

COURSE CURRICULUM
Bachelor of Business Administration (B.B.A.)
VBS Purvanchal University, Jaunpur – 222001 (U.P)

B.B.A. – Semester V

Paper Code	Paper Name	Scheme of Marks			
		External		Internal	Total
		Theory	Practical		
BBA-501	Income tax	75	---	25	100
BBA-502	Production Management	75	---	25	100
BBA-503	Entrepreneurship and Small Business Management	75	---	25	100
BBA-504	Sales Management	75	---	25	100
BBA-505	Industrial Law	75	---	25	100
BBA-506	Company Accounts	75	---	25	100
Total Marks					600

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BBA-501: Income Tax

1. Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance.
2. Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
3. Heads of Income: Income from Salaries, Income from House Property.
4. Heads of Income: Profit and Gains of Business or Profession, Capital Gains, Income from other sources.
5. Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.

Suggested Books:

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

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BBA-502: Production Management

1. Introduction: Nature & Scope of Production Management, Functions of Production Management, Production Systems, Responsibilities of Production manager, Production Planning & Control (PPC), Objectives of PPC.
2. Types of manufacturing systems: Intermitted & Continuous Systems etc., Product design & development.
3. Plant Location & Plant layout: Concepts and detailed analysis.
4. Materials Management & Inventory Control: Purchasing Economic lot quality/Economic order quantity (EOQ), Lead time, Re-order level, ABC analysis, Stock Keeping.
5. Quality Control: Quality, Quality assurance, Quality Circles, TQM, JIT, Statistical Quality Control.

Suggested Books:

1. B.S. Goel, Production & Operation management
2. S.N.Chany, Production & Operation Management
3. Aswathapa, Production & Operation Management

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BBA-503: Entrepreneurship and Small Business Management

1. Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
2. Entrepreneurial Development: Concept and Significance, Environmental analysis, Entrepreneurial Development Programmes (EDP), problems of EDP.
3. Business Idea: Search for business idea, transformation of idea into reality projects, Identification of projects, project design and network analysis, project appraisal, plant layout.
4. Small Business: Definitions, benefits & opportunities of small business ownership, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, export possibilities for small business.
5. Steps for starting a small business: Selection of product and form of ownership, Preparation of project report, Registration as SSI, Power connection, obtaining license, compliance under Factories Act, Arrangement of finances, Presentation of Project Report.

Suggested Books:

1. Vasant Desai, Entrepreneurship Development

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BBA-504: Sales Management

1. Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales executives and their relation with other executives.
2. Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations.
3. Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Prospecting, pre-approach and post-approach, Organizing display, showroom & exhibition.
4. Distribution Network Management: Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.
5. Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation.

Suggested Books:

1. Cundiff, Still, Govoni, Sales Management
2. Pradhan, Jakate, Mali, Salesmanship & Publicity
3. S.A. Chunawalla, Sales Management

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BBA-505: Industrial Law

1. Factories Act 1948: Objectives, Definition of factory provision regarding health, safety working hours, holidays, annual leave with pay, working hours of adults, general schemes important terms and provisions regarding hazardous process, provisions regarding welfare employment of women, employment of young person penalties, procedure, offers and special provisions, miscellaneous.
2. Industrial disputes act 1947: Defining industry & Industrial dispute, need and objective of the act, procedure and machinery for settlement, strikes and lockout, layoff & retrenchment, provisions & penalties.
3. Payment of Bonus Act 1965: Objective, definition, application, exception, meaning of bonus, abolition of bonus, restoration of minimum bonus, eligibility and disqualification of bonus, determining bonus, calculation of gross profit, determination of available allocation special provisions, payment of bonus, inspector, penalties and procedure & miscellaneous.
4. Standing Orders Act 1946: Objective, scope, application, importance, definition, procedure for submission of draft, procedure for appeals, registration, certification, posting, duration and modification of standing orders, payment of subsistence allowance, penalties and procedure & miscellaneous.
General Provisions of Workmen compensation act 1923.
5. General Provisions of Minimum Wages Act, 1948; and Payment of Gratuity Act 1972.

Suggested Books:

1. Kapoor N.D., Mercantile Law
1. Kapoor N.D., Industrial Law
3. Chawla R.C., Industrial Law

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BBA-506: Company Accounts

1. Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
2. Final Accounts: Including Computation of managerial Remuneration and disposal of profit.
3. Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction.
4. Consolidated Balance Sheet of Holding Companies with one Subsidiary only.
5. Liquidation of Company, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.

Suggested Books:

1. Gupta R.L. Radhaswamy M, Company Accounts
2. Maheshwari, S.N., Corporate Accounting
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok, Financial Accounting
4. Shukla, M.C., Grewal T.s. and Gupta, S.C. Advanced Accounts

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