

The logo for Utkal University consists of several overlapping circles in blue, black, and yellow.

Utkal University, Odisha BBA GEN
Sem 1 syllabus

Basic Financial Accounting

Unit - I

Financial Accounting: An Introduction: The need Accounting ,Objects and functions of Accounting
External and Internal users of Accounting Information, branches of Accounting, Concepts and Conventions, Limitations of Financial Accounting.

Unit - II

Classification of Accounts, Analysis and Recording of Business Transactions, Journal, Rules of Journalizing, Ledger posting ,Completion of the Accounting Process. The preparation of Trial balance, Errors and their rectifications, Preparation of art Book and bank reconciliation Statement.

Unit - III

Understanding and preparation of Income statement and Balance sheet without adjustments and with adjustments.

Unit - IV

The Concept of Depreciation, Causes, Factors affecting dereciation ,Depreciation methods, Accounting for Depreciation.

Unit - V

Understanding Company Accounts Issue, forfeiture and reissue of shares and debentures, understanding company final accounts and schedules.

English Language and Literature

Unit-I

Three pieces of prose from Zest for Life, edited by Dr. Shubendu

Mund are to be studied.

- i. " Spoken English" by G.B. Shaw
- ii. "The pleasures of Work " by A.C. Benson
- iii. "On the Rule of the Road" by A.G. Gardinor

Comprehension, Composition, Vocabulary & Usage, Grammar with respect to i, ii & iii above

Unit - II

Three pieces of prose from Zest for Life, edited by Dr. Shubendu Mund are to be studied.

- i. "Science and Human Life" by Bertrand Russel
- ii. "A Fugitive Seeks Refuge" by Winston S. Churchill
- iii. "The Pleasures of Ignorance" by Robert Lynd

Comprehension, Composition, Vocabulary & Usage, Grammar with respect to i, ii & iii above

Unit - III

Three pieces of prose from Zest for Life, edited by Dr. Shubendu Mund are to be studied.

- i. "Three Days to see" by Hellen Keller
- ii. "Science as a Habit of Mind" by S. Radhakrishnan
- iii. "What I Require from Life" by J.B.S. Haldane

Comprehension, Composition, Vocabulary & Usage, Grammar with respect to i, ii & iii above

Unit - IV

Three pieces of prose from Zest for Life, edited by Dr. Shubendu Mund are to be studied

- i. "True purpose of Life" by Tai Solarin.
- ii. "Culture" by K.M. Munshi
- iii. "My Village My Art School" by Prafulla Mohanty

Comprehension, Composition, Vocabulary & Usage, Grammar with respect to i, ii & iii above

Unit- V

Comprehension, synthesis of ideas and drawing inferences.

Independent passages outside the

prescribed texts may be of approximately 300 words.

Quantitative Techniques for Management

Unit-I

Introduction:

Statistics as a subject; functions, importance and limitations of statistics; Planning and execution of a statistical investigation; Census and sample investigation; Descriptive

and inferential statistics.

Classification of data, Organisation of data using data array,

Tabulation, Graphical Presentation,

Types of Diagram, Exploratory Data Analysis.

Unit- II

Measures of Central Tendency:

Definition and utility; Characteristics of a good average; Arithmetic Mean; Median; Other positional

measures - quartiles, deciles, percentiles; Mode; Relation between Mean, Median and Mode;

Geometric and Harmonic Mean; Choice of a suitable measure of central tendency.

Unit- III

Measures of Dispersion:

Meaning and objectives of Dispersion; different measures of Dispersion - Range, Quartile deviation,

Mean deviation, Mean Absolute Deviation, Standard Deviation; Comparison of the different

measures of dispersion. Measures of relative dispersion- Coefficient of Variation, combined mean

and standard deviation; moments, Skewness and Kurtosis; Moments; Coefficients based on

moments; Sheppard's correction; skewness; Measures of Skewness; Kurtosis and its measures.

Unit-IV

Correlation and Regression:

Correlation Analysis- Meaning of correlation; Karl Pearson's coefficient of linear correlation;

Properties of the correlation coefficient; Advantages and limitations of the coefficient of correlation;

Rank correlation; Spearman's Rank correlation coefficient.

Regression Analysis - Two lines of

regression; some important results relating to regression lines;

Correlation coefficient and the two

Regression Coefficients; Coefficient of Determination; concept of Multiple Regression.

Unit-V

Time Series Analysis:

Component, Trend analysis, Cyclical Variation, Seasonal Variation, Irregular Variation.

Index number:

Construction; Uses; Price Quantity and value indices, Consistency

test of Index Number.

Introduction to Business

Unit -I

Introduction to Business: Meaning of business, purpose and mission, objectives, strategies, policies, procedure, programs, budgets; nature of business; objectives of business; essentials of a successful business; qualities of a successful businessman; Classification of industries; Modern business environment; Business process.

Unit- II

Forms of Business Organizations: Meaning and definition; characteristics of an ideal form of business organization; Sole Trader: Meaning; features; merits and demerits. Partnership: Meaning, characteristics; Kinds of Partners; partnership deed; dissolution of partnership firms.

Unit - III

Joint Stock Company: Meaning and definition; characteristics; kinds of companies; distinction between private and public company; merits and demerits of company form of organization; Statutory corporations; Formation of a company.

Unit - IV

Business and Government: Different roles by Government in respect of Industry ,Industrial policy, IDR Act ,Government Department and Quasi -government organizations and their roles in Promotion of Industry. Special Responsibilities of Business and Limits of Social Responsibilities.

Unit - V

Organizational Structure: Formal and informal organizations- Line and staff organization; Principles underlying designing of a structure. Structure and Management of Co-operative organizations. Government and co-operative system. Social Responsibilities and obligations of Business Management, Case Studies

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