of windows, capabilities – interface, menu driven, ready internet connectivity, easy navigation, simple keep up and management of files, inbuilt product – notepad, paint brush word pad, windows explorer.

**Unit II**: Office Automation MS-Word Concept and need of word processing using word as a product, creating document, apply formatting, moving around in a document, editing document, spell checker, cut, copy paste operations, header and footers, table – rows, columns, mail-merge.

**Unit III**: MS-Excel Concept and need of electronic spreadsheet, using excel as a product, parts of an electronic spreadsheet, screen layout, rows, columns, cells, entering data in a worksheet labels, values, formula, naming cells, protecting worksheets, creating charts, lists and databases, filter and advanced filter.

**Unit IV:** MS-Power Point & MS-Access Concept of graphics and presentations, power point as a product, essentials of a presentation, creating a presentation, slide types, slide layout, adding text & pictures to a slide, running a slide show, creating animation, adding sound to create a multimedia presentation. Concept of database management and record handling, access as a product component of access, creating a table, adding, editing and deleting records, view data, create queries.

**SUGGESTED READINGS**

1. Leon, A & Leon, M : Introduction to computers with MS-Office

2. Russell A. Stultz : MS-Access for windows

3. Aitken : The point & click guide to MS-Office

4. Hart Davis : The ABC’s of word

5. Hart Davis : The ABC’s of office

**BBA(I.B.)-304 COMPANY LAW AND SECRETARIAL PRACTICE**

**COURSE OBJECTIVE**

The objective of the course is to familiarize the students with the various laws and procedures pertaining to a company.

**Unit I:** Company – Definition, classification, incorporation and commencement of business, memorandum of association, articles of association, effects of registration, doctrine of constructive notice and doctrine of indoor management. Prospectus – Law and procedures relating to issue and allotment of shares, calls, forfeiture, surrender, transfer and transmission of shares, shares certificate and share warrant.

**Unit II:** Company Management – Directors, Managers and Secretary – Appointment, rights and obligations.

**Unit III:** (a) Meetings and Proceedings – Law relating to board meetings and company meetings. (b) Winding up – Compulsory, Voluntary and under Supervision of Court.

**Unit IV:** Secretarial Practice – Duties and Responsibilities of company secretary, secretarial duties relating to allotment of shares, calls forfeiture and transfer of shares, specimen of certificate of incorporation, certificate of commencement of business, share certificates and share warrants. Company meeting and board meetings – Secretarial duties relating to meetings, types of meetings, notice, agenda, proxy motion, resolution, minutes and reports.

**SUGGESTED READINGS :**

Sherlerkar - Company Law and Secretarial Practice

Avtar Singh - Company Law

**BBA (I.B.)-305 FINANCIAL MARKETS AND INSTITUTIONS**

**Unit I-** Financial System & Money Market Financial System: Definition, Signification, and its Relationship with economic development. An Overview of the Indian Financial System and its constituents. Money Market: Meaning, components and present position of Indian Money Market.

**Unit II** - Capital Market: Concept, characteristics and instruments. The primary and secondary market. Methods of New Issue. Stock Exchange: organization, functions and control. SEBI.

**Unit III-** Banking Institutions RBI, Commercial Banks and Regional Rural Banks their organization, objectives, functions and present position.

**Unit IV-** Non Banking Financial Intermediaries Investment Institutions like – LIC, GIC, UTI, Mutual funds and other NBFIs – their objectives, functions, organization and present position.

**SUGGESTED READINGS**

1. Bhole, M.K. Financial Market and Institutions

2. Khan, M.Y. Indian Financial System

3. Srivastava, R.M. Management of Indian Financial System

4. Machiraju, H.R. Indian Financial System

**BBA (I.B.)-306 GOVERNMENT AND BUSINESS**

**Unit I**

Role of government in the economy, capitalist, socialist and mixed economy, public and private sector units, pattern of growth of public sector enterprises in India, general management of public sector enterprises in India.

**Unit II**

Efficiency and accountability in public sector enterprises -: public accountability and the autonomy, liberalization privatization and globalization of public enterprises, competition act in India and other such measures.

**Unit III**

Nature and scope of public finance, principles of maximum social advantage, public expenditures, principles of taxation – canons incidence and effects etc.

**Unit IV**

Public debt, public expenditures, Indian public finance, budgets, fiscal policy, expenditures and revenues of the union government, finance commissions and centre state finances.

**Reference Books:**

H.L.Bhatia : Public Finance

B.P.Tyagi : Public Finance

Musgrave & Musgrave : Public Finance