



Established by Govt. of Arunachal Pradesh vide Act 9 of 2012, the Arunachal University of Studies Act, 2012 Recognized as per u/s 2(f) of University Grants Commission Act, 1956
NH-52, Namsai, Arunachal Pradesh -792103

BACHELOR OF BUSINESS ADMINISTRATION (BBA) – FIRST SEMESTER

First Semester			
S. No	Name of Subject	Credits	Total Marks
1	Foundation Course in Environmental Science	2	100
2	Organizational Behavior	5	100
3	Principles of Management	5	100
4	Management & Financial Accounting	5	100
5	Business Economics	5	100
Total		22	

Subject Name: FOUNDATION COURSE IN ENVIRONMENTAL SCIENCE

Unit 1: The Multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems

- a) Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.
- f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles.

Unit 2: Ecosystems:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession. - Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Biodiversity and its Conservation

- a. Introduction-Definition: genetic, species and ecosystem diversity.
- b. Biogeographical classification of India.
- c. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.
- d. Biodiversity at global, National and local levels.
- e. India as a mega-diversity nation.
- f. Hot-spots of biodiversity.
- g. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- h. Endangered and endemic species of India.
- i. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 3: Environmental Pollution:

- Causes, effects and control measures of: -
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.
Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act. - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit 4: Human Population and the Environment

- Population growth, variation among nations.
- Population Explosion-Family welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of information Technology in Environment and human health.
- Case Studies.

Unit 5: Field Work (Practical)

- Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain.
- Visit to a local polluted Site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

Subject Name: ORGANIZATIONAL BEHAVIOR

Unit 1: Introduction: Emergence, Concepts, Importance, Nature, Characteristics, Models, Cognitive, Behaviorist, Social Cognitive Framework, Relationship with other fields. Perception-Nature, Concept, Process and Importance, Attitude- Concept, Process, Importance, Attitude Measurement, Personality- Concept, Nature, Types and Theories, Learning- Concept and Theories

Unit 2: Work Motivation: Concept, Application, Principles Theories, Involvement, Theories of Motivation: Maslow's need hierarchy, Herzberg theory of Motivation.

Unit 3: Group Dynamics: Definition types of group, Stage of Group Development, Group Characteristics, Group Structure, Group Norms and Group Cohesiveness, Group Decision-Making.

Unit 4: Leadership: Definition and framework of leadership perspectives, Leadership theories and models: Trait theories, Behavior Theories, Leadership Styles, Nature of Conflict, Reactions of Conflict, Managing Conflict.

Unit 5: Organizational Change: Forces of change, Process for Planned Organizational Cultures, Globalization and Organizational Cross Cultures, the emergence of global organization.

Subject Name: PRINCIPLES OF MANAGEMENT

Unit 1: Definition of Management: Its Nature and Purpose, Management as a Science and Art, The Elements of Science, Patterns of Management Analysis – Systems approach to operational management. Functions of Managers. Management and Society- Social Responsibilities and Ethics with reference to India and EN India. Operating in a Pluralistic Society, Social Responsibility of Managers, and Ethics in Managing. A Broad overview of the Different Forms of Business Enterprises in India.

Unit 2: Nature and Purpose of Planning: Types of Plans, Steps in Planning, the Planning Process- A Rational Approach to Goal Achievement. Objectives- The Nature of Objectives, Evolving Concepts in Management by Objectives (MBO), The Process of MBO, Setting Objectives, Benefits and weakness of MBO, The Nature and Purpose of Strategies Planning Process, The TOWS Matrix, The Portfolio Matrix, Major Kinds of Strategies and Policies, The Three Generic Competitive Strategies by Porter, Effective Implementation of Strategies, Premising and Forecasting. Decision Making- The Importance and Limitations of Rational Decision Making, Evaluation of Alternatives, Selecting an Alternative, Programmed and Non-Programmed Decisions.

Unit 3: Nature and Purpose of Organizing: Formal and Informal Organizations, Organizational Division- The Department, Organization Levels and the span of Management, Factors Determining an Effective Span, Organizational Environment for Entrepreneur, The Structure and process of Reorganizing. Authority and Power, Line and Staff Concepts, Art of Delegation.

Unit 4: Human Resource Management and Selection: Definition of Staffing, Definition of Managerial Job, Systems Approach to HRM – An overview the staffing function, Situational Factors affecting staffing, Selecting – Matching the person with the job, Systems Approach, Position Requirements and job Design, Skills and Personal Characteristics required by Managers, Matching Qualifications with Position Requirements, Selection Process, Techniques and Instruments, Orienting and Socializing New Employees. Performance Appraisal: Purpose and uses of Appraisal, Problem of Management Appraisal, Choosing The Appraisal Criteria, Traditional Trait Appraisals, Appraising Managers Against Verifiable Objectives, Appraising Managers as Managers, Rewards and Stress of Managing, Formulating the Career Strategy. Manager Development Process and Training, Approaches to Manager Development on – the – Job Training and Internal and External Training, Managing Changes, Organizational Conflict, Organizational Development.

Unit 5: Controlling the Basis Control Process: Critical Control Points and Standards, Control as a Feedback Systems, Real – Time information and Control Feed Forward Control, Requirements for Effective Controls. Budget- Traditional non-budgetary control Devices, Time – Event Network analysis, Information Technology, Use of Computers in handling information, Challenges Created by Information Technology. Control of Overall Performance, Budget summaries and report, profit and loss control, Control through return on investment, Direct Control VS Preventive Control, Developing Excellent Managers.

Subject Name: FINANCIAL & MANAGEMENT ACCOUNTING

Unit I: Financial Accounting: Definition, Nature and Scope of Accounting. Accounting Principles. Accounting Concepts, Indian Accounting Standards. Difference between traditional and modern accounting.

Unit II: Basics of financial Accounting: Journal, Ledger, Trial Balance, Preparation of Annual Accounts - Profit and Loss Account and Balance Sheet. Adjustment Entries.

Unit III: Analysis of Financial Statement: Financial Statements - Meaning, Nature and Limitations. Meaning of Financial Analysis. Significance of Financial Analysis to Different Parties. Vertical vs. Horizontal Analysis. Internal Vs. External Analysis. Trend percentages and Common size statement.

Techniques of Financial Analysis: Accounting Ratios - Meaning, Significance and Limitations. Classification, Computation and interpretation of Liquidity Ratios, Leverage Ratios, Activity/turnover Ratios and Profitability Ratios. **Du-point Analysis.** Funds Flow Statement - Meaning and Need. Preparation and Interpretation. Cash Flow Statement - Meaning, Need, Preparation and Interpretation.

Unit IV: Management Accounting Introduction-Meaning, Functions, Scope and Limitations of Management Accounting, Financial Accounting vs. Management Accounting

An orientation to Cost Accounting-Purpose of Cost Accounting, Elements of cost, Kinds of costing, Classification of Costs, Methods of Cost variability, Marginal Costing & **Break-Even Analysis**-Meaning of Marginal Costing, Marginal Costing Techniques, Break Even Point, Graphic presentation, Preparation of break-even charts and their interpretation, Managerial uses of Break-even analysis, **Activity Based Costing**-Concept, main activities and their cost drivers, developing ABC System.

Unit V: Budgeting Definition of a budget, Kinds of budgets, Preparation of a Budget, Budgetary Control, Flexible Budgeting, Zero Base Budgeting, Performance Budgeting **Responsibility Centres**-Cost Centres, Profit Centres and Investment Centres, Inter divisional transfer pricing – concept and methods.

Suggested Readings:

1. Anthony Robert N. & Reece James S : Management Accounting, Irwin
2. Anthony Robert N & Welsch Glenn A: Fundamentals of Management Accounting, R.D. Irwin
3. Hongren Charles T. : Introduction to Management Accounting, Pearson Education India
4. Bhattacharya S.K. & Dearden John : Accounting for Management, Tata McGraw-Hill Pub.Co.Ltd., ND 5. Hingorani N.L., Ramanathan A.R. & Grewal T.S.: Management Accounting, Sultan Chand & Sons.
6. Khan M.Y. and Jain P.K. :Management Accounting Tata McGraw-Hill Publishing Co. Ltd. , New Delhi
7. Kishore Ravi M. : Taxman's Advanced Management Accounting
8. H.G.Guthman : Financial Statements Analysis, PHI
9. Jain & Narang :Advanced Accountancy, Kalyani
10. Myer :Financial Statements Analysis PHI Publishers
11. Robert Anthony & Reece :Management Accounting - Text
12. Khan & Jain : Management Accounting, TataMcGrawHill

Subject Name: BUSINESS ECONOMICS

Unit 1: Managerial Economics: Nature of Managerial Economics, Integration of Economics Theory and Business Practice, Importance of Managerial Economics, Managerial Economics and Traditional Economics, Managerial Economics and Operation research, Models.

Unit 2: Concept of Business Economics: Fundamental Concepts.

Tools and Techniques of Economics: Some Formal Definitions and derivations, Use of calculus tools, Econometric Estimations, Case Methodology, Overview,

Unit 3: Consumption and Demand Analysis: Price Elasticity of Demand, Elasticizes of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Promotional Elasticity city of Demand, Elasticity of Price Expectation.

Unit 4: Business Forecasting: Objective of Demand Forecasting, Importance of Forecasting, Techniques of Forecasting.

Industry and Market Structure Analysis: Pure and Perfect Competition, Pure Monopoly, Competition Analysis.

Unit 5: Market Analysis: Profits, Investments, Socio – Psychological Aspects of Demand, Control and Management of Demand.

Production Analysis: Theory of Cost, Internal Economics, External Economics, Cost Function.