

**Shri Rawatpura Sarkar University,
Raipur**



Examination Scheme & Syllabus

for

BBA – MBA INTEGRATED

Semester-(II)

(Effective from the session: 2022-23)



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S.N.	Course Code	Th/ Pr	Subject	Type of Course	Teaching hours per week			TC	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	MIM201	Th	Management Accounting	Core	3	-	1	4	-	-	70	30	100
2	MIM02	Th	Business Economics-I	Core	3	-	1	4	70	30	-	-	100
3	MIM203	Th	Business Environment	Core	3	-	1	4	70	30	-	-	100
4	MIM204	Th	Indian Ethos and Values	Core	3	-	1	4	70	30	-	-	100
5	MIM205	Th	Information Technology in Business	AE	3	-	1	4	70	30	-	-	100
6	MIM206	Th	Business Communication and Technology Interface	SE	3	-	1	4	70	30	-	-	100
Total Contact hr per week: 24			Total Credit: 24					Total Marks:				600	



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Course Title	MANAGEMENT ACCOUNTING				
Course Code	MIM 201				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Basic knowledge of management and its objectives and importance.				
Course Objectives	The course intends to impart knowledge about basic principles of management accounting and their applications in business management				
Course Contents	<p>UNIT – I Introduction: Accounting for Management, Role of cost in decision-making, Management accounting and cost accounting as internal control tools, Types of cost, Cost concepts, Full costing, Overhead allocations, Preparation of cost sheet.</p> <p>UNIT – II Marginal Costing: Cost, Volume, Profit analysis, P/V ratio, Analysis and implications, Concept and uses of contribution, Break-even point and its analysis for the various types of decision-making like single product pricing.</p> <p>UNIT – III Budgeting: Concept of budget, Budgeting and budgetary control, Types of budget, Static and flexible budgeting, Preparation of cash budget, Sales budget, Production budget, Materials budget.</p> <p>UNIT – IV Standard Costing: Concept of standard costs, Establishing various cost standards, Calculation of material variance, labour variance, and overhead variance, and their implications and applications, Transfer pricing: multinational transfer pricing.</p> <p>UNIT – V Responsibility Accounting: Concepts of investment center, cost center, profit center and responsibility centre, and their managerial implications.</p>				
Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge of decision making of management and Budget analysis.				
Text Books	1. Horngren, Charles T and Stratton, William O. and Sundem, Gary L; Introduction to Management Accounting ; Prentice Hall of India				



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	2. Anthony, Merchant and Hawkin; Management Accounting; Tata McGraw Hill
Reference Books	<ol style="list-style-type: none">1. Richard M. Lynch and Robert W. Williams; Accounting and Management: Planning and Control; Tata McGraw Hill2. Bhattacharya, D.; Management Accounting; Pearson Education3. Jain, I.C; Management Accounting; Taxmann4. Kishore, M., Ravi; Cost Accounting; Taxmann5. Vij, Madhu; Management Accounting; MacMillan



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Course Title	BUSINESS ECONOMICS-I				
Course Code	MIM 202				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Basic knowledge of Economics.				
Course Objectives	The course is intended to expose students to basic microeconomic concepts, to enable them to apply the economic reasoning, analyze various business problems and provide solutions				
Course Contents	<p>UNIT – I Introduction: Nature and scope of microeconomics, Determinants of demand and supply and laws of demand and supply, Price, cross price and income elasticity of demand and supply, Consumer equilibrium: utility and indifference curve analysis.</p> <p>UNIT – II Consumer Behavior: Notion of indifference and preference, Indifference curve analysis of consumer behavior, Consumer’s equilibrium (necessary and sufficient conditions), Price elasticity and price-consumption curve, Income-consumption curve and Engel curve, Price change and income and substitution effects, Consumer surplus, Revealed Preference Theory.</p> <p>UNIT – III Production Function: Short run and long run production functions, Characteristics of various factors of production laws of returns, Optimal input combination, Internal and external economics of scale, Revenue curves, Optimum size of the firm, Factors affecting the optimum size, Location of firms.</p> <p>Cost: Classification of costs, Short run and long run cost curves and their interrelationship.</p> <p>UNIT – IV Market Structure: Perfect competition, Monopoly, Monopolistic competition, Discriminating monopoly, Aspects of non-price competition, Oligopolistic behavior.</p> <p>UNIT – V Theory of Distribution, Rent and Wages: Modern theory of distribution, Determination of rent, Quasi rent, Alternative theories of interest and wages.</p>				



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Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge of nature and scope of microeconomics.
Text Books	1. Pindyck, R.S. and Rubinfeld ,D.L.; Microeconomics; Prentice Hall of India
Reference Books	<ol style="list-style-type: none">1. Samuelson, A. Paul and Nordhaus, D. William; Economics; TataMc-Graw Hill2. Browning, E.K., and Browning J.M.; Microeconomic Theory and Applications; Kalyani Publishers3. Gould, J.,P., and Lazear, E.P; Microeconomic Theory; All India Traveller Bookseller4. Salvatore, D. and Schaum, Outline of Theory and Problems of Microeconomic Theory; Tata McGraw-Hill



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Course Title	BUSINESS ENVIRONMENT				
Course Code	MIM203				
Course Credits	L	T	P	TC	
	3	1		4	
Prerequisites	Basic knowledge of business environment.				
Course Objectives	The course aims at imparting knowledge about the various social, political, legal, economic and technological factors which influence the business environment				
Course Contents	<p>UNIT – I</p> <p>Introduction: Introduction, Concept, Significance and nature of business environment, Types of environment, Difference between internal and external environments, Nature and structure of economy, Techniques for environment analysis, Approaches and significance of environment forecasting.</p> <p>UNIT – II</p> <p>Economic Environment of Business: Economic environment, History of economic systems, Market, Planned and mixed economy, Planning in India: emergence and objective, monetary policy, and fiscal policy.</p> <p>UNIT – III</p> <p>Political Environment of Business: Politico-Legal environment, Political institutions: legislature, executive, and judiciary, Relationship between business and government, Role of government, Constitutional provisions affecting business.</p> <p>UNIT – IV</p> <p>Technological, Legal and Regulatory Environment of Business: Factors influencing technological environment, Role and impact of technology on business, Transfer of technology: channels, methods and limitations.</p> <p>UNIT – V</p> <p>a. Business and Social Environment: Population size, Declining birth rate, Changing age structure and its impact on business, Business and society, Business and culture, Culture and organizational behavior, Consumerism, Social responsibility of business.</p> <p>b. International Business Environment: Foreign investment and trade regulation, Foreign direct investment, Foreign institutional investment, WTO and India: an overview, Regulation of foreign trade, Disinvestment in public sector units.</p>				



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Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge of all aspects of business environment.
Text Books	1. Cherunilam, Francis; Business Environment; Himalaya Publishing
Reference Books	<ol style="list-style-type: none">1. Paul, Justin; Business Environment; Tata McGraw Hill.2. George, A. and Steiner, G.A.; Business Environment and Society; Macmillan.3. Aswathappa, K.; Business Environment and Strategic Management, HPH.4. I.C. Dhingra; Indian Economics: Environment and Policy; Sultan Chand & Sons.



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Course Title	INDIAN ETHONS AND VALUES				
Course Code	MAM204				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Basic knowledge ethics in business.				
Course Objectives	The intent of this course is to impact then student’s moral behavior by making him aware of the traditional ancient Indian culture and value system, ethics and morality and how such old practices can be adopted in the modern times to improve the business outlook and its progress				
Course Contents	<p>UNIT – I Personal growth and lessons from ancient Indian educational system, Human values, Need for values, Human values in managerial education, reliance of values for managers, spiritual values in management.</p> <p>UNIT – II Attitude governing ethical behavior, relationship between ethics and professional manager.</p> <p>UNIT – III Model of management in the Indian socio political environment, work Ethos.</p> <p>UNIT – IV Indian inside into TQM, Need for values in global changing environment.</p> <p>UNIT – V Problems relating to stress in corporate life, proper stress management techniques and practices.</p>				
Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge of ethical behavior, Human values, Need for values, Human values in managerial education, reliance of values for managers, spiritual values in management.				
Text Books	1. Sankar; Indian Ethos and Values in Management, Tata McGraw Hill				
Reference Books	1. Khandelwal, Dr. N.M.; Indian Ethos and Value for Management, Himalaya Publishing House.				



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Course Title	INFORMATION TECHNOLOGY IN BUSINESS				
Course Code	MIM 205				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Basic knowledge of application of computers in business.				
Course Objectives	The course aims to provide knowledge about basic components of a computer and their significance, and hands on learning of applications of MS Office and Internet in businesses				
Course Contents	<p>UNIT – I Introduction to Computers: Firmware, Software:, Relationship between hardware and software, System software: Operating system, Translators, Interpreter, Compiler, Assemblers, Linkers, Overview of operating system.</p> <p>UNIT – II Introduction to MS Word: Introduction to word processing, Features of word processing, Formatting documents, Paragraph formatting, Indents, Page formatting, Header and footer, Bullets and numbering, Tabs, Tables, Formatting the tables, Finding and replacing text, Mail merging etc.</p> <p>UNIT – III Introduction to MS Excel: Introduction to electronic spreadsheets, Feature of MS-Excel, Entering data, Entering series, Editing data, Cell referencing, Ranges, Formulae, Functions, Auto sum, Copying formula, Formatting data, Creating charts, Creating database, Sorting data, Filtering.</p> <p>UNIT – IV Introduction to MS Power Point: Power Point, Features of MS Power Point, Clipping, Slide animation, Slide shows, Formatting etc.</p> <p>UNIT – V Internet and its Uses: Architecture and functioning of internet, Worldwide web and its structure, Role of internet service providers, Website development and role of websites in business, Searching and downloading from internet.</p>				



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Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge on uses of internet and application of computers in business.
Text Books	<ol style="list-style-type: none">1. Rajaraman, V.; Introduction to Information Technology; Prentice Hall of India.
Reference Books	<ol style="list-style-type: none">1. Sinha, P. K., and Sinha, Priti; Computer Fundamentals; BPB Publications.2. Leon, Alex and Leon, Mathews; Fundamentals of Information Technology; Vikas Publishing.3. Saxena, S.; Computer Applications in Management; Vikas Publishing.4. Norton, Peter. ; Computing Fundamentals; Tata McGraw-Hill Education



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Course Title	BUSINESS COMMUNICATION AND TECHNOLOGY INTERFACE				
Course Code	MIM 206				
Course Credits	L	T	P	TC	
	3	1		4	
Prerequisites	Basic knowledge of information technology in business.				
Course Objectives	<ul style="list-style-type: none"> The basic objective is to enhance communication skills of students and make them aware of the technology interface adopted by businesses to make communication better and effective. 				
Course Contents	<p>UNIT – I</p> <p>Purpose and process of communication; myths and realities of communication; paths of communication; oral communication; noise, barriers to communication; listening process, types of listening, deterrents to listening process, essentials of good listening; telephonic communication.</p> <p>UNIT – II</p> <p>Presentation skills; prerequisites of effective presentation, format of presentation; Assertiveness – Indicators of assertive behavior, strategies of assertive behavior; Communication skills for group discussion and interviews.</p> <p>UNIT – III</p> <p>Non verbal communication; gestures, handshakes, gazes, smiles, hand movements, styles of working, voice modulations, business etiquettes; business dining, business manners of people of different Cultures, managing customer care.</p> <p>UNIT – IV</p> <p>Written communication; mechanics of writing, report writing, circulars, notices, memos, agenda and minutes; business correspondence-business letter format, style of letter arrangement, types of letters, electronic mail; resume preparation. The Cross Cultural Dimensions of Business Communication.</p> <p>UNIT – V</p> <p>Modern communication techniques; e-mail, sms, chat; communication network; 3G, 4G and 5G networks; WebRTC and its applications; role of electronic communication in optimization of business processes.</p>				



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Course Outcomes	<ul style="list-style-type: none">• The course outcome of with the knowledge communication techniques in modern business.
Text Books	<ol style="list-style-type: none">1. Bovee, Thill and Chaturvedi; Business Communication Today; Pearson Education2. Lesikar, Pettit ; Business Communication:Theory Applications; AITBS



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