

# **VIDYASAGAR UNIVERSITY**



## **BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**REVISED SYLLABUS (UNDER CBCS)**

**(w.e.f. Academic Year 2022-2023)**

**Vidyasagar University**

**Paschim Midnapore 721102, West Bengal**

# VIDYASAGAR UNIVERSITY

## Course Curriculum on Bachelor of Business Administration (BBA) [Under CBCS]

Year	Semester	Course Type	CourseCode	CourseTitle	Credit	L-T-P	Marks			
							CA	ESE	TOTAL	
<b>Semester-I</b>										
<b>1<sup>st</sup></b>	<b>I</b>	Core-1	BBACC1	<b>C1T:</b> Fundamental of Management and Organizational Behaviour	6	5-1-0	15	60	75	
		Core-2	BBACC2	<b>C2T:</b> Financial Accounting	6	5-1-0	15	60	75	
		GE-1	BBAGE1	<b>GE1T:</b> Mathematics for Business Decisions	6	5-1-0	15	60	75	
		AECC-1	BBAECC1	English/MIL	2	1-1-0	10	40	50	
	<b>Semester-I:Total</b>					<b>20</b>				<b>275</b>
	<b>Semester-II</b>									
	<b>II</b>	Core-3	BBACC3	<b>C3T:</b> Managerial Economics	6	5-1-0	15	60	75	
		Core-4	BBACC4	<b>C4T:</b> Statistics for Business Decisions	6	5-1-0	15	60	75	
		GE-2	BBAGE2	<b>G2T:</b> Computer Applications in Business (Theory)	6	4-0-0	15	40	75	
				<b>G2P:</b> Computer Applications in Business (Practical)		0-0-2		20		
AECC-2		BBAECC2	ENVS	4		20	80	100		
<b>Semester-II:Total</b>					<b>22</b>				<b>325</b>	

Year	Semester	Course Type	Course Code	CourseTitle	Credit	L-T-P	Marks			
							CA	ESE	TOTAL	
		<b>Semester-III</b>								
<b>2<sup>nd</sup></b>	<b>III</b>	Core-5	BBACC5	<b>C5T:</b> Marketing Management	6	5-1-0	15	60	75	
		Core-6	BBACC6	<b>C6T:</b> Cost and Management Accounting	6	5-1-0	15	60	75	
		Core-7	BBACC7	<b>C7T:</b> Production and Operations Management	6	5-1-0	15	60	75	
		GE-3	BBAGE-3	<b>GE3T :</b> Business Ethics and Corporate Social Responsibility	6	5-1-0	15	60	75	
		SEC-1	BBASEC1	<b>SEC1.1T:</b> Business Communication <b>Or</b> <b>SEC1.2T:</b> E-Commerce	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	BBACC8	<b>C8T:</b> Financial Management	6	5-1-0	15	60	75	
		Core-9	BBACC9	<b>C9T:</b> Research Methodology	6	5-1-0	15	60	75	
		Core-10	BBACC10	<b>C10T:</b> HumanResourceManagement	6	5-1-0	15	60	75	
		GE-4	BBAGE4	<b>GE4T:</b> Entrepreneurship Development		6	4-0-0	15	40	75
<b>GE4P:</b> Entrepreneurship Development (Business Plan)				0-0-4	20					
SEC-2		BBASEC2	<b>SEC2.1T:</b> Tools for Business <b>Or</b> <b>SEC2.2T:</b> Income Tax	2	1-1-0	10	40	50		
		<b>Semester –IV:Total</b>			<b>26</b>				<b>350</b>	

Year	Semester	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
							CA	ESE	TOTAL
3 <sup>rd</sup>	V	<b>Semester-V</b>							
		Core-11	BBACC11	<b>C11T:</b> Fundamentals of Business Analytics	6	5-1-0	15	60	75
		Core-12	BBACC12	<b>C12T:</b> Business Law	6	5-1-0	15	60	75
		DSE-1	BBADSE1	DSE1.1T: Commercial Banking <b>OR</b> DSE1.2T: Human Resource Planning and Development <b>OR</b> DSE1.3T: Consumer Behaviour	6	5-1-0	15	60	75
		DSE-2	BBADSE2	DSE2.1T: Financial Institution and Markets <b>OR</b> DSE1.2T: Industrial Relations <b>OR</b> DSE1.3T: Advertising and Brand Management	6	5-1-0	15	60	75
		<b>Semester –V:Total</b>				<b>24</b>			
	VI	<b>Semester-VI</b>							
		Core-13	BBACC13	<b>C13T:</b> Digital Marketing	6	5-1-0	15	60	75
		Core-14	BBADSE14	<b>C14T:</b> Business Strategy & Policy	6	5-1-0	15	60	75
		DSE-3	BBADSE3	DSE3.1T: Investment analysis and portfolio management <b>OR</b> DSE3.2T: HRM in knowledge Era <b>OR</b> DSE3.3T: Marketing of services	6	5-1-0	15	60	75
		DSE-4	BBADSE4	DSE4P: Internship/ Industrial Visit	6	0-0-6	25	50	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, **T**=Theory, **L** =Lecture, **T** =Tutorial, **P**=Practical, **MIL** =Modern Indian Language, **ENVS** =Environmental Studies

*[ Note: In Semester V & Semester VI DSE subjects should be chosen from any one Discipline*

## List of Core courses (CC) and Electives

### Core Course (CC)

<b>BBACC1T</b>	: Fundamentals of Management and Organizational Behaviour
<b>BBACC2T</b>	: Financial Accounting
<b>BBACC3T</b>	: Managerial Economics
<b>BBACC4T</b>	: Statistics for Business Decision
<b>BBACC5T</b>	: Marketing Management
<b>BBACC6T</b>	: Cost and Management accounting
<b>BBACC7T</b>	: Production and Operations Management
<b>BBACC8T</b>	: Financial Management
<b>BBACC9T</b>	: Research Methodology
<b>BBACC10T</b>	: Human Resource Management
<b>BBACC11T</b>	: Fundamentals of Business Analytics
<b>BBACC 12T</b>	: Business Law
<b>BBACC13T</b>	: Digital Marketing
<b>BBACC14T</b>	: Business Strategy & Policy

### Discipline Specific Electives (DSE)

<b>BBADSE1.1T</b>	: Commercial Banking.
<b>Or</b>	
<b>BBADSE1.2T</b>	: Human Resource Planning and Development
<b>Or</b>	
<b>BBA DSE1.3T</b>	: Consumer Behaviour
<b>BBADSE2.1T</b>	: Financial Institution and Markets
<b>Or</b>	
<b>BBADSE2.2T</b>	: Industrial Relations
<b>Or</b>	
<b>BBADSE2.3T</b>	: Advertising and Brand Management
<b>BBADSE3.1T</b>	: Investment analysis and portfolio management
<b>Or</b>	
<b>BBADSE3.2T</b>	: HRM in knowledge Era
<b>Or</b>	
<b>BBADSE3.3 T</b>	: Marketing of services
<b>BBADSE4 (P)</b>	: Internship/ Industrial Visit

### Skill Enhancement Course (SEC)

<b>BBASEC1.1T</b>	: Business Communication
<b>Or</b>	
<b>BBASEC1.2T</b>	: E-Commerce
<b>BBASEC2.1 T</b>	: Income Tax
<b>Or</b>	
<b>BBASEC2.2 T</b>	: IT Tools for Business

*Generic Electives (GE)*

<b>BBAGE1T</b>	: Mathematics for Business Decisions
<b>BBAGE2T</b>	: Computer Fundamentals and Applications
<b>BBAGE2P</b>	: Computer Fundamentals and Applications (Practical)
<b>BBAGE3T</b>	: Business Ethics and Corporate Social Responsibility
<b>BBAGE4T</b>	: Entrepreneurship development
<b>BBAGE4P</b>	: Entrepreneurship development (Business Plan)

*Ability Enhancement Compulsory Course (AECC)*

<b>BBAAECCT</b>	: Communicative English
<b>BBAENVST</b>	: Environmental Studies

## Core Course (CC)

**BBACC1: Fundamentals of Management and Organizational Behaviour      Credits 06**

**BBA CC1T: Fundamentals of Management and Organizational Behaviour**

### **Course contents:**

**Unit-I:** Introduction: Definition, nature and scope of Management, Management as science and art, Evolution of Management Theory, Contribution of F.W. Taylor, Henry Fayol and Elton Mayo, Managerial functions and Roles, Qualities of a good manager.

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

**Unit-III:** Importance of organizational Behaviour, Perception and Attribution: Concept, Nature, Process, Personality: Concept, Various Theories of Personality (Big Five Factor Model, MBTI Model) Learning: Concept and Theories of Learning, reinforcement, Motivation: Concepts and their application, Content theories, Contemporary Leadership issues: Charismatic, Transformational Leadership, Servant leadership, Emotional Intelligence

**Unit-IV:** Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. 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

### **Suggested Readings :**

1. Koontz & Heinz Wehrich: Essential of Management, McGraw Hill.
2. Luthans Fred: Organizational Behaviour, Tata McGraw Hill.
3. Richard L. Daft: Principles of Management, Cengage Learning India.
4. Robbins Stephen P: Organizational Behaviour, Pearson.
5. Stephen P. Robbins & Mary Coulter: Management, Pearson.
6. Stoner & Wankel: Management, Prentice Hall of India.
7. Chitale A. K. , Mohanty R. P., Dubey N. R.: Organizational Behaviour: Text and Cases, Prentice Hall of India.

**BBA CC2 - Financial Accounting****Credits 06****BBA CC2T - Financial Accounting****Full Marks: 75****Course contents:**

**Unit-I:** Meaning and scope of Accounting, Definition, need and development of accounting; Accounting Principles: GAAP, Accounting transaction, accounting equation

**Unit-II:** Journals entries, various types of journals, Ledger posting, Trial Balance: Errors not detected by trial balance

**Unit-III:** Depreciation and Provision: Concepts of depreciation; Methods of depreciation: Straight Line method and diminishing methods. Provision and reserves: preparation of provision and doubtful debt account.

**Unit-IV:** Bank Reconciliation statement

**Unit-V:-** Final account, Manufacturing account; trading account; profit and loss account; balance sheet; adjustment entries

**Suggested Readings:**

1. Modern accountancy Vol-1 – Hanif and Mukherjee, Publisher-Tata Macgrawhill
2. Practice in accountancy Vol-1 –Basu and Das, Publisher- Rabindra Library
3. Financial Accounting- Partha Chatterjee, Publisher- Himalaya Publishing house

**BBA CC3: Managerial Economics****Credits 06****BBA CC3T: Managerial Economics****Full Marks: 75**

This course is designed to provide the students with the fundamental knowledge about micro and macroeconomic concepts and theories that are commonly applied to facilitate various commercial decision-making processes for the company managers and administrators.

**Learning Objectives:**

- To understand key microeconomic concepts to understand consumers, production, and markets.
- To understand the different types of market and their characteristics.
- To understand macroeconomic business environment particularly related to India.

**Course contents:**

**Unit-I:** Economic terms and basic concepts, Economic Problems(Problem of Scarcity, Problem of Choice, Problem of Efficiency),Production Possibility Frontier, Definition of Managerial Economics,

Nature and Scope of Managerial Economics, Comparison/relationship between Managerial Economics and other allied subjects such as Mathematics, Statistics, Accounting, and Management.

**Unit-II:** 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, Factors determining demand elasticity, elasticity of supply, Theory of consumer behavior: cardinal utility theory, ordinal utility theory (Consumer Equilibrium based on indifference curve and budget line).

**Unit-III:** Production function and its characteristics, Law of variable proportion, Concepts of Total Product (TP), Average Product (AP), and Marginal Product (MP), Relationship between TP, AP, and MP, Producer optimization in short run (TP, AP, and MP curves, law of diminishing marginal productivity, three stages of production), Producer optimization in long run (Isoquant, Isocost line, Profit Maximization with Isoquant and Isocost line), Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), Modern theory of cost (short run and long run), Economies of scale, Economies of scope, Theory of firm and market organization: Perfect Competition (basic features, short run equilibrium of firm/industry, long run equilibrium of firm/industry), Monopoly (basic features, short run equilibrium, long run equilibrium, comparison with perfect competition), Price discrimination, Monopolistic Competition (basic features and long run equilibrium), Basic concept of Oligopoly market.

**Unit-IV:** Concept and Importance of Business Environment, Basic concepts of Macroeconomics and their relevance with managerial decision making, National Income; Measurement of National Income and GDP, Circular flow of National Income, Monetary and Fiscal Policy, Industrial Licensing, Privatization, Objectives of NITI AYOJ, Foreign investment regulation, Export-Import policy, Future trends in Managerial Economics in the context of Indian economy.

### **Suggested Readings:**

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
2. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.
5. Dutt R and Sundharam KPM: Indian Economy, S.Chand
6. Vinita Agarwal: Managerial Economics, Pearson.
7. P. Chidambaram: Business Environment, Vikas Publishing
8. Sampat Mukherjee: Business and Managerial Economics, NCBA

**BBACC4: Statistics for Business Decision**

**Credits 06**

**BBACC4T: Statistics for Business Decision**

**Full Marks: 75**

The course aim is to familiarize students with Statistical concepts for solving business related problems. The course will give a foundation for study in Management, Economics, Accounting, Marketing and Finance.

## Learning Objectives

- To enable the use of statistical, graphical and analytical techniques in the field of management.
- To get an understanding of the techniques of statistical analysis of time-series and cross-section data.

**Unit I: Introduction to Statistics** : Introduction- Statistics as a subject; Functions, Importance and Limitations of Statistics; Planning and Execution of a statistical investigation; Census and sample investigation, Collection, Editing and Presentation of Data - Collection, Editing and Presentation of Data- Primary data and secondary data; Methods of collection; Scrutiny of data. Presentation of data: textual and tabular presentations; Construction of a table and the different components of a table. Diagrammatic representation of data, Frequency Distributions- Attribute and variable; Frequency distribution of an attribute; Discrete and continuous variables; Frequency distributions of discrete and continuous variables; Bivariate and Multivariate Frequency Distributions. Diagrammatic representation of a frequency distribution: case of an attribute; case of a discrete variable: column diagram, frequency polygon and step diagram; case of a continuous variable: histogram and ogive

**UNIT II: Measures of Central Tendency & Measures of Dispersion** : Mean – Definition and utility; Characteristics of a good average; Different measures, Positional Average- Median; Other positional measures – quartiles, deciles, percentiles, Measures of Dispersion- Meaning and objective of dispersion; Characteristics of a good measure of dispersion; Different measures of dispersion – Range, Quartile deviation, Mean deviation, Mean Absolute deviation, Standard deviation; Comparison of the different measures of dispersion. Measures, Moments- Moments: Raw Moments and Central Moments, their relation.

**UNIT III: Correlation and Regression & Index Number**: Analysis of Bivariate data, Correlation Analysis & interpreting business data- Meaning of correlation; Scatter Diagram; Karl Pearson's coefficient of linear correlation; Calculation of the correlation coefficient from grouped data; Properties of the correlation coefficient; Advantages and limitations of the coefficient of correlation; Idea of rank correlation; Spearman's rank correlation coefficient. Application in Business. Regression Analysis- Two lines of regression; Some important results relating to regression lines; Correlation Coefficient and the two Regression Coefficients; Coefficient of determination; Concept of Regression Analysis. Regression vs correlation. Interpretation of correlation, Index Numbers- Definition, characteristic and uses of index numbers; Methods of constructing price and quantity indices (simple and aggregate); Value index; Comparison of Laspeyres' and Paasche's Index Numbers; Tests of adequacy; Chain-base index numbers; Consumer Price Index Numbers; Problems in the construction of index numbers. Cost of Living Index, Concept of Purchasing power.

**UNIT IV: Analysis of Time Series & Probability Theory**: Time Series- Causes of variations in time series data; Components of a time series; Decomposition-Additive and Multiplicative Models; Determination of trend Moving averages method and method of least squares; Measurement of secular trend; Seasonal variations; Measurement of cyclical variations; Measurement of random variation. Application in business. Probability Theory- Probability Theory: Basic Concepts; Classical and Frequency Definition of Probability and Their Limitations; conditional Probability and Statistical Independence; Bayes' Theorem, Probability Distributions Probability distribution of a Random Variable: Discrete and Continuous random variables; Expectation value; Mean and Variance of a Random Variable;

### **Suggested Readings:**

1. R.I. Levin & D.S. Rubin: Statistics for Management: Pearson Education
2. Amir D. Aczel & Jayavel Sounderpandian—Complete Business Statistics: Tata McGraw-Hill
3. Dr, S.N. Dey Chhaya Prakashani pvt. Ltd
4. SP Gupta & M. P. Gupta: Business Statistics: Sultan Chand & Sons
5. V.K. Kapoor Sultan Chand & Sons
6. A.M Goon, M. K Gupta & B, Dasgupta: Basic Statistics: World Press.
7. N.G. Das Vol -I & II McGraw Hill
8. Anderson, Sweeney and Williams—Statistics for Business and Economics, West Publishers
9. J. K. Sharma; Trinity Publication
10. J. Chakraborty

### **BBA- CC5: Marketing Management**

**Credits 06**

### **BBA- CC5T: Marketing Management**

**Full Marks: 75**

#### **Course contents:**

**Unit-I:** Introduction: Nature, Scope and Significance of Marketing, Evolution of Marketing; Marketing concepts- Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept, Comparison between Relationship Marketing and Transactional Marketing, Marketing and Selling.

**Unit-II:** Marketing Environment: economic, political, legal, socio cultural, technological and environmental

**Unit-III:** Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Conceptual discussion on Segmentation, Targeting and Positioning;

**Unit-III:** Marketing Mix decisions: Elements of marketing mix, Product mix outlines, Concept of Product Life Cycle (PLC), New Product Development steps

**Unit-IV:** Pricing Decisions: Determinants of Price, Various pricing strategies in brief (Skimming and Penetration Pricing, Cost-plus Pricing, Promotional Pricing, Psychological and Differential Pricing).

**Unit-V:** Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling;

**Unit-VI:** Place (Channels of distribution): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers, Digital channels

**Unit-VII:** 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.

**BBACC6: Cost and Management accounting**

**Credits 06**

**BBACC6T: Cost and Management accounting**

**Full Marks: 75**

**Course contents:**

**Unit I- Introduction**

Nature and scope of cost accounting; Cost centre, Financial accounting and cost accounting; Advantages and limitation of cost accounting; methods of costing, technique of costing

**Unit II:** Elements of cost sheet, Cost accounting standard-1 (CAS-I)

**Unit III: Accounting for materials:**

Economic order quantity, ABC Analysis: Concepts of periodic inventory & perpetual inventory, Various stock levels, JIT Inventory, LIFO, FIFO, weighted average

**Unit IV: Accounting for labour**

Introduction:-recruitment of workers and retrenchment of workers; Labour cost control procedure; Labour turnover; idle time and overtime

**Unit V: Accounting for overheads**

Overhead define; different names of overhead Absorption, allocation and apportionment of overheads: Determination of overhead rates; under and over absorption and its treatment, primary and secondary distribution of overhead

**Suggested Readings:**

1. Cost & management account- Basu & Das, Publisher – Rabindra Library
2. Cost Accounting- Bhabatosh Banerjee, Publisher- Prentice hall India
3. Cost and management 8<sup>th</sup> edition–M N Arora, Publisher – Vikas publishing house

**BBACC7: Production and Operations Management**

**Credits 06**

**BBACC7T: Production and Operations Management**

**Full Marks: 75**

**Course Content:**

**Unit I: Introduction:** Production as an Organization Function – Definition Nature and Types of Production: Project Production, Jobbing Production, Batch Production, Mass and Flow Production, Process Production, Production Planning and Control.

**Unit II: Plant Location and Layout:** Approaches to location, choice, selection. Plant design; plant layout – product layout, process layout, criteria for a good layout.

**Unit III: Plant Maintenance and Materials Handling :** Types of maintenance – preventive, predictive and overhaul; selection of good materials handling equipment – gravity and powered conveyors, hoists and cranes, lifting trucks, motor transport.

**Unit IV: Inspection and Quality Control:** Types and criteria of inspection; significance of quality control, statistical quality control, control charts, acceptance sampling plan

**Unit V: Stores Management:** Stores system and procedures; stores accounting and stock verification; disposal of surplus and scrap; Inventory Control - Economic Ordering Quantity; inventory systems.

**Unit VI: Work and Method Study:** Work Study - Introduction, Definition, Concept, Objectives, Advantages, and Basic Procedure - Method Study: Objective, Factor and Procedure - Motion Study - Time Study - Work Measurement - Work sampling - Ratio-Delay Method.

### **Suggested Reading:**

1. Chary, S. N., Production and Operations Management, Tata McGraw-Hill
2. Adam, Production and Operations Management, Pearson Education/ PHI
3. Nair, N. G., Production and Operations Management, Tata McGraw Hill
4. Panneerselvam, Production and Operation Management, PHI
5. Bedi, Production and Operations Management, Oxford University Press
6. Chase, R. B. and Aquilano, N. J., Production and Operations Management, Irwin
7. Aswathappa, K., Bhat, K.S., Production And Operations Management, Himalaya Publishing House Pvt. Ltd.

**BBACC8: Financial management**

**Credits 06**

**BBACC8T: Financial management**

**Full Marks: 75**

The course is aimed at giving students an understanding basic financial management concepts and tools of analysis so that they can take informed decision about financial investment, capital structure, working capital and dividend pay-out.

### **Learning objective:**

- Analyse financial statements using standard financial ratios of liquidity, activity, debt, profitability, and market value.
- Identify the major sources of short-term financing available to the firm.
- Apply future value and present value concepts to single sums, mixed streams, and annuities.
- Apply time value, risk, and return concepts. Apply valuation techniques to bonds.
- Identify relevant cash flows for capital budgeting projects and apply various methods to analyse projects.

## Course Contents

### Unit-I:

#### **Nature and objective 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; 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, Risk - Systematic & unsystematic risk – their sources and measures.

**Long -term and short-term investment decisions:** Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Time Value of money, 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.

**Sources of finance and cost of capital:** short-term and long-term source of finance. EBIT-EPS Analysis.

### Unit – II- 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. Classification of Cost of Capital Concept –Determinants of Cost of Capital. Weighted Average Cost of Capital - Leverage- Concept –Types of Leverage, Implications.

### Unit-III:

**Capital Structure decisions:** theories of capital structure, optimum capital structure; Leverage: operating, financial and combined. Lease financing.

**Working Capital Decision:** Working Capital determinants, Concept, Components of Working Capital, Determinants of Working Capital, Working Capital Cycle-Estimation of Working Capital Requirement (problems)-An overview of Inventory Management -Receivables Management - Cash Management (Theory Only).

### Unit – IV: Dividend Decision:

Dividend- Meaning- Major forms of Dividends – Cash Shares and Bonus Shares – Factors affecting Dividend Policy- Dividends Relevance and Irrelevance Models - Walter and Gordon's models-MM Approach (problems).

### Suggested Reading:

1. Ravi M. Kishore, Financial Management, Taxman Publications.
2. Khan and Jain, Financial Management, Tata Mc Graw-Hill.
3. S.N. Maheshwari, Fundamentals of Financial Management- Sultan Chand Publications.
4. I.M.Pandey, Financial Management, Vikas Publishers.
5. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill.
6. V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol publications
7. Rajni Sofat&Preeti Hiro, Strategic Financial Management, Phi, Delhi, 2011.
8. Weaver & Weston, Strategic Corporate Finance, Cengage Learning, Delhi, 2001.

**BBACC9: Research Methodology****Credits 06****BBACC9T: Research Methodology****Full Marks: 75**

The course aims to develop in the students a research orientation which they are expected to possess when they enter the industry as practitioners. The course will also give an exposure to the emerging areas in the management profession.

Learning Objectives

- To develop an understanding of the basic techniques and tools of business research.
- To understand the various techniques of conducting primary and secondary research
- To get an exposure to the conventions of report writing and presentations

**Course Contents**

**Unit I:** Introduction -Data and Information, Validity and Reliability, Methods-Deduction and Induction, Quantitative and Qualitative Methods, Types of Research-Exploratory, Descriptive, Causal, Research Design-Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Methodology-Methodology, Timeframe.

**Unit II:** Survey Methods- Survey Design– Sampling, Qualitative Data, Quantitative Data, Scaling-Scaling Technique, Types of Methods- Interview Method, Observational Method, Focus Group, Questionnaires-Preparation of Questionnaires, Case Study-Case Studies, Documentary Sources

**Unit III:** Data Analysis- Presentation of Research Data, Frequency Distributions, Bar Charts, Histograms, Pareto Charts, Report Writing- Writing a Research Proposal–Objective Formatting, Title Page, Abstract, Body, Introduction, Methods, Sample, Measures, Design, Results, Conclusions, References, Tables, Figures, Appendices, Statistical Tools of Data Analysis-Mean, Median, Mode, Correlation, Regression, Qualitative Analysis-Research Process, Problem formulation.

**Unit IV:** Presentation of Report- Skills and Methods, Practice Session-Practice Sessions on Assignments (Two per student)

**Suggested Readings:**

1. Taylor, Bill, Sinha, GandGhoshal, Taposh: ResearchMethodology, PrenticeHall ofIndia.
2. Trochim, W.M.K.: Research Methods, Biztantra
3. D.K. Bhattacharjee: Research Methodology, Excel Books
4. Kumar ,M.S. & Prakash ,M.: Project Work–Guidelines, Himalaya
5. Kothari, C.R.: Research Methodology – Methods and Techniques, Wiley Eastern.
6. Sadhu, A.N. & Singh, A: Research Methodology for Social Sciences, Sterling.
7. R. Panneerselvam: Research Methodology
8. Ranjit Kumar: Research Methodology
9. U Sekaran: Research Methodology

## **BBACC10: Human Resource Management**

**Credits 06**

## **BBACC10T: Human Resource Management**

**Full Marks: 75**

The course aims to give an understanding the various aspects of Human resource management and to learn how to implement it in the context of Business Scenario.

### **Learning Objective**

- Understand the process of recruitment and training & development
- Get an overview of compensation and performance appraisal
- Understand the issues of Industrial Relations

### **Course Contents**

#### **Unit I: Introduction to Human Resource Management and Planning:**

Human Resource Management –Meaning, objectives and Importance, Role & Functions of Human Resource Managers, Difference Between HRM and Personnel Management , Knowledge , skills and Ability ( KSA ) - Model , Competitive Advantage through HRM .

Human Resources Planning – Concept, Objectives - Process -Manpower Estimation – Human Resource Information System (HRIS), Succession planning, Job analysis – Uses, methods, Job description & Job specifications. Changing Functions of HRM with example.

#### **Unit II: Recruitment, Training and Development:**

Recruitment & Selection: meaning and importance, sources of recruitment, steps of selection process, e-recruitment, types of Interviews and tests. Orientation process -Concept, purpose, and its problems.

Training and development: Meaning and importance, Training Need Analysis, Types of training (on job and off the job), Steps in training programme, design and evaluating its effectiveness, difference between Training and Development, Management Development – Meaning and Objective

#### **Unit III: Compensation and Performance Appraisal**

Compensation: Meaning and Importance, features of sound compensation plan, Factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Employee welfare: Social security, health, retirement and other benefits.

Performance Appraisal: Concept and its importance, Steps of performance appraisal, different methods of Performance Appraisal., Factors that distort appraisal, appraisal interview, Potential appraisal and Succession Planning Career planning: Concept, career anchors, career development cycle

Job Evaluation: Concept, Process, Methods, Benefits, Job Evaluation Vs Performance Appraisal.

#### **Unit IV: Industrial Relations:**

Meaning & features Industrial Relations, Industrial Disputes - Causes and Settlement of Industrial Disputes. Grievance: - concepts, causes & grievance redressal machinery, Industrial Discipline: -concept, aspect of discipline & disciplinary procedure, Trade Union – Its role & functions. Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining. Workers Participation in Management – concept and objectives.

### **Suggested Reading:**

1. V.S.P. Rao: Human Resource Management, Excel Books.
2. Human Resource and Personnel Management - K. Aswathappa - Tata McGraw Hill Publishing Co. Ltd.
3. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
4. Human Resource Management – Biswajeet Pattanayek; Prentice Hall of India, New Delhi.
5. Human Resource Management - CB Gupta
6. Human Resource Management, Text and Cases – Joshi and Gupta.

### **BBACC11: Fundamentals of Business Analytics**

**Credits 06**

### **BBACC11T: Fundamentals of Business Analytics**

**Full Marks: 75**

### **Course contents:**

**Unit-I:** Concept of analytics, Types of analytics, Role of analytics in business – Marketing analytics, HR analytics, Finance analytics, Operation analytics; Analytics for customer Segmenting and Targeting; Customer Life-time Value analysis; Demand Forecasting Methods – the Moving Average Method.

**Unit-II:** Basics of Data Warehousing and Mining – Types of Data Sources, Data Collection and Preparation, Data Summarization Methods; Introduction to Machine Learning and AI.

**Unit-III:** Web analytics – SEO, Social Media analysis, Web Content Mining, Social Networking analysis, Internet Security.

**Unit-IV:** Introduction to Advanced Excel; Using Pivot table to summarize data; h-lookup; v-lookup.

**Unit-V:** Basic Business Mathematics and Statistics – Slope and Line equations; Probability and Probability Distribution; Commercial Arithmetic; Measures of Central Tendency; Measures of Dispersion and Skewness.

### **Suggested Reading:**

1. Data Mining Concepts and Techniques, Morgan Kaufman Publications, 3<sup>rd</sup> ed., 2001.
2. Data Mining for Business Intelligence, GalitSchmueli, Patel & Bruce, Concepts, Techniques and Applications, Wiley publication, 2010.
3. Data Science for Business – what you need to know about data mining and data analytic thinking, Provost & Fawcett, O’ Reilly Media Publication, 2013.
4. Marketing Analytics – data driven techniques with Microsoft Excel, Winston, Wiley Publication, 2010.

**BBACC12: Business Law**

**Credits 06**

**BBACC12T: Business Law**

**Full Marks: 75**

**Course Contents:**

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

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

**Unit-III:** Information Technology Act, 2000: Digital Signature. Electronic Governance, Secure electronic records and secure Digital signature, Duties of Subscribers, Offences and penalties.

**Unit-IV:** Other Laws: Patent Mark, Copyright (concept and Applicability), RTI – Meaning, Eligibility, Process of filing RTI.

**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

**BBACC13: Digital Marketing**

**Credits 06**

**BBACC13T: Digital Marketing**

**Full Marks: 75**

The aim of the course is to develop an understanding of and the ability to apply the new age tool of digital marketing as different from traditional marketing.

Learning Objectives

- To understand the core concepts of Digital Marketing as distinct from Traditional Marketing
- To be able to apply the tools of Digital Marketing
- To understand the effectiveness of various types of digital marketing tools.

**Course Contents**

**UNIT I: Basics of Digital Marketing:**

Evolution of Digital Marketing; Meaning of Digital Marketing; Traditional vs Digital Marketing; Benefits and challenges of Digital Marketing; Digital Marketing channels; Difference between offline and online consumer behavior, Buyer persona and buyer's journey; Content writing and Content strategy; Understanding domain names and extensions; Visitors' Engagement-meaning, importance & examples, Business effectiveness through Digital Marketing.

## **UNIT II: SEO & SEM:**

Introduction to SEO and role in digital marketing; Features & Significance of SEO; Models used in Digital Marketing; Understanding Web and Mobile Marketing perspective; Keyword Research and Analysis; SEO tools – advantages and disadvantages; Difference between SEO and SEM; Fundamentals of Google Ads; Creating Google Ads account; PPC Advertising; Case studies on SEO & SEM.

## **UNIT III: Email Marketing:**

Meaning and importance of Email Marketing; Creating e-mailers; Creating unique and effective Email content; Designing different types of marketing Emails; Mailing list- elements and concepts; Understanding Email deliverability & tracking; Importance and methods of analyzing Marketing Emails; Emerging trends in Email Marketing.

## **UNIT IV: Social Media Marketing and Web Analytics:**

Facebook, Twitter, LinkedIn & YouTube Marketing; Social Media Automation Tools – advantages and disadvantages; ROI in Social Media Marketing; Need and importance of Web Analytics; Introduction to Google Analytics; Basic Reporting; Creation of basic Google Analytics Campaign and Conversion Tracking; Case studies of E-Commerce platforms.

## **Suggested Readings:**

1. Dodson, I., The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted and Measurable Online Campaigns, New Jersey, Wiley
2. Neher, K., Byers, M., et al., Digital Marketing That Actually Works the Ultimate Guide: Discover Everything You Need to Build and Implement a Digital Marketing Strategy That Gets Results, Cincinnati, Ohio, Boot Camp Digital
3. Kotler, P., Kartajaya, H., Setiawan, I., Marketing 4.0: Moving from Traditional to Digital, Wiley
4. Kingsnorth, S., Digital Marketing Strategy: An Integrated Approach to Online Marketing 2<sup>nd</sup> Edition, Kogan Page
5. Chaffey, D., Ellis-Chadwick, F., Digital Marketing (7<sup>th</sup> Edition), Pearson
6. Bhatia, P., Fundamentals of Digital Marketing (2<sup>nd</sup> Edition), Pearson
7. Swaminathan, T. N., Kumar, K., Digital Marketing: From Fundamentals to Future, Cengage Learning
8. Gupta, S., Digital Marketing (2<sup>nd</sup> Edition), McGraw Hill

**BBACC14: Business strategy and policy**

**Credits 06**

**BBACC14T: Business strategy and policy**

**Full Marks: 75**

The course aims to give students an understanding of business policy and strategy alternatives for the purpose of developing competitive strength and growth of companies.

## **Learning Objectives:**

- To be able to demonstrate strong knowledge in Business Strategy.
- To develop effective understanding of relation between Competition, strategy and Law.
- To be able to understand advance tools and techniques in strategy to understand the Business for evaluating managerial decisions.

## Course Contents

### Unit-I: Introduction to Business policy and strategy

Definition, nature, scope, and importance of strategy, defining strategic intent: Vision, Mission, Business definition, Goals and Objectives, Input formulation of the mission statement, need for a mission statement, criteria for evaluating a mission statement, Strategic decision-making. Process of strategic management and levels at which strategy operates. Role of strategists. Characteristics of corporate, business and functional level strategic Management Decisions.

### Unit-II: Environmental Analysis & Diagnosis

Environmental impact on organizations Business policy and strategy, External Environment Analysis (Economic, Legal, Political, Social, Geographic, Technical), Internal Environment Analysis – Strategic Advantage Factors (Finance, Marketing, Production, HR, R & D, etc.).Environmental scanning techniques ETOP, QUEST and SWOT (TOWS),analysis of remote environment, analysis of specific environment- Michael E. Porter's five Forces model.

### Unit-III: Formulation of competitive strategies

Michael E. Porter's generic competitive strategies, Conditions, implementing competitive strategies-offensive & defensive moves,risks and benefits of Cost leadership. Formulating Corporate Strategies: Stability, Expansion, Retrenchment and Combination strategies. Corporate restructuring. Concept of Synergy.

### Unit-IV: Strategic Framework

Strategic analysis & choice:Corporate level analysis (BCG, GE Nine-cell, Hofer's product market evolution and Shell Directional policy Matrix), Industry level analysis, Qualitative factors in strategic choice.

Strategic control and operational Control, Balanced Score Card; Organizational systems and Techniques of strategic evaluation.

## Suggested Readings:

1. Das, Ranjan: Crafting the Strategy: Tata McGraw Hill
2. Kazmi, Azhar: Strategic Management and Business Policy, McGraw
3. Hill Education.
4. Mellahi, K., Frynas, J.G.and Finlay, P.:Global Strategic Management, OUP
5. Porter, Michael E:Competitive Strategy, The Free Press
6. Roy, Dilip;Discourses on Strategic Management, Asian Books
7. Ghosh, P. K. Strategic Planning and Management, Sultan Chand & Sons, New Delhi.
8. Appar Rao C: Strategy Management and Business Policy, Excel Book

## Discipline Specific Electives (DSE)

### Discipline Specific Electives (DSE) - 01

#### **BBADSE1.1T: Commercial Banking**

**Credits 06**

#### **Course Contents:**

##### **Unit I: Introduction**

Meaning and types of banks and their Functions; services provided by banks; bank and its competitors in the financial system; and key trends affecting banks; Importance of Banking to Business; Identify the different types of products and services offered by banks.

##### **Unit II: The Bank Regulatory Environment**

The need for regulation, banking regulations - Roles and Functions of RBI, Credit Control by RBI, CAMEL Model, Banking Regulation Act.

##### **Unit III: Banking Sector Reforms**

Reforms in India, NPA, Capital Adequacy Norms. BASEL Norms. Understanding the trends and challenges in banking, the prudential supervision and capital requirements.

##### **Unit IV: Commercial Banking Industry in India**

The organization and structure of the commercial banking industry; internal organization of banking firm; types of banking organizations. Role and Functions of Commercial Banks, Credit Creation by Commercial Banks. Understanding the basic concepts of CASA Regulations, savings account, FD, Loans and overdrafts. The credit granting process in a commercial bank.

##### **Unit V: The Financial Statements of Banks**

An overview of bank balance sheet and income statement; the balance sheet: the assets of a bank, liabilities of a bank; off-balance sheet items; income statement and its components; auditing; and RBI guidelines on bank's financial statements.

##### **Unit VI: Evaluating Bank Performance**

A framework for evaluating bank performance; internal performance: bank planning, technology, personnel development; external performance: market share, regulatory compliance, public confidence; analysing bank performance with financial ratios: profit ratios – return on equity, return on assets, net interest margin; risk ratios – capitalization, asset quality, operating efficiency, liquidity; and other financial ratios – taxes, interest sensitivity.

##### **Unit VII: Bank Capital and Liability Management**

Bank capital; equity, long-term debt, reserve; role of bank capital; capital adequacy: regulator's viewpoint, capital standards, uniform capital requirements, risk-adjusted capital requirements; shareholder's viewpoint; trends in bank's capital; bank regulatory capital and Basel rules; and NRB directives on capital requirements. Structure of bank liabilities: deposit and non-deposit sources of funds; deposit products and schemes, balance sheet structure of bank liabilities; and managing bank liabilities.

##### **Unit VIII: E-banking**

Transactions: Inter Banking - Intra Banking, Electronic Payments: Payment -

Gateway Example, Securities in E-banking: SSL - Digital Signatures – Examples, Services Provided: ATM, Smart Card, ECS (Electronic Clearing System), NEFT & RTGS.

**Suggested Readings:**

1. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
2. Joseph F. Sinkey JR: Commercial Bank Financial Management, Prentice Hall

**OR**

**BBADSE1.2T: Human Resource Planning and Development**

**Credits 06**

**Course Contents:**

**Unit I:** Nature and Concept of Human Resource Management: History. Concepts- Personnel Management, Human Resource Development and Human Resource Management, Importance of HRM and present day challenges, Understanding the present day scenario.

**Unit II:** Human Resource Planning, Importance of HRP, HRP Process, Demand forecasting & Supply forecasting of human resources, Concept of Job Analysis: Process of Job-analysis and Design: Outcomes of Job- analysis- Job Description, Job Specification and job Evaluation. Job Design. Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection and its different stages; Socialization and Induction; Promotions, Demotions, Transfers and Separations.

**Unit III:** Training & Development: Difference between training and development, Training Methods, Executive Development. Performance Appraisal: Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement.

**Unit IV:** Compensation Planning: Objective of Compensation Planning, Theories underlying Motivation and Remuneration, Developing Pay Structures, Principles of Wage and Salary Administration. Industrial Relations & Workers Participation in Management: Theories of Industrial Relations, HRM Practices – Change in perspective, Strategic management of Industrial Relations, Collective Bargaining–Policies and Practices, Workers’ Participation in Management, Quality Circles

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

**Suggested Readings:**

1. Ashwathappa K, Human Resource Management, Tata McGraw Hill Companies
2. Rao T.V.: Human Resource Development, Sage publication.
3. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.
4. Mankin, D.: Human resource development, Oxford University Press India.
5. Halder, U. K.: Human resource development, Oxford University Press India.

OR

**BBADSE 1.3T: Consumer Behaviour**

**Credit 06**

**Course contents:**

**Unit-I: Introduction to Consumer Behaviour**

The study of Consumer Behavior – Its Scope and Applications, The importance of studying Consumer Behaviour in Marketing – Pre- purchase, Purchase and Post-purchase behavior, What affects Consumer Behavior – The SOR Model, Characteristics of Indian consumers; the current trends of consumer preferences.

**Unit-II: Consumer Decision Making and Involvement**

The consumer Buying Decision Process - Problem Recognition, Information Search, Evaluation of Alternatives, Purchase Decision, Post-Purchase behavior, The consumer Buying Decision Rules – Compensatory and Non-Compensatory - Conjunctive decision, rule, Lexicographic decision rule, Disjunctive decision rule, Consumer Buying Decision and Involvement – Extensive Problem Solving, Limited Problem Solving, Routinised Response Behaviour, Buying Roles; Family Buying Decision.

**Unit-III: Consumer Motivation**

Understanding Consumer Motives and the Motivation Process; Motivation Strategies, Theories of Motivation – Edward Thorndike’s Law of Effect, Maslow’s Hierarchy of Needs, Aldelfer’s ERG Theory, Types of Motives – Rational, Emotional, Manifest, Latent, Motivational Conflicts – Approach-Approach, Approach-Avoidance, Avoidance- Avoidance.

**Unit-IV: Consumer Attitude and Intention**

Understanding Attitude and its role in consumer decision making, Attitude Models – Tri-component Attitude Model, Attitude-towards-Object Model, Purchase Intention – Theory of Reasoned Action (TORA), Strategies to influence Attitude and Intention.

**Unit-V: Consumer Perception**

Understanding Perception and its importance in Marketing, Elements of Perception – Sensation, Absolute Threshold, Differential Threshold and Subliminal Perception, Perceptual organization – Figure and Ground, Law of Proximity, Law of Similarity, Closure.

**Unit-VI: Consumer Learning**

Importance of Consumer Learning and the Learning Process. Learning Theories – Behavioural and Cognitive – Classical Conditioning, Instrumental Conditioning, Observational Learning, Rote Learning, Reasoning.

**Unit-VII: Influence of Social Group, Family, and Culture on Consumer Behaviour**

Types of Reference Groups and their influence, Family Life-cycles and how Families make purchase decisions, Relevance of Culture in consumer behavior, Differences in global cultural values.

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

**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.

**Discipline Specific Electives (DSE) - 02**

**BBADSE2.1T: Financial Institution and Markets**

**Credit 06**

**Course contents:**

**Unit I: Introduction**

Meaning and Components of financial system in an economy. Overview on Financial markets, financial institutions, financial services, financial instruments and assets, financial intermediaries and financial regulators; meaning, function and their roles in the economy.

**Unit II: Financial Institutions**

Financial Institutions – meaning, purpose, types of financial institutions and their functions; classification of financial institutions in India.

IDBI – establishment, purpose, working, limitations and sources of finances. IFCI – establishment, purpose, working, schemes, sources, limitation etc. Other Financial Institutions of India and NBFCs operating in India.

**Unit III: Financial Markets**

Meaning of financial markets; functions and role and importance of the financial markets; classification and types of financial markets in India. Capital Market – Meaning, Structure, Instruments and classification. Money Market: meaning, importance and role of money market – call money market – treasury bills market – discount market – commercial paper market – certificate of deposit – money market in India – RBI regulation on money market. Yields on money market securities; money market securities; money market participants. Difference between Money Market and Capital Market.

**Unit IV: Industrial Securities Market**

Primary market – meaning, importance and functions – methods of floating new issues – pricing of issues and book building process. Secondary market and stock exchanges - role and functions – trading mechanism – settlement system – capital market institutions in India: NSE, BSE, NSDL, CDSL, SHCL and STCIL and STCI. Capital market regulations: SEBI – role and functions. Primary and Secondary Market meaning and differences.

Derivate Market: Financial derivatives: meaning and functions – classification of derivative instruments – price fixing and insurance contracts – Forwards and Futures: stock and stock index futures – Options and swaps: uses and classifications - derivative markets in India.

#### **Unit IV: Derivative Market**

Financial derivatives: meaning and functions – classification of derivative instruments – price fixing and insurance contracts – Forwards and Futures: stock and stock index futures – Options and swaps: uses and classifications - derivative markets in India.

#### **Unit VII: Other Financial Institutions**

Investment institution structure – Insurance companies – purpose, working types, LIC & GIC, establishment, purpose, working, schemes, sources of funds and utilization.

Insurance companies: life insurance companies – size, structure and composition of the industry; property-casualty insurance companies – size, structure and composition of the industry; regulation of insurance companies.

#### **Unit VIII: Mutual Fund**

Mutual Fund – Meaning, Concept, Types of Mutual Fund in India. Asset Management Structure of Mutual Funds in India. SIP Investment and One Time Investment in SIP. Debt Fund, & Market for Financial Services.

#### **Suggested Readings:**

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

**OR**

#### **BBADSE2.2T: Industrial Relations**

**Credit 06**

#### **Course contents:**

**Unit I:** Industrial Relations - Concept, Objectives, Approaches to IR, Parties to IR, The Role of ILO – Origin, Objectives and functions

**Unit II:** Trade Unionism in India - : Origin - Growth – Structure - Management of Trade Unions - Registration-Recognitions, Evaluation the role of TU in India.

**Unit III:** Employee Discipline – Concept, Objectives, Types, Misconduct, Principles of Natural Justice, Domestic Enquiry, Counseling, Approaches, Positive Discipline, Steps in Positive Discipline.

**Unit IV:** Industrial Employment (Standing Orders) Act , Concept, Application, Purpose, Model Standing Orders, Certifying Officer

**Unit V:** Collective Bargaining: Concept, features, Perquisites, Constituents - Steps in Collective bargaining –

**Unit VI:** Grievance Management - Concept, Causes and Effects, Need for Grievance Procedures, Essential Prerequisites of Grievance Procedure, Steps in the Grievance Procedure, Model Grievance Procedure, Guidelines for Handling Grievances.

### **Suggested Readings:**

1. V.S.P. Rao: Human Resource Management – Text and Cases, Excel Books.
2. Srivastava: Industrial & Labour Laws, Vikas Publishing House.
3. S.L. Agarwal: Labour Relations Law in India, Macmillan.
4. C.B. Mamoria & S. Mamoria: Industrial Relations in India, Himalaya Publishing House
5. Sen, Ratna. *Industrial Relations in India: Shifting Paradigm*, Macmillan

**OR**

### **BBADSE2.3T: Advertising and Brand Management**

**Credit 06**

#### **Course contents:**

**Unit-I: Introduction:** - Introduction to Advertising as a tool of Integrated Marketing Communication, Difference of advertising from other modes of communication, Advertising Objectives and Classifications; major advertising decisions.

**Unit-II: Advertising campaign:** - The various steps of campaign planning, Advertising Costs and Budgeting Methods, Elaboration Likelihood Model – Central and Peripheral routes of Persuasion, Message strategies – Pre-testing; Creative approaches; Message Appeals; Message Formats, Media strategies – Media planning; Types of Media and their Characteristics; Media Scheduling; Media Effectiveness – Reach, TRP, GRP, CPM, Measuring Advertising effectiveness– Sales models, Hierarchy-of-Effects models – AIDA, DAGMAR.

**Unit-III: Advertising agency:** - Structure and Role of Advertising agency, Client-Agency relationship.

**Unit-IV: Advertising ethics:** - Ethics and Values in Advertising, Advertising Standards Council of India (ASCI), Consumer Protection Law & MRTP.

**Unit-V: Introduction to Brand Management:** - Difference between Product and Brand; Role of Brands; Process of developing a Brand; Brand Equity; Measuring Brand Equity; Brand Resonance; Brand Identity; Brand Association; Brand Personality; Co-Branding.

**Unit-VI: Brand Positioning:** -Meaning of Positioning and its importance, Types of Positioning; Positioning Statement.

**Unit-VII: Brand Extension:** - Meaning of extension; Advantages and Disadvantages of extension; Criteria for extension, Brand extension, Brand Line extension.

**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

**Discipline Specific Electives (DSE) - 03**

**BBADSE3.1T: Investment analysis and portfolio management**

**Credit 06**

This course aims to give students an understanding of risk and returns from financial investments. Students will develop skills to value stocks, build portfolios and take timely investment decisions.

**Learning Objectives:**

- To develop a conceptual framework for portfolio analysis from an investor's perspective.
- To Understand the Economy-Industry-Company Framework for Fundamental Analysis of Stocks
- To learn the basics of Technical Analysis

**Course Contents**

**Unit I: Investment Management-** Objective, investment opportunities, and philosophy of individual& Institutional investors, Systematic risk: Market Risk, Interest rate Risk, Purchasing Power Risk, Unsystematic Risk:Financial Risk, Business risk,Basics of risk and return, Concept of Expected return and application of variance and Standard Deviation, Concept of Diversification,Concept of Portfolio, Capital Asset Pricing Theory -Basic concept, Assumptions & Applications.

**Unit II: Basics Of Fundamental Analysis-** What is Fundamental Analysis, Reasons to study Fundamental Analysis, Required skills for a Fundamental Analyst, The EIC framework, Top-Down Approach, The Bottom Up Approach in Fundamental Analysis, Relevance of Economic Factors in fundamental Analysis, Industry Fundamentals Impacting the stock Prices, need for industry analysis, alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, Porter's Five forces Model, SWOT analysis for Indian industries,Case Study Applications.

**Unit III: Company Analysis-** Analysis Of Financial Statements, The Management, Corporate Governance, Financial Results, nature and style of management, key role of financial analysis, practical

implications of ratio analysis, Study of Financial Position, Understanding Various Methods for Stock Selection, Case Study Applications of various companies In India.

**Unit IV: Technical Analysis-** Technical analysis: meaning, assumptions, difference between technical and fundamental analysis, Principles of Dow theory, Trend Analysis of stock Prices, Different Indicators and oscillators of Technical analysis- concept of leading and lagging Indicators, Moving Average, Simple and exponential Line Chart, points & figure charting, bar charting, Introduction and basics of candlestick charting technique.

### **Suggested Readings:**

1. Palat, R., Fundamental Analysis for Investors, Vision Books
2. Kumar, N. and Mohapatra, S., The Use of Technical and Fundamental Analysis in Stock market in Emerging and Developed Economies, Emerald Group
3. Sincere, M., Understanding Stocks., McGraw Hill Professional
4. Fischer, D.E. & Jordan, R.J. : Security Analysis & Portfolio Management ; Pearson Education.
5. Prasanna Chandra: Investment Analysis and Portfolio Management; Tata Mcgraw Hill Education Private Limited
6. Investment Management – VK Bhalla - S.Chand& Co.
7. Security Analysis & Portfolio Management, S.Bhat, Excel Books.
8. Investments – Zvi Bodie, & Mohanty – TMH

**OR**

### **BBADSE3.2T: HRM in knowledge Era**

**Credit 06**

The aim of the course is to give an understanding of requirements of Human Resources in the Knowledge era. Especially with globalisation and cultural exchange, all the functions of Human Resources have undergone phenomenal changes.

#### Learning Objectives

- Understand why and how knowledge management can lead to improvement in efficiency
- Familiarise with the requirements of International HR management
- Familiarise with strategic HR management issues and concepts

#### **Course Contents:**

**Unit I: Knowledge Management:** Critical Importance of Knowledge management in Organisation, Knowledge Management Process, Knowledge Management Vs Information Management.

**Unit II : International Human Resource Management :** Meaning of IHRM , Domestic HRM vs International HRM , Growing Interest In IHRM , Managing International HR Activities – Planning ,

Recruitment & Selection , Training & Development , Performance Management . Role of Expatriate, Paying expatriate, Hofstede's Cultural Dimension, Challenges in IHRM. Strategies for effective IHRM.

**Unit III : Strategic Human Resource Management:** Concept of Strategic SHRM , Approaches to SHRM, Role of HR in Strategy Formulation ., Transforming HR Architecture into a Strategic Asset , HR scorecard , Benefits of HR Scorecard .Linking HR Practices to business strategy , Organisational Performance and HRS .

**Unit IV: Human Resource Information System:** Concepts and functions, HR Accounting

### **Suggested Readings:**

1. V.S.P. Rao: Human Resource Management, Excel Books
2. Dwivedi: Human Resource Management, Vikas
3. K. Aswathappa – Human Resource Management, Text and cases, Mc Graw Hill.
4. Biswajeet Pattanayak - Human Resource Management – PHI Learning Pvt. Ltd.
5. E.A. Ramaswamy: Managing Human Resources, Oxford University Press.
6. M.S. Saiyadain: Human Resource Management, Tata McGraw Hill

**OR**

### **BBADSE3.3T: Marketing of services**

**Credit 06**

The aim of the course is to acquaint the students to the uniqueness of the services characteristics and its marketing implications and economic implications. It will discuss, measure and analyse several factors in the area of services marketing which is a requirement for the delivery of quality service.

#### Learning Objectives:

- Understand the unique characteristics of service marketing
- Understand the 7 P's of service marketing
- Learn about various service marketing strategies
- Understand how to ensure service quality

#### Course Contents

**Unit-I: Introduction of Service marketing and its role in economy:** Introduction to service marketing- Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Emergence of service economy: Factors Leading to a Service Economy, consumption pattern analysis, economic transformation unique aspects of services: goods, services, products, managerial challenges. Customer Involvement in Service Processes, Managing service as a process.

**Unit II: Marketing Mix: 7 P's:** Marketing mix: concept of value and value drivers, the seven Ps: Product decision, pricing, strategies and tactics, promotion of services and placing or distribution methods for services. Additional dimension in services marketing - people, physical evidence and process. extended framework Service marketing system: production, marketing, human resources, sequential analysis. Branding of service, Managing demand and supply through capacity planning.

**Unit III: Service Marketing Strategy:** Service marketing strategy; segmentation, targeting and positioning. Market innovation Competitive differentiation; competitive advantage and value chain analysis. Customization vs. Standardization, Service system positioning, service delivery process, Blueprinting Service buying behaviour; difference in perspective, risk analysis, decision process. Managing Service Encounters: Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, and Process of Service Recovery, Customer Retention and Benefits.

**Unit IV: Delivering service quality:** Service quality; concept, technical and functional quality. Improving service quality, Service quality-Gap Model, External communication to the customers - the promise versus delivery gap - developing appropriate and effective communication about service quality. Measuring service quality, Zone of tolerance, The SERVQUAL MODEL. Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: Tourism, travel and Transport, insurance, banking, education, hospital etc.

### **Suggested Readings:**

1. Christopher Lovelock, Jochenwartz, Jayanta Chatterjee: Service Marketing
2. Fisk, R. P., Grove, S. J., & John, J.: Interactive services marketing. New York. Houghton Mifflin.
3. Valarie A Zeithamal, Mary Jo Bitner, Ajay pandit: Services marketing, McGraw Hill
4. Glynn, W. J., & Barnes, J. G.: Understanding services management – Integrating marketing, organizational behaviour, operations and human resources management, Prentice Hall.
5. Gronroos, C.: Service Management and Marketing - A customer relationship management approach, New York: John Wiley
6. Shanker, R. (2002). Services Marketing: The Indian perspective, Excel Books.

### **Discipline Specific Electives (DSE) - 04**

#### **BBADSE4P: Internship/ Industrial Visit**

**Credit 06**

#### **Learning Objectives:**

The primary objective of this paper is to provide students an insight regarding internal working of companies by giving them a major exposure to real working environments. Thus, it bridges the widening gap between theoretical learning and practical exposure by giving students the first-hand experience of the real-life issues, challenges and work practices. It is also a platform for the students where they get a chance to meet industry leaders, professionals, entrepreneurs and corporate who share their wisdom, learning, and experiences. In addition to that, it also helps students to enhance their interpersonal, communication skills, and teamwork abilities.

#### **Broad Outline of the Internship Report**

- a. Title Page
- b. Declaration
- c. Acknowledgement
- d. Executive Summary
- e. Table of Content

- f. Introduction to the Company
- g. Introduction to the Topic
- h. Objectives of the Study
- i. Research Methodology
- j. Data Analysis and Interpretation
- k. Major Findings of the Study
- l. Limitations of the study
- m. Recommendations
- n. Conclusion
- o. Bibliography

*Skill Enhancement Course (SEC)*

**Skill Enhancement Course (SEC) - 01**

**Credits 02 (Full Marks: 50)**

**BBASEC1.1T: Business Communication**

**Credits 02**

**Course contents:**

**Unit I: Basics of Communication** - Communication elements and process, The importance of Purpose and Audience profile; Principles of effective communication, Communication network in an organization.

**Unit II: Writing Skill** - Writing Letters, Memos, E-mail: Writing routines, good-news & goodwill messages; Writing bad-news messages; Writing persuasive messages

**Unit III: Presentation Skills** - Designing & Delivering Oral Presentations: Planning, writing and delivering oral presentations; Enhancing oral presentations with electronic slide shows

**Unit IV: Employment Communication** - Writing employment messages and interviewing for jobs: Writing resumes and application letters; Interviewing for employment and following up.

**Unit V: Group Discussion & Business Etiquettes** - Group discussion: Types; Role Functions in GD; Non-functional Behaviour Patterns in GD; Guidelines for Effective Group Discussions. Business Etiquettes – importance, ways to improve etiquettes.

**Suggested Readings:**

1. Business Communication, Meenakshi Raman & Prakash Singh, Oxford
2. Professional Communication- Aruna Koneru, Tata McGraw-Hill
3. Model Business Letters, E-mails- Shirley Taylor, Pearson Education
4. Essential Communication Skills- Shalini Agarwal, Ane Books Pvt Ltd
5. Effective Technical Communication- M. Ashraf Rizvi
6. Soft Skills – Alex, S. Chand
7. Business Etiquette, The Sunday Times- David Robinson, Kogan Page

OR

**BBASEC1.2T: E-Commerce**

**Credits 02**

**Course contents:**

**Unit I: Introduction to E-commerce:** A Brief History of E-commerce, Understanding organizing Themes.

**Unit II: E-commerce business models, concepts, internet World Wide Web and infrastructure:** E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business strategy, structure and process, Internet Technology Background, The Internet Today, Internet Future Infrastructure, The World Wide Web, The Internet and the Web Features.

**Unit III: E-commerce web site, Security and payment:** A systematic Approach of E-commerce, The E-commerce security environment, Security threats in the E-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment.

**Unit IV: E-commerce marketing concepts, Online retailing and services:** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analysing the viability of online firms, E-tailing Business Models, Common Themes in online retailing, The service sector -offline and online, Online financial services, Online Travel Services, Online career services.

**Unit V: Social networks, auctions, and portals:** Social networks and online communities, Online auctions, E-commerce portals.

**Suggested Readings:**

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson.
2. S. J. Joseph, E-Commerce: An Indian perspective, PHI.
3. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.

**Skill Enhancement Course (SEC) - 02**

**Credits 02 (Full Marks: 50)**

**BBASEC2.1T: Income Tax**

**Credits 02**

The course aims help the students to navigate and understand relevant tax laws & regulations.

**Learning objective:**

- To expose the students about the certainty of taxation.

- To introduce practical aspects of tax planning as an important managerial decision-making process
- To update the participants on current topics involving direct and indirect taxation

## **Course Contents**

**Unit-I: Introduction to Taxation** – Definition, Taxation History, Why Do We Have Taxes, Tax Structure, Tax Rate Structure, Cross Country Comparisons, Taxes on Income, Taxes on Spending, Taxes on Business, Who Bears the Tax Burden, Formal & Effective Incidence, Distributional Incidence, The Economic Costs of Taxation, Efficiency & ‘Excess Burden’, Optimal Commodity Taxation, The Case for taxing Land, Taxes & the Labour Market, Equity & Efficiency, Direct Tax Vs. Indirect Tax, Tax Evasion Vs. Tax Avoidance.

**Unit-II: Income Tax on Individuals** -- Agricultural Income, Assessee, Person, Income, Assessment Year, Previous Year. Residential Status, Scope of Total Income, Tax Exemptions, Tax Deductions, Tax Rebate, Tax Refund, Deduction u/s 80 as applicable to a salaried Assessee: Sec. 80C, 80 CCC, 80 CCD and 80CCF. Meaning & Definition, Characteristics of Salary income, Allowances, Perquisites, Deductions u/s 16, Provident Funds. Simple Problems on Computation of Taxable Salary and Deduction u/s 80C & 80 CCF, E-Filing of Returns.

**Unit-III: Capital Gains-** Meaning and definition, Transfer, Capital Asset-Short term & Long Term, Cost of Acquisition, Exemptible Capital Gains; Problems on Computation of Taxable Capital Gains; Income from Other Sources: Meaning, Interest on Securities and other incomes, Grossing up of Interest, Deductions u/s 57, exemption u/s 10(15); Problems on Computation of Income from Other Sources.

**Unit-IV: Corporate Taxation**– Assessment of Companies, Meaning of Tax Planning & Management, Nature, Scope & Justification of Corporate Tax Planning, Minimum Alternate Tax, Introduction to Tax Planning with reference to Amalgamation or De-merger of Companies.

**Unit-V: Basics of GST** – Introduction, Basic principles governing Indirect Taxation namely levy/ recovery/ incidences/set off of credits et al of indirect taxes, Brief overview of the erstwhile Indian indirect taxation system trajectory and inherent limitations thereof, GST, Principles, Functionality, Relative advantages /disadvantage of GST over and above the erstwhile indirect tax system. Who Does It Apply To, GST Framework. .

## **Suggested Readings:**

- Singhania V. K.: Students guide to Income Tax: Taxman, Delhi.
- Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
- Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhavan, Agra.
- Diinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
- Girish Ahuja and Ravi Gupta: Systematic approach to Income Tax; Sahitya Bhavan Publication, New Delhi.
- Chandra Maheshand Shukla D.C.: Income Tax Law &Practice; Pragati Publications.

**OR**

**BBASEC2.2T: IT Tools for Business**

**Credits 02**

**Full Marks: 50**

**No. of Classes: 30 Hours**

Objectives:

- To understand the application of advanced features of MS office
- To implement the learning in real life business scenarios through case studies
- To comprehend the fundamental principles of Information Systems
- To understand application of Information Systems in various functional areas

Course Contents:

**Unit I: Advanced MS Excel:** Adjusting margins(1L);Understanding absolute, relative and mixed referencing in formulas, referencing cells in other worksheets and workbooks(3L); working with inbuilt function categories like mathematical, statistical, text, lookup, information and logical functions(4L);use of Pivot Tables(2L); producing a report with pivot tables(3L); Case studies (2L).

**Unit II: Advanced MS Word:** Working with paragraph formatting techniques using tabs, alignment, spacing, bullets and numbering and creating borders(4L);Setting page margins, orientation, headers and footers(3L);Spell check(1L);Checking grammar and style(3L);Adding hyperlinks(1L).

**Unit III: Advanced MS PowerPoint:** Inserting video, audio, tables and charts(3L); adding hyperlinks(1L); Purpose of Slide Master(3L); advanced animation and transition for creating visually appealing slides(3L); working with icons and customizing it(2L).

**Unit IV: Information Systems for Business:** Objective, Characteristics and Applications of Management Information System (MIS) (3L);Overview of Systems Development Life Cycle (SDLC) (2L);Decision Support Systems (3L);Overview of Customer Relationship Management (CRM) (3L);Benefits and Challenges of ERP (2L); Trends in ERP (1L); Overview of Supply Chain Management (SCM) (3L);Trends in SCM (1L); Case studies (3L).

**Suggested Readings:**

1. Leon, A., Leon, M., Introduction to Computers (1<sup>st</sup> Edition), Vikas Publishing
2. Ram, B., Computer Fundamentals: Architecture and Organization, New Age International
3. script Demics, Learn to Master Microsoft Office 2016/365: 4 Color Book, Staredu Solutions India
4. Laudon, J.P., Laudon, K.C., Management Information Systems (16<sup>th</sup> Edition), Pearson
5. Ramirez, A., Excel Formulas and Functions 2020: The step-by-step Excel Guide with Examples on How to Create Powerful Formulas, independently published
6. Singh, I., Learn to use computer, MS Word, PowerPoint and Excel (1<sup>st</sup> Edition), independently published

7. Behl, R., O'Brien, J.A., Marakas, G.M., Management Information Systems (11th Edition), McGraw Hill
8. Stair, R.M., Reynolds, G., Principles of Information Systems (13th Edition), Cengage Learning

*Generic Electives (GE)*

*Generic Electives (GE) - 01*

**Credits 06 (Full Marks: 75)**

**BBAGE1T: Mathematics for Business Decisions**

**Credits 06**

**BBAGE1T: Mathematics for Business Decisions**

**Course contents:**

**Unit 1: The Number system:** Positive & Negative Integers, Fractions, Rational and Irrational Numbers, Real Numbers & problems based on Real Numbers; **Basic Algebra:** Equations involving single and multiple variables of linear and non-linear type, solving simultaneous equations; **Surds and Indices**, their properties and problems based on surds and indices; **Logarithms** – their properties and problems involving logarithmic operations; **Set Theory** – concept of sets, subsets, supersets, universal and null sets, their operations, Venn Diagrams, application of Set theory to solve problems.

**Unit II: Functions:** Definitions and types of functions (polynomial, exponential, logarithmic, rational), Increasing and decreasing functions; **Quadratic Functions** and Theory of Quadratic Equations, solution of quadratic equations ( $ax^2+bx+c=0$ ); Roots of a quadratic equation and relation between the roots; Forming quadratic equation when roots of a quadratic equation are known.

**Unit III: Introduction to Matrices & Determinants:** Types of Matrices, Matrix Algebra, Determinants, Inverse of a matrix using Adjoint Method, Solving Homogeneous System of Linear Equations using Matrices and Determinant operations, Applications of Matrices to Business; **Permutations and Combinations** - fundamental principle of counting. Introduction to Permutations and combinations, Permutation of n dissimilar objects taken r at a time (with or without repetition), Restricted permutations and circular permutations. Combination of r objects taken from n objects at a time, Applications in business.

**Unit IV: Simple & Compound Interest** – present value and future value, Annuity, problems based on simple & compound interest; **Profit & Loss** – concept and problems based on profit & loss, concept of discount and applications; **Time, Speed & Distance** – concept and problems based on time, speed & distance.

**Unit V: Differentiation & Integration:** Differentiation of simple algebraic functions, Maximization & minimization of a function, application in business; Integration of simple algebraic functions, Definite integrals and their applications in business.

### **Suggested Readings:**

1. Business Mathematics: Qazi Zameeruddin, Vijay K Khanna, S K Bhambri, Vikas Publication
2. Business Mathematics: S P Rajgopalan, R Sattanathan, TMH
3. Business Mathematics: Rangaraj G., Mallieswari R. & Rema V. CENGAGE Learning Pvt. Ltd.
4. BBA Mathematics (Vol – I); U.N. Dhur & Sons Pvt. Ltd.
5. Advanced Business Mathematics: Ranajit Dhar, Dishari Prakashani

### **Generic Electives (GE) - 02**

**Credits 06 (Full Marks: 75)**

### **BBAGE2T: Computer Fundamentals and Applications**

**Credits 04**

The aim of the course is to develop an understanding of the basic concepts and terminologies related to the hardware and software of Computer systems.

#### Learning Objectives:

- To understand different types of Operating and Application Software used in Management practices
- Understand the basics of Computer Networks and the Internet
- To understand database management system, office automation interactive multimedia

### **Course Contents**

**UNIT I: Basic Computer Concepts-** Different generations of computer; Modern taxonomy of computers; Types of Computer Systems; Computer Peripherals: Input, Output and Storage Technologies; Central Processing Unit & Computer Memory; Number System.

**UNIT II: Computer Software-** Meaning of software; broad classification of software- system software and application software; Basic idea of an Operating System; OS as a resource manager –memory management, input/output management, secondary storage management, processor management, program management and booting, network management; Brief introduction to different types of operating systems; System development tools, Utilities, Application packages, User-written programs.

**UNIT III: Computer Networks & Internet-** Basic concepts of computer networks; local area networks and wide area networks; switches, hubs, routers, idea of distributed systems; Internet, Intranet and Extranet; Email, Protocols (FTP, SMTP, HTTP, HTTPS, etc.); World Wide Web & Terminologies used (URL, HTML, etc.); Firewall & Internet Security.

**UNIT IV: Computer Applications-** Database Management System; Essential features of computer systems and structures required for office automation; Communications & control systems; Data acquisition; Interactive multimedia.

### **Suggested Readings:**

1. Morris, M.M., Computer System Architecture (3<sup>rd</sup> Edition), Pearson
2. Tanenbaum., Structured Computer Organization, Pearson

3. Jain, H.C., Taxmann's Computer Applications in Business, Taxmann Publications
4. Comer, D.E., Computer Networks and Internets, Pearson
5. Sinha, P., Sinha, P.K., Computer Fundamentals: Concepts, Systems & Applications (8<sup>th</sup> Edition), BPB Publications
6. Goel, A., Computer Fundamentals, Pearson
7. Laudon, J.P., Laudon, K.C., Management Information Systems (16<sup>th</sup> Edition), Pearson
8. Ram, B., Computer Fundamentals: Architecture and Organization, New Age International

## **BBAGE2P: Computer Fundamentals and Applications (Practical)**

**Credits 02**

### Learning Objectives:

- To understand and get practical exposure to MS Office
- To understand the application of MS Office in business scenarios

### **Course Contents**

**UNIT I: Microsoft Word-** Functionalities in the Microsoft Word software; Creation of a new document and editing; Editing an existing document; Saving and printing a file; Use of the different tools; Handling tables and images in MS Word, Printing an MS Word Document.

**UNIT II: Microsoft Access-** Creating New and Opening Existing Databases; Creating a database using a wizard and without using a wizard; Tables –Introduction and advanced features; Retrieving data using SQL query; Record manipulation using Forms and Reports.

**UNIT III: Microsoft Excel-** Creating a new spreadsheet document and editing an existing document; Mathematical calculations (SUM, AVG, MAX, MIN, etc.) using MS Excel; Reference Operators, Functions & Formulae; Sorting & Filtering; Creating a column/ bar chart; Changing the size and position of a chart; Data validation.

**UNIT IV: Microsoft PowerPoint-** Functionalities of a PowerPoint presentation; Creating and inserting a new slide; Creating a title slide and other slide layouts; Applying a design template; Using a two-column text; Applying basic transition and animation; Running the slide show, Printing the slides.

### **Suggested Readings:**

1. Leon, A., Leon, M., Introduction to Computers (1<sup>st</sup> Edition), Vikas Publishing
2. Ram, B., Computer Fundamentals: Architecture and Organization, New Age International
3. script Demics, Learn to Master Microsoft Office 2016/365: 4 Color Book, Staredu Solutions India
4. Laudon, J.P., Laudon, K.C., Management Information Systems (16<sup>th</sup> Edition), Pearson
5. Ramirez, A., Excel Formulas and Functions 2020: The step-by-step Excel Guide with Examples on How to Create Powerful Formulas, independently published
6. Singh, I., Learn to use computer, MS Word, PowerPoint and Excel (1<sup>st</sup> Edition), independently published

**BBAGE3T: Business Ethics and Corporate Social Responsibility**

**Credits 06**

**Course Contents:**

**Unit I:** Introduction to Business Ethics, Concept of business ethics – meaning, Importance and factors influencing business ethics, Sources of Ethics, Concept of Corporate Ethics, code of Ethics, Guidelines for developing code of ethics, Ethics Management Programs, Ethics Committee.

**Unit II:** Indian Ethical Practices and Corporate Governance, Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents, Corporate Governance: Concept, Importance & Evolution, Principles of Corporate Governance, Regulatory Framework of Corporate Governance in India, Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing, Kinds of whistle blowing and its need, Protection of Stake Holders, Failure of Corporate Governance and its consequences

**Unit III:** Introduction to Corporate Social Responsibility, Concept, Scope & Relevance and Importance of CSR in Contemporary Society, Models for Implementation of CSR, Drivers of CSR, CSR and Indian Corporations- Legal Provisions and Specification on CSR, Future of CSR in India, Role of NGO's and International Agencies in CSR, Integrating CSR into Business

**Unit IV:** Case Analyses of particular cases will constitute most of the last phase of the course. A study and evaluation of numerous critical moral issues and/or issue contexts arising in the business world today, such as the true purpose of capitalistic business, whistle blowing, social media in the workplace, discrimination against women and the poor, advertising to children, sweatshops, etc., with a special emphasis on moral issues arising in the global workplace.

**Suggested Readings:**

1. Banerjee, R. P., Ethics in Business and Management Concepts, Himalaya Publishing House
2. Mathur, U.C., Corporate Governance and Business Ethics: Text and Cases. New Delhi: Macmillan Publishers India Ltd, 2005. Kapur, Sashi: Human resource Development and Training in Practice, Beacon Books.
3. Naagarazan, R. S., D, A Textbook on Professional Ethics and Human Values, New Ace International Publishers
4. Institute of Directors, A Handbook on CORPORATE SOCIAL RESPONSIBILITY, A Condensed & Perfect Guide for Corporate Directors & Senior Executive

**BBAGE4T: Entrepreneurship Development**

**Credits 04**

The goal of this course is to inspire students and help them imbibe an entrepreneurial mind-set.

**Learning Objectives**

- An introduction to the basic concepts of entrepreneurships
- Introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurship
- Conversion of business ideas by drafting a business plan and carefully evaluate the role of various
- Institutional Support to Entrepreneurships.

**Course Contents**

**Unit-I: Introduction to Entrepreneurship:**

Meaning and concept of entrepreneurship, Entrepreneurial attributes and characteristics; Role of Entrepreneurship in Socio Economic Development, Classification and Types of Entrepreneurs, Entrepreneurial decision-making process, Entrepreneur, Entrepreneur and Manager - a Comparison, Forms of Business Ownership: Sole Proprietorship, Partnership, Company, Cooperative Society. Inspiring Stories of Five (5) Entrepreneurs in Indian and Global context.

**Unit-II: Creativity, Innovation and Business Ideas:**

Stimulating Creativity; Organizational actions that enhance/hinder creativity, Lateral thinking, Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity, Creativity, Innovation & Entrepreneurship: The Linkage, Idea Generation, Importance of Ideation, Methods of Idea generation, turning idea into Business Possibilities, identifying opportunities and Evaluation; Strategic Planning for Business, Business Strategies and Scaling up.

**Unit III: Social Entrepreneurship, women Entrepreneurship, Family Business and Ethics:**

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context. Women Entrepreneurs-Meaning and Concept; motivating factors which influence a woman entrepreneur, Role of Woman Entrepreneurs in Society: Factors responsible for increasing the level of women entrepreneurship in India. Five (5) stories of Successful Women Entrepreneurs in Indian and Global context. Family Business: Concept, Structure and Kind of Family Firms, Conflict and conflict Resolution in Family Firms, Women in family firms: Role and Challenges, Ethics and Social responsibility of Entrepreneurs.

**BBAGE4P: Entrepreneurship Development (Business Plan)**

**Credits 02**

**Formulating Business Plan (Practical):**

Nature and scope of Business plan, format of a Business Plan, Market Analysis. Marketing, financial and the organizational plan. SWOT Analysis. Meaning, role and Concepts of small business, self-

employment, entrepreneurship and start – up. Financing the business Plan- Angel investors, venture capitalists, seed financing, equity financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions. Institutional support to Entrepreneurship. Role of MSME in Entrepreneurship Development.

### **Suggested Reading:**

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Hisrich, R.D., Peters, M.P., Shephard, Dean A., Entrepreneurship, McGraw hill
3. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
4. Gersick, K. E., Davis, J. A., Hampton, M. M., &Lansberg, I. (1997)
5. Holt, D.H., Entrepreneurship – New Value Creation, Pearson
6. Nicholls, A, (Ed).2006 Social Entrepreneurship new models of sustainable change. Oxford University press

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