

Course Code: BBAL 111	BB.A.LL.B. - Semester-I BUSINESS ACCOUNTING	L-4 T-0 P-0 C-4
Course Outcomes:	After the completion of this course, students will be able to: -	
CO1.	Define and apply Business accounting concepts.	
CO2.	Apply the Financial Statement Analysis associate with Financial Data in the organization.	
CO3.	Understand the complexities associated with partnership in a firm in the Organization.	
CO4.	Appreciate the impact on management information of using different accounting tools and techniques.	
CO5.	Apply knowledge and rectify the accounting errors.	
Unit-1:	Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accountings uses, Accounting information, Accounting equations – Meaning of accounting equation- numerical problems. Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries.	8 Hours
Unit-2:	Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility & preparation. Bank Reconciliation: - Meaning, causes of differences, need & importance, preparation & presentation of BRS	8 Hours
Unit-3:	Depreciation – meaning, methods of charging depreciation, straight line, written - down methods. Statements of Final Accounts of Profit & Nonprofit organization – Meaning, need & objectives, types of account – Meaning, need & preparation, Balance Sheet-Meaning, need & Preparation, Final Accounts with adjustment entry. .	8 Hours
Unit-4:	Partnership accounts: Meaning, nature and types of Partnership, Objective and Significance. Admission of Partner, Retirement and Death Of Partners: Meaning, Types of Accounts Prepared.	8 Hours
Suggested Reading -	<ol style="list-style-type: none"> 1. Sehgal, Deepak (2014), “Financial Accounting”, Vikas Publishing H House, 5th Edition, New Delhi.’ 2. Goyal, Bhushan Kumar; Tiwari, HN (2017), “Financial Accounting”, 5th Edition Taxmann Publications 3. Lal, J ; Srivastava, S (2004), “ Financial Accounting; Principles and Practices”, 4th Edition, S Chand, New Delhi 4. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. R. (2002). Introduction to financial accounting (Vol. 8). Prentice Hall. 5. Horngren, C. T., & Sundem, G. L. (1990). Introduction to financial accounting (Vol. 1). Prentice Hall. 6. Mukherjee (2015), “Financial Accounting for Management” Tata M Hills Publication 	
* Latest editions of all the suggested books are recommended.		

Course Code: BBAL 112	B.B.A.LL.B. - Semester-I BUSINESS ECONOMICS	L-4 T-0 P-0 C-4
------------------------------	--	------------------------------------

Course Outcomes:	After the completion of this course, students will be able to:-	
CO1.	Apply the concept of opportunity cost in business decision.	
CO2.	Deal with households (Demand) and businesses (Supply) interact in various market structure.	
CO3.	Minimize the cost and maximize the profit for business.	
CO4.	Design competitive strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.	
CO5.	Deal with balancing economic goals of the firms and optimal decision making.	
Unit-1:	Business Economics – Nature, Scope and Uses of Business Economics, concept of profit and wealth maximization; Utility Analysis – law of diminishing marginal utility, law of equip-marginal utility, indifference curve analysis, derivation of demand curve with the help of utility analysis, Law of demand, elasticity of demand, demand estimation, and demand forecasting.	8 Hours
Unit-2:	Production, Cost and Revenue: Production function, Law of variables proportions, returns to scale; managerial use of production functions, Isoquant and Is cost lines, producer's equilibrium; cost concepts, cost function, shape of cost curves in the short- and long-run; Revenue Concepts and Revenue Curves	8 Hours
Unit-3:	Pricing and output decisions under various market structures – perfect competition, monopoly, price discrimination, monopolistic, Competition, and Oligopoly; pricing policies/strategies.	8 Hours
Unit-4:	National Income – concepts, measurement and difficulties; Keynesian theory of income and employment – consumption, savings and investment functions, theory of income determination, investment multiplier; Inflation - Meaning, definition, characteristics of inflation, types of inflation, demand pull and cost push Inflation, effects of inflation, measures to control inflation, Latest development in the field of subject.	8 Hours
Reference Books :	1. Browning, E.K. and Browning, J.M., (2012) Micro Economic Theory and Applications, John Wiley and Sons. 2. Dean, J. Managerial Economics (2014), Prentice Hall. 3. Duncan, W.R. and Crook, J.N., Managerial Economics (2011), Pearson Education. 4. Koutsoyiannis, A.(2010), Modern Microeconomics, Macmillan.	8 Hours
Suggested Readings:	1. Peterson and Lewis (2010), Managerial Economics, Prentice Hall of India. 2. Salvatore D.(2007), Microeconomics, Oxford University Press. 3. Shapiro E.(2000), Macro Economics, Galgotia Publishers.	
* Latest editions of all the suggested books are recommended.		

Course Code: BBAL113	BB.A.LL.B. - Semester-I ENGLISH COMMUNICATION -I	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be able to:	
CO1:	Understanding the basics of English communication	
CO2:	Understanding the basic concepts of functional grammar	
CO3:	Preparing basic official written communication	
CO4:	Demonstrating effective speaking skills	
CO5:	Demonstrating comprehension in reading text	
Unit-1	Introductory Session: <ul style="list-style-type: none"> • Self – Introduction & Assessment • Basics of Communication Process • Everyday Expressions • Commonly used Verbs 	06 Hours
Unit-2	Functional Grammar: <ul style="list-style-type: none"> • Parts of Speech • Verbs • Tense • Modals • Conjunctions • Subject Verb Agreement • Articles • Spotting Errors 	12 Hours
Unit-3	Writing Skills: <ul style="list-style-type: none"> • Application & Formal Letter Writing • Email Writing • Note Taking & Note Making • Essay Writing 	06 Hours
Unit-4	Speaking Skills: <ul style="list-style-type: none"> • Intonation & Voice Dynamics • Art of Public Speaking • Common Conversation • Extempore 	08 Hours
Unit-5:	Individual and Society Socialization: Meaning, Characteristics, Theories of Socialization & Stages and Agencies of Socialization	08 Hours
Text Books:	1. Jayaram, N., Introductory Sociology, Macmillan India, Madras 2. Bhushan, Vidya, An Introduction to Sociology, Kitab Mahal Publication, Lucknow 3. Mukherjee, Ravindra and Kumar, Principles of Sociology, Rawat Publication, Jaipur	
Reference Books:	1. Herron, Nancy L., Ed, The social sciences (Thirded.). Greenwood Village, CO: Libraries unlimited 2. Hiller, Harry H.; Langlois, Simon. "The Most Important Books/Articles in Canadian	
*Latest editions of all the suggested books are recommended.		

Course Code: BBAL 114	B.B.A.LL.B. - Semester-I Entrepreneurship and Startup Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be:	
CO – 1.	To provide strategic understanding of entrepreneurship and innovation and be able to take into account the relationships between this discipline and other areas of business.	
CO – 2.	To demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.	
CO – 3.	To develop new and innovative business opportunities to strategically navigate the complex demands of the current and dynamic national and international business environments.	
CO – 4.	To facilitate business specific terminology in written and verbal form and facilitate information flow in a variety of organizational, social, and intercultural contexts.	
CO – 5.	To Acquiring entrepreneurial quality, competency and motivation.	
Unit-1:	Definition, concept of entrepreneurship, classification of entrepreneurship, socioeconomic impact of entrepreneurship; Nature and importance of entrepreneurs, Entrepreneurs vs Professional managers; Factors influencing entrepreneurship: Psychological factors, social factors, Economic factors, Environmental factors.	8 Hours
Unit-2:	Characteristics of entrepreneur, Types of Entrepreneurs, barriers to entrepreneurship, entrepreneurial environment, entrepreneurial functions, entrepreneurial process, entrepreneurial structure. Entrepreneurial development training – importance of training, objectives of training methods of training, benefits of training process.	8 Hours
Unit-3:	Innovation and inventions: Using left brain skills to harvest right brain ideas, Legal Protection of innovation; Skills of an entrepreneur. Assistance to an entrepreneur: Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs.	8 Hours
Unit-4:	Institutions in aid of entrepreneurs – Introduction, entrepreneurship development program organization –EDII, (NSIC), training institutes such as National Institute of Small Industry Extension Training (NISIET) Hyderabad, National Institute for Entrepreneurship (NIE) Guwahati and National Institute for Entrepreneurship and Small Business Development (NIESBD), New Delhi.	8 Hours
Suggested Readings:	<ol style="list-style-type: none"> 1. Kirzner, I. M. (2015). Competition and entrepreneurship. University of Chicago press. 2. Drucker, P. (2014). Innovation and entrepreneurship. Routledge. 3. Dollinger, M. (2008). Entrepreneurship. Marsh Publications. 4. Srivastava S. B, (2015), A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons. 5. Bessant, J., & Tidd, J. (2007). Innovation and entrepreneurship. John Wiley & Sons. 6. Paudey I.M (2012) Venture Capital - The Indian Experience; Prentice Hall of India. 7. Chandra P., (2014), Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. 8. Davidsson, P. (2004). Researching entrepreneurship (Vol. 5). New York: Springer. 	
* Latest editions of all the suggested books are recommended.		

Course Code: BBAL 115	BB.A.LL.B.-Semester-I LAW OF TORTS, CONSUMER PROTECTION & MOTOR VEHICLE ACT	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be able to:	
CO1:	Understanding of the nature, scope and essential elements of Tort, Consumer Protection & liabilities under MV Act	
CO2:	Developing the knowledge on various legal concepts related to Torts, Consumer Protection & MV Act.	
CO3:	Differentiating major terms associated with Tort, consumer protection & MV Act.	
CO4:	Critically analysing the damages and liability under these laws	
CO5:	Evaluating the impact of law of Tort, Consumer Protection & MV Act on different entities.	
Unit-1	General principles of torts Origin and Development of Law of Torts, Nature and Definition, Essential Elements (Damnum Sine Injuria, Injuria Sine Damnum & Ubi Jus Ibi Remedium) & General Exceptions of Torts	8 Hours
Unit-2	Specific Torts Negligence, Nuisance, Defamation	8 Hours
Unit-3	Liability & Remedies Liability: Strict, Absolute & Vicarious (Qui facit per alium facit per se), Remedies, Individual and Joint tortfeasor's liability.	8 Hours
Unit-4	Compensation under Motor Vehicles Accident Cases General Principles regarding Motor Vehicles Accidents, Procedure to Claim compensation for Motor Vehicles Accidents & Claims Tribunals and their Jurisdiction.	8 Hours
Unit-5:	Consumer Protection Law Definitions: Consumer, Consumer Dispute, Defect & Deficiency in service, Unfair Trade, Consumer Protection Council, Consumer Redressal Mechanism & Remedies under COPRA	8 Hours
Case law-	1. Kasturi Lal Vs State of U.P AIR 1965 SC 1039 2. Ashby Vs White 1703) 92 ER 126, 3. Rylands Vs Fletcher (1868) LR 3 HL 330 4. M.C. Mehta Vs Union of India AIR 10861987 SCR (1) 819 5. Donoghue Vs Stevenson [1932] A.C.562,	
Text Books:	1. Bangia, RK, Law of Torts, CLA Publication, Allahabad 2. Kapoor, SK. Law of Torts, CLA Publication, Allahabad	
Reference Books:	1. Salmond, On the Law of Torts, Sweet and Maxwell Publication, London 2. Winfield, Torts Law, Sweet and Maxwell Publication, London 3. Iyer Ramaswamy, The Law of Torts, Butterworth, Wadhwa Publication, Nagpur 4. Myneni S.R. Law of Torts and Consumer, Asia Law House, Hyderabad	
*Latest editions of all the suggested books are recommended.		

Course Code: BBAL 116	BB.A.LL.B.-Semester-I Legal Method(Jurisprudence-I)	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be able to:	
CO1:	Students will be able to articulate opinions on significant, vital, controversial and various competing schools of law.	
CO2:	Students will develop the skill to organize thoughts coherently and present them in a persuasive manner	
CO3:	Students will develop skills to analyse critically the important ideas of selected jurists from various schools of thoughts.	
CO4:	Students will understand the theoretical foundations and central focus of the leading theories of law and evaluate their applicability in India.	
CO5:	Students will be able to assess the continuing tussle between law and morality.	
Unit-1	Introduction to Elements of Jurisprudence <ul style="list-style-type: none"> • Meaning and Importance of Jurisprudence • Normative and Analytical Jurisprudence 	8 Hours
Unit-2	Natural Law School <ul style="list-style-type: none"> • Defining Natural Law Philosophy • Importance of Ethics and Morality in Natural Law • Scholars of Natural Law and their Work • Why Natural Law Failed? • Revival of Natural Law 	8 Hours
Unit-3	Legal Positivism <ul style="list-style-type: none"> • Reasons for Rise of Positivism • Definition of Law by Austin • Kelsons Pure Theory of Law • Hart- Fuller Debate • Hart-Devlin Debate • Why Positivism is not perfect. 	8 Hours
Unit-4	Historical School <ul style="list-style-type: none"> • Importance of Customs • Observations of Montesquieu • Savigny's thesis • Volk Geist • Henry Maine's Idea of Law 	8 Hours
Unit-5:	Sociological School of Jurisprudence <ul style="list-style-type: none"> • Role of Sociology and Law • Spencer's Organic Theory of Law • Ihering's idea of Law • Ehrlich Theory of Living Law • Roscoe Pound and Social Engineering 	8 Hours
Case law-	1. Kasturi Lal Vs State of U.P AIR 1965 SC 1039 2. Ashby Vs White 1703) 92 ER 126, 3. Rylands Vs Fletcher (1868) LR 3 HL 330	

	4. M.C. Mehta Vs Union of India AIR 10861987 SCR (1) 819 5. Donoghue Vs Stevenson [1932] A.C.562,	
Text Books:	1. Bodenheimer, Jurisprudence – The Philosophy and Method of Law (1996), Universal, Delhi. 2. Fitzgerald, (ed.) Salmond on Jurisprudence (1999) Tripathi, Bombay	
Reference Books:	1. W. Friedmann, Legal Theory (1999) Universal, Delhi 2. V.D. Mahajan, Jurisprudence and Legal theory (1996 re-print), Eastern, Lucknow 3. M.D.A. Freeman (ed.) Lloyd’s Introduction to Jurisprudence, (1994), Sweet & Maxwell 4. Paton G.W. Jurisprudence (1972) Oxford, ELBS 5. H.L.A. Hart, The Concepts of Law (1970) Oxford, ELBS 6. Roscoe Pond, Introduction to the Philosophy of Law (1998 Re-print) Universal, Delhi 7. Dias, Jurisprudence (1994 First Indian re-print), Adithya Books, New Delhi 8. Dhyani S.N., Jurisprudence: Jurisprudence and Indian Legal theory	
*Latest editions of all the suggested books are recommended.		

SEMESTER-I

COURSE – B.B.A LL.B

Human Values and Professional Ethics (Theory Syllabus)

Course Code: VACC101

Credit-03

About the course:

The course in Human Values and professional Ethics has been developed after considering the National Education Policy 2020, UGC Guidelines on Mulya Pravah, UP State Higher Education Council Guidelines, Indian Ethos and the Philosophy of Ancient Indian Education System.

Objectives of the Course:

The below mentioned course in Human Values and Professional Ethics has been developed:

1. To understand the true identity/nature of the self.
2. To understand the importance of values and ethics.
3. To inculcate universal human values and ethics among students.
4. To develop the abilities/skills to organize and systematize.
5. To develop the holistic health, holistic personality and holistic world-view.
6. To sensitize the students for their roles and responsibilities towards family, society and nature for sustainable development.
7. To reorient and reorganize the teachers/gurus towards this course.

Teaching Pedagogy:

1. Class room lectures
2. Experiential learning
3. Simulation activities
4. Deliberations by philosophers, historians and spiritual scientists
5. Exercises, discussions, role plays
6. Practices such as yoga, sports, mindfulness, meditation, music, inspirational videos.

Units	Contents	No. of Lectures/Hours
Unit 1	Value Education and Indian Ethos: Understanding Value Education, Self-Exploration as the process for Value Education, True meaning of Happiness and Prosperity, Meaning of ethos and cultural essence of India, Scriptures as the basis of Indian Knowledge System.	6
Unit-2	Understanding the Harmony at Various Levels: Understanding the Human Being as Co-existence of Self ('I') and Body, Harmony in the Self ('I')-Understanding Myself, Harmony with the Body-Understanding Sanyama and Svasthya, Harmony in the Family-Understanding Values in Human Relationships, Harmony in the Society- From Family Order to World Family Order and Mutual Fulfilment, Harmony in Nature, Recyclability and self-regulation in Nature.	8
Unit-3	Holistic Health and Integrated Personality: WHO concept of Health, Ayurvedic concept of health, Powerful personality, Role of nutrition on health, Ashtang yoga, Role of yoga and meditation in the development of holistic health and integrated personality, Cause of stress in the current scenario, Damaging effects of stress, Stress management.	5

Unit-4	Universal Human Values and Ethical Human Conduct: Universal values naturally emerging from the right understanding, definitiveness of ethical human conduct, Implications of value-based living, Basis for the holistic alternative towards universal human order.	5
Unit-5	Professional Ethics in the Light of Right Understanding: Profession in the light of comprehensive human goal, competence in professional ethics, issues in professional ethics-The current scenario, Vision for Holistic Technologies, Production Systems and Management Models for sustainable development.	6

Reference/Text Books:

1. A. N. Tripathy, Human Values, New Age International Publishers, 2009.
2. Bajpai B. L., Indian Ethos and Modern Management, New Royal Book Co., 2004.
3. Pt. Shri Ram Sharma Acharya, Who Am I, Shanti Kunj: Haridwar.
4. Corliss Lamont, Philosophy of Humanism.
5. Gaur. R.R., Sangal. R, Bagaria. G.P., A Foundation Course in Value Education, Excel Books, 2009.
6. Gaur. R.R., Sangal. R, Bagaria. G.P., Teacher's Manual, Excel Books, 2009.
7. I.C. Sharma, Ethical Philosophy of India, Nagin & Co., Jalandhar.
8. Mortimer. J. Adler, What Man has Made of Man.
9. R. Subramanian, Professional Ethics, Oxford University Press.
10. Text Book for Intermediate Ethics and Human Values, Board of Intermediate Education & Telugu Academy, Hyderabad.
11. William Lilly, Introduction to Ethics, Allied Publishers.
12. Yoga a Healthy way of living, NCERT.
13. Health & Physical Education, NCERT.
14. Dr. Girish Patel, Raja Yoga in Health and Disease, Prajapita Brahma Kumaris Iswhariya Vishwa Vidyalya, Pandav Bhawan, Mount Abu, India.
15. Lama, D., Ethics for the New Millennium. New York: Riverhead, 1999.
16. Books: Lama, D, Beyond Religion: Ethics for a Whole World, 2012.
17. Mahadevan, B., Bhat, V.R. and Nagendra, P.R.N 2022. Introduction to Indian Knowledge System. Delhi: PHI.
18. Shrimad Bhagavad-Gita (Part of the Mahabharata) Gorakhpur: Gita Press, 1994.
19. Swami Harshananda, The Birds' Eye view of the Vedas. Bangalore: Ramakrishna Math, 2000.
20. Swami Prabhavananda and Isherwood, Christopher, Yoga Sutras; Maharshi Patanjali, Translation and Commentary. Chennai: Shri Ramakrishna Math.
21. Betrand Russell, Human Society in Ethics and Politics.
22. Dr. Bargale Sushant Sukumar, Dr. Shashirekha H.K., Text book of Swasthavritta, Chaukhambha Publications: New Delhi.