



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) – THIRD SEMESTER

Third Semester			
S. No.	Name of Subject	Credits	Total Marks
1	Soft Skills for Business	4	100
2	Corporate Accounting	5	100
3	Consumer Behavior	5	100
4	Corporate Environment	4	100
5	Business Ethics	4	100
Total		22	

Subject Name: SOFT SKILLS FOR BUSINESS

Unit 1: ELEMENTS OF COMMUNICATION

Meaning, Importance, Objectives & Principles of Communication, Process, impediments of effective communication, Strategies for effective communication. Types and forms of communication Nonverbal Communication- Body Language, Gestures, Postures, Facial Expressions, Dress codes, The Cross Cultural Dimensions of Business Communication, Listening & Speaking, Techniques of Eliciting Response, Probing Questions, Observation, Business and social etiquette.

Unit 2: PUBLIC SPEAKING

Importance of Public Speaking and Speech Composition - Principles of Effective Speaking & Presentations. Technical speeches & Non-technical presentations. Speech for introduction of a speaker - Speech for vote of thanks -Occasional speech - Theme speech. Moderating programs - Use of Technology

Unit 3: INTERVIEW TECHNIQUES 08 Hrs

Importance of Interviews, Art of conducting and giving interviews, Placement interviews - discipline interviews - Appraisal interviews – Exit interviews.

Unit 4: MEETINGS 08Hrs

Importance of Meetings -Opening and Closing Meetings - Participating and Conducting Group discussions. Brain Storming, e– Meetings, preparing agenda and minutes of the meeting

Unit 5: BUSINESS COMMUNICATION 16Hrs

Business Letters: Inquiries, Circulars, Quotations, Orders, Acknowledgments Executions, Complaints, Claims & Adjustments, Collection letter, Banking correspondence, Agency correspondence, Bad news and persuading letters, Sales letters, Job application letters - Bio-data, Covering Letter, Interview Letters, Letter of Reference. Memos, Minutes, Circulars & Notices.

SKILL DEVELOPMENT

1. Conduct a mock meeting and draft minutes of the meeting.
2. Draft a letter of enquiry to purchase a laptop.
3. Draft your bio-data.
4. Prepare your Career Plan.

BOOKS FOR REFERENCE

1. Rai & Rai – Soft Skill for Business, HPH
2. Santhosh Kumar – Soft Skill for Business, VBH.
3. C.G.G Krishnamacharyulu & Lalitha :Soft Skills of Personality Development, HPH.
4. Lesikar, R.V. & Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Rai & Rai: Business Communication Himalaya Publishing House
6. Rajkumar, Basic of Business Communication
7. Ludlow, R. & Panton, F.(1998). The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.
8. M.S. Rao : Soft Skills – Enhancing Employability I.K. International PH.
9. Rao & Das : Communication Skills, I.K. International PH.
10. Adair, J. (2003). Effective Communication. Pan McMillan.
11. Thill, J. V. & Bovee, G. L. (1993). Excellence in Business Communication. McGraw-Hill, New York.
12. Bowman, J.P. & Branchaw, P.P. (1987). Business Communications: From Process to Product. Dryden Press, Chicago.
13. Sharma S.P. & Others, Business Communication, VBH.
14. Banerjee : Soft Skills Business and Professional Communication, I.K. International

Subject Name: CORPORATE ACCOUNTING

Unit 1: COMPANY FINAL ACCOUNTS

Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items – Managerial Remuneration – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends (Theory only) – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet as per Section 219(1)(b) (IV) and form 23AB. Abridged Profit and Loss Account – Abridged Balance Sheet (Vertical Form).

Unit 2: FINANCIAL STATEMENTS ANALYSIS 10 Hrs

Analysis of financial statements – comparative statements, comparative income statement, comparative Balance sheet – common size statements – Common size income statement, common size Balance Sheet – Trend percentages. Reporting to management – Management Decision and Analysis.

Unit 3: VALUATION OF GOODWILL 8Hrs

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill - Average Profit Method – Super Profit Method – Capitalization of Super Profit Method – Annuity Method – Capitalization of Profit Method.

Unit 4: VALUATION OF SHARES 8 Hrs

Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation – Asset Backing or Intrinsic Value Method – Yield Method – Earning Capacity Method – Fair Value Method - Rights Issue and Valuation of Rights Issue.

Unit 5: HOLDING COMPANY ACCOUNTS

Introduction – Meaning of Holding Company – Subsidiary Company – Steps – Pre Acquisition Profits – Post Acquisition Profits – Minority Interest – Cost of Control or Capital Reserve – Unrealized Profit – Mutual Indebtedness – Preparation of Consolidated Balance Sheet (As per AS21).

SKILL DEVELOPMENT

- Collect and fill the share application form of a limited Company.
- Collect a Prospectus of a company and identify the reasons to invest or not to invest in shares.
- List the various functions of underwriters.
- Collect annual report of a Company and List out its assets and Liabilities.
- Collection of latest final accounts of a company and find out the net Asset value of shares
- List out the conditions to be fulfilled for redemption of Preference shares.

BOOKS FOR REFERENCE

1. Anil Kumar - Marriappa – Corporate Accounting, HPH.
2. M.A.Arunachalam & K.S.Raman: Corporate Accounting – II, HPH.
3. Dr. S.N. Maheswari , Financial Accounting, Jain Book Depot.
4. V.K. Goyal: Corporate Accounting, PHI.
5. Soundrarajan A & K. Venkataramana, Corporate Accounting, SHBP.
6. S. P. Jain and K. L. Narang – Corporate Accounting, Kalyani Publishers.
7. SP Iyengar, Advanced Accountancy, Sultan Chand and Sons, New Delhi.
8. R L Gupta, Advanced Accountancy, Sultan Chand and Sons, New Delhi.

Subject Name: CONSUMER BEHAVIOR

Unit 1: INTRODUCTION

Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; current trends in Consumer Behaviour; Market segmentation & consumer behaviour.

Unit 2: INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOUR

Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change.

Unit 3: ENVIRONMENTAL DETERMINANTS OF CONSUMER BEHAVIOUR

Family influences; Influence of culture; subculture & cross cultural influences; group dynamics and consumer reference groups; social class & consumer behaviour.

Unit 4: CONSUMER'S DECISION MAKING PROCESS

Problem recognition; Search & Evaluation; Purchase processes; Post-purchase behaviour; personal influence & opinion leadership process; Diffusion of innovations; Models of Consumer Behaviour; Researching Consumer behaviour; Consumer research process.

Unit 5: CONSUMER SATISFACTION & CONSUMERISM

Concept of Consumer Satisfaction; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; dealing with consumer complaint. Concept of consumerism; consumerism in India; The Indian consumer; Reasons for growth of consumerism in India; Consumer protection Act 1986.

SKILL DEVELOPMENT:

1. Conduct an informal interview of a local retail store owner and determine what demographic and socio economic segments the store appears to satisfy. How did the owner select this segment or segments?
2. Conduct formal interview to the managers of three retail-clothing stores. Determine the degree to which they believe consumer's personality and self-image are important to the marketing activities of the stores.
3. Visit three local restaurants and assess how each attracts clientele in different stages of the family life cycle.
4. You are the owner of two furniture stores, one catering to upper-middle class consumers and the other to lower-middle class consumers. How do social class differences influence each store's
 - o Product lines & styles
 - o Advertising media selection
 - o The copy & communication styles used in the advertisements
 - o Payment policies
5. For each of the following Products & services, indicate who you would go to for information and advice;
 - o The latest fashion in clothes
 - o Banking
 - o Air travel
 - o Vacation destinations
 - o A personal computer
6. For each situation; indicate the person's relationship to you and your reasons for selecting him/her as the source of information and advice.

BOOKS FOR REFERENCE:

1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R.Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. Batra/Kazmi; Consumer Behaviour.
4. David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill, Inc; New Delhi, 1993.
5. K. Venkatramana, Consumer Behaviour, SHBP.
6. Assael Henry; Consumer behaviour and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
7. Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, 2003.
8. Blackwell; Consumer Behaviour, 2nd Edition.

9. S.A.Chunawalla : Commentary on Consumer Behaviour, HPH.

10. Sontakki; Consumer Behaviour, HPH.

Subject Name: CORPORATE ENVIRONMENT

Unit 1: FORMATION OF COMPANY

Promotion of Company – Promotion – Incorporation – Capital Subscription and Certificate of Commencement of Business. **Memorandum of Association** – Definition – Clauses.

Articles of Association – Definition – Contents – Distinction between Memorandum of Association and Articles of Association – Alteration of Memorandum of Association and Articles of Association. **Prospectus** Meaning – Contents – Statement in Lieu of Prospectus. Corporate Social Responsibility initiatives under Companies Act 2013 (Section 135)

Unit 2: CAPITAL OF COMPANY

Share Capital – Meaning of Shares – Kinds of Shares – Merits and Demerits of Shares. Debentures – Meaning – Features – Types – Merits and Demerits, Listing of Shares.

Unit 3: COMPANY MEETINGS

Meaning and Definition – Types of Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Board Meeting and Resolutions.

Unit 4: COMPANY SECRETARY

Meaning and Definition – Position – Appointment – Rights – Duties – Liabilities – Qualification and Removal of Company Secretary.

Unit 5: WINDING UP OF COMPANIES

Modes of winding up – commencement of winding up – consequences –official liquidator – powers and duties of liquidator.

SKILL DEVELOPMENT

1. Drafting of Memorandum of Association, Drafting of Articles of Association.
2. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.
3. Drafting Resolutions of various meetings – different types.
4. Chart showing Company's Organization Structure.
5. Chart showing different types of Companies.
6. A case study on CSR initiatives of any one company

BOOKS FOR REFERENCE

1. Maheshwari & Maheshwari, Elements of Corporate Laws, Himalaya Publishers
2. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.
3. M.C. Shukla & Gulshan, Principles of Company Law, S. Chanda & Co.
4. Pradeep K. Shinde, Corporate Environment, VBH.
5. C.L. Bansal, Business & Corporate law, Excel Books.
6. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons.
7. S.S Gulshan, Company Law, New Age International.
8. M.C. Bhandari, Guide to Company Law Procedures, Bhandari Publications.

9. S.C. Kuchal, Company Law and Secretarial Practice, Chaitanya Publishing.

10. K. Venkataramana, Service Management, SHBP.

Subject Name: BUSINESS ETHICS

Unit 1: BUSINESS ETHICS

Introduction – Meaning - Scope – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility – Issues of Management – Crisis Management

Unit 2: PERSONAL ETHICS

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.

Unit 3: ETHICS IN MANAGEMENT

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Unit 4: ROLE OF CORPORATE CULTURE IN BUSINESS

Meaning – Functions – Impact of corporate culture – cross cultural issues in ethics

Unit 5: CORPORATE GOVERNANCE

Meaning, scope, composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

SKILL DEVELOPMENT

1. State the arguments for and against business ethics
2. Make a list of unethical aspects of finance in any organization
3. List out ethical problems faced by managers
4. List out issues involved in Corporate Governance.
5. List out unethical aspects of Advertising

BOOKS FOR REFERENCE

1. Murthy CSV: Business Ethics and Corporate Governance, HPH
2. Bholanath Dutta, S.K. Podder – Corporation Governance, VBH.
3. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
4. H.R.Machiraju: Corporate Governance
5. K. Venkataramana, Corporate Governance, SHBP.
6. N.M.Khandelwal : Indian Ethos and Values for Managers
7. S Prabhakaran; Business ethics and Corporate Governance
8. C.V. Baxi: Corporate Governance
9. R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
10. B O B Tricker, Corporate Governance; Principles, Policies and Practices
11. Michael, Blowfield; Corporate Responsibility
12. Andrew Crane; Business Ethics
13. Ghosh; Ethics in Management and Indian ethos.