Subject Name-Managerial Economics

Objectives : The Basic objective of this course is to familiarize the students with the concepts and tools of managerial Economics as applicable to decision making in contemporary business environment.

Unit I   **Nature and Scope:**
Nature and Scope of Managerial Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Interment concept, Principle of time perspective, discounting principle and Equimarginal principle.

Unit II   **Demand Analysis:**
Concept and importance of Demand & its determinants Income & Substitution effects. Various elasticity's of demand, using elasticity in managerial decisions, revenue concepts, relevance of demand forecasting and methods of demand forecasting.

Unit III   **Cost Concept:**
Various cost concepts and classification, Cost output relationship in short run & long run cost curves).Economics and diseconomies of scale, Cost control and Cost reduction, Indifferent curves.

Unit IV   **Pricing :**
Pricing methods, Price and output decisions underdifferent market structures-perfect competition, Monopoly and Monopolistic Competition, Oligopoly.

Unit V   **Profit Mgt & Inflation :**
Profit, Functions of profit, Profit maximization, Break Evenanalysis.

Elementary idea of Inflation.

Suggested Readings:

1. Varsney & Maheshwari   :Managerial Economics
2. Mote Paul & Gupta   :Managerial Economics : Concepts & cases
3. D.N.Dwivedi   :Managerial Economics
4. D.C.Huge   :Managerial Economics
5. Peterson & Lewis   :Managerial Economics6.Trivedi
      :Managerial Economics
7. D.Gopalkrishnan   :A Study of Managerial Economics

BBA- V Semester
BBA N 502　　　　Entrepreneurship & Small Business

Subject Name-Entrepreneurship & Small business Management

Objective: The objective of the course is to familiarize the students with the basic concepts of entrepreneurship.

Unit I　　　**Name & Scope**

Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vsprofessional managers, problems faced by entrepreneurs.

Unit II　　**Entrepreneurial Development**

Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.

Unit III Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method, Assignment Problems

Unit IV　　**Project & Reports**

Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.

Unit V　　**Small industry setup**

Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidiesavailable, export possibilities.

Reference Books:

1.Entrepreneruship Development　　　　　　　　　　　　　　　Vasant Desai

BBA- V Semester
BBA N 503   **Comsumer Behaviour**

Subject Name-Income Tax Law & Accounting

Objectives- It enables the student to know the basics of Income Tax and itsimplications.

Unit I

Basic Concept: Income, Agriculture Income, Casual Income, Assessment Year. Previous Year. Gross Total Income, Total Income, Person, Tax Evasion, Avoidance and Tax Planning.

Unit II

Basis of Charge: Scope of Total Income, Residence andTax Liability, Income which does not form part of Total Income.

Unit III

Heads of Income: Income from Salaries, Income fromHouse Properties.

Unit IV

Heads of Income: Profit and Gains of Business or Profession, Including Provisions relating to specific business, Capital Gains, Income from other sources.

Unit V

Aggregation of Income, Set off and Carry forward oflosses, deduction from gross total Income.

Suggested Readings:

1.Mehrotra, H.C.   Income Tax Law and Account2.Prasad,
Bhagwati   Income Tax Law and Practice
3.Chandra Mahesh and Shukla D.C.   Income Tax Law and Practice4.Agarwal, B.K. Income
Tax
5.Jain, R.K.   Income Tax

BBA- V Semester

BBA N 504   **Cost and Management Accounting**

Unit I

Introduction : Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques,Installation of Costing System.

Unit II

Accounting for Material, Labour and Overheads.

Unit III

Element of Cost, Assessment of Cost-Preparation of CostSheet and Statement of Cost.

Unit IV

Management Accounting – Meaning, Nature, Scope,Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting.

Unit V

Marginal Costing and Absorption Costing.

Suggested Readings:

Maheshwari S.N. : Advanced Problem and Solutions in Cost AccountingKhan & Jain : Management Accounting

Gupta, S.P. Management Accounting

BBA- V Semester
BBA N 505   **Industrial Law**

Unit I   Factory act 1948.

Unit II   Workmen compensation act 1923

Unit III   Industrial dispute act 1947, Minimum wages act 1948

Unit IV   Employee state insurance act 1948.

Unit V   Employee provident fund act 1952Payment of

gratuity act 1972.

Suggested   Readings:
1.Element of industrial law   N D Kapoor

BBA- V Semester

BBA N 506   **Fundamental of Computers**

Subject Name- Fundamental of Computers

Unit I

History of computing, Characteristics of computers, Limitations of computers, Basic computer organization,Generations of computers.

Unit II

Input-Output Devices : Keyboard, Mouse, Light pen,touch screens, VDU, Scanners, MICR, OCR, OMR, Printers and its type, Plotters, Microfilm, Microfiche, VoiceRecognition and Reponse Devices.

Unit III

Storage Devices : Primary and Secondary Storagedevices- RAM, ROM, Cached Memory, Registers, Storage Concept, Hard disk, Floppy disk, CD-ROM, Magnetic tapes and cartridges, comparison of sequential and direct- Access devices.

Unit IV

Computer Software : Relationship between hardware andsoftware, Computer languages-Machine language Assembly language, High-level languages, Compliers & interpreters, Characteristics of good language.

Unit V

Operating System & Internet : Definition and functions of O.S. Batch Processing, Multipurpossing, Multiprogramming, time sharing, On-line process, Realtime process. Introduction to window-98, Internet & its uses, terminology of internet, Browser, Search engines, E-Mail, Video conferencing.

Reference Books:
1. Computer Fundamental   Sinha, P.K.
2. Fundamentals of Computers   Jain, V.K.
3. Operating System   Godbole, G.B.
4. Window-98   Manual
5. Internet   Leon&Leon