Department – Commerce and Management



Aishwarya College (Autonomous)

Affiliated to Jai Narain Vyas University, Jodhpur

NAAC "A" Grade, Recognised by UGC u/s 2(f) & 12 (B)

BBA COURSE SCHEME & SYLLABUS

AISHWARYA COLLEGE OF EDUCATION (AUTONOMOUS)
Department of Commerce & Management - Course Name and Credit Scheme

BBA FIRST SEMESTER										
NCrF Level	Sem	Course Type	Course Code	Course Name	H/W	Total Hours	Credits	CIA Marks	EoSE Mark s	Max. Mark s
	I	DCC	OMTCC44001T	Organization & Management	6	90	6	20	80	100
		DCC	FOACC44001T	Fundamentals of Accounting	6	90	6	20	80	100
4.5		DCC	MECCC44001T	Managerial Economics	6	90	6	20	80	100
		AECC	ENGAC44001T	General English	4	60	4	20	80	100
		SEC	FOCSC44001T	Fundamentals of Computer	3	45	3	20	80	100
Tota			Total Credits			25				

B.B.A. Semester: I – 2025-26

Discipline Centric Core Course (DCC)

OMTCC44001T: Organization & Management

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
6 Credits	6 Hours	90 Hours

Course Outcome: On successful completion of the course, the students will be able to:

- Explain the basic concepts of management, including its meaning, nature, significance, and evolution, and describe the various functions and principles of management..
- Understanding of planning and decision-making processes in management, including types of plans, planning process, characteristics of decisions, and the application of Management by Objectives (MBO).
- Analyze organizational structure and design, distinguish between formal and informal organizations, and evaluate elements such as span of control, delegation of authority, centralization, and decentralization.
- Understand the functions of directing, including leadership and motivation; differentiate leadership styles and explain various motivation theories like Maslow's, Herzberg's, and McGregor's.
- Knowledge of controlling and coordination, understand their processes, techniques, and importance in effective management.

SYLLABUS

Unit-I: Management: Meaning, Definition, Nature, and Importance of Management. Functions of Management, Principles of Management. Evolution of Management Thought

Unit-II: Planning: Meaning, Definition, Types, and Process. Decision Making: Meaning, Characteristics and Process. Management by Objectives (MBO)

Unit-III: Organization: Meaning, Formal and Informal Organisation, Organizational Structure, Span of Control, Delegation of Authority, Centralization and Decentralization.

Unit-IV: Directing: Meaning, Nature and Importance. Leadership: Nature, Types and Styles of Leadership. Motivation: Meaning – Types and Theories – (Maslow, Herzberg, McGregor)

Unit-V: Controlling: Definition, Characteristics, Process and Techniques. Coordination: Concept, Importance and Types

- 1. L.M. Prasad, Principles and Practices of Management published by Sultan Chand & Sons.
- 2. Harold Koontz & Heinz Weihrich Management: Principles and Practices, published by McGraw Hill Education.
- 3. S.C. Saksena, Modern Business Organisation and Management published by SahityaBhawan Publications, Agra.
- 4. C.B. Gupta, Principles of Management published by Sultan Chand & Sons
- 5. Dr. R.C. Bhatia, Principles of Management published by Ramesh Book Depot, Jaipur.

B.B.A. Semester: I 2025-26

Discipline Centric Core Course (DCC)

FACCC44001T: Fundamentals of Accounting

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours		
6 Credits	6 Hours	90 Hours		

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the general purposes and functions of accounting.
- Demonstrate calculation of depreciation by applying various methods.
- Recognize the commonly used financial statements, their components and flow of information from businesstransactions into these statements.
- Use & analyze the accounting information to support business processes and practices.

SYLLABUS

Unit-I: Book-Keeping and Accounting – Financial Accounting – Concepts and Conventions – Double Entry System – Preparation of Journal, Ledger and Trial Balance.

Unit-II: Depreciation – Causes – Methods of Calculating Depreciation – Straight Line Method, Diminishing Balance Method. Consignment Accounts.

Unit-III: Preparation of Final Accounts –Trading, Profit and Loss Account and Balance Sheet With Adjustment Entries, Simple Problems Only - Capital and Revenue Expenditure and Receipts. Self and Sectional Balancing System. Royalty Accounts.

Unit-IVPartnership - Problems of Partnership Firm related to Admission & Death of Partners and Dissolution of Partnership firm.

Unit-V: Company Accounts- Issue of Equity Shares & Preference Shares, Book Building Process.

- 1. Anthony, R. N., Hawkins, D., Merchant, K. A. Accounting: Text and Cases. New York: McGrawHill Education India.
- 2. Dam, B. B., Gautam, H. C. Financial Accounting. Guwahati: Gayatri Publications.
- 3. Monga, J. R. Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- 4. Shukla, M. C., Grewal, T. S., Gupta, S. C. Advanced Accounts. New Delhi: Sultan Chand Publishing.
- 5. Maheshwari, S. N., Maheshwari, S. K., Maheshwari, S. K. Financial Accounting. New Delhi: Vikas PublishingHouse Pvt. Ltd.
- 6. Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.

B.B.A. Semester: I 2025-26

Discipline Centric Core Course (DCC) MECCC44001T: Managerial Economics (20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours		
6 Credits	6 Hours	90 Hours		

Course Outcome: On successful completion of the course, the students will be able to:

- Develop a critical understanding of different economic theories.
- Take decisions about optimum production quantity which will minimise costs and maximize returns.
- Understand different market structures and apply decisions methodologies to decide the best price of the product of the business.
- Integrate economic theories with managerial practices to solve business problems.
- Students will study production functions, the laws of returns, economies and diseconomies of scale, and general pricing principles, including the role of time in pricing decisions.

SYLLABUS

Unit-I: Introduction to Managerial Economics - Definition and scope of managerial economics, Difference between Micro and Macro Economics. Utility Analysis: Cardinal and Ordinal Approaches, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility. Indifference Curve-Meaning and Characteristics.

Unit-II: Demand Analysis and Supply Analysis: Meaning of Demand, Types of Demand, Law of demand, Determinants of Demand, Demand Function, Elasticity of demand, Law of Supply, Price elasticity of supply.

Unit-III: Production Analysis: Production function, Types of ProductionFunction, 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 andMarginal cost curves, Relationship between average and Marginal cost, Concept of revenue, Revenue Curve, Relationshipbetween average and marginal revenue.

Unit-V:Market Analysis: Definition and Classification, Price and Output determination under Perfect Competition, Monopoly, Oligopoly and Monopolistic Market

- 1. D.M. Mithani: Fundamentals of Business and Managerial Economics, Himalaya PublishingHouse.
- 2. Mote, Paul and Gupta: Managerial Economics, TATA McGraw Hill, New Delhi.
- 3. Ahuja, H.L.: Managerial Economics, S. Chand & Company Ltd., New Delhi.
- 4. B.P. Gupta: VyavsayikArthashastra (Hindi), Malik and Company, Jaipur.
- 5. M. D. Agarwal and SomDeo: Business Economics, Ramesh Book Depot, Jaipur.
- 6. Dwivedi D. N., Managerial Economics, Vikas Publications, Delhi.

BBA Semester: I – 2025-26

Ability Enhancement Compulsory Course (AECC) ENGAC44001T:General English

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours		
4 Credits	4 Hours	60 Hours		

Course Outcome: On successful completion of the course, the students will be able to:

- Students will gain a comprehensive understanding of basic sounds of English and identify key literary forms.
- Students will Interpret and appreciate selected poetic and literary texts by Shakespeare, Tagore, and R.K. Narayan, demonstrating a grasp of theme, tone, and literary techniques.
- Students will apply knowledge of English grammar structures such as form classes, articles, prepositions, modal auxiliaries, and the use of prefixes, suffixes, and connectives in context...
- Students will explore the concept of Using appropriate tenses, voice (active/passive), and speech (direct/indirect) so as to learn English effectively.
- Students will compose formal and informal letters, reports, and job applications with clarity, correct structure, and suitable vocabulary.

SYLLABUS

Unit-I: The Sounds of English: Consonants, Mono-thongs, Diphthongs. An Acquaintance with Literary Forms:- Elegy, Ballad, and Sonnet. An Acquaintance with Figures of Speech:- Simile, Metaphor, Personification, and Irony

Unit-II: Poetry: William Shakespeare – All the World is a stage. Rabindranath Tagore – Where the Mind is without Fear. Act Play/Novel: R. K. Narayan – Vendor of Sweets.

Unit-III: Introduction to Form Classes, Tenses and its uses. Articles, Preposition and Modal auxiliaries.

Unit-IV: Active and Passive Voice, Direct and Indirect Speech, Prefixes and Suffixes, Connectives.

Unit-V:English Writing Skills: Formal & Informal Letters, Report Writing.

- 1. W.H. Hudson "An Introduction to Literary Forms".
- 2. R.K. Narayan "The Vendor of Sweets" "English Verse: An Introduction" by David Kennedy
- 3. P.C. Wren & H. Martin "High School English Grammar and Composition".
- 4. M.A. Yadugiri & Geetha Rajeevan. "Effective English Communication"

B.B.A. Semester: I 2025-26

Skill Enhancement Course (SEC)

FOCSC44001T: FUNDAMENTALS OF COMPUTER

(20 CIA + 80 EoSE. = Max. Marks: 100)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours		
3 Credits	3 Hours	45 Hours		

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the basic components and functioning of a computer system, including hardware and software.
- Demonstrate knowledge of number systems, data representation, and basic logic gates used in digital computing.
- Explain the role and functions of operating systems and various types of software applications.
- Apply knowledge of computer networks, internet, and cybersecurity principles in real-world contexts.

SYLLABUS

Unit-I:Computer Basic: Introduction, History of Computer, Types of Computer, Generations of Computer, and Basic Components of PC.

Unit-II:Hardware and Software: Introduction, Types of Software, Input Devices and Output Devices, Relationship between Hardware and Software, RAM and ROM

Unit-III:Network, Security and Networking: LAN, WAN, MAN, SAN, CAN, Internet Information, Internet Service, Difference Between Internet, Extranet and Ethernet, Windows (latest Version): Introduction, Features, Installation, Activation, Security Features,

Unit-IV: MS Word with all the applications and uses. MS Power Point: Introduction, Creating a Presentation, Using Templates, Inserting Charts, Inserting Table

Unit-V:MS Excel: Introduction, the basics of creating, editing, and manipulating spreadsheets using Excel, including features like data entry, calculations, formatting.

- 1. Sinha, P.K., Computer Fundamentals, BPB Publication, Jaipur
- 2. Nortan, Peter, Introduction to Computers, Tata McGraw Hills, New Delhi
- 3. Taxali, R.K., PC Software for Windows 98, Tata McGraw Hills, New Delhi
- 4. Swamy, E. Balguru, Programming in ANSI 'C', McGraw Hills, New Delhi
- 5. Jain, Anubha, Deep ShikhaBhargav, Computer Fundamentals, RBD, Jaipur