

# VIDYASAGAR UNIVERSITY



## **Bachelor of Business Administration (BBA)**

**Under Graduate Syllabus**

**[Under Choice Based Credit System (CBCS)]  
(w. e. f 2019-2020)**

**Vidyasagar University  
Midnapore 721102  
West Bengal**

# VIDYASAGAR UNIVERSITY

## Curriculum for

### Bachelor of Business Administration (BBA)

[Choice Based Credit System (CBCS)]

Year	Semester	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
							CA	ESE	TOTAL
<b>Semester-I</b>									
1	I	Core-1	BBA-CC-1	<b>CT1:</b> Fundamentals of Management and Organizational Behaviour	6	5-1-0	15	60	75
		Core-2	BBA-CC-2	<b>CT2:</b> Business Accounting	6	4-0-0	15	60	75
				<b>CP2:</b> Business Accounting (Practical)		0-0-4			
		GE-1	BBA-GE-1	TBD	6	5-1-0	15	60	75
		AECC-1	BBA-Eng/MIL-AECC-1	English/MIL	2	1-1-0	10	40	50
<b>Semester -I: total</b>					<b>20</b>				<b>275</b>
<b>Semester-II</b>									
	II	Core-3	BBA-CC-3	<b>CT3:</b> Managerial Economics	6	5-1-0	15	60	75
		Core-4	BBA-CC-4	<b>CT4:</b> Statistics for Business Decision	6	5-1-0	15	60	75
		GE-2	BBA-GE-2	TBD	6	5-1-0	15	60	75
		AECC-2	BBA-ENVS-AECC-2	ENVS	4		20	80	100
<b>Semester-II : total</b>					<b>22</b>				<b>325</b>

Year	Semester	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
							CA	ESE	TOTAL
<b>Semester-III</b>									
<b>2</b>	<b>III</b>	Core-5	BBA-CC-5	<b>CT5: Marketing Management</b>	6	5-1-0	15	60	75
		Core-6	BBA-CC-6	<b>CT6: Cost Accounting</b>	6	5-1-0	15	60	75
		Core-7	BBA-CC-7	<b>CT7: Computer Applications in Business</b>	6	4-0-0	15	60	75
				<b>CP7: Computer Application in Business (Practical)</b>		0-0-4			
		GE-3	BBA-GE-3	TBD	6	5-1-0	15	60	75
		SEC-1	BBA-SEC-1	TBD	2	1-1-0	10	40	50
	<b>Semester – III : total</b>				<b>26</b>				<b>350</b>
<b>Semester-IV</b>									
<b>IV</b>		Core-8	BBA-CC-8	<b>CT8: Management Accounting</b>	6	5-1-0	15	60	75
		Core-9	BBA-CC-9	<b>CT9: Legal Aspects of Business -I</b>	6	5-1-0	15	60	75
		Core-10	BBA-CC-10	<b>CT10: Human Resource Management</b>	6	5-1-0	15	60	75
		GE-4	BBA-GE-4	TBD	6	5-1-0	15	60	75
		SEC-2	BBA-SEC-2	TBD	2	1-0-0	10	40	50
		<b>Semester – IV : total</b>				<b>26</b>			

Year	Semester	Course Type	Course Code	Course Title	Credit	L-T-P	Marks			
							CA	ESE	TOTAL	
3	V	<b>Semester-V</b>								
		Core-11	BBA-CC-11	<b>CT11:</b> Legal Aspects of Business-II	6	5-1-0	15	60	75	
		Core-12	BBA-CC-12	<b>CT12:</b> Research Methodology	6	5-1-0	15	60	75	
		DSE-1	BBA-DSE-1	TBD	6	4-0-4	15	60	75	
		DSE-2	BBA-DSE-2	TBD	6	4-0-4	15	60	75	
		<b>Semester –V : total</b>				<b>24</b>				<b>300</b>
	VI	<b>Semester-VI</b>								
		Core-13	BBA-CC-13	<b>CT13:</b> Financial Management	6	5-1-0	15	60	75	
		Core-14	BBA-DSE-14	<b>CT14:</b> Business Policy & Strategy	6	5-1-0	15	60	75	
		DSE-3	BBA-DSE-3	TBD	6	4-0-4	15	60	75	
		DSE-4	BBA-DSE-4	Project	6	0-0-12	15	60	75	
		<b>Semester – VI : total</b>				<b>24</b>				<b>300</b>
	<b>Total in all semester:</b>					<b>142</b>				<b>1900</b>

**CC** = Core Course , **AECC** = Ability Enhancement Compulsory Course , **GE** = Generic Elective , **SEC** = Skill Enhancement Course , **DSE** = Discipline Specific Elective , **CA**= Continuous Assessment , **ESE**= End Semester Examination , **TBD**=To be decided , **CT** = Core Theory, **L** = Lecture, **T** = Tutorial , **P** = Practical , **MIL** = Modern Indian Language , **ENVS** = Environmental Studies ,

## List of the Core courses and Electives

### Core Course (CC)

<b>BBA- CC-1:</b>	Fundamentals of Management and Organizational Behaviour
<b>BBA- CC-2:</b>	Business Accounting
<b>BBA- CC-3:</b>	Managerial Economics
<b>BBA- CC-4:</b>	Statistics for Business Decision
<b>BBA- CC-5:</b>	Marketing Management
<b>BBA- CC-6:</b>	Cost Accounting
<b>BBA- CC-7:</b>	Computer Applications in Business
<b>BBA- CC-8:</b>	Management Accounting
<b>BBA- CC-9:</b>	Legal Aspects of Business-I
<b>BBA- CC-10:</b>	Human Resource Management
<b>BBA- CC-11:</b>	Legal Aspects of Business-II
<b>BBA- CC-12:</b>	Research Methodology
<b>BBA- CC-13:</b>	Financial management
<b>BBA- CC-14:</b>	Business Policy & Strategy

### Discipline Specific Elective (DSE)

<b>BBA- DSE-1A:</b>	Consumer Behaviour
<b>Or</b>	
<b>BBA- DSE-1B:</b>	Human Resource Development
<b>Or</b>	
<b>BBA- DSE-1C:</b>	Banking & Financial Services
<b>BBA- DSE-2A:</b>	Training & Development
<b>Or</b>	
<b>BBA- DSE-2B:</b>	Investment Analysis & Portfolio Management
<b>Or</b>	
<b>BBA- DSE-2C:</b>	Advertising & Brand Management
<b>BBA- DSE-3A:</b>	Marketing of Services
<b>Or</b>	
<b>BBA- DSE-3B:</b>	Talent & Knowledge Management
<b>Or</b>	
<b>BBA- DSE-3C:</b>	Financial Institutions and Markets

**BBA- DSE-4:** Project

**Skill Enhancement Courses (SEC)**

**BBA- SEC-1:** IT Tools for Business

**BBA- SEC-2A:** E - Commerce

**Or**

**BBA- SEC-2B:** Statistical Software

**Generic Elective (GE)**  
**[Interdisciplinary for BBA department]**

**BBA- GE-1:** Business Ethics and Corporate Social Responsibility

**BBA- GE-2:** Entrepreneurship Development

**BBA- GE-3:** Production & Operations Management

**BBA- GE-4:** Income Tax

## Core Courses (CC)

### **BBA-CC-1: Principles of Management and Organizational Behaviour**

**Credits 06**

#### **BBA- CC1T: Principles of Management Principles of Management and**

#### **Organizational Behaviour**

##### **Course contents:**

**Unit-I:** Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos.

**Unit-II:** Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organizational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

**Unit-III:** Importance of organizational Behaviour. Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership. Emotional Intelligence

**Unit-IV:** Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organizational Power and Politics: Nature of organizational politics. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict, Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Managing Stress: Insights from Indian ethos

##### **Suggested Readings:**

1. Gilbert: Principles of Management, McGraw Hill.
2. Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing the Human Side of Work, Prentice Hall of India.
3. Kaul Vijay Kumar, Business Organisation & Management - Text and Cases, Pearson.
4. Kaul, Vijay Kumar, Management- Text & Cases, Vikas Publication.
5. Kavita Singh: Organizational Behaviour, Vikas Publication.
6. Koontz & Heinz Weihrich: Essential of Management, McGraw Hill.

7. Luthans Fred: Organizational Behaviour, Tata McGraw Hill.
8. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – Organizational Behaviour; Tata McGraw Hill.
9. Newstrom John W.: Organizational Behaviour, Tata McGraw Hill.
10. Richard L. Daft: Principles of Management, Cengage Learning India.
11. Robbins Stephen P: Organizational Behaviour, Pearson.
12. Stephen P. Robbins & Mary Coulter: Management, Pearson.
13. Stoner & Wankel: Management, Prentice Hall of India.
14. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.
15. Navin Mathur, Management Gurus, National Publishing House, New Delhi

## **BBA-CC-2: Business Accounting**

**Credits 06**

## **BBA-CC2T: Business Accounting**

**Credits 04**

### **Course contents:**

**Unit-I:** Introduction to Financial Accounting. Accounting as an Information System. Importance, Scope, and Limitations. Users of Accounting Information. Generally Accepted Accounting Principles. The Accounting Equation. Nature of Accounts and Rules of Debit and Credit. Recording Transactions in General Journal. Recording Transactions in three column Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts.

**Unit-II:** Introduction to International Financial Reporting Standards (IFRS). Understanding Accounting Standards issued by the ICAI related to Disclosure of Accounting Policies, Depreciation Accounting, and Revenue Recognition. Methods of charging Depreciation – Straight-line Method, and Written-down-value Method. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance. Bank Reconciliation Statement.

**Unit-III:** Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report. Preparation of Cash Flow Statement as per AS-3 (revised).

**Unit-IV:** Analyzing Financial Statements: Meaning, objectives, Benefits and limitation of Financial Statement Analysis (FSA); Classification of FSA- i) Internal Analysis & Vertical Analysis; Methods of FSA- Comparative Statements., Common size statements, Trend Ratios and Ratio Analysis; Ratio Analysis – Benefits & limitations, Important Ratio Analysing Liquidity, Profitability, Leverage and Efficiency.

## **C2P: Business Accounting (Practical)**

**Credits 02**

1. Computerised Accounting Systems: Computerized Accounts by using **Tally** accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

2. Computerised Accounting Systems : Computerized Accounts by using **FACT** accounting software: Creating a company; Creating Accounting Ledgers and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

### **Suggested Readings:**

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.

## **BBA-CC-3: Managerial Economics**

**Credits 06**

### **BBA-CC3T: Managerial Economics**

#### **Course contents:**

**Unit - I:** Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply: Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply; Theory of consumer behavior: cardinal utility theory, ordinal utility theory (indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods), revealed preference theory.

**Unit-II:** Producer and optimal production choice: optimizing behavior in short run (geometry of product curves, law of diminishing margin productivity, three stages of production), optimizing behavior in long run (iso - quants, iso - cost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cot curves, envelope curves), modern theory of cost (short run and long run), economies of scale, economies of scope.

**Unit-III:** Theory of firm and market organization : perfect competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry, effect of changes in demand,

cost and imposition of taxes) ; monopoly (basic features, short run equilibrium, long run equilibrium, effect of changes in demand, cost and imposition of taxes, comparison with perfect competition, welfare cost of monopoly), price discrimination, multi plant monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity) ; oligopoly (Cournot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma)

**Unit-IV:** Factor market: demand for a factor by a firm under marginal productivity theory (perfect competition in the product market, monopoly in the product market), market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

### **Suggested Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5<sup>th</sup> ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11<sup>th</sup> ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7<sup>th</sup> ed. ). Pearson.

## **BBA-CC-4: Statistics for Business Decisions**

**Credits 06**

### **BBA-CC4T: Statistics for Business Decisions**

#### **Course contents:**

**Unit-I: Measures of Central Value:** Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages. Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis.

**Unit-II: Correlation Analysis:** Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

**Unit-III: Analysis of Time Series:** Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares, Parabolic trend and logarithmic trend; Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

**Unit-IV: Probability:** Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, and Normal distribution. Central limit theorem.

**Unit-V: Hypothesis testing:** Concept; Level of Significance; Process of testing; Test of hypothesis concerning Mean; Test of hypothesis Normal Z test & t test for single mean.

**Suggested Readings:**

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.

**BBA- CC-5: Marketing Management**

**Credits 06**

**BBA- CC5T: Marketing Management**

**Course contents:**

**Unit-I:** Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept. Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

**Unit-II:** Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning;

**Unit-III:** Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

**Unit-IV:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps.

**Suggested Readings:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.

3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
4. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

## **BBA- CC-6: Cost Accounting**

**Credits 06**

### **BBA- CC6T: Cost Accounting**

#### **Course contents:**

**Unit-I:** Introduction: Nature and scope of cost accounting; Cost concepts and classification: direct, indirect, element wise, function wise, behaviour wise, sunk cost opportunity cost: Essentials of a good cost accounting system: Difference between cost and Management accounting: Concept of Cost Audit. Preparation of cost sheet & estimation.

**Unit-II:** Accounting for Material: Economic Order Quantity, ABC analysis (selective inventory concept): concept of Periodic inventory & Perpetual inventory, Various stock levels: JIT purchase: Selective methods of Material control Pricing of material issues-FIFO, LIFO, Weighted average.

**Unit-III:** Accounting for Labour: Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.

**Unit-IV:** Accounting for Overheads: Absorption, allocation and apportionment of overheads: Determination of overhead rates; Under and over absorption and its treatment, Primary and secondary distribution of overhead.

**Unit-V:** Cost Ascertainment: Contract costing; Operating costing (Transport); Process costing excluding inter-process profits and joint and by-products.

#### **Suggested Readings:**

1. Bhabatosh Banerjee: Cost Accounting- Theory & Practice, Prentice Hall of India Ltd., New Delhi,
2. Basu & Das: Cost & Management Accounting, Rabindra Library
3. Homgren, Charles, Foster and Datar: Cost Accounting – A Managerial Emphasis, PHI.
4. V. Rajasekaran, R. Lalitha: Cost Accounting, Pearson.
5. M. Y. Khan, P. K. Jain: Cost Accounting, TMH.
6. P.C Tulsian: Cost Accounting, TMH.

## **BBA- CC-7: Computer Applications in Business**

**Credits 06**

## **BBA- CC7T: Computer Applications in Business**

**Credits 04**

### **Course contents:**

#### **Unit I**

Introduction to word Processing, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database.

#### **Unit II**

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet.

#### **Unit II**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media ; Design; Transition; Animation; and slideshow.

#### **Unit III**

Business Data Processing: what is Data Processing, Data storage Hierchy, Standard method of Organizing Data ( File – Oriented Approach, Database – oriented Approach), File management System ( File types, File organisations, File Utilities), Data base Management System ( Database Models, Main Components of a DBMS, Creating and Using a Database).

#### **Unit IV**

Internet : definition, Brief history, its basic services ( e-mail, file transfer protocol, Telnet, Usenet News, The World Wide Web), Uses of Internet.

## **BBA- CC7P: Computer Application in Business (Practical)**

**Credits 02**

1. Microsoft Word: Bio Data, Bullets and Numbering, Header and Footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge.
2. Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; transition; Animation and slide show.
3. Spreadsheet functions: Mathematical, Statistical, Financial, Creating spreadsheet in the area of: Loan and Lease statement; Payroll statements; Graphical representation of data;

## **Suggested Reading:**

1. Amit Goel, Computer Fundamentals, Pearson
2. IITL-ESL, Introduction to Computer Science, Pearson
3. Aksoy, Information Technology in Theory, Cengage
4. P.K.Sinha - Computer Fundamentals, BPB Publication.
5. V.Rajaraman - Fundamentals of Computers, PHI, Sixth Edition

## **BBA- CC-8: Management Accounting**

**Credits 06**

### **BBA- CC8T: Management Accounting**

#### **Course contents:**

**Unit-I:** Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

**Unit-II:** Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

**Unit-III:** Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

**Unit-IV:** Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

#### **Suggested Readings:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson

2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

## **BBA- CC-9: Legal Aspects of Business-I**

**Credits 06**

### **BBA-CC9T: Legal Aspects of Business-I**

#### **Course Contents**

**Unit-I:** Law: Concept, Definition, Scope, Rule, Society and Law, Mercantile or Business Law.

**Unit-II:** Law of Contract: Definition, Essential elements for a valid contract, Different types of contracts, Legality of Object, Void Agreements, Contingent Contract, Performance and Discharge of Contracts, Breach of Contract and Remedies, Indemnity and Guarantee.

**Unit-III:** Law of Sale of Goods: Definition, Essential elements, Conditions and Warranties, Transfer of Property in the goods, Performance of Contract of Sales, Remedial measures for breach of contract by either party.

**Unit-IV:** Law of Negotiable Instruments: Definitions, Essentials of a Negotiable Instrument and its components, Related parties and their rights and liabilities, Payment and Negotiation rules, Dishonour and Discharge, Banker and Customer.

#### **Suggested Readings:**

1. M. C. Kuchhal, *Mercantile Law*, Vikas
2. Gulshan and Kapoor, *Business Law*, New Age International
3. N. D. Kapoor, *Mercantile Law including Industrial Law*, Sultan Chand
4. Pandit and Pandit, *Business Law*, Himalaya

## **BBA-CC-10: Human Resource Management**

**Credits 06**

### **BBA-CC10T: Human Resource Management**

#### **Course contents:**

**Unit-I:** Human Resource Management: Concept, Functions, roles, skills & competencies, HRD definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organisations

**Unit-II:** Human Resource Planning: Process, Forecasting demand & supply, Skill inventories Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e- recruitment, selection process, orientation process.

**Unit-III:** Training: Concept, Needs, Systematic approach to training, Methods of training. Management development: Concept & Methods. Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview .Career planning: career anchors, career life stages. Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.

**Unit-IV:** Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining .

### **Suggested Readings:**

1. De Cenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.
2. Dessler, G: Human Resource Management, Pearson.
3. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
5. R. Wayne Mondy & Rober M. Noe: Human Resource Management, Pearson.

## **BBA- CC-11: Legal Aspects of Business-II**

**Credits 06**

### **BBA-CC11T: Legal Aspects of Business -II**

#### **Course Contents:**

**Unit-I:** Law of Consumer Protection: Central and State Councils, District Forum, Complaints, Penalties.

**Unit-II:** Law of Partnership: Definition, Registration, Rights, Duties, and Liabilities of Partners, Dissolution of Partnership firm.

**Unit-III:** Information Technology Act, 2000: Definitions, Digital Signature, Electronic Governance, Acknowledgement and Dispatch of Electronic Records, Duties of Subscribers, Offences.

**Unit-IV:** Other Laws: Shops and Establishments, Patents, Trade Marks, Copyrights, Fair Trade Practices.

### **Suggested Readings:**

1. M. C. Kuchhal, *Mercantile Law*, Vikas
2. Gulshan and Kapoor, *Business Law*, New Age International
3. N. D. Kapoor, *Mercantile Law including Industrial Law*, Sultan Chand
4. Pandit and Pandit, *Business Law*, Himalaya

## **BBA-CC-12: Research Methodology**

**Credits 06**

### **BBA-CC12T: Research Methodology**

#### **Course Contents:**

**Unit-I:** Nature and Scope of Business Research: Role of Business Research in decision making. Research Design: Exploratory, Descriptive & Causal. Validity in experimentation- internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context.

**Unit-II:** Primary Data Collection: Survey Vs Observations. Random sample collection methods. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques.

**Unit-III:** Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design. Fundamentals of Scale Evaluation-Reliability, Validity and Generalizability Sampling: Sampling techniques, determination of sample size using statistical techniques, Cronbach's Alpha test for reliability(using software).

**Unit-IV:** Data and the Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit).

#### **Suggested Readings:**

1. Chawla, D. & Sondhi, N. (2011) Research Methodology Concepts and Cases (1st ed.). Vikas Publishing House
2. Malhotra, N & Dash. S (2010) Marketing Research An Applied Orientation (6th ed.). Pearson, Prentice Hall of India.
3. Zikmund, W.G., Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business Research Methods (9th ed.). Cengage Learning.
4. Johnson, R.A. & Wichern, D.W. (1997) Business Statistics-Decision Making with Data (1st ed.). John Wiley & Sons.
5. Cooper, D.R. & Schindler, P.S. (2008) Business Research Methods (10th ed.). McGraw Hill Education.

## **BBA- CC-13: Financial Management**

**Credits 06**

### **BBA- CC13T: Financial Management**

#### **Course contents:**

**Unit-I:** Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

**Unit-II:** Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitability Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

**Unit-III:** Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Unit-IV:** Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very

Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

### **Suggested Readings:**

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publishing Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

## **BBA- CC-14: Business Policy and Strategy**

**Credits 06**

### **BBA- CC14T: Business Policy and Strategy**

#### **Course contents:**

**Unit-I: Nature & importance of business policy & strategy:** Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions. Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

**Unit-II: Environmental Analysis & Diagnosis:** Analysis of company's external environment Environmental impact on organizations policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model; Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.

**Unit-III: Formulation of competitive strategies:** Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves. Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround. Strategic fundamentals of merger & acquisitions.

**Unit-IV: Strategic Framework:** Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing

strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

### **Suggested Readings:**

1. J.A. Pearce & R.B. Robinson: Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. Upendra Kachru: Strategic Management, Excel books
5. Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management –Concepts and Cases, McGraw-Hill Companies
6. Lawrence R. Jauch & William F. Glueck: Business Policy and Strategic Management (Mcgraw Hill Series in Management).

### **Discipline Specific Electives (DSE)**

**BBA- DSE-1A: Consumer Behaviour**

**Credits 06**

**BBA- DSE1AT: Consumer Behaviour**

**Credits 04**

### **Course contents:**

**Unit-I: Consumer Behaviour:** Nature, scope & application: Importance of consumer behaviour in marketing decisions, characteristics of consumer behaviour, role of consumer research, consumer behaviour- interdisciplinary approach. Introduction to ‘Industrial Buying Behaviour’ Market Segmentation: VALS 2 segmentation profile.

**Unit-II: Consumer Needs & Motivation:** Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow’s hierarchy of needs, McLelland’s APA theory, Murray’s list of psychogenic needs, Bayton’s classification of motives, self-concept & its importance, types of involvement. Personality & Consumer Behaviour: Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self images; Role of self-consciousness. Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception: Perceptual Process: selection, organization & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory. Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory.

**Unit-III: Group Dynamics & consumer reference groups:** Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups. Family & Consumer Behaviour: Consumer socialization

process, consumer roles within a family, purchase influences and role played by children, family life cycle. Social Class & Consumer behaviour: Determinants of social class, measuring & characteristics of social class. Culture & Consumer Behaviour: Characteristics of culture, core values held by society & their influence on consumer behaviour, introduction to sub-cultural & cross-cultural influences. Opinion Leadership Process: Characteristics & needs of opinion leaders & opinion receivers, interpersonal flow of communication.

**Unit-IV: Diffusion of Innovation:** Definition of innovation, product characteristics influencing diffusion, resistance to innovation, adoption process. Consumer Decision making process: Process- problem recognition, pre-purchase search influences, information evaluation, purchase decision (compensatory decision rule, conjunctive decision, rule, Lexicographic rule, affect referral, disjunctive rule), post purchase evaluation; Situational Influences Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model, Howard- Sheth Family Decision Making Model, Engel, Kollat & Blackwell Model, Sheth Newman Gross Model of Consumer Values.

Note: Cases & application to marketing will be taught with respect to each topic.

**BBAHMDSE1AP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-1A)

**Suggested Readings:**

1. Leon G.Schiffman & Leslie L.Kanuk: Consumer Behaviour, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: Consumer Behaviour – Buying, Having, and Being, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: Consumer Behaviour, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: Marketing Management (Global Edition) Pearson.

**Or**

**BBA-DSE-1B: Human Resource Development**

**Credits 06**

**BBA-DSE1BT: Human Resource Development**

**Credits 04**

**Course contents:**

**Unit-I: Human Resource Development (HRD):** Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total

System; Activity Areas of HRD : Training, Education and Development; Roles and competencies of HRD professionals.

**Unit-II: HRD Process:** Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

**Unit-III: HRD Interventions:** Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.

**Unit-IV: HRD Applications:** Coaching and mentoring, Career management and development; Employee counseling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.

**Unit-V:** Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

### **Suggested Readings:**

1. Nadler, Leonard: Corporate human Resource Development, Van Nostrand Reinhold / ASTD, New York.
2. Rao T.V. and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford and IBH Publication Ltd.
3. Rao T.V.: Reading in human Resource Development, Oxford IBH Publication .Ltd.
4. Viramani B.R. and Seth, Pramila: Evaluating Management Training and Development, Vision Books.
5. Rao T.V.: Human Resource Development, Sage publication.
6. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.
7. Lynton, Rolf P. and Pareek, Udai: Training for Development, Vistaar publication.
8. Werner J. M., DeSimone, R.L.: Human resource development, South Western.
9. Mankin, D.: Human resource development, Oxford University Press India.
10. Haldar, U. K.: Human resource development, Oxford University Press India.
11. Rao, T.V.: Future of HRD, Macmillan Publishers India.

**BBAHMDSE1BP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-1B)

**Or**

**BBA-DSE-1C: Banking and Financial Services**

**Credits 06**

**BBA-DSE1CT: Banking and Financial Services**

**Credits 04**

## Course contents:

**Unit-I: Introduction:** An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

**Unit-II: Issue Management:** Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

**Unit-III: Leasing and Hire Purchase :** Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfeiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, reprising of a loan, floating vs. fixed rate, Practical problems on housing finance.

**Unit-IV: Venture Capital:** Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: concept, securitization as a funding mechanism, Traditional and nontraditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

## **BBAHMDSE1CP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-1C)

## **Suggested Readings:**

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.

5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

**BBA- DSE-2A: Training & Development**

**Credits 06**

**BBA- DSE2AT: Training & Development**

**Credits 04**

**Course contents:**

**Unit-I:** Organization vision & plans, assessment of training needs, setting training objectives, designing training programmes, Spiral model of training.

**Unit-II: Tasks of the training function:** Building support, overall training capacity, developing materials, strategic planning, networking, designing training programmes.

**Unit-III: Training methods:** On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, and sensitivity training, e-training.

**Unit-IV: Management Development Programme Methods:** Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programmes, special projects, behavioural modeling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programmes, Participants, Objectives.

**Unit-V: Organizational Development (OD):** Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant –Client Relationships, System Ramifications, Power, Politics and OD

**BBAHMDSE2AP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-2A)

**Suggested Readings:**

1. Blanchard P.Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson.
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

**Or**

**BBA-DSE-2B: Investment Analysis and Portfolio Management Credits 06**

**BBA-DSE2BT: Investment Analysis and Portfolio Management Credits 04**

**Course contents:**

**Unit-I: Basics of risk and return:** concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio. Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

**Unit-II: Share valuation:** Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numerical in EMH and technical analysis)

**Unit-III: Portfolio analysis:** portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

**Unit-IV: Capital asset pricing model (CAPM):** Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds: Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

**BBAHMDSE2BP: Project Report**

**Credit 02**

(Submit a Project Report (on any chosen topic from DSE-2B))

**Suggested Readings:**

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management. Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

**Or**

**BBA-DSE-2C: Advertising and Brand Management**

**Credits 06**

**BBA- DSE2CT: Advertising and Brand Management**

**Credits 04**

**Course contents:**

**Unit-I:** Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, hierarchy of effect, innovation adoption model, action first model, quick decision model; Planning framework of promotional strategy

**Unit-II:** How advertising works: Exposure, salience, familiarity, low involvement, central route & peripheral route & cognitive learning; Positioning strategies ; Associating feelings with a brand; Developing brand personality ; Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement

**Unit-III:** Media planning & scheduling: Introduction to broadcast & non -broadcast media; Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous

**Unit-IV:** Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

**Unit-V:** Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process.

**Unit-VI:** Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning.

**Unit-VII:** Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapfner. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management

**BBAHMDSE2CP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-2C)

**Suggested Readings:**

1. Aaker, Myers & Batra: Advertising Management, Prentice Hall.
2. Wells, Moriarity & Burnett: Advertising Principles & practices, Prentice Hall.
3. Kleppner's Advertising Procedure: W.Ronald Lane, Kane Whitehill king and J. Thomas Russell, Pearson Education.
4. George E.Belch & Michael A. Balch: Advertising and Promotion, TMH
5. S.H.H Kazmi and Satish K.Batra: Advertising and sales promotion, Excel books
6. Cowley. D: Understanding Brands, Kogan Page Ltd
7. Jean Noel Kampferer: Strategic Brand Management, Kapferer Free Press
8. David Aaker: Brand Leadership, Simon & Schuster
9. Wright, Winter, Ziegler: Advertising, Atlantic Publishers
10. Sandage, Fryburger,: Advertising Theory & Practice, Ratroll Longman Group

**BBA-DSE-3A: Marketing of Services**

**Credits 06**

**BBA- DSE3AT: Marketing of Services**

**Credits 04**

**Course contents:**

**Unit-I:** The emergence of service economy: contributory factors, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges

**Unit-II:** Marketing mix: concept of value and value drivers, extended framework Service marketing system: production, marketing, human resources, sequential analysis.

**Unit-III:** Service system positioning: service delivery process, blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process.

**Unit-IV:** Service marketing strategy; segmentation, targeting and positioning, market innovation Competitive differentiation; competitive advantage and value chain analysis

**Unit-V:** Service quality; concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service

culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc.

**BBAHMDSE3AP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-3A )

**Suggested Readings:**

1. Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York. Houghton Mifflin.
2. Glynn, W. J., & Barnes, J. G.: Understanding services management – Integrating marketing, organizational behaviour, operations and human resources management, Prentice Hall.
3. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley.
4. Hoffman, K. D., & John, E. G. B.: Marketing of services: Concepts strategies and cases, Thomson-South Western.
5. Shanker, R. (2002). Services Marketing: The Indian perspective, Excel Books.

**Or**

**BBA-DSE-3B: Talent and Knowledge Management**

**Credits 06**

**BBA-DSE3BT: Talent and Knowledge Management**

**Credits 04**

**Course contents:**

**Unit-1:** Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management.

**Unit-II:** Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

**Unit-III:** Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organizations. Types of Knowledge: Tacit and Explicit. Managing knowledge workers.

**Unit-IV:** Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping.

**Unit-V:** Knowledge management strategies: Aligning individual needs with organization, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis.

**BBAHMDSE3BP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-3B)

**Suggested Readings:**

1. Lance A. Berger, Dorothy Berger: Talent management handbook, McGraw Hill New York.
2. Cappeli Peter: Talent on Demand –Managing Talent in an age of uncertainty, Harvard Business press.
3. Awad.E.M and Ghaziri.H.M: Knowledge management, Pearson education International.
4. Stuart Barnes: Knowledge management system theory and practice, Thomson learning.
5. Donald Hislop: Knowledge management in organizations, Oxford University press.
6. Sudhir Warier: Knowledge management, Vikas publishing house.
7. T. Raman: Knowledge management –a resource book, Excel books.

**Or**

**BBA-DSE-3C: Financial Institutions and Markets**

**Credits 06**

**BBA-DSE3CT: Financial Institutions and Markets**

**Credits 04**

**Course contents:**

**Unit-I: Structure of Indian Financial System:** An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products. Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS); RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs

**Unit-II: Introduction to Financial Markets in India:** Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity,

Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

**Unit-III: Secondary Market in India:** Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE

**Unit-IV: Money Markets & Debt Markets in India:** Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds

**BBAHMDSE3CP: Project Report**

**Credit 02**

Submit a Project Report (on any chosen topic from DSE-3C)

**Suggested Readings:**

1. Saunders, Anthony & Cornett, Marcia Millon (2007). *Financial Markets and Institutions* (3rd ed.). Tata McGraw Hill
2. Khan, M Y. (2010). *Financial Services* (5th ed.). McGraw Hill Higher Education
3. Shahani, Rakesh (2011). *Financial Markets in India: A Research Initiative*. Anamica Publications
4. Goel, Sandeep. (2012). *Financial services*. PHI.
5. Gurusamy, S. (2010). *Financial Services*. TMH.

**BBAHM-DSE-4:**

**PROJECT**

**Credits 06**

**BBA-DSE4P:**

**Project**

**Credits 06**

Project in Field /Industry Training.

## *Skill Enhancement Courses (SEC)*

### **BBA- SEC-1: IT Tools in Business**

**Credits 02**

#### **BBA- SEC1T: IT Tools in Business**

##### **Course contents:**

**Unit-I: Spreadsheets:** Introduction, concept of worksheets and workbooks, creating, opening, closing and saving workbooks, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define. Using formulae and functions: Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks, correcting common formula errors, working with inbuilt function categories like mathematical, statistical, text, lookup, information, logical, database, date and time and basic financial functions. Consolidating worksheets and workbooks using formulae and data consolidate command Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae. Implementing file level security and protecting data within the worksheet Creating charts and graphics: Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating spark line graphics. Analyzing data using pivot tables: Creating, formatting and modifying a pivot table, sorting, filtering and grouping items, creating calculated field and calculated item, creating pivot table charts, producing a report with pivot tables. Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver) Exchanging data using clipboard, object linking and embedding.

**Unit-II: Word processing:** Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders. Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa. Create newspaper columns, indexes and table of contents. Spelling checks your document using inbuilt and custom dictionaries, checking grammar and style, using thesaurus and finding and replacing text. Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else. Linking and embedding to keep things together.

**Unit-III: PowerPoint presentation:** Introduction: Creating a blank presentation using a design template, basing a new presentation on an existing one, creating and managing slides, using content place holders, creating graphs, tables, diagrams, organization charts, inserting clip art

and images. Viewing and navigating a presentation: Organizing ideas in outline view, using slide sorter to rearrange a presentation, previewing presentation in slide show, understanding master views, using title master, slide master, handout master and notes master, working with headers and footers, using hyperlinks, advanced navigation with action settings, navigation short hand with action buttons Animation and multimedia: Using and applying animation schemes, custom animation, understanding sound file formats and video types, adding music, sound and video clips. Final presentation: Applying transition to slides, controlling transition speed, using hidden slides, using custom shows, using on screen pen and adding and accessing notes during a presentation.

**Unit-IV: Databases:** Introduction to Database Development: Database Terminology, Objects, Creating Tables, working with fields, understanding Data types , Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering. Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria. Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups. Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

## **BBA-SEC-2A: E-Commerce**

**Credits 02**

### **BBA-SEC2AT: E-Commerce**

#### **Course contents:**

**Unit-1: Introduction to e-commerce:** Meaning and concept of ecommerce, ecommerce vs. e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter's value chain model, competitive advantage and competitive strategy, different types of ecommerce like B2B, B2C, C2C, C2B,G2C

**Unit-II: Technology in e-commerce:** An overview of the internet, basic network architecture and the layered model, internet architecture, network hardware and software considerations, intranets and extranets ,The making of world wide web, web system architecture, ISP, URL's and HTTP, cookies.

**Unit-III: Building and hosting your website:** choosing an ISP, registering a domain name, web promotion, internet marketing techniques, e-cycle of internet marketing, personalization, mobile agents, tracking customers, customer service, CRM and e-value

**Unit-IV: Web page design using HTML and CSS:** Overview of HTML, basic structure of an HTML document, basic text formatting, links, images, tables, frames, form and introduction to CSS.

**Unit-V: Security threats:** Security in cyberspace, kinds of threats and crimes: client threat, communication channel threat, server threat, other programming threats, frauds and scams

**Unit-VI: Basic cryptography for enabling security in ecommerce: encryption:** public and private key encryption, authentication and trust using digital signature and digital certificates, internet security using VPN, firewalls, SSL

**Unit-VII: Internet payment systems:** Features of payment methods, 4C payment methods, electronic money, ACID and ICES test, payment gateway, SET protocol for credit card payment, electronic payment media: e-cash and e-wallet, e-check, credit card, debit card, smart card, EFT and ACH

**Unit-VIII: Business to Business e-commerce:** Meaning, benefits and opportunities in B2B, B2B building blocks and their relationship to supply chain management, key B2B models and their main functions, EDI as a B2B tool.

**Unit-IX: Consumer oriented e-commerce:** traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mall, direct selling by manufacturer, supplementary distribution channel, e broker and e-services like web-enabling services, matchmaking services, information selling on the web, entertainment services and auction services. E-core values: ethical issues, legal issues, taxation issues and international issues.

Or

**BBA-SEC-2B: Statistical Software**

**Credits 02**

**BBA-SEC2BT: Statistical Software**

**Course contents:**

**Unit-1:** Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables

**Unit-2:** Running Statistical Procedures – data entry and interpretation of the output. Descriptive Statistics, T-tests, Chi Square test, One way Anova, Correlation, Linear regression including multiple regression, Cluster analysis, Discriminant Analysis, Factor analysis/Principal Components Analysis

**Generic Elective (GE)**  
**[Interdisciplinary for BBA department]**

**BBA-GE-1: Business Ethics and Corporate Social Responsibility Credits 06**

**BBA-GE1T: Business Ethics and Corporate Social Responsibility**

**Course contents:**

**Unit-I:** Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

**Unit-II:** Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading. The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

**Unit-III:** Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring, Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

**Suggested Readings:**

1. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
2. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA
3. A.C. Fernando: Business Ethics Pearson Education.
4. A.C. Fernando: Corporate Governance Pearson Education.
5. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
6. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
7. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing

8. Kevin Gibson: Ethics and Business, an Introduction, Cambridge Applied Ethics  
Cambridge University Press
9. Bhanumurthy K V: Ethics and Social Responsibility of Business, Pearson Education  
India.

## **BBA-GE-2: Entrepreneurship Development**

**Credits 06**

### **BBA-GE2T: Entrepreneurship Development**

#### **Course contents:**

**Unit- I: Entrepreneurial Management:** The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation, Identifying opportunities and Evaluation; Building the Team /Leadership; Strategic planning for business; Steps in strategic planning, Forms of ownership – Sole proprietorship; partnership; limited liability partnership and corporation form of ownership; advantages/disadvantages, Franchising; advantages/disadvantages of franchising; types of franchise arrangements; franchise contracts; franchise evaluation checklist, Financing entrepreneurial ventures; Managing growth; Valuation of a new company; Harvesting and Exit Strategies; Corporate Entrepreneurship

**Unit-II: Entrepreneurship, Creativity and Innovation:** Stimulating Creativity; Organizational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

**Unit-III: Social Entrepreneurship:** Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture Issues in creating and Sustaining a Non-profits Organization; Financing and Risks; Business Strategies and Scaling up.

**Unit-IV: Family Business and Entrepreneurship:** The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms ; Culture and evolution of family firm; Managing Business, family and shareholder relationships ; Conflict and conflict resolution in family firms ; Managing Leadership ,succession and continuity ; women's issues in the family business ; Encouraging change in the family business system.

**Unit-V: Financing the Entrepreneurial Business:** Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.

#### **Suggested Readings:**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.

2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
4. Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
5. Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
6. Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
7. Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.
8. Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
9. Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
10. Prahalad, C. K. (2006). Fortune at the bottom of the pyramid, eradicating poverty through profits. Wharton school Publishing.
11. Scarborough & Zimmerer, Effective Small Business Management
12. Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.

## **BBA-GE-3: Production and Operations Management**

**Credits 06**

### **BBA-GE3T: Production and Operations Management**

#### **Course contents:**

**Unit-I:** Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organization. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability). Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

**Unit-II:** Forecasting-Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD. Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

**Unit-III:** Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that

influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

**Unit-IV:** Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables. Elementary Queuing Theory: Poisson- Exponential Single Server Model with Infinite Population.(question based on M/M/1.

### **Suggested Readings:**

1. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry, Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta, Statistical methods, Sultan Chand & Sons.
5. Adam, E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi
6. S.N. Chary, Production & operations management – Tata McGraw Hill, New Delhi
7. Buffa E S, & Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, Kanti Swarup, Sultan Chand
10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

## **BBA-GE-4: Income Tax**

**Credits 06**

### **BBA-GE4T: Income Tax**

#### **Course contents:**

**Unit-I:** Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

**Unit-II:** Computation of Income under the head Salary

**Unit-III:** Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

**Unit-IV:** Clubbing of Income, Set-off and carry-forward of losses, Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to the concept of Goods and Services Tax (GST) and Direct Tax Code (DTC).

**Unit-V:** Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

**Suggested Readings:**

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)
3. Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
4. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.

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