

# UNIVERSITY OF KOTA

NEP-2020

Based Curriculum and Examination Scheme



Faculty of Commerce & Management

BBA (Bachelor of Business Administration)

First Year (July 2023 - June 2024)  
Second Year (July 2024 - June, 2025)  
Third Year (July 2025 – June 2026)

## UNIVERSITY OF KOTA

MBS Marg, Near Kabir Circle, KOTA (Rajasthan)-324 005

## INDIA

**UNIVERSITY OF KOTA, KOTA**  
**SCHEME OF BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

BBA is a three-years semester based under-graduate professional (UG Professional) degree program giving due emphasis on classroom teaching as well as Live Projects, Industrial Visits, Summer Internship Program and Dissertation Project Reports. This is a NEP based curriculum. In addition to core papers, a student will also be required to select their area of specialization in fifth and sixth semester. For this purpose he/she will be required to choose specialization area – Solo or dual. Solo stands for specialization in same area by choosing four subjects of same specialization two subjects in fifth and remaining two subjects in sixth Semester. Whereas dual stands for specialization in two different areas by choosing one or both subjects of same specialization in Semester fifth and sixth each out of the list of specified areas approved by the university. He / She will be required to appear in the four special papers of the chosen areas of specialization.

The specialization areas approved by the university and the papers therein are given below.

**MARKETING MANAGEMENT AREA:**

**Semester V**

BBA 5002T M-Advertising and Brand Management

BBA 5003T M-Sales, Distribution and Supply Chain Management

**Semester VI**

BBA 6002T M- Customer Relationship Management

BBA 6003T M-Retail Marketing Management

**HUMAN RESOURCE MANAGEMENT AREA:**

**Semester V**

BBA 5002T H- Performance Appraisal and Compensation Management

BBA 5003T H- Change Management & Organization Development

**Semester VI**

BBA 6002T H- Training and Development

BBA 6003T H-Human Resource Accounting

**FINANCE AREA:**

**Semester V**

BBA 5002T F- Security Analysis And Portfolio Management

BBA 5003T F- Working Capital Management

**Semester VI**

BBA 6002T F- Auditing

BBA 6003T F- Goods and Services Tax

**ENTREPRENEURSHIP AREA:**

**Semester V**

BBA 5002T E- Entrepreneurship

BBA 5003T E- Innovation And Design Thinking

**Semester VI**

BBA 6002T E- Launching and Sustaining New Ventures

BBA 6003T E- Entrepreneurship Development

## EXAMINATION AND ASSESSMENT

Each UG semester is proposed to have maximum 20 credit (500 marks) approach and out of which each subject will be given 6 credits (150 marks) and remaining 2 credits (50 marks) in each semester will be assigned to AEC/GET/VAC/SEC. The subject of pure theoretical nature will have one theory paper in each semester of 6 credits (150 marks) While the subject of hybrid nature (theory) and practical component both) will have 4 credits (100 Marks) for one theory paper and 2 credit (50 marks) for one practical. The structure of a UG program (except B.Ed ) upto the three year degree is as under :

| Part / Year | Semester | Max. Marks | Semester Total Credits | DCC and DSE Credits | GEC/ AEC/ VAC/ SEC Credits | Subject I Credit | Subject II Credit | Subject-III Credit | Subject-IV Credits |  |
|-------------|----------|------------|------------------------|---------------------|----------------------------|------------------|-------------------|--------------------|--------------------|--|
| First       | I        | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
|             | II       | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
| Second      | III      | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
|             | IV       | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
| Third       | V        | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
|             | VI       | 500        | 20                     | 18                  | 02                         | 04               | 04                | 04                 | 06                 |  |
| Total       |          | 3000       | 120                    | 108                 | 12                         | 24               | 24                | 24                 | 36                 |  |

Now, we have two category of the each paper for the evaluation i.e. 100 (4 credits and 150 ( 6 credits ) marks for theory with practical component and theory without the practical component, respectively. The continuous evaluation of theory paper which has the practical component will be of 30 marks and the remaining 70 marks will be devoted to external evaluation. Similarly, the continuous assessment of theory paper which does not have the practical component will be of 50 marks and the remaining 100 marks will be devoted to external evaluation. The distribution of marks for continuous and external assessment are proposed as under :

| Continuous Assessment Weightage |   |       | External Assessment Weightage                          | Total Marks (Total Credit) |
|---------------------------------|---|-------|--|----------------------------|
| Regular Students                |   | Total | Paper based External Evaluation (End term Examination) |                            |
| Mid-Term                        | Seminar / Live Projects/ project report/ presentation |       |  |                            |
| 20                              | 10  | 30    | 70   | 100 (04)                   |
| 30                              | 20  | 50    | 100  | 150 (06)                   |

i.e. the 30 to 50 marks of continuous assessment for practical/ non-practical subject will have a mid-term test of 20/30 marks and remaining 10/20 marks will be devoted to seminar project report/ presentation. Also, one chance to improve his/her marks of continuous assessment (mid-term) will also be given to the student in the same semester with a fee of Rs. 250/- per paper, after the approval of the competent authority of Department/College.

**Teaching Load- Theory 1 Credit = 15 Hours ie 1 Hr per Week for 15 Weeks**

**Teaching Load- Practical 1 Credit = 15 Hours ie 1 Hr per Week for 15 Weeks**

Note:-

1. All are theoretical papers with 6 Credits-

Internal Evaluation = 50 Marks  
External Evaluation = 100 Marks

2. All are Practical papers with 4 Credits-

Internal Evaluation = 30 Marks  
External Evaluation = 70 Marks

The details of yearly-Semester wise subjects to be covered are given below:

**Semester- Wise Details**

**For BBA Sem-I**

| Year / Semester | Serial Number, Code & Nomenclature of Paper |             |  | Duration of Exam | Teaching Hrs/ Week & Credit |    |    | Distribution of Marks |             |             | Min Pass Marks   |             |
|-----------------|---|-------------|--|------------------|-----------------------------|----|----|-----------------------|-------------|-------------|------------------|-------------|
|                 | Subject Code                                | Course Type | Nomenclature   |                  | L                           | p  | c  | Internal Assess.      | Sem. Assess | Total Marks | Internal Assess. | Sem. Assess |
| I Year          | <b>BBA 1001 T</b>                           | DCC         | Subject-I: Management and Organizational Behaviour         | 3Hrs             | 6                           | -- | 6  | 50                    | 100         | 150         | 20               | 40          |
| I Semester      | <b>BBA 1002 T</b>                           | DCC         | Subject-II: Applications of Mathematics in Business        | 3Hrs             | 6                           | -- | 6  | 50                    | 100         | 150         | 20               | 40          |
|                 | <b>BBA 1003 T</b>                           | DCC         | Subject-III: Managerial Economics and Financial Accounting | 3Hrs             | 6                           | -- | 6  | 50                    | 100         | 150         | 20               | 40          |
|                 | <b>BBA 1004 T</b>                           | AEC         | Hindi/English  | 1.5Hrs           | 2                           | -- | 2  | --                    | 50          | 50          | --               | 20          |
|                 | Semester Total                              |             |  |                  | 20                          | -  | 20 | 150                   | 350         | 500         |                  |             |

**Semester- Wise Details SEMESTER II**

| Year / Semester                 | Serial Number, Code & Nomenclature of Paper |             |  | Duration of Exam | Teaching Hrs/ Week & Credit |     |    | Distribution of Marks |               |             | Min Pass Marks   |               |
|---------------------------------|---|-------------|--|------------------|-----------------------------|-----|----|-----------------------|---------------|-------------|------------------|---------------|
|                                 | Subject Code                                | Course Type | Nomenclature   |                  | L                           | p   | c  | Internal Assess.      | Sem. Asses s. | Total Marks | Internal Assess. | Sem. Asses s. |
| I Year<br><br>2<br><br>Semester | <b>BBA 2001 P</b>                           | DCC         | Subject-I: Business Communication (Viva Voce)        | 3Hrs             | -                           | 4   | 2  | -                     | 50            | 50          | -                | 25            |
|                                 | <b>BBA 2001 T</b>                           | DCC         | Subject-II: Business Regulatory Framework            | 3Hrs             | 4                           | --  | 4  | 30                    | 70            | 100         | 12               | 28            |
|                                 | <b>BBA 2002 T</b>                           | DCC         | Subject-III: Statistics for Business Decisions       | 3Hrs             | 6                           | --  | 6  | 50                    | 100           | 150         | 20               | 40            |
|                                 | <b>BBA 2003 T</b>                           | DCC         | Subject IV: Cost And Management Decisions Accounting | 3Hrs             | 6                           | --  | 6  | 50                    | 100           | 150         | 20               | 40            |
|                                 | <b>BBA 2004 T</b>                           | AEC         | Hindi/English  | 1.5Hrs           | 2                           | --- | 2  | ---                   | 50            | 50          | --               | 20            |
|                                 | <b>Semester Total</b>                       |             |  |                  | 18                          | 4   | 20 | 130                   | 370           | 500         | --               |               |

**Semester- Wise Details**  
**SEMESTER III**

| Year / Semester            | Serial Number, Code & Nomenclature of Paper |             |   | Duration of Exam | Teaching Hrs/ Week & Credit |     |    | Distribution of Marks |              |             | Min Pass Marks   |               |
|----------------------------|---|-------------|---|------------------|-----------------------------|-----|----|-----------------------|--------------|-------------|------------------|---------------|
|                            | Subject Code                                | Course type | Nomenclature  |                  | L                           | P   | c  | Internal Assess.      | Sem. Assess. | Total Marks | Internal Assess. | Sem. Asses s. |
| 2 Year<br><br>III Semester | <b>BBA 3001 T</b>                           | DCC         | Subject-I:<br>Entrepreneurship Theories and Practices | 3Hrs             | 6                           | -   | 6  | 50                    | 100          | 150         | 20               | 40            |
|                            | <b>BBA 3002 T</b>                           | DCC         | Subject-II:<br>Financial Management                   | 3Hrs             | 6                           | --  | 6  | 50                    | 100          | 150         | 20               | 40            |
|                            | <b>BBA 3003 T</b>                           | DCC         | Subject-III:<br>Marketing Management                  | 3Hrs             | 6                           | --  | 6  | 50                    | 100          | 150         | 20               | 40            |
|                            | <b>BBA 3004 T</b>                           | GEC         | Environmental Science                                 | 1.5Hrs           | 2                           | --- | 2  | ---                   | 50           | 50          | --               | 20            |
|                            | Semester Total                              |             |   |                  | 20                          | -   | 20 | 150                   | 350          | 500         | --               |               |

**Semester- Wise Details**  
**For BBA Sem-IV**

| Year / Semester | Serial Number, Code & Nomenclature of Paper |             |  | Duration of Exam | Teaching Hrs/ Week & Credit |     |    | Distribution of Marks |             |             | Min Pass Marks   |             |
|-----------------|---|-------------|--|------------------|-----------------------------|-----|----|-----------------------|-------------|-------------|------------------|-------------|
|                 | Subject Code                                | Course Type | Nomenclature   |                  | L                           | p   | c  | Internal Assess.      | Sem. Assess | Total Marks | Internal Assess. | Sem. Assess |
| II Year         | <b>BBA 4001 P</b>                           | DCC         | <b>Subject IV: Personality Development (Viva Voce)</b>           | 3Hrs             | -                           | 4   | 2  | -                     | 50          | 50          | -                | 25          |
| IV Semester     | <b>BBA 4001 T</b>                           | DCC         | <b>Subject I: Operations Management</b>                          | 3Hrs             | 4                           | -   | 4  | 30                    | 70          | 100         | 12               | 28          |
|                 | <b>BBA 4002 T</b>                           | DCC         | <b>Subject-II: Strategic Management and Corporate Governance</b> | 3Hrs             | 6                           | -   | 6  | 50                    | 100         | 150         | 20               | 40          |
|                 | <b>BBA 4003 T</b>                           | DCC         | <b>Subject-III: Human Resources Management</b>                   | 3Hrs             | 6                           | -   | 6  | 50                    | 100         | 150         | 20               | 40          |
|                 | <b>BBA 4004 T</b>                           | GEC         | <b>Computer Application</b>                                      | 1.5Hrs           | 2                           | --- | 2  | ---                   | 50          | 50          | --               | 20          |
| Semester Total  |   |             |  |                  | 18                          | 4   | 20 | 130                   | 370         | 500         | --               |             |
|                 |   |             |  |                  |                             |     |    |                       |             |             |                  |             |



**Semester- Wise Details For BBA Sem-V**

| Year/<br>Semester | Serial Number, Code<br>&Nomenclature of Paper |                |   | Durati<br>on of<br>Exam | Teaching<br>Hrs / Week<br>&Credit |   |    | Distribution of Marks |                |                | Min Pass<br>Marks   |                     |
|-------------------|---|----------------|---|-------------------------|-----------------------------------|---|----|-----------------------|----------------|----------------|---------------------|---------------------|
|                   | Subject<br>Code                               | Course<br>Type | Nomenclature  |                         | L                                 | p | c  | Internal<br>Assess.   | Sem.<br>Assess | Total<br>Marks | Internal<br>Assess. | Sem.<br>Asse<br>ss. |
| II<br>Year        | <b>BBA<br/>5001 T</b>                         | DCC            | Subject-I:<br>Corporate<br>Accounting   | 3Hrs                    | 6                                 | - | 6  | 50                    | 100            | 150            | 20                  | 40                  |
| V<br>Semeste<br>r | <b>BBA<br/>5002 T</b>                         | DSE            | Subject-III:<br>M-Advertising and<br>Brand Management<br>H- Performance<br>Appraisal And<br>Compensation<br>Management<br>F- Security Analysis<br>And Portfolio<br>Management<br>E- Entrepreneurship                | 3Hrs                    | 6                                 | - | 6  | 50                    | 100            | 150            | 20                  | 40                  |
|                   | <b>BBA<br/>5003 T</b>                         | DSE            | Subject IV:<br>M-Sales ,<br>Distribution , And<br>Supply Chain<br>Management<br>H- Change<br>Management &<br>Organization<br>Development<br>F- Working Capital<br>Management<br>E-Innovation And<br>Design Thinking | 3Hrs                    | 6                                 | - | 6  | 50                    | 100            | 150            | 20                  | 40                  |
|                   | <b>BBA<br/>5004 T</b>                         | VAC            | Mulya Pravha  | 1.5Hrs                  | 2                                 | - | 2  | ---                   | 50             | 50             | --                  | 20                  |
|                   | <b>Semester Total</b>                         |                |   |                         | 20                                | - | 20 | 150                   | 350            | 500            | --                  |                     |

### Semester- Wise Details for BBA Sem-VI

| Year / Semester | Serial Number, Code & Nomenclature of Paper |             |  | Duration of Exam | Teaching Hrs/Week & Credit |     |    | Distribution of Marks |             |             | Min PassMarks    |            |
|-----------------|---|-------------|--|------------------|----------------------------|-----|----|-----------------------|-------------|-------------|------------------|------------|
|                 | Subject Code                                | Course Type | Nomenclature   |                  | L                          | p   | c  | Internal Assess       | Sem. Assess | Total Marks | Internal Assess. | Sem. Asses |
| III Year        | BBA 6001 P                                  | IOJ         | Summer Internship Programme (Viva Voce)  | 3Hrs             |                            | 12  | 6  | --                    | 150         | 150         |                  | 75         |
| VI Semester     | BBA 6002 T                                  | DSE         | Subject-III:<br>M- Customer Relationship Management<br>H- Training and Development<br>F- Auditing<br>E-Launching and Sustaining New Ventures | 3Hrs             | 6                          | --  | 6  | 50                    | 100         | 150         | 20               | 40         |
|                 | BBA 6003 T                                  | DSE         | Subject IV:<br>M-Retail Marketing Management<br>H-Human Resource Accounting<br>F- Goods and Services Tax<br>E- Entrepreneurship Development  | 3Hrs             | 6                          | --  | 6  | 50                    | 100         | 150         | 20               | 40         |
|                 | BBA 6004 T                                  | SEC         | “College To Corporate”   | 1.5Hrs           | 2                          | --- | 2  | ---                   | 50          | 50          | --               | 20         |
| Semester Total  |   |             |  |                  |                            | 14  | 12 | 20                    | 100         | 400         | 500              | --         |

**Summer Internship Programme (SIP)** - Each student has to undergo minimum 60 days Research Based Summer Internship in the last 2 months of the VI<sup>th</sup> Semester. Students are expected to undergo SIP at any business Sector/Government Department/Corporate/Bank/NGO/ Cooperative society/startup/or any other enterprise. The student has to take up Project work, in the specialization area of Management. SIP Report must be submitted at the end of the semester to the designated faculty guide, which will be evaluated during the University Examination of 6<sup>th</sup> Semester by a panel of external examiner appointed by the university.

## BBA 1001T - Management and Organizational Behaviour

**Time: 6 Hours per week**

**Credits: 6**

### Course Objectives

1. To understand the process of management and its functions, and
2. To familiarize the students with individual and group behavior in the organisation
3. To understand the importance management and organizational behavior in business, and
4. To acquire knowledge and capability to develop effective management.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 70 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course contents

#### Unit -1

**Management and organizational Behaviour Concepts:** Nature and scope of Management; evolution of management- Schools of management thought; F.W.Taylor and Henry Fayol; principles of management; management as a science , an art as a profession ; management process. Organizational Behaviour: Concept, Challenges and Opportunities.

#### Unit -2

**Functions of management:** *planning:* Concept, types of plan; planning process; *organizing:* concept, Process, Modern Organisation Structures, line and staff functions; centralization and decentralization; delegation and authority; *staffing:* Concept of manpower planning, recruitment, selection and training placement and appraisal; *directing:* concepts and principles of direction; *coordinating,* and *controlling:* Concept, process and principles, barriers to control, Control techniques.

#### Unit –3

**Individual behaviour in organization: Perception** – nature and importance, perceptual selectivity, stereotyping, Halo effect. *Personality:* Concept and Determinates; Types ; influence of personality, learning, perception and attitude on behavior. *Interpersonal Relationships:* Understanding Self and Others; Developing Interpersonal Relationships; Transactional Analysis; Johari Window. *Group Behaviour:* Concept and Classification; Concept of Group Dynamics, Stages of Group Development. Group Cohesiveness and decision making.

#### Unit –4

**Leadership and motivation:** Motivation- Herzberg's Two Factor theory, Maslow's Need Hierarchy theory, Alderfer's ERG theory, Leadership: styles, types, theories of leadership: trait approach and situational approach, theory Z, job enrichment and job enlargement. Manager vs leader. Case Study Analysis.

#### Unit –5

**Stress, Conflicts and Change Management:** Stress Management –concept, reason, types and overcoming stress. *Conflict-* meaning, types, reasons and overcoming techniques. *Organisational Change:* Reasons of Change, Resistance to change, Managing resistance to change. Organisational development- concept and methods. Case Study Analysis

**Reference Books:**

1. Koontz, H and Wehrick, H: Management, McGraw Hill Inc, New York, 1995.
2. Robin. S. P : Organizational behavior
3. Aswathappa: Organizational Behavior
4. Principles of management By L.M Prasad.
5. R. D. Agarwal, "Organisation and Management," Tata McGraw Hill, New Delhi, 1995
6. Essentials of Management – By Harold Koontz & Heinz
7. Essentials of Management – By Joseph L. Massie – Prentice Hall India.
8. Management of Organisation Behaviour –By Paul Hersey & Blanchard – Prentice Hall India.
1. [https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/commerce/01\\_management\\_concept\\_and\\_organizational\\_behaviour/01\\_schools\\_of\\_management\\_thought/et/4388\\_et\\_4388\\_et\\_01et.pdf](https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/commerce/01_management_concept_and_organizational_behaviour/01_schools_of_management_thought/et/4388_et_4388_et_01et.pdf)
2. [https://www.tutorialspoint.com/organizational\\_behavior/functions\\_of\\_manager.htm](https://www.tutorialspoint.com/organizational_behavior/functions_of_manager.htm)
3. <http://www.mim.ac.mw/books/Management%20&%20Organizational%20Behaviour,%207th%20edition.pdf>

## BBA 1002T - Applications of Mathematics in Business

**Time: 6 Hours per week**

**Credits: 6**

### Course Objective

1. To equip the students with the mathematical techniques and their application to business problems.
2. To emphasize on the concepts and application rather than on derivations.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit-1

**Quantitative Decision Making:** Introduction, Meaning Of Quantitative Techniques, Role Of Mathematics, Statistics And Operation Research In Decision Making, Quantitative Technique In Business And Management, Advantages Of Quantitative Approach To Management.

#### Unit-2

**Operations Research:** Role Of Operations Research In Business, Linear Programming, Problem Formulation, Graphical Solution Of A LPP Problem. Elementary Transportation Problem, Elementary Assignment Problem and Traveling Sales Man Problem.

#### Unit-3

**Set Theory:** Notation Of Sets, Singleton Set, Finite Set , Infinite Set, Equal Set, Null Set, Subsets, Universal Set, Union Of Sets , Intersection Of Sets, Operations Of Sets.

#### Unit-4

**Concept of Matrix and Its Application:** Introduction, Definition of Matrix, Operation Matrix, Special Kinds of Matrices, Determinants of a Matrix, Algebra of Matrix.

#### Unit-5

**Concept And Application Of Functions** In Business Decision Making, Rate Of Change And Slope, Derivative, Applications Of Derivative, Maxima And Minima And Their Role In Decision Making.

### Reference Books:

1. Business Mathematics by Gokhroo and Saini
2. Business Mathematics by Khanna Bambri
3. Mathematics for Business and Economics-Robert H Nicholson.
4. Levin Rubbin , Mathematics for Management, Pearson, New Delhi.
5. Gupta C B, An Introduction to Quantitative Methods, Vikas publishers.
6. M. Raghuvanshi : Mathematics for Management, An Introduction. Tata McGraw Hill. Publishing Company Ltd., New Delhi.
7. D.S. Khandelwal and B.L. Gupta : Quantitative Analysis for Decision Making, Ajmer Book Company, Jaipur
8. Shrivastave, Shonoy and Sharma : Quantitative techniques for Management, Wiley Eastern Ltd, New Delhi.
9. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)
10. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jul/4\\_07-19-2021\\_11-17-16\\_BUSINESS%20MATHEMATICS-I%20\(BM1004-I\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jul/4_07-19-2021_11-17-16_BUSINESS%20MATHEMATICS-I%20(BM1004-I).pdf)
11. [https://www.distanceeducationju.in/pdf/Business%20Mathematics%20\(BC%20104\).pdf](https://www.distanceeducationju.in/pdf/Business%20Mathematics%20(BC%20104).pdf)
12. <https://mu.ac.in/wp-content/uploads/2022/06/Business-Mathematics.pdf>

## BBA 1003T - Managerial Economics and Financial Accounting

**Time: 6 Hours per week**

**Credits: 6**

**Course Objective:** - The objective of this course is

1. to help the students understand the role or relevant concepts and,
2. to understand analytical tools of economics in managerial decision-making.
3. To enable the students to acquire knowledge of the financial accounting principles and practices
4. To equip the students with skills for recording various kinds of business transactions
5. To familiarize the students with the techniques of preparing financial Statements as an aid to decision making.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit – 1**

**Managerial Economics**, Fundamental concepts, Nature, scope of managerial economics, its significance in decision making. Role and responsibilities of managerial economists.

#### **Unit – 2**

**Demand Analysis:** Meaning of demand, objectives of demand analysis and determinants of demand, law of demand, demand function, elasticity of demand, factors governing price elasticity of demand, significance of price elasticity of demand, income and cross elasticity of demand and its measurement methods.

**Supply Analysis:** Concept of supply, supply analysis, law of supply, Types of supply and supply curve, market equilibrium.

#### **Unit – 3**

**Market Structure:** Perfect Competition- Introduction, demand and supply in perfect competition, Market structure and Price determination under market conditions of Perfect competition, Monopoly, Oligopoly and Monopolistic competition, and pricing of multiple products.

**Production Function :** Production concepts and analysis; production function; factors of production.

#### **Unit – 4**

**Financial Accounting:** Concepts, importance and scope of financial accounting, generally accepted accounting principles, Accounting equation.

**Basic Accounting Procedure** – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cashbook, types of cash book, Single column, double column, entries. Accounting cycle– Journals, Ledgers, Purchase Book, Sales Book, Cash Book, Petty Cash Book.

#### **Unit – 5**

Methods and Preparation of Trial Balances. Trial Balance- Objective, preparation, errors & rectification. Suspense Accounting – meaning, utility & preparation. Preparation of financial statements – Trading and Profit and Loss Accounts and Balance Sheet with necessary adjustments and Errors . Analysis and interpretation of Financial Statement – meaning and significance.

**Budget and Budgetary Control:** Definition of Budget and Budgetary Control – Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control – Organisation of Budgetary Control – Classification of Budgets – Functional Budgets – Fixed and Flexible Budgets – Preparation of Budgets. Essentials of Effective Budgeting.

## References Reading:

1. Joel Dean - Managerial Economics, Prentice Hall/Pearson.
2. Rangarajan - Principles of Macro Economics, Tata McGraw Hill.
3. Atmanand, Managerial Economics, Excel, 2001.
4. Mankar.V.G., Business Economics, Macmillan, Business Book, 1999.
5. [https://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles\\_of\\_Managerial\\_Economics\\_15497.pdf](https://www.opentextbooks.org.hk/system/files/export/15/15497/pdf/Principles_of_Managerial_Economics_15497.pdf)
6. <http://www.mim.ac.mw/books/Samuelson%20Managerial%20Economics%207e.pdf>
7. [https://elearning.uou.ac.in/pluginfile.php/42309/mod\\_folder/content/0/Managerial%20Economics\\_MS-103.pdf](https://elearning.uou.ac.in/pluginfile.php/42309/mod_folder/content/0/Managerial%20Economics_MS-103.pdf)
8. <https://aits-tpt.edu.in/wp-content/uploads/2018/08/Introduction-to-Managerial-Economics.pdf>
9. T.S.Grewal, "Introduction to Accountancy," Sultan Chand and Sons, New Delhi, 1995
10. T.S.Grewal, "Double Entry System of Book keeping," Sultan Chand and sons, New Delhi, 1994
11. S.N. Maheswari, "Financial Accounting," Vikas Publications, New Delhi, 1994
12. Financial Accounting- P.C. Tulsian, Pearson Education India.
13. An Introduction to Accounting- S.K.S.B.N. & Maheshwari., Vikas Publications
14. Jain S.P. and Narang K.L. Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
15. Khan M.Y. and Jain, P.K. Management Accounting, TMH, N.Delhi.
16. Financial Accounting, Punjabi, Sharma, Goyal, Jain, Tiwari, RBD publication.
17. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>
18. <https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf>
19. [https://www.drnishikantjha.com/booksCollection/Financial%20Accounting\\_%20an%20introduction%20to%20concepts,%20methods,%20and%20uses,%2013th%20Edition%20%20%20\(%20PDFDrive%20\)%20\(1\).pdf](https://www.drnishikantjha.com/booksCollection/Financial%20Accounting_%20an%20introduction%20to%20concepts,%20methods,%20and%20uses,%2013th%20Edition%20%20%20(%20PDFDrive%20)%20(1).pdf)
20. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf)

## BBA 2001P - Business Communication (VIVA VOCE)

**Time: 4 Hours per week**

**Credits: 2**

### Course Objectives

The objectives of the course are to help the students acquire the basics of interpersonal communication and public speaking, so as to improve his communication skills and ability to understand others. This is an introductory course covering these issues. Practical exercises, games, etc. should be an integral part of this Course to improve the communication skills of the students.

### Examinations

The examination shall consist of the semester examination, conducted by the university. University will appoint an External Examiner to take Viva Voce

### Course Contents

#### Unit 1

**Business Communication:** Concept, Function, Principles of effective communications: 7 Cs Concept. Communication process and channels . Communication barriers, improving communication. Formal and Informal, direct and indirect Communication Networks – Grapevine, Audience analysis. Voté’s model of interdependence.

#### Unit 2

**Verbal & Non Verbal Communication** –Interpersonal, Intrapersonal, Small group and Public Speaking – the Public Addressing System – Word Processor –E.Mail – Teleconferences and video conferences – New age communication channels using Information Technology . Non-verbal communication- Gestures, Postures, General Etiquette, Dressing Sense etc. factors affecting and Principles of effective listening. Case Study Analysis.

#### Unit 3

**Written Communication:** Purpose, principles of effective writing, electronic writing process. Report writing: Characteristics of a Good Report – Types and forms & reports – Project proposals – collection of data – tables constitution – charts – writing the report – documenting the sources – proof reading. Case Study Analysis.

#### Unit 4

**Business Correspondence:** Business Letters: Need, Functions and Kinds of Business Letters – Essentials of an Effective Business Letter , Planning Business messages -Rewriting and Editing, Routine Request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters, Good news and bad news letters. Memos, circular, minutes of Meetings, Notice, writing reports and proposals. Tenders and Quotations, Summary Writing, Proposal; Abstract, Agenda, Minutes.

#### Unit 5

**Employment Communication:** Preparing Resume, types of resume. writing job applications, preparation for employment interviews. Group discussions. Presentation: Written and oral presentation, presentation using audio-visual aids, slides, electronic presentation, hand-outs. Effective presentation skills - Body Language, Voice Modulation, Audience Awareness, Styles of Presentation.

### Text Readings

1. Divan Parag, “Business Communication, Excel Book, New Delhi, 1997.
2. Pal Rajendra & J.S. Korlali, “Enervation of Run Communication”, S. Chand and Sons, New Delhi.
3. Goyal, Singh & Dev, “Business Communication”, Ramesh Book Depot, Jaipur, 2005.
4. Kaul, Asha, Effective Business communication, Prentice Hall of India.
5. Chaturvedi, P. D. and Mukesh Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson Education.
6. . Taylor Shirley, Communication for Business, Pearson
7. Bezborah P, Mahanta K, Business Communication, Kalyani Publishers



8. <https://dcomm.org/wp-content/uploads/2019/05/Business-Communication-PDFDrive.com-.pdf>
9. <https://open.umn.edu/opentextbooks/textbooks/8>
10. <https://www.freebookcentre.net/business-books-download/Business-Communication.html>
11. <http://www.mim.ac.mw/books/Business%20Communication.pdf>

### **Course Objective**

The objectives of this course are

- ✓ to acquaint the student with various laws, which are to be observed in performing the day-to-day business.
- ✓ To provide students with Basic Legal Concepts and the Indian Legal Environment in which Business is carried on
- ✓ To enable the students to understand the emerging legal issues in a digital networked environment.  
Emphasis is to be given on understanding legal framework available for business management in India .

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 10 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 70 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 10 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit 1**

**Law Of Contracts** : Definition of Contract and Agreement – Classification of Contracts, Essential elements of a valid Contract – Offer - Acceptance - Consideration - Capacity to Contract - Free consent, void Contracts– Legality of Object - Performance of Contract – Remedies for breach of Contract - Quasi Contracts.

#### **Unit 2**

**The Law Relating to Sale of Goods and Carriage of Goods:** Meaning , essentials of a contract of sale , Conditions and Warranties- Sale and agreement to sell, conditions and warranties, transfer of property doctrine of caveat emptor, auction sale; unpaid seller; The Laws Relating to Carriage of Goods – Introduction, carriage of goods by land; carriage by sea; carriage by air.

#### **Unit 3**

**Law Relating To Companies:** The Companies – Definition and types of companies, promotion and incorporation; memorandum and articles of association, prospectus; Shares and debentures, Company Management - Qualifications, Appointment, Powers, and legal position of Directors - Board - M.D and Chairman - Their powers. Meeting and resolutions. Winding up.

#### **Unit 4**

**The Law Relating to Consumer and Environment Protection–** Definition – consumer – complainant – goods – service – complaint – unfair trade practices – restrictive trade practices – rights and remedies for consumers - consumer protection council – consumer disputes redressal agencies. Environment Protection Act, 1986: Objectives and Major Provisions.

#### **Unit 5**

**Law Relating to Information Technology:** - The Information Technology Act, 2000 – Objectives, Major Provisions and amendments. Digital signature certificate, electronic records, governance, certifying authorities, cyber crimes, offences and penalties under IT Act, 2000.

### **Reference Books:**

1. Balchandani: Business Laws
2. S.D.Geet and M.S. Patil: Business Laws
3. S.S. Gulshan: Business Laws

4. B.S.Moshal: Business & Industrial Law
5. N.D.Kapoor: An Introduction to Mercantile Laws
6. N.M. Wechlakar: Business Laws
7. M.C. Kuchal: Business Laws
8. Government of India: Information Technology Act, 2000
9. The Sale of Goods Act and The Indian Partnership Act, Mulla
10. G.K. Kapoor, Sanjay Dhamija, Company Law & Practice
11. <https://librarymvmgacsgcom.files.wordpress.com/2020/08/svu-business-regulatory-framework.pdf>
12. <https://www.studocu.com/in/document/mahatma-gandhi-university/business-regularly-framework/brf-pdf-bussiness-regulatory-frame-work/22109609>
13. <https://rccmindore.com/wp-content/uploads/2015/06/HONS-1-Business-Regulatory-Framework-1.pdf>

## BBA 2002T - Statistics for Business Decision

**Time: 6 Hours per week**

**Credits: 6**

### **Course Objective:**

Familiarity with quantitative techniques/ statistics has become a necessity because of its tremendous impact in decision making. This course is the first of a two-part course aimed at giving students an introduction to the core concepts of Statistics for Business Decision Making.

1. To understand the concept of various statistical instruments
2. To calculate and relate the impact of these calculations on Business decision making.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit 1**

**Population, Sampling and Forecasting:** Definition of Statistics, Scope and limitations of statistics; uses of statistics to business and industrial activities. Concept of population, statistical data – primary and secondary data, Collection of data, Classification and tabulation of data: Raw data, attributes and variables, classification, frequency distribution, cumulative frequency distributions. Diagrammatic and graphic representation of data: Histogram, Frequency polygon. Diagrams - Multiple bar, Pie, Subdivided bar. *Sampling and Forecasting* Concepts, importance and size of sample: Types of sampling. Simple Random Sampling, Stratified Random Sampling and Systematic Random sampling; sampling vs Census, Sampling and Non Sampling errors. Idea of forecasting and its importance [Problems are not to be touched but suitable real life examples are to be discussed]

#### **Unit 2**

**Statistical Analysis of Data :** Measures of Central Tendency – mean, median, mode and their application in business; Dispersion - Absolute and relative measure of dispersion – range, quartile deviation, mean deviation, standard deviation, coefficient of Quartile deviation, uses of central tendency and dispersion in business decisions;

#### **Unit 3**

**Correlation and Regression (for ungrouped data):** Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, Regression-meaning of regression, Lines of regression (two variables only), two regression equations, Regression coefficients and properties. Business application areas.

#### **Unit 4**

**Probability Theory :** Elementary concepts of probability: Probability theory including Bayesian probability, addition and multiplication rule; idea of probability Distribution: Binomial, Poisson and Normal, exponential, confidence intervals and their importance. Application areas of probability in Business.

#### **Unit 5**

**Index Numbers and Time Series:** Index Numbers: its meaning and uses in business; the different types of indices including WPI, CPI and Quantity Index number, aggregative & average of price relative methods. Time Series - Definition and importance, components of a time series, estimation of the trend by the method of moving averages.

**Reference Books:**

1. Agarwal D R, Quantitative Methods, Vrinda Publications (P) Ltd.
2. Srivastava U K, Shenoy G V, Sharma S C - Quantitative Techniques for Managerial Decisions, New Age
3. Gupta S P, Statistical Methods, Sultan Chand
4. Gupta, & Kapoor, Fundamental of Mathematical Statistics, S Chand.
5. Levin, Statistics for Management.
6. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
7. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
8. M. Satayanarayana, Lalitha Raman- Management operations Research.
9. V.K. Kapoor – Operations Research Techniques for Management - Sultan chand & Sons, Delhi.
10. <https://www.oreilly.com/library/view/statistics-for-business/9780136759102/>
11. [https://books.google.nl/books/about/Statistics\\_for\\_Business.html?id=T6HmNAEACAAJ&redir\\_esc=y](https://books.google.nl/books/about/Statistics_for_Business.html?id=T6HmNAEACAAJ&redir_esc=y)
12. [https://huggingface.co/datasets/yujipoi/yuiopoiea/blob/main/DOWNLOAD%20%5Bpdf%5D%20Statistics%20for%20Business%20Decision%20Making%20and%20Analysis%20\(2nd%20Edition\)%20By%20Robert%20Stine%20on%20Textbook%20Full%20Version.md](https://huggingface.co/datasets/yujipoi/yuiopoiea/blob/main/DOWNLOAD%20%5Bpdf%5D%20Statistics%20for%20Business%20Decision%20Making%20and%20Analysis%20(2nd%20Edition)%20By%20Robert%20Stine%20on%20Textbook%20Full%20Version.md)

## BBA 2003T - Cost and Management Decisions Accounting

**Time: 6 Hours per week**

**Credits: 6**

The course is designed to give insights into the subject of Cost and Management Accounting and the importance of the subject in relation to a business entity.

1. Understanding the concept of cost accounting, cost concepts, and cost and profit centers
2. Applying the concept of cost and financial accounts and reconciling the accounts to know the accurate position
3. Applying the concept of marginal costing and standard costing for taking managerial decisions regarding the cost, profit and volume.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **UNIT 1**

**Cost Accounting and Management Accounting** – Meaning, significance and scope. Functions of Management Accounting - Financial Vs. Cost Accounting, Management Vs. Cost Accounting.

#### **UNIT 2**

Classification of cost based on elements, function and behavior, analysis of total cost -Cost Unit, Cost Centre, Cost Element and Cost Sheet.

**Overhead treatment** –Concepts and accounting for Overhead, Cost Classification, Collection, allocation, apportionment and absorption of overheads; need for using estimated overhead rates, treatment of under and over absorption of overheads.

#### **UNIT 3**

**Marginal Costing:** Concept, Break-even Point, Affects of cost change on B.E.P., Cost-Volume-Profit analysis and Decision Making, Margin of safety. Marginal Costing as a Tool for Decision Making

#### **UNIT 4**

**Standard Costing and Variance Analysis:** standard cost and standard costing, establishment of standard costs, Importance of Standard Costing. Variance Analysis – Types of Variances – Material Cost Variance, Labour Cost Variance, Overhead Variance, Sales Variance, Profit Variance

#### **UNIT 5**

**Financial Statements Analysis and Profit Management:** Reconciliation and Integration of Cost and Financial Accounts, Comparative Financial Statements – Common Size Financial Statements. Profit Management: Concept and kinds of profit. Role of profit and Profit limitation factor to set profit Standard. Responsibility Accounting –Concept – Significance – Responsibility centers- Activity Based Costing.

### **Reference Books:**

1. Maheswari S.N., Principles of Management Accounting
2. Nigam L.and.Sharma G.L, Cost Accounting
3. Roy Chowdhury A.P., Cost and Management Accounting Methods and Techniques
4. Srinivasan N.P., Management Accounting
5. Arora. M (2012) – Cost and Management Accounting, Vikas publishing house Pvt Ltd.
6. Jain S.P. and Narang K.L. – Cost Accounting, 4th Edition, 2013
7. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.

8. M. Y. Khan, K. P. Jain:: Management Accounting
9. IM Pandey:Management Accounting (Vikas)
10. S. N. Maheshwari:: Principles of Management Accounting
11. R. K. Sharma and Shashi K. Gupta: Management Accounting
12. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
13. [https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
14. [https://static.careers360.mobi/media/uploads/froala\\_editor/files/Introduction-to-Cost-and-Management-Accounting.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction-to-Cost-and-Management-Accounting.pdf)
15. [https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost\\_Mgmt\\_Ac.pdf](https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost_Mgmt_Ac.pdf)

## BBA 3001T - Entrepreneurship Theories and Practices

**Time: 6 Hours per week**

**Credits: 6**

### Course Objective

The objective of this course is to:

- i. Understand theoretical Models of entrepreneurship and business development
- ii. Understand the key resources required to develop an existing business such as ideas and finance, launch a new venture, or initiate a business enterprise
- iii. Understand the central role of opportunity recognition and marketing to business development .
- iv. Understand the creation of business sustainability with special reference to India.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Entrepreneurship:** Concept and Definitions, Entrepreneurship Mindset, Entrepreneurship process; characteristics of entrepreneur, Factors impacting emergence of entrepreneurship; Theories of entrepreneurship; Role of Socioeconomic environment.

#### Unit 2

**Managerial versus entrepreneurial Decision Making:** Entrepreneurial attributes and characteristics; Traits/Qualities of Entrepreneurs, Entrepreneurs versus inventors; Entrepreneurial Culture, Entrepreneur as a leader. Importance of Entrepreneur in economic development. Classification of Entrepreneurs. Role of Family and Society.

#### Unit 3

**Classification and Types of Entrepreneurs;** Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, Leadership; Risk taking; Decision-making and business planning. Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator; generation of employment opportunities; complimenting and supplementing economic growth; bringing about social stability and balanced regional development of industries.

#### Unit 4

**Creating Entrepreneurial Venture:** Generating Business idea - Sources of Innovation, generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Entrepreneurial strategy, Business planning process; Drawing business plan; Business plan failures. Promotion of a Venture.

#### Unit 5

**External environmental analysis-** economic, social and technological, Competitive factors: Legal requirements for establishment of new unit and rising of funds, venture capital sources and documentation required.

### Reference Books

1. Rajeev Roy, —Entrepreneurship, Oxford university press publications.
2. Vasant Desai, —Entrepreneurship , Himalaya Publications
3. P.C.Jain , —Hand Book of Entrepreneurs, Oxford University Press..
4. Srinivasan N.P. - Entrepreneurial Development



5. Gupta C.B. & Khanka S.S., Entrepreneurship and Small Business.
6. Peter F. Drucker, 'Innovation & 'Entrepreneurships'.
7. Scarborough & Zimmerer, Effective Small Business Management
8. S.S. Khanka, Entrepreneurial Development, S. Chand and Company Limited, New Delhi, Saravanavel – Entrepreneurial Development, Ess-Pee-kay-Publishing-House.
9. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business
10. <https://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
11. <https://www.freebookcentre.net/business-books-download/Entrepreneurial-Development.html>
12. <https://ncert.nic.in/ncerts/l/lebs213.pdf>
13. <http://repository.stikesrspadgs.ac.id/56/1/Enterpreneurship%20for%20everyone-257hlm.pdf>

## BBA 3002T - Financial Management

**Time: 6 Hours per week Lecture**

**Credits: 6**

### **Objective:**

The objective of this course is to give a basic idea of financial management

1. To familiarize the students with the concepts, tools and practices of financial management,
2. To learn about the decisions and processes of financial management in a business firm.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections; A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions- Minimum one numerical from each unit except first unit); out of which student will be required to attempt all five questions.

### **Course Content**

#### **Unit 1**

**Financial Management:** Nature, Scope and Objectives; financial goals; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.

Understanding the Parameters of financial health of Business: Liquidity, Profitability, Solvency and Efficiency. Basic Financial Decisions: Investment, Financing and Dividend Decisions.

#### **Unit-2**

**Investment Decisions:** Nature of investment decisions; investment evaluation criteria. Analysis of Risk and Uncertainty. Trend analysis and Time Value of Money- Concept and Computation. Capital budgeting: Accounting Rate of Return (ARR), Pay Back Method (PBM), Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index Method. , ARR - NPV - IRR Comparison.

#### **Unit 3**

**Capital Structure Planning:** Cost of capital: meaning and significance of cost of capital; Measurement of cost of capital: cost of debt, cost of preference shares, costs of equity shares, retained earnings. Weighted Average Cost of Capital, Marginal Cost of Capital, operating and Financial Leverage. Measurement of leverages and their effects on profit.

#### **Unit 4**

**Management of Working Capital:** Concept, types of working capital, factors affecting working capital requirements. Meaning & significance of operating cycle and cash cycle, estimation of working capital requirements, liquidity vs. profitability. Financing of working capital needs: Commercial banks, Commercial papers, Factoring, Trade credit, Accrued expenses, Deferred income as source for working capital.

#### **Unit 5**

**Inventory , and receivables Management :** Inventory, Need for inventories, cost concept of inventory, types of inventory problems, Economic order quantity Model with breaks, ABC Analysis, JIT system,; Ordering level; Maximum and Minimum inventory levels; Cost holding inventory with and without shortage. Receivables Management - basic concept and importance.

### **Suggested Readings:**

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Delhi.
4. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi
5. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi

6. Battacharya, Hrishikas: Working Capital Management: Strategies and
  7. Techniques; Prentice Hall of India, New Delhi.
  8. Khan M.Y. and Jain P.k.: Financial Management; Tata McGraw Hill, Delhi.
  9. Vanhorne, J.C.: Financial Management and Policy; Prentice Hall of India, New Delhi.
  10. Ravi M kishore: Fundamentals of Financial Management ( Tax man)
  11. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Financial-Management-Text-Cum-Suggested-Answers-by-Rama-Gopal.pdf>
  12. [https://vcmdrp.tums.ac.ir/files/financial/istgahe\\_mali/moton\\_english/financial\\_management\\_%5Bwww.acfile.com%5D.pdf](https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.acfile.com%5D.pdf)
  13. <https://www.infobooks.org/free-pdf-books/business/financial-management/>
- [http://www.mim.ac.mw/books/Van%20Horne's%20Fundamentals%20of%20Financial%20Management.p  
df](http://www.mim.ac.mw/books/Van%20Horne's%20Fundamentals%20of%20Financial%20Management.pdf)

**Course objectives:**

1. To acquaint the students with the marketing principles and latest practices,
2. To provide the students exposure to modern marketing concepts, tools techniques & help them develop ability & skills required for the performance of marketing functions.
3. To explore how the internet can be used effectively to enhance marketing activities of corporate enterprises, non-profits and government agencies

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents****Unit 1**

**Marketing:** Concepts-Traditional and Modern; Marketing Mix- Factors affecting selection of marketing mix, 4 P's of marketing Mix, Kotler's 4 C's., Organisation and structure of Marketing Department, significance of Marketing Environment and trends. Marketing Process.

**Unit 2**

**Product, Pricing, Packaging, performance:** Product Mix , concept of product; New Product Development – Sources of New Product idea - Steps in Product Development - Product Life Cycle strategies- Stages in Product Life Cycle, Market Segmentation: Factors affecting selection of marketing segmentation, targeting and positioning

Price: Price Decisions - Pricing objectives - Pricing policies and constraints - Different pricing method - New product pricing, pricing strategies and Price adjustment strategy. *Packaging-* Definitions, Meaning, Importance, Need, Functions, Types and Qualities of Good Packaging.

**Unit 3**

**Advertisement and Sales Promotion:** Advertising: functions of advertising; advertising media; different types of media; relative merits and demerits; characteristics of effective advertisement; measuring media effectiveness; Legal and ethical aspects of advertising. *Sales promotion:* meaning, nature and functions; Methods and limitations of sales promotion.

**Unit 4**

**People (Consumer):** Consumer Buying Behaviour: Factors affecting Buying Behaviour- Personality and self-concept, motivation and perception, Consumer attitude and learning, Reference groups and opinion leadership, Family, age and gender influences on consumer behaviour ,Social class, Diffusion of innovation , Influence of culture, Post-purchase behaviour of consumers.

**Unit 5**

**Place(Distribution):** *Distribution:* physical distribution channels, factors affecting choice of a particular channel; transportation- modes; retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing and digital Stores. Marketing Activity and Case Study analysis and presentation.

**Reference Books**

1. Kotler, P., & Armstrong, G. (2010). Principles of marketing. Pearson education.
2. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.
3. Condifff E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hal of India, New Delhi.

4. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, New York.
5. Rorsiter Johan R, Percy Larry: Advertising and Promotion Management ; McGraw Hill, New York
6. Aaker, David and Myers Johan G, et. al.: Advertising Management; Prentice Hall of India; New Delhi.
7. Agarwal P.K., Marketing Management, Prngati Prakashan, New Delhi, 2001.
8. Gandhi J.C., Marketing Management, PHL, New Delhi.
9. 'Marketing Management – Global Perspective, Indian Context' by V. S. Ramaswamy and S. Namakumari (Om Books)
10. 'Marketing Management' by Rajan Saxena (McGrawHill)
11. <https://old.mu.ac.in/wp-content/uploads/2020/09/Marketing-Management-Paper-III-Eng.pdf>
12. [http://ebooks.lpude.in/management/bba/term\\_3/DCOM405\\_DMGT408\\_MARKETING\\_MANAGEMENT\\_DMGT203\\_ESSENTIALS\\_OF\\_MARKETING.pdf](http://ebooks.lpude.in/management/bba/term_3/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf)
13. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Marketing-Management--Text-and-Cases-PDFDrive.com-.pdf>
14. <https://www.drnishikantjha.com/booksCollection/BComBBAMarketing%20.pdf>
15. [http://www.mim.ac.mw/books/Kotler%20&%20Keller%20-Marketing%20Management%20\(14th%20Edition\).pdf](http://www.mim.ac.mw/books/Kotler%20&%20Keller%20-Marketing%20Management%20(14th%20Edition).pdf)

## **BBA 4001P – Personality Development (VIVA VOCE)**

**Time: 4 Hours per week lecture  
2 Hrs per week Lab**

**Credits: 2**

### **Course Objective**

The objectives of the course are

1. to equip the students with the personality development techniques and their application to business problems.
2. To enable students for acquiring knowledge and importance of Kinetics, gestures and postures in the business world.

### **Examinations**

The examination shall consist of the semester examination, conducted by the university. The External Viva Voce for **Personality Development** will be conducted for 50 marks.

### **Course Contents**

#### **Unit 1**

Effective Communication Skills, Process of Communication, Barriers, Formal and Informal Communication, Flow of Communication, 7 C's.

#### **Unit 2**

Non Verbal Communication (Kinesis, Gesture, Postures, Oculists, Haptic, Proxemics, Chronemics)

#### **Unit 3**

Language and Spoken Skills (Phonetics and pronunciation, Voice dynamics (Voice Modulation, Pitch, Rhythm, Intonation, Stress))

#### **Unit 4**

Etiquettes (Telephone Etiquettes, Dinning Etiquettes, Social Etiquettes), Public Speaking, Business attire, Grooming and appearance

#### **Unit 5**

Interview, Mock Interview, Group Discussion and presentation skills including mind management.

### **Reference Books**

1. Michael E. Hattersley, Linda J. Mc.Jannet, "Management Communication: Principles and Practice" (McGraw-Hill Co.) ISBN 0070270414
2. Nitin Bhatnagar & Mamta, "Effective Communication and Soft Skills", 1e, Pearson Education India, ISBN-13: 978-8131760345
3. Leena Sen, "Communication Skills", PHI; 2nd Revised edition
4. Francis Peter S.J., "Soft skills and Professional Communication", Tata McGraw Hill Education

## BBA 4001T - OPERATIONS MANAGEMENT

**Time: 4 Hours per week**

**Credits: 4**

**Course Objective:** The basic objective of the course is

1. To familiarize the students with the concepts, tools and practices of operations management in the form of Industrial visit after completing 3<sup>rd</sup> Unit ,
2. To learn about the decisions and processes of operations management in a business firm.
3. Identify various issues of challenges operations manager faces and the tools to facilitate the operations manager.
4. Carry our location analysis to make a choice for the facility location

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 20 marks for the internal test and 10 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 70 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 10 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Operations Management** - Meaning, definitions, scope and objectives, interaction of operations management with other areas. Functions of operations management and responsibilities of a operations manager. Introduction to Operation Research: Introduction, Nature, Managerial applications and limitations of OR. Types of Operation Research Models.

#### Unit 2

**LPP & Transportation:** meaning, graphical method and simplex method.

*Transportation Problem (TP)* - Mathematical model, IBFS using North West Corner Rule, Least Cost Method (LCM) and Vogel's Approximation Method(VAM).

#### Unit 3

**Assignment Problem (AP):** Mathematical model, method of obtaining solution- Hungarian method.

*Decision Theory-* Decision under Uncertainty- Maximin & Minimax, Decision under Risk- EMV, EOL and EVPI. *Game Theory:* Two-person Zero-sum Games, Pure Strategies (Minimax & Maximin principles), Games with saddle point, Rule of Dominance.

#### Unit 4

**Network Analysis:** *PERT/CPM* Concept, objectives and stages. Determination of CPM- Critical Path-float and slack analysis. statistical quality control, control charts ( X chart and R chart Only).

#### Unit 5

**TQM (total quality management):** concepts, importance. ISO 9000, Kaizen.

*Safety Management:* Types of workplace hazards and precautions. *Waste Management:* Concept, principles.

### Reference Books:

1. Operation Research by J.L. Sharma Operation Research by Gupta and Gupta
2. P. K. Gupta, Man Mohan, KantiSwarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limit
5. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
6. S.N. Chary, "Production & Operation Management" Tata-McGraw – Hill Publishing Company Ltd.

7. Gupta P.K. & Hira D.S : Operation Research: An Introduction, Sultan Chand & Sons. Ltd. New Delhi.
  8. Leonard W. Hein: The quantitative approaches to managerial decisions.
  9. N.G. Nair, "Production and Operation Management", Tata-McGraw – Hill Publishing Company Ltd.
- N.D. Vohra, "Quantitative Techniques in Management", Tata-McGraw – Hill Publishing Company Ltd.



## BBA 4002T - Strategic Management and Corporate Governance

**Time: 6 Hours per week**

**Credits: 6**

**Course Objective:** The basic objective of the course is

1. to expose the student to the Strategic Management, Creating and Understanding of the Environment Scanning.
2. Creating and Understanding of the Formulation of Strategies, Implementation of Strategies and Evaluation of Strategies.
3. to assess a firm's resources and organizational capabilities for their ability to generate competitive advantage.
4. to develop a strategic plan based on understanding of the industry/market, the resources/capabilities of the firm and its' competitive advantage.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Strategic Management:** *conceptual framework-* Strategy, *Strategic management-* process, principles, strategic plan. Strategic thinking Vs Strategic management Vs Strategic planning. *Hierarchy of strategy intent-* Vision, Mission- need for explicit mission, components of mission statement, formulation of mission, Objectives and goals - process of setting corporate objectives and goals. *Strategic decisions-* approaches to strategic decision making, *Level of Strategy.*

#### Unit 2

**Strategy Analysis:** Introduction and Importance, Environmental Scanning – concept , importance, components of business environment . *External Environment-* The PRESTCOM framework. *Internal Environment-* Components and Value chain analysis, Environment appraisal techniques- SWOT analysis, ETOP analysis.

#### Unit 3

**Strategy Formulation & Choice:** Introduction, Strategy Formulation, Process in Strategy Formulation. *Strategic alternatives:* Generic Competitive strategies- Overall cost leadership, Differentiation, cost focus and differentiation focus. Corporate Level Strategy & Growth strategies. *Strategic Analysis Tools:* BCG Matrix and GE nine cell matrix, Porter's Five Forces Model.

#### Unit 4

**Strategic Implementation & control:** 7 pillars of strategic execution, Strategic Implementation process, barriers to successful strategic implementation, Strategic Business Units (SBUs), ERP - features and applications. strategic control process, types of external controls.

#### Unit 5

**Corporate Governance and Corporate Social responsibility:** Concept, Significance and functions of corporate Governance. CSR under Schedule VII of the companies Act 2013- Applications, activities, stakeholders.

### Reference Books

1. Justin Paul, International Business, Prentice Hall of India Ltd., New Delhi.
2. K. Aswathappa, Business Environment for Strategic Management, Himalaya Publishing House, 1996, Mumbai

3. Francis Cherunillara, Business and Government, Himalaya Publishing House, 1993, Mumbai
4. George A. & Steiner G.A., Business, Government and Society, Macmillan
5. A.C. Fernando: Business Ethics Pearson Education.
6. A.C. Fernando: Corporate Governance Pearson Education.
7. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
8. Azhar Kazmi-Strategic Management-Tata McGraw Hill
9. Business Policy and Strategic Management –concept and application-Gupta and Vipin-PHI
10. Nithin Balwani- Strategic Management and Business Policy –Excel Books
11. P. Subba Rao, “Business Policy and Strategic Management” HPH.

## BBA 4003T - HUMAN RESOURCES MANAGEMENT

**Time: 6 Hours per week**

**Credits: 6**

**Course Objective:** The basic objective of the course is

1. To give a conceptual understanding of human resource practices in organizations.
2. To equip the students with the basic concepts of Human Resource Management concepts.
3. To provide insights on the concepts of Industrial Relations
4. To study different methods of performance appraisal
5. To understand Legal framework relating of employment.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit 1**

**Introduction:** Evolution of the concept of HRM. Personnel management Vs HRM, HRM Vs SHRM. Scope and objectives of HRM. HRM Functions -Managerial & Operative. Role and responsibilities of HR Manager.

#### **Unit 2**

**Human resource planning:** Purpose & Process: Job analysis- steps in job analysis, designing job description and job specification, steps in job evaluation. Job- Restructuring – Job Rotation, Job Enlargement and Job Enrichment. Selection- Purpose, Selection Process .Types of Selection Tests.

#### **Unit 3**

**Training and Development:** Importance, objectives, principles. Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development; Barriers to training and development and strategies to overcome barriers. Career Planning and Development: Role and Significance of Career Planning.

#### **Unit 4**

**Performance appraisal and Compensation Management:** Need, objectives, process, methods . Limitations, uses and application of Performance appraisal. Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure. wage Types & factors influencing it.

#### **Unit 5**

**Industrial Relations:** Introduction to Legal framework relating to employee welfare, Social security and health , safety & accident prevention, administration of discipline, Standing Orders, Employees Union. Employee grievances and redressal.

Contemporary Issues: quality of work-life, collective bargaining, managing diversity-HRM, green-HRM.

### **Reference Book:**

1. Human Resource Management, K Aswathappa, McGraw Hill, New Delhi
2. Human Resource Management: Text and Cases, Rao VSP, Second edition, Excel Books, New Delhi.
3. Fundamentals of Human resource Management, Decinzo Robbins, Eleventh Edition, Wiley
4. Human Resource Management: Sharon Pande (Pearson)
5. Human Resource Management, Sen Gupta, Sage Publication

## BBA 5001T - Corporate Accounting

**Time: 6 Hours per week**

**Credits: 6**

### Course objectives:

1. To understand knowledge of new trends in corporate accounting, issue of share and redemption of shares.
2. To enable students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements
3. To develop a conceptual understanding of the fundamentals of Corporate Accounting, in Conformity with the provisions of the Companies' Act. Banking and insurance regulations
4. To ensure acquisition of theoretical knowledge sufficient to provide a foundation of corporate accounting

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Content:

#### Unit 1

**Issue and Allotment of shares:** Meaning, Kinds of Shares, Issue of shares. Underwriting of shares. Problems on issue and allotment of shares. Provisions relating to issue of shares at Par, Premium and discount. Pro rata allotment .

#### Unit 2

**Debentures:** Meaning, types, shares Vs debentures - issue of debentures, problems on issue of debentures - journal entries and accounts (excluding redemption) . issue at par ,premium and at discount. Conversion of debenture.

#### Unit 3

**Preference Shares and Issue Bonus Share** meanin, types. Advantages. Preference share vs equity share. Issue of Preference shares , Redemption of Preference shares: Journal entries. Issue of

#### Unit 4

**Bonus Shares & Sweat Equity:** meaning, objectives, Guidelines, Sources, Accounting Entries Combined examples of redemption of Preference shares and Issue of Bonus Shares.

#### Unit 5

**Company Final Accounts** Statutory provisions regarding preparation of final accounts, treatment of special items , tax deducted at source , advance payment of tax , provision of tax ,depreciation , interest on debentures , dividends , rules regarding payment of dividend ,preparation of Income statement and balance sheet in vertical form , calculation of managerial remuneration.

### Reference Books:

1. S. P. Jain & K. L. Narang - Advance Accounting, Kalyani Publication- 2013
2. Dr. M. A. Arulanandam& K.S. Raman - Corporate Accounting, Himalaya Publishing House, 2013
3. Dr. B.M Agarwal &Dr. M.P Gupta - Advanced Accounting, Suchitra Prakashan (P) Ltd, Allahabad
4. R L Gupta & M. Radha Swamy - Corporate Accounts, Theory, Methods & Application, sultan Chand & sons, New Delhi, 2014

5. R L Gupta & M. Radha Swamy - Advanced Accountancy, Sultan Chand & sons, New Delhi, 2014
6. Jain and Narang, Corporate Accounting, Kalyani Publisher, Ludhiana, 2013.
7. Tulsian, Advanced Accounting, S. Chand & Co, Revised edition 2012
8. M. C Shukia, T.S Grewal, S. C. Gupta - Advanced Accountancy, sultan Chand & sons, New Delhi
9. S. N. Maheshwari & K. N. Maheshwari - Advanced Accountancy, Vikas Publication House Pvt Ltd, Bangalore.
10. Rajashekar&Lalitha –Corporate Accounting – Pearson, New Delhi, 2011.

**ELECTIVES: - MARKETING**  
**BBA 5002T - Advertising and Brand Management**

**Time: 6 Hours per week**

**Credits: 6**

**Course objectives:**

The purpose of this course is

1. to familiarize the students with the role of advertising and branding in the context of promoting products and services.
2. To understand the marketing communication model and role of integrated marketing communication. To understanding various types of advertising.
3. To understand change in advertising over the years- new age advertising.
4. To strengthen the concepts related to main decision areas in advertising- mission, money, message, media and measurement.
5. To understanding the role of advertising agencies.

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents:**

**Unit 1**

**Advertising:** Concept, Objectives, Scope, Growth of Modern Advertising. Advertising & the marketing mix; types of advertisement; social & economic aspects of advertising; Appeals in advertising .Marketing communication models- AIDA, hierarchy of effect, innovation adoption model; Planning framework of promotional strategy.

**Unit-2**

**Advertisement Media Planning:** The role and functions of an Advertisement Agency. Advertising media- Types, criteria for selection, Media Planning and Scheduling. Measurement of Advertisement Effectiveness - DAGMAR Approach. Point of Purchase (POP).

**Unit 3**

**Understanding Brand:** Definitions , Branding Concepts , Functions of Brand. Significance of Brands , Different Types of Brands, Co Branding – Store brands. Brands - Brand Hierarchy, Brand Personality- Branding. Brand Positioning, Re Positioning-Strategies, Brand Loyalty and Customer Loyalty.

**Unit 4**

**Strategic Brand Management process:** Establishing Brand values , Brand vision , Brand Elements . Branding for Global Markets - Competing with foreign brands. Brand image Building. Brand-product Relationships, Brand Portfolio. Case Study Analysis

**Unit 5**

**Brand Adoption Practices** – Brand planning; brand vision and visioning process, business of brand: Brand audit brand reality check and brand appraisal. Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching. Case Study Analysis

**Reference Books:**

1. Advertising and brand management by Amita Charan and Rekha Dahiya.
2. Advertising and brand management 2015 by Dr. Sunaina Kumar, Dr. Arvind & Sardana.
3. Batra, R., Myers, J.G., Aaker, D.A. Advertising Management. Prentice Hall.
4. Kazmi, S.H.H and Batra, S. Advertising and Sales Promotion Management. Excel Books

5. Keller, Parameshwaran Jacon, Strategic Brand Management, Pearson
6. Gulnar Sharma, Karan Singh Khundia, Brand Management, Himalaya Publishing House
7. Kirti Dutta, Brand Management: Principles and Practices, Oxford University Press.
8. Y L R Moorthi, Brand Management: The Indian Context, Vikas Publishing House
9. Thapan K Panda, Product and Brand Management, Oxford University Press

## BBA 5003T - Sales, Distribution and Supply Chain Management

**Time: 6 Hours per week**

**Credits: 6**

### Course objectives:

1. To Implement the diverse variables affecting the sales & distribution functions and examining & executing the skills, roles and responsibilities of the Sales Managers
2. To analyze the effective sales strategies to enhance the sales force performance.
3. To apply the changing dynamics in field of sales & distribution in digital era.
4. To Examine technological factors affecting B2B marketing and designing the B2B marketing programs and strategies.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents:

#### Unit 1

**Sales Management:** Concept and Significance of Sales Management, Organizing the Sales Department. Types of Sales Department Relations and their impact. Sales policies; Formulating Personal selling strategy, building sales competencies, leading the sales force. Characteristics of a successful Salesman, Closing a sale.

#### Unit 2

**Sales Force Management:** Organising the sales force-roles and structure of the sales force, determining the sales force size. Recruiting, selecting, training, development, compensation & motivation of the sales personnel. Market Information, Sales Process, Product Information, Policies and Procedures. Sales Analysis and creating a budget.

#### Unit 3

**Market Entry Tactics and B 2 B Marketing Communications :** Introduction to B2B Marketing and Strategic Planning for Global Business Markets - Defining the business to business market, Conceptual differences between B2B and B2C , Relationship building, The IMP approach, Business goods classifications, classifying business customers , Strategic alliances, Selecting the entry strategy.

#### Unit 4

**Distribution Management:** Emerging Concepts in Distribution Management- Introduction, Indian Distribution Scenario at Present, Vertical Marketing System, Horizontal and Multi-Channel Marketing Systems, Understanding Distribution of services. Channel Management- Introduction, Marketing Channels, Designing Channels, Selection and Recruitment of Channel Partners, Channel Motivation, Channel Relationships Management, Channel Evaluation.

#### Unit 5

**Supply Chain Management:** Functions, Process and Importance to Logistics. Definition, Components, objectives & process of supply chain management, Supply Chain Integration: Concept, Cost & benefits of Supply Chain Integration, Forecasting & Partnering in supply chain. IT & Supply Chain: E business & Supply Chain. Case Study Analysis

### Reference Books

1. Havaladar Krishna & Cavale Vasant, 'Sales and Distribution Management' Tata McGraw-Hill India
2. Chopra Sunil and Meindl Peter, 'Supply Chain Management, Prentice Hall



3. Christopher, 'Logistics and Supply Chain Management' Pearson Education
4. Sales and Distribution Management – S. L. Gupta 15th edition 2017.
5. Channel Management & Retail Management – Meenal Dhotre.
6. Purchasing and Supply Management – Dobler and Burt.

**ELECTIVES: - HUMAN RESOURCES**  
**BBA 5002T - Performance Appraisal and Compensation Management**

**Time: 6 Hours per week**

**Credits: 6**

**Course Objectives:**

1. To understand performance appraisals is to measure and improve the performance of employees and increase their future potential and value to the company.
2. To illustrate the concept and significance of planning performance for organizational success.
3. To illustrate how to approach and conduct performance appraisals in the context of performance management.
4. To understand about the role of human resources management in dealing with employees, and methods used to provide compensation.
5. To understand a sound knowledge of job evaluations approaches and provides an understanding of how job evaluation fits into the broader context of human resources management, and to provide practical skills in the application of job evaluation systems.
6. To understand profit sharing plans to retain employee in order to improve productivity.

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents:**

**Unit 1**

**Performance Management System:** Meaning, scope, objective, importance & principles. Trends related to performance management in Industry. Performance Appraisal & its Methods: Meaning, Characteristics, Objectives, Importance, Principles, Process of Performance Appraisal. Traditional Methods of Performance Appraisal- Ranking (forced ranking Method) and Rating, Forced Bell curve Method. Modern Methods of Performance Appraisal- 360-degree appraisal. Case Study Analysis

**Unit 2**

**Performance Planning & Performance counseling:** *Performance Planning* - Meaning, Goal Setting & Principles of setting Performance criteria, Process & Methodology of Performance planning, Barriers of Performance planning. *Performance counseling* - Concept of Performance Counseling, Principles of Performance Counseling, Performance Counseling Skills and Strategies, Identifying skill gap for effective performance. Case Study Analysis

**Unit 3**

**Compensation and Rewards:** Objective of Compensation and Rewards; Introduction to Framework of Compensation Policy; Labor market characteristics and pay relatives. Wage Levels and Wage Structures; Wage Determination Process and Wage Administration rules; Factors Influencing Wage and Salary Structure and Principles of Wage and Salaries Administration.

**Unit 4**

**Job Evaluation & Incentives:** Nature and Objectives of Job Evaluation; Principles and Procedure of Job Evaluation Programs; Job Evaluation Methods; Implementation of Evaluated Job. Determinants of Incentives- Classification of Rewards; Incentives in India. Types of Wage Incentive Plans. Organisation-wide Incentive plans. Developing effective Incentive plans.

**Unit 5**

**Profit Sharing :** Introduction to Cafeteria Styles of Compensation; Introduction to Problems of Equity and Bonus; Profit Sharing & Stock Options; Introduction to Features of Fringe Benefits; Introduction to

History and Growth Factors; Coverage of Benefits; Introduction to Employee Services & Fringe Benefits in India. Case Study Analysis.

**Reference Books:**

1. Personal & Human Resource Management, by P. Subba Rao, Himalaya Publishing House. (2018) 5th Ed.
2. Human Resource Management, by K. Aswathappa, Tata McGraw Hill Publishing House. (2013) 8th Ed.
3. Bhawdeep Singh & Prem Kumar – Current Trends in HRD: Challenges & Strategies in a changing scenario.(2016).
4. Human Resource Management, by L.M. Prasad, Sultan Chand & Sons.8th Ed.

## BBA 5003T - Change Management & Organization Development

**Time: 6 Hours per week**

**Credits: 6**

**Course Objectives:** The purpose of this course is

1. To familiarize students with the basic organizational processes which enable them to understand to dynamics of organizational life thereby leading to organizational effectiveness and change.
2. To develop an understanding of different models of change.
3. To familiarization with the concept of organization climate and culture.
4. To understand how managers manage conflict & develop collaborative behavior.
5. To manage and lead change through constructive disequilibrium.
6. To think critically about obstacles to change
7. To understand different methods and models in the process for decision making.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit I**

**Organizational Change:** Basic Concept, Definition, Nature & Need to Organizational Change. Factors, Types, Forces and Process of Change: Model, Change Agent: Roles and Responsibilities. Four key drivers of organizational change. Proactive change and reactive change. Elements of planned change. Action research model. Individual and organizational factors contributing to resistance to change. Case Study Analysis.

#### **Unit 2**

**Leadership And Change Management :** Leadership: Concept, Characteristics, roles, motives, skills and functions. Leadership Vs Management. Effective leadership behaviours and attitudes. Impact of Leadership on organisational performance. *Popular Leadership Styles*-Entrepreneurial and Super leadership, Transactional Vs Transformational leadership. Triat and Path – Goal theories of leadership. *Overcoming Resistance to change:* Strategies & Techniques Planned Change forces of change, Six belief changers that Influence change.Organisational change through influencing individual change. Case Study Analysis.

#### **Unit 3**

**Organizational Conflicts-** Nature, Causes, Measures to Resolve Organizational Conflicts. Inter Group Behaviour and Collaboration, Laboratory Learning Techniques, Managerial Grid, Sensitivity Training, Transactional Analysis, Inter-Group and Team Building Interventions, Management by Objectives. Case Study Analysis.

#### **Unit 4**

**Organisational Culture, Power and Politics:** Types of Cultures, Primary and Secondary ways toinfluence culture, elements of organisational culture. Diagnosing, creating and managing organisation culture.*Organizational Climate, Organizational Learning, Organizational Power and Politics-* Concept,importance ,Integration and Control. Case Study Analysis.

#### **Unit 5**

**Organizational Development-** Definition, assumptions, goals, process, objectives. *OD Diagnosis and Designing Intervention Mechanisms-* Interpersonal, Team, Intergroup and System; Evaluation of OD, Ethics of OD Professional. OD in Indian Organization. Case Study Analysis.

**Reference Books:**

1. French and Bell, Organizational Development, Pearson Education.
2. D.R. Brown, An Experimental Approach to Organization Behavior, Pearson Education.
3. Madhukar Shukla, Understanding Organization: Organization Theory and Practices in India,
4. S. P. Robbins, Organizational Behavior, Pearson Education 14th edition 2018.
5. Prasad, Organization Development for Excellence, McMillan, India 11th edition 2016.
6. S. Chandan, “Organisational Behaviour”, Vikas Publishing House Pvt. Ltd.
7. Herbert G. Hicks and C.Ray Gullett, “Theory and Behavior”, McGraw Hill.
8. Kavitha Singh, “Organization Change & Development”, Excel Books.
9. Adrain thornhill, Phil Lewis, Mike Millmore, Mark Saunders, “Managing Change – A Human Resource Strategy Approach”, Pearson Education,
10. Nilakant V and Ramnarayan, “Managing Organizational Change”, Response Books

**ELECTIVES: - FINANCE**  
**BBA 5002T - Security Analysis And Portfolio Management**

**Time: 6 Hours per week**

**Credits: 6**

**Course Objective**

1. Understand primary and secondary markets and their functioning
2. Understand the various ways of valuation of investments.
3. Introduction to Portfolio management and Financial Derivatives
4. To describe key terms and concepts of financial market.
5. Estimation of risk and return for investment in Share, Debentures and Bonds.
6. To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process.

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents**

**Unit 1**

**Introduction to Security Analysis:** Introduction, approaches to investment decisions and portfolio management process. Organization and Functioning Securities Markets. Regulations of the capital market in India- Securities and contracts Regulation Act. SEBI – Introduction and function. Structure of Indian Financial markets. Major players in the capital market – NSE, OTCEI, Regional Exchanges. Role of Broker, merchant banker, underwriter, depository. Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations.

**Unit 2**

**Security Valuation & Risk Analysis:** Risk – Return trade-off, Theoretical concept of Risk and Return. Types of risks: Systematic & unsystematic Risk. Expected Return & Risk, Measures of risk and return (calculation). Measures of risk and return (calculation). Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium.

**Unit 3**

**Security Market Fundamental Analysis:** *Economic Analysis* – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables. *Industry Analysis* – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns. *Company Analysis*- SWOT Analysis, Analysis of Financial Statement and Stock Valuation. *Technical Analysis* – Assumption, Advantages, Challenges, Charting techniques & technical indicators.

**Unit 4**

**Introduction to Portfolio Management** – Concept of Portfolio Management, Portfolio Analysis. Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk. Markowitz Portfolio Theory, Capital Assets Pricing Model, Overview and Assumptions, Capital Market Theory, Security Market Line and Capital Market Line, Zero Beta Model. Multifactor Models and risk Estimation – Arbitrage Pricing Theory, Sharpe's Single Index Model, Lagrange Multiplier Theory.

**Unit 5**

**Portfolio Management strategies:** Equity valuation models (balance sheet valuation, dividend discount model, free cash flow models, earnings). Bond Valuation- The Analysis and Valuation of Bond – Determinants of Interest Rates, Term structure Interest Rates Theories, Bond Theorems. Introduction to Mutual Funds. Evaluation of Portfolio Performance – Treynor, Sharpe, Jensen and Fama Net Selectivity. Portfolio Revision: Formula plans; constant rupee plan, constant ratio plan and variable ratio plan

**Reference Books:**

1. Investment Analysis and Portfolio Management by Reilly and Brown, Cengage Learning, India Ed.
2. Investments by Zvi Bodie, Alex Kane, Alan Marcus and Pitabas Mohanty
3. Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.)
4. Chandra P - Investment Analysis and Portfolio Management (Tata Mc Graw Hill) Other
5. Fischer and Jordan - Security Analysis and Portfolio Management (Prentice-Hall, 1996, 6th edition)
6. Ranganatham - Investment Analysis and Portfolio Management (Pearson Education, 1st Ed.)
7. Bodie, Kane, Marcus & Mohanti - Investment and Indian Perspective (TMH, 6th Ed.).

## BBA 5003T - WORKING CAPITAL MANAGEMENT

Time: 6 Hours per week Lecture

Credits: 6

### Course Objective:

The course will enable the student to manage activities in the area of working capital in an enterprise and help the students to do advance study in the field of financial-management through detailed analysis of financial statements, liquidity crises, cash optimization, credit analysis etc. The student will learn how to apply sound techniques for managing inventory.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit – 1

**Working capital:** Concept of Working Capital. Importance of Working capital management. Need for Working capital and estimation of working capital needs. Types of working capital. Factors affecting working capital requirements. Operating cycle and cash cycle, estimation of working capital requirements, liquidity vs. profitability.

#### Unit – 2

**Financing of working capital needs:** Commercial banks, Commercial papers, Factoring, Trade credit, accrued expenses, deferred income as source for working capital. 4. Approaches to determine an appropriate financing mix, working capital and banking policy (Recommendations of Dahejja Tandon, Chore & Marathe & Kannan committees.) MPBF norms, managing credit risk, Disbursement and follow up of working capital finance by bank

#### Unit – 3

**Cash Management:** Aspects of cash management, Motives for holding cash and marketable securities. Factors determining the optimum cash balance, Models-Baumol, Miller Orr, Stone, Beranek. Cash Planning, Cash budget simulation and cash balance uncertainties, hedging vs. interest rate, future & options. Treasury management, Reasons for Cash flow problems.

#### Unit – 4

**Accounts Receivables Management:-**Nature and Goals. Trade Credit, Bank Finance and Commercial Papers. Accounts Receivables Management- credit evaluation of individual accounts and its monitoring. Factoring- types and role of factoring in receivables management. Dimensions of receivable management, collections from receivables,

#### Unit – 5

**Inventory Management:**Introduction to Inventory management and need to hold inventories. Tools & techniques of inventory management. Inventory control models, valuation of inventories and cash flow time line. Integration of working capital and capital investment process. Working capital management practices in India.

### References Books:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill.
1. Bhalla, V.K. Working Capital Management: Text and Cases, Delhi, Anmol.
2. Hampton J.J. and C.L. Wagner Working Capital Management, John Wiley & Sons.
3. Mannes,T.S. and J.T. Zietow Short -term Financial Management, West Publication Co.
4. Scherr, F.C. Modern Working Capital Management, Prentice Hall



5. Smith, Keith V. and G.W. Gallinger Readings on Short-term Financial Management, 3rd ed. West Publication Co.

## ELECTIVES: - ENTREPRENEURSHIP

### BBA 5002T Entrepreneurship

**Time: 6 Hours per week**

**Credits: 6**

#### Course Objective

1. To provide an understanding and necessary knowledge, skills and competencies for becoming a successful entrepreneur.
2. To help in identifying and exploiting opportunities and developing business plans.
3. To give necessary knowledge required to deal with the various issues relating to starting a new enterprise.
4. Equip the necessary knowledge and skill sets required for managing the established enterprise. 5. To help the students in understanding the entrepreneurial development framework available in India along-with Start-Up India and Make in India initiative.

#### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

#### Course Contents

##### Unit 1

**Entrepreneurship and the Entrepreneur:** The Concept & Process of Entrepreneurship. Types of entrepreneurships and entrepreneur. Entrepreneur Vs. Manager Vs. Leader. The Qualities, Characteristics & Competencies of an Entrepreneur, corporate Entrepreneurship. Entrepreneurial potential. Analyse your entrepreneurial potential.

##### Unit 2

**The Entrepreneurial decision process.** Creating and Starting the Venture Sources of new Ideas, Methods of generating ideas, creating problem solving, product planning and development process. Evaluating opportunities.

##### Unit 3

**Feasibility Analysis:** Doing Feasibility Analysis: Product, Market, Economic. Organizational, Technical, and Financial feasibility. Conduct Feasibility Analysis of any given business idea.

##### Unit 4

**Business Plan and New Enterprise Launch:** The Business Plan Nature and scope of Business plan, Writing Business Plan, Evaluating Business plans, Using and implementing business plans. Marketing plan, financial plan and the organizational plan, Launching formalities.

##### Unit 5

**Institutional support:** District Industries Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI)

#### References Books

1. Entrepreneurship: A South Asian Perspective by Donald F. Kuratko& T.V. Rao ,Cengage Learning,
2. Entrepreneurship by Hirsch & Peters; McGraw Hill Publication.
3. Essentials of Entrepreneurship and Small Business Management by Norman Scarborough and Jeffery R Cornwall, Published by Pearson India; 8E
4. Entrepreneurship and Innovation in Corporations (2008); Morris Michael H. Kuratko, Donald F. &Covin Jeffrey G., Cengage Learning

## BBA 5003T - Entrepreneurship Innovations and Competencies

**Time: 6 Hours per week**

**Credits: 6**

### **Course Objective:**

1. To relate the importance of creativity and innovation to an entrepreneur.
2. Understand the basic fundamentals of idea generation, innovation and design thinking.
3. To identify design techniques those are useful for the development of new business ideas
4. To apply the knowledge of innovation and design thinking tools and techniques towards innovative solutions.
5. The course helps prepare students of entrepreneurship to provide innovative solutions to the problems in their entrepreneurial journey.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit 1**

**Creativity & Innovation in entrepreneurship:** Defining creativity and innovation. Importance of creativity as a critical entrepreneurial trait that leads to innovation Effectuation: The Role of Creativity in Entrepreneurial Mindset. *Innovation*- types and barriers to innovation. Innovation process, establishing criterion for assessment of creativity & innovation. Innovator's solution – creating and sustaining successful growth.

#### **Unit 2**

**Creative Problem Solving:** Generating and acquiring new ideas, product design, service design, case studies and hands-on exercises, stimulation tools and approaches. lateral thinking – Individual activity, group activity, contextual influences. Creating Innovative Products and Services. Creation and Presentation of Innovative Ideas. *Design Thinking*-Understanding Design Thinking to foster creativity and innovation and for creative problem solving.

#### **Unit 3**

**Entrepreneurial Competencies:** Introduction, competencies of entrepreneurs- Decision Making, Problem Solving, Risk Taking, Leadership, Communication, Dealing with customers, Entrepreneurial Values and attitude. Concept of Risk Taking- Types of Risk Taking: Entrepreneurship Development Club. Entrepreneur Support Scheme (ESS). Business incubation

#### **Unit 4**

**Understanding Self-** Self disclosure- Personal Effectiveness- advantages to self-exploration- Barriers to Communication- body language- sales skills to become an Entrepreneurs- customer profiling-customer acquisition- personal selling-elevator/sales pitch- Entrepreneurship, training Preparation and Development Programmes. Evaluating entrepreneurial development program. Developing support system. Business Model Innovation.

#### **Unit 5**

**Entrepreneurial Motivation and Leadership:** Entrepreneurial effectiveness and efficiency. *Entrepreneurial Motivation* - Need Hierarchy Theory of Motivation - David McClelland Need Theory of Motivation- Life Skills - Managing Self and Others, Positive Attitude Creativity, Team Building. *Entrepreneurial leadership* including Hersey & Blanchard's theory, contemporary leadership roles and Use of control techniques in small business.

## **Reference Books**

1. Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.
1. Donald F. Kuratko & Richard M. Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomson South Western Publications.
2. Dr.Sudhir Sharma, Balraj Singh & SandeepSinghal: Entrepreneurship Development, Wisdom Publications, New Delhi.
3. Mark. J. Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.
4. P. C. Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.
5. Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd: Entrepreneurship, Sixth edition, Tata McGraw Hill Publications.
6. S. S. Khanka: Entrepreneurship Development, S. Chand Publications.
7. S. V. S. Sharma: Developing Entrepreneurship - Issues and Problems.
8. Udai Pareek & T. V. Rao : Developing Entrepreneurship

## BBA 6001P - Summer Internship Program (SIP)

Time: 6 Hours per week

Credits: 6

### Objectives:

The objective of Summer Internship Program

1. To be the part of the day-to-day functioning of the department within the organization. Training gives direct exposure to execution and support functions of the department. It gives a flavor of teamwork, organizational culture, team dynamics, result orientation, organizational pressures, complexities in achieving the desired results, etc.
2. To understand 3C's-the company, its customers and the competitors.
3. To expose them with tools and techniques of research with appropriate understanding of methods and methodology in the specified domain of organization
4. To develop research skills on the related business/ management issue as he will be going through various functional areas of management in this semester along with research.

**Summer Internship Programme (SIP)** - Each student has to undergo minimum 60 days Research Based Summer Internship in the last 2 months of the VI<sup>th</sup> Semester. Students are expected to undergo SIP at any business Sector/Government Department/Corporate/Bank/NGO/ Cooperative society/startup/or any other enterprise. The student has to take up Project work, in the specialization area of Management. SIP Report must be submitted at the end of the semester to the designated faculty guide, which will be evaluated during the University Examination of 6<sup>th</sup> Semester by a panel of external examiner appointed by the university.

**Note:** The SIP report preparation will be assisted by the faculty guide designated by the principal. Student has to submit 2 hard copies and 1 original soft copy of the project report to the designated faculty guide.

### FACULTY GUIDE

The role of the Faculty Guide is to facilitate the Student Intern to undertake a meaningful Training, provide necessary operational and academic guidance while the Internship Training is in progress. The Faculty Guide would be involved at all stages of the SIP.

**The SIP report will be an original one and an indicative format for preparation is presented below:**

Project report should be presented in the following sequence:

- |                               |                         |
|-------------------------------|-------------------------|
| i) Title page;                | vii) Table of contents; |
| ii) Student's declaration;    | viii) Chapters          |
| iii) Supervisor's certificate | ix) List of tables;     |
| iv) Internship certificate;   | x) List of figures;     |
| v) Abstract;                  | xi) List of appendices. |
| vi) Acknowledgements;         |                         |

### Chapter 1: COMPANY PROFILE: SECTOR AND THE 3 C'S

**1.1 The Sector:** The brief of the sector to which Internship Company is associated.

**1.2 Company:** mention the details of the company Brief History, Nature of Organization, Business Volume, Main Offices, It should include:

**Who's Who:** The student intern should make **Organization Chart** indicating

(i) The Chief Executive Officer/the Managing Director and the other top management team members of the company.

(ii) Departmental heads at the SIP Company

(iii) The immediate operations team including the company guide and supervisors

**Marketing:** Product portfolio, Distribution network, Sales force, Pricing, Promotion strategies, Customer service, Market share, Market structure, Competition, Measurement metrics.

**Human Resources:** Organization structure, Organization chart, senior management, Departments and Functions, Staff strength, Recruitment, Training and Development, Appraisal and Retention practices etc. Retention issues, Measurement metrics.

**Operations:** Functions, Processes, Facilities, Measurement metrics.

**Finance:** Capital structure, financial ratios, Performance metrics etc.

**1.3 Customers:** The products of the company, the customer profile, their segmentation, product positioning, buying pattern, etc.

**1.4 Competitors:** The competitors for the products marketed by the Company in sector (in general) and city (in particular).

**1.5 SWOT Analysis:** Mention the strengths (strong points), weaknesses (weak points), opportunities (against competitors) and threats (from competitors) to the company.

## **Chapter 2: PROJECT PROFILE**

**2.1 Objectives of the Study:** Include the reason for study and benefit of the project study to you

**2.2 Literature Review:** literature related to your product with picture etc.

**2.3 Hypothesis:** applicable only if you conducted research and fixed hypothesis.

**2.4 Limitations of the Study:** Problems faced due to which you could do your best on the topic.

## **Chapter 3: RESEARCH METHODOLOGY**

**3.1 Research Design:** How did you conduct the study or survey?

**3.2 Source (s) of Data:** explain in detail the sources of data collection.

**Primary:** in case you used questionnaire, Interview etc. (attach format in annexure)

**Secondary:** In case you used brochures, manuals, books, internet etc

**3.3 Sample Size:** In case of survey how many prospects contacted.

**3.4 Sampling Criteria:** Criteria used to select prospects

**3.5 Sampling Method:** In case of survey how prospects were identified by you.

**Chapter 4: FINDINGS AND DATA ANALYSIS:** This chapter should have maximum number of pages giving details of your study.

**Chapter 5: CONCLUSION:** It should be based on your topic and should be strictly on the basis of your finding. (Maximum 2 pages)

**Chapter 6: SUGGESTIONS:** Based on your findings and conclusions give suggestion for the betterment of the study.

**REFERANCES:** Include source of material used as secondary data using the format given later in table of contents.

**ANNEXURE(S):** Refer properly in the chapter giving annexure no and put the same number on the annexure at the end.

Copy of Questionnaire

Data Tabulation Sheet: (if used)

Pamphlets etc.

## **ELECTIVES: - MARKETING**

### **BBA 6002T CUSTOMER RELATIONSHIP MANAGEMENT**

**Time: 6 Hours per week Lecture**

**Credits: 6**

#### **Course Objective:**

1. To acquire the conceptual understanding of Customer Relationship Management.
2. To analyze the CRM link with the other aspects of marketing
3. To Design, develop & integrate CRM mechanism in organization.
4. To develop strategies to use CRM for a competitive advantage

#### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

#### **Course Contents**

##### **Unit 1**

**Customer Relationship Management:** Fundamentals of CRM, Emergence of CRM Practice, Factors Responsible for Growth of CRM, CRM Cycle, Stakeholders in CRM, Significance of CRM, Understanding the goal of CRM and Customer Touch Points. Components of CRM Programme, CRM Value Chain. Case study

##### **Unit 2**

**Planning for CRM:** CRM Process: Modern Variables, Designing a CRM Implementation Model. Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Choosing the right CRM Solution; Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy Development Process. **Case Study Analysis**

##### **Unit 3**

**Developing CRM Strategy:** Role of CRM in business strategy, Dynamics in CRM: A Cost-Benefit Analysis, Customer Value, Customer Lifetime Value, The Lifetime Value Equation, Customer Profitability, Customer Classification Based on Customer Profitability, Customer Profitability as Strategic Measurement Tool, Customer Profitability and Company Value. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector.

##### **Unit 4**

**CRM Implementation:** Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects: Development Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support. CRM Implementation Roadmap, Measuring CRM performance, CRM Metrics. Challenges of CRM Implementation. Case Study Analysis

##### **Unit 5**

**Information Technology tools in CRM :** e-CRM: An Information Technology Tool, e-CRM in Business, CRM: A Changing Perspective, Features of e-CRM, Advantages of e-CRM, Technologies of e-CRM, Functional Components of CRM Solution, Important CRM Software Programs. Emerging trend-blockchain technology, Ai & machine learning.

#### **Reference book:**

1. Rai, Alok Kumar. Customer Relationship Management: Concepts and Cases.

2. Customer Relationship Management: Concept, Strategy, and Tools - By V. Kumar, Werner Reinartz - Springer, Second Edition
3. Customer Relationship Management - Francis Buttle - Butterworth-Heinemann is an imprint of Elsevier, Second Edition
4. Managing Customer Experience and Relationships - Don Peppers, Martha Rogers - Wiley & Sons, Third Edition
5. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
6. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts,
7. Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH.
8. Dilip Soman & Sara N-Marandi," Managing Customer Value" 1st edition, 2014, Cambridge.
9. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
10. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, PearsonEducation.
11. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition



## BBA 6003T - Retail Marketing Management

Time: 6 Hours per week Lecture

Credits: 6

### Course Objectives

Students will be able to:

1. Understand the fundamental concepts of retail operations and store manager.
2. Prepare and manage the store allocation, receipts and selling process.
3. Handle the functions of store, credit, crisis and store insurance management.
4. Determine the pricing policies and strategies suitable for a particular store and locality.
5. Recognize the essence of store operations namely store, credit, and crisis and store Insurance management.
6. Enlighten themselves with different pricing policies and strategies suitable for a particular store and locality.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Retailing:**Types of Retailing -Store Retailing, Non-store Retailing. *Retail location* - Factors affecting location decision.*Site selection* - Factors affecting site selection, Steps in selecting site, Location based retail strategies; store design. *Store layout* - Types of layouts, Factors affecting store layout. Retailing image mix - Store Facade. Roles of Store Manager.

Contemporary Issues in Retailing: Ethical and Legal issues in retailing.

#### Unit 2

**Merchandise Assortment Planning:** Organizing the buying process by category Management . The Buying Organization. Assortment planning process- Need for trade-off between variety, assortment and product availability, Assortment plan. *Product mix trends:* Shotgun merchandising, Rifle merchandising. Purchasing Systems. Merchandise Purchasing. Merchandise Pricing. Retail promotion mix.

#### Unit 3

**Retail Pricing:** Retail Pricing Strategy – External influences on retail pricing strategy – Retail pricing objectives – Retail pricing strategies– Consumer response to pricing- Cost Oriented; Demand Oriented; EDLP, factors determining pricing strategies, Price Adjustment, Pricing tactics, Ethical issues in pricing.

#### Unit 4

**Space Allocation:** Operation's Blueprint - Store format; Size; Space Allocation; Personnel Utilization- Managing Receipts- Store level and receiving and marking - Case Receiving – Item Check in . Self Service and Check out operations: Merchandising Factors in self-service. Applying Simplification in the Selling Process. Check out Operations. Checkout Systems and Productivity.

#### Unit 5

**Retail Supply Chain Management:** Definition Integrated supply chain planning. Vendor Development. Quick Response Inventory Planning. Floor Ready Merchandise. Electronic data exchanges and bar coding. Managing reverse logistics. New trends in retailing. Franchising in retailing Role of IT in retailing

## **Reference Books**

1. Sriram B Iyer, Retail Store Operations, Tata McGraw Hill Publications
2. Gordon Mills Retail Pricing Strategies and Market Power, Melbourne University Press.
3. Angie Tang & Sarah Lim, Retail Operations – How to run your own store, Pearson – Prentice Hall Publication.
4. Blokdyk, G. Retail Store Operations a Complete Guide, Emereo Pty Limited.
5. Barry Berman & Joel R Evans, Retailing Management: A Strategic Approach, Pearson Education India, Noida.
6. Michael Levy and Barton A Weitz, Retailing Management - Global Edition, McGraw Hill Higher Education, New Delhi.
7. William R. Davidson, Daniel J. Sweeney and Ronald W. Stampfl, Retailing Management, EdINion, John Wiley & Sons, Hoboken, NJ.
8. Gibson G Vedamani–Retail Management: Functional Principles and Practice, Jaico Publishing House
9. Laseter, T. M., Rabinovich, E. Internet Retail Operations: Integrating Theory and Practice for Managers. United States: Taylor & Francis.

**ELECTIVES: - HUMAN RESOURCES**  
**BBA 6002T - Training and Development**

**Time: 6 Hours per week Lecture**

**Credits: 6**

**Course Objectives**

1. To familiarize the students with the concept and practice of Training and Development in the modern organizational setting.
2. Analyse the importance of On Job Training programs, Off Job Training program.
3. Analyze training methods while functioning in the Business Environment.
4. Evaluate methods of Management Development Program and their suitability in working.
5. Develop the strategies for Organizational Development and their applicability.
6. Apply the task of training function and overall training capacity.
7. to provide an in-depth understanding of the role of Training in the HRD, and to enable the course participants to manage the Training systems and processes.

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents:**

**Unit 1**

**An overview of training:** Learning and training, Identification of training needs and Action Research. Setting Training Objectives, Designing Training Programs. Spiral Model of Training-Learning spiral for participants, roles, responsibilities and challenges to training managers, organization and Management of Training Function.

**Unit 2**

**Training phase:** Developing the Group, Social Process, Standards of Behaviors, Indicators of Group Development, participants expectations vs Participants Intentions, Individual vs Group Needs, Consistency vs Flexibility. *On & off the Job Training Methods.*

**Unit 3**

**Management Development:** Difference between training and development. Process and Methods: Understudy, coaching, action, learning, role play, management games, seminars, behavioral modeling, job rotation, case study, multiple management, sensitivity training. Role of training and development in HRD.

**Unit 4**

**Organizational Development:** Definition, foundations of OD, managing the OD process, OD interventions: team interventions, inter-group and third-party peacemaking interventions. Comprehensive OD interventions, structural interventions and the applicability of OD. Training experiences.

**Unit 5**

**Training and Post Training Evaluation:** Training evaluation, training impact on individuals and organizations, evaluating programs, participants, objectives, evaluate and compare the training program. Post Training Phase – Support and organizational, Adjustments and Evaluation. Input Overload, Unrealistic Goals, Linkage Failure. Latest trends, opportunities, and challenges for training.

**Reference Books:**

1. Effective Training Systems, Strategies and Practices, Blanchard P. Nick & Thacker James, Pearson Publications, 6 th Edition 2018.
2. Training & Development, Janakiram, Biztantra, Indian Text, 1st Edition.
3. T Deb , Training and Development, Ane Books, New Delhi
4. Beunet, Roger ed. Improving Training Effectiveness.
5. Aldershot, Gower Buckley R & Caple, Jim. The Theory & Practice of Training.
6. Kogan& Page Lynton, R Pareek, U. Training for Development. 2nd ed. New Delhi, Vistaar Pepper,
7. Allan D. Managing the Training and Development Function.
8. Aldershot, Gower. Rae, L. How to Measure Training Effectiveness.
9. Aldershot, Gower Reid, M A. etc. Training Interventions: Managing Employee Development.

## BBA 6003T - Human Resource Accounting

Time: 6 Hours per week

Credits: 6

### Course Objectives:

1. To understand the values of Human Resources in Organizations
2. To familiarize the process and approaches of Human Resources Accounting
3. To familiarize the process and approaches of Human Resources Audit

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Meaning & Definition of HRA :** Importance , Development of the Concept , History of Score Card - HRA for Managers & HR Professionals , Investment in Human Resources , Quality of Work Force and Organizations' Performance - Efficient use of Human Resources , Modern Market Investment Theory . Enumerating the Assets, Calculating the Market Value of Assets, Illiquid and Non- Marketable Assets, and Human Capital.

#### Unit 2

**Human Resource Planning:** Human Capital Investment, Expenditure Vs Productivity, Training Human Capital & Productivity, Human Resource Accounting, Measurement of Human Value addition into Money Value, Objectives of Human Resources Accounting, Approaches to Human Resource Accounting.

#### Unit 3

**Investment Approach:** Investment in Human Resources. HR Value – Concepts, Methods & Mechanisms. Recruiting and Training Costs – Depreciation .Rates of Return – Organization Behavior Vs Turnover. Non Value Adds in the Management of Human Resources, Measures and Prevention. Increased Costs, Cost Reduction and Future Performance.

#### Unit 4

**HR Accounting:** Design, Preparation & Implementation. Responsibility accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training - Classification of Costs in HR Accounting , Behavioral Aspects of Management Control , Social Control.

#### Unit 5

**HR Auditing and Accounting:** HRA Software - HRA Oriented Reporting Processes Including P & L Accounts & Balance Sheet - Experiences and Extrapolations on HRA.

### Reference Books

1. Eric G. Flamholtz ,Human Resource Accounting, Springer
2. Jac Fitz-Enz, How To Measure Human Resource Management, Mcgraw Hill
3. Rakesh Chandra Katiyar ,Accounting For Human Resources , Uk Publishing
4. M. Saeed, D.K. Kulsheshtha , Human Resource Accounting, Anmol Publications.
5. D. Prabakara Rao, Human Resource Accounting , Inter India Publications.

**ELECTIVES: - FINANCE  
BBA 6002T - AUDITING**

**Time: 6 Hours per week Lecture**

**Credits: 6**

**Course Objectives**

1. To understand the meaning of Auditing.
2. To understand the Audit Procedures and Techniques.
3. To know Audit Risk and Internal Control System.
4. To know the concepts of Vouching, Verification and Valuation.
5. To know the system of Company Audit
6. To understand the concept of Audit Report and Certificate
7. To understand the various types of auditing

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents**

**Unit 1**

**Audit programme-** Concept, objectives of Audit, advantages and limitations of audit, types of audit. Audit planning, benefits of audit planning, factors affecting audit planning. Audit programme- advantages and limitations. Difference between audit and investigation. Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose .

**Unit 2**

**Internal check system-** meaning, definition, concept, objectives . Duties of auditor in regards to internal check and internal control, internal audit : Difference between internal control and internal audit . Concept of Analytical Procedure and Substantive Testing in Auditing. Reliance by Statutory Auditor on Internal Auditor's Work

**Unit 3**

**Vouching, Verification and Valuation Vouching:** Meaning, Objectives - Difference with Routine Checking. Factors to be considered during Vouching. *Vouching of Receipts-* Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. *Payments:* Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. *Verification and Valuation:* Concept, Importance, Difference between Vouching, Verification and Valuation.

**Unit 4**

**Audit Report and Certificate:** Definition, Distinction between Report and Certificate. Different Types of Report. Contents of Audit Report (As per Companies Act and Standards on Auditing). True and Fair View – Concept, Materiality, Concept and Relevance.

**Unit 5**

**Auditing in Services:** Audit of banking- accounting system of bank, internal control system in bank, steps in bank audit. Audit of Insurance companies. Audit of general insurance business. Audit of educational institutions

**Reference books:**

1. B.N.Tondan- A handbook on practical auditing S.Chand
2. Ravindra Kumar and Virendra Sharma- Auditing: Principles and practices
3. Gupta & Arora, Fundamentals of Auditing, TMH
4. Jha, A., Auditing, Taxmann
5. Basu, S. K., Auditing and Assurance, Pearson
6. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

## **BBA 6003T Goods and Services Tax (Indirect Taxes)**

**Time: 6 Hours per week**

**Credits: 6**

### **Course Objective**

1. To provide basic knowledge and equip students with application of principles and provisions of Goods and Service Tax and Custom Laws.
2. Classify the supply and levy of GST
3. Compute the place and time of supply and input tax credit
4. Analyze the different customs duties and their procedures
5. Evaluate the performance of the organization in the current scenario.
6. To make them to be a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns.

### **Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### **Course Contents**

#### **Unit 1**

**Introduction of GST:** Concept of Indirect taxes. Meaning and Concept of GST, Need of GST Component of GST- SGST, CGST, IGST, Taxes Subsumed into GST, Benefits of GST to Assessee, Government. Pre-GST indirect tax structure in India, products or services which are out of the purview of GST, GST-Slab. Liability of the Tax Payer, GST Network.

#### **Unit 2**

**Supply and levy of GST:** Meaning and Scope of Supply: Taxable Supply, Supply of Goods and Supply of Services, Course of Furtherance of Business, Special Transactions, Time of Supply: Goods & Services. Levy and Exemption from Tax: Levy of GST – Introduction, Composition Scheme, Remission of Tax/Duty. Registration: Registration Procedure, Special Persons, Amendments/Cancellation. Case Studies.

#### **Unit 3**

**The Place and time of supply and Input tax credit:** Location of supplier of goods and services, how to find place of supply of goods and services, problems on place of supply. Time of supply, rules for determination of time or supply of goods and services, time of supply in case of change in GST rate. Value of taxable supply. Input tax credit provision, apportionment of input tax credit, claim of input tax credit, problems on input tax credit. , Case Studies.

#### **Unit 4**

**Registration, Tax invoice, credit and debit notes and return:** Significance and process of registration, liable for registration under GST. Concept, importance, contents of tax invoice under GST. Bill of supply, receipt voucher, contents of revised tax invoice, problems on tax invoice, what are credit and debit notes. Return and tax payment of GST, Case Studies.

#### **Unit 5**

**Custom Duty:** Taxable event for import and export duty, Types of custom duties, goods under customs act, rate of customs duty applicable. Anti-dumping duty on dumped article, Methods of valuation of customs. GST on import and export of goods. Case Studies.



**Reference Books:**

1. Dr. Vinod K. Singhania & Dr. Monica Singhania: Taxmann Publications Pvt. Ltd., New Delhi
2. Systematic approach to GST-Dr. Girish Ahuja and Dr. Ravi Gupta: Wolters Kluwer
3. Indirect Taxes, Shreepal Saklecha, Satish Publishers and Printers. 5th Edition, 2020.
4. Indirect Taxes: Bangar, Aadhya Prakashan, 13th Edition, 2020.
5. Systematic Approach to Indirect Taxation : Dr. Girish Ahuja, Bharat Publishers, Latest Edition.
6. Indirect Taxes, Dr. H.C Mehrotra, Sahitya Bhawan publications, 5th Edition 2021.

**ELECTIVES: - ENTREPRENEURSHIP**  
**BBA 6002T - Launching and Sustaining New Ventures**

**Time: 6 Hours per week**

**Credits: 6**

**Course Objective**

1. To guide students by exposing students to various facets ie how to understand and start a business;
2. operational and financial landscape of an entrepreneurial set-up; marketing;
3. The new product development associated with an entrepreneurial venture and growth and exit strategies available to them.
4. To analyze and evaluate the various factors relating to new venture planning and creation.
5. To understand Sustainable Development Principles.
6. To investigate different functions of their entrepreneurial venture and take corrective actions.

**Examination**

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

**Course Contents**

**Unit I**

**Forming the New venture:** Selecting appropriate Business Ownership Structure. Forming New Venture Team. Various sources of finance including Angel Investors; Venture capitalist; Private equity and IPO; Business ideas to solves problems or solve things that may become problems. Challenges of doing Business in India. Organizations and Legal Compliances. Entrepreneurial Support- Policies and Commercialization. The Role of Intellectual Property Rights.

**Unit 2**

**Operations and Financial Management:** Introduction; Purchasing Process and Inventory. Management Managing Disasters -Identifying; reducing; planning for disasters. Understanding and Preparing Financial Statements and their limitations. Cash Flow Management; Financial Blue-Print for One's own venture

**Unit 3**

**Human Resource Management:** Hunting for Suitable Candidates and acquiring; Conducting Interviews and Induction and creating a blue print for the same. Motivating Employees- Fixing a salary; perks and other ways of motivating employees and creating a blue-print for the same. Training and Termination-Different kinds of training and dealing with situations of firing

**Unit 4**

**Entrepreneurial Marketing:** Market Research and Segmentation, Targeting and Positioning; Branding and creating a blue –print for the same. Creating a blue-print using 4Ps . New Product Development.

**Unit 5**

**Sustainable Development Principles:** Perform a Stakeholder Analysis, Set Sustainable Development Policies and Objectives, Design and Execute and Implementation Plan. Develop a Supportive Corporate Culture. Develop Measures and Standard of Performance. Prepare Reports. Enhance Internal Monitoring Process.

**Reference Books:**

1. Andriopoulos, C. and Dawson, P.: Managing Change, Creativity and Innovation, Sage 10th edition 2017.
2. Bilton, C. and Cummins, S., Creative Strategy, Wiley.
3. Davila, T., Epstein, M.L. and Shelton, R. (ed.), The Creative Enterprise, Praeger
4. Dr. Vasanth Desai, Small Scale Industry and Entrepreneurship, Himalaya Publishing House, Hyd.
5. David H Hott, Entrepreneurship and New Venture Creation, PHI New Delhi.
6. S. R Bowmick & M. Bhowmik, Entrepreneurship, New Age International Books.  
Morse E.A Mitchel, Cases in Entrepreneurship, Sage Publishers.
7. Raj Aggarwal, Business Environment, Excel Books New Delhi.
8. Donald G Kurato and Richard M Hodgetts, Entrepreneurship, Thompson Publications.
9. The Small Business Start-Up Work-Book; Cheryl Rickman; Published by Robinson Publication.

## BBA 6003T Entrepreneurship Development

**Time: 6 Hours per week**

**Credits: 6**

### Course Objective

1. Understand theoretical Models of entrepreneurship and business development
2. Understand the key resources required to develop an existing business such as ideas and finance, launch a new venture, or initiate a business enterprise
3. Understand the central role of opportunity recognition and marketing to business development .
4. Understand the creation of business sustainability with special reference to India.

### Examination

The examination shall consist of (i) internal assessment and (ii) the semester examination, conducted by the university. The faculty member will award marks out of a maximum of 30 marks for the internal test and 20 Marks for Seminar / project report/ presentation performance of the student. The written examination conducted by the university will be worth 100 marks. It will have two sections A and B. Section A, worth 20 marks, will consist of ten short answer questions, two from each unit. Section B will consist of 5 questions of 16 marks each, one from each unit with internal choice (May have Sub Divisions) (including one case study from any one unit) ; out of which student will be required to attempt all five questions.

### Course Contents

#### Unit 1

**Entrepreneurship:** Meaning and qualities of a successful entrepreneur. Facilitating factors & Common entrepreneurial traits. Women Entrepreneurship. Importance of Entrepreneur in economic development. Classification of Entrepreneurs. Role of Family and Society. Entrepreneur Vs Manager. Factors affecting entrepreneurial growth. Role of Government in promoting entrepreneurship.

#### Unit 2

**Small Scale Industries / Project Planning:** Concept and Process of starting a small scale industry/Project Planning. Search for a business idea- Start your own business or buy an existing one. Sources of ideas: Prefeasibility Study - Criteria for selection of product, Ownership, seed capital and capital budgeting, time schedule, network analysis and evaluation of Internal and external constraints. Project Profile Preparation - Matching Entrepreneur with the Project Preliminary evaluation and testing the ideas and Setting Project objectives. Feasibility study: Marketing, Finance, Technology & Legal Formalities. Guidelines for preparation of project report. Activity: Developing Business Idea and presentation.

#### Unit 3

**Operating Small Business:** Financial management- Operating costs , Methods of cost estimation using ratio analysis for short term and long term costs , Cost estimation and budgeting estimation under uncertainty, risk and inflationary conditions , Operating revenue , Cash flow statements , Cost benefit analysis .

#### Unit 4

**Entrepreneur Ship Development:** An overview of Start-up India & Make in India , Stand up India, Special Schemes and Initiatives. Capital investment subsidy ; Understanding the Institutional (National, State and District level) support systems for Entrepreneurship Development in India. Extension Training Institutes - Technical consultancy organizations, Commercial Banks. Entrepreneurship Development Training and Other Support Organisational Services - Central and State Government Industrial Policies and Regulations - International Business.

#### Unit 5

**Institutional Framework For Entrepreneurship:** An overview of MSMEs in India and MSME Act. Policies, Schemes & Incentives available to entrepreneurs in India. Entrepreneurial Development Agencies: NSDC, EDI, SIDO, NIESBUD. Sickness And Turnaround Strategies : Industrial Sickness –

Definition – Causes – Symptoms – Prediction – Revival – Managerial Deficiencies - Revival of Sick unit  
– BIFR and SICA's Role – Startup India's notion towards Winding up.

**Text Reading:**

1. Rajeev Roy, —Entrepreneurship, Oxford university press publications.
2. Vasant Desai, —Entrepreneurship , Himalaya Publications
3. P.C.Jain , —Hand Book of Entrepreneurs, Oxford University Press..
4. Srinivasan N.P. - Entrepreneurial Development
5. Gupta C.B. & Khanka S.S., Entrepreneurship and Small Business.
6. Peter F.Drucker, 'Innovation & 'Entrepreneurships'.
7. Scarborough & Zimmerer, Effective Small Business Management
8. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi, Saravanel – Entrepreneurial Development, Ess-Pee-kay-Publishing-House.
9. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business