



UNIVERSITY OF CALCUTTA

Notification No. CSR/31/2025

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of her powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 15.05.2025 approved the new revised Course structure and syllabus (semester-1 to 6) including Course Outcomes of B.B.A. under CCF.

The Syllabus for Semester- 1 to 4 shall be applicable for students of the academic session 2024-2025 and onwards. Syllabus for semester 1 to 4 shall not be applicable for the students who took admission in the academic session 2023-2024.

Syllabus for Semester- 5 & 6 is applicable for all the students, i.e, both for academic Session 2023-2024 & 2024-2025 and onwards.

SENATE HOUSE

Kolkata-700073

26.05.2025

Prof.(Dr.) Debasis Das

Registrar

Revised Course Structure in Bachelors in Business Administration (Honours) under Curriculum and Credit Framework (CCF, 2022) Outline w.e.f 2024-2025 Academic Session.

SEM-1				
Paper	Course	Name of the Paper	Credit 1=25 MARKS	FULL MARKS
BBAA101CC1	Core	Principles of Management & Organizational Behaviour	3TH+1TU	100
BBAA102M1	Minor	Business Ethics	3TH+1TU	100
BBAA103MD1	Multi Disci Course	Financial Institutions and Markets	2TH+1TU	75
BBAA104AEC1	Ability Enhance. Course	Business Communication	2TH	50
BBAA105SEC1	Skill Enhancement Course	Information Technology in Business	2TH+2PR	100
BBAA106VA1	Value Added Course	Environmental Studies-1 (compulsory) vide CSR /17/2023 dt-20.7.2023	2TH	50
BBAA107VA2	Value Added Course	Constitutional Values (compulsory) CSR /17/2023 dt-20.7.2023	2TH	50
SEM-2				
Paper	Course		Credit	FULL MARKS
BBAA201CC2	Core	Statistics for Business Decisions	3TH+1TU	100
BBAA202M2	Minor	Micro Economics	3TH+1TU	100
BBAA203MD2	Multi Disciplinary Course	Entrepreneurship Development-Theory and Practices	2TH+1TU	75
BBAA204AEC2	Ability Enhancement Course	Case Analysis, Copy Writing and Content Writing in English	2TH	50
BBAA205SEC2	Skill Enhancement Course	Digital Empowerment/AI CSR/36/2023 dt 08.09.2023 CSR/35/2024 dt 24.06.2024	3TH+1PR	100
BBAA206VA3	Value Added Course	Environmental Studies-2 (compulsory) CSR /17/2023 dt-20.7.2023	2TH	50
BBAA207VA4	Value Added Course	One from pool of six subjects as per CSR/40/2023, dt 16.10.23	2TH	50
SEM-3				
Paper	Course	Name of the Paper	Credit	Pg.no.
BBAA301CC3	Core	Fundamentals of Financial Accounting	3TH+1TU	100
BBAA302CC4	Core	Cost Accounting	3TH+1TU	100
BBAA303M3	Minor	Banking Theories and Practices.	3TH+1TU	100
BBAA304MD3	Multi Disciplinary Course	India's Diversity and Business	2TH+1TU	75
BBAA305AEC3	Ability Enhancement Course	MIL-1 (Common for all UG programmes)	2TH	50
BBAA306SEC3	Skill Enhancement Course	Accounting Software/Statistical Software	4 PR	100
SEM-4				

BBAA401CC5	Core	FinancialManagement	3TH+1TU	100
BBAA402CC6	Core	HumanResourceManagement	3TH+1TU	100
BBAA403CC7	Core	ProductionandOperationsManagement	3TH+1TU	100
BBAA404CC8	Core	MarketingManagement	3TH+1TU	100
BBAA405M4	Minor	GlobalBusinessEnvironment	3TH+1TU	100
BBAA406AEC4	AbilityEnhancem entCourse	MIL-2(CommonforallUGprogrammes)	2TH	50
<u>SEM-5</u>				
BBAA501CC9	Core	QuantitativeTechniquesinManagement	3TH+1TU	100
BBAA502CC10	Core	Micro Economics (for the Academic session 2023-2024) Or Macro Economics (for the Academic session 2024-2025)	3TH+1TU	100
BBAA503CC11	Core	CorporateAccounting	3TH+1TU	100
BBAA504CC12	Core	AuditandAssurance	3TH+1TU	100
BBAA505M5	Minor	ResearchMethodology	3TH+1TU	100
BBAA506M6	Minor	InternationalJointVentures&Acquisitions	3TH+1TU	100
<u>SEM-6</u>				
BBAA601CC13	Core	LegalAspectsofBusiness	3TH+1TU	100
BBAA602CC14	Core	ManagementAccounting	3TH+1TU	100
BBAA603CC15	Core	TaxPlanning	3TH+1TU	100
BBAA604M7	Minor	HumanRightsandPractices	3TH+1TU	100
BBAA605M8	Minor	Digital Business	3TH+1TU	100
BBAA606SI		SummerInternship*(Internalandexternal from colleges only)	3PR	75
<u>SEM-7</u>				
BBAA701CC16	Core	InternationalTradePolicyandStrategy	3TH+1TU	100
BBAA702CC17	Core	CorporateSocialResponsibility: Policy and Practice	3TH+1TU	100
BBAA703CC18	Core	ManagerialEconomics	3TH+1TU	100
BBAA704CC19	Core	CustomerRelationshipManagement	3TH+1TU	100
BBAA705DSC OR BBAA705DSC1A /2A/3A	Core	ResearchProposal(1000words)OR DSC1A/2A/3A	4PR/(3TH=1TU)	100
<u>SEM-8</u>				
BBAA801CC20	Core	DatabaseManagement: Concepts, Theory and Practices	3TH+1TU	100
BBAA802CC21	Core	PublicRelations-ConceptandPractices	3TH+1TU	100
BBAA803CC22	Core	FinancialAnalysisandReporting	3TH+1TU	100
(BBAA804 DSC &BBAA805DSC) OR (BBAA804DSC1 B/2B/3B And BBAA805DSC1C /2C/3C) **	Core	Research(5000words)andVIVA OR DSC1B&1C/2B&2C/3B&3C		100+100
TOTAL 4300 MARKS AND 172 CREDIT				

DSC-1 (Finance)	DSC-2 (Marketing)	DSC-3(Human Resource)
A. Strategic Corporate Finance (BBAA706 DSC 1 A)	A. Consumer Behaviour (BBAA706 DSC 1 B)	A .HRD: Systems & Strategies (BBAA706 DSC 1C)
B. Investment Analysis and Portfolio Management (BBAA 804 DSC 2 A)	B. Advertising and Brand Management (BBAA 804 DSC2B)	B. Management of Industrial Relations (BBAA 804 DSC2C)
C. Investment Banking and Financial Services (BBAA 805 DSC3 A)	C. Marketing of Services (BBAA 805 DSC 3B)	C Performance and Compensation Management(BBAA 805 DSC 3C)

*Students may opt for a Summer Internship in Sem-2/4/6. Summer Internship will have two components of marking/evaluations (i) Viva-voce of 1Credit(25 marks) and (ii) report writing of 2 Credit(50 marks). The award slip be joint average marking of both internal and external and joint signature.

** Research and Dissertation (1x 8)=8 (1 credit is 25 marks) i.e. 25x8=200

***Semester Workload/credit defined in terms of hours Semester Work-load= 15 weeks duration 4 credit course = 60 hours (45 hours of lecture and 15 hours tutorial) proportionate allotment be made for 3 credit course = 45 hours (Approx- 34 hours lecture and 11 hours tutorial) 2 credit course =30 hours (Approx- 22 hours lecture and 08 hours tutorial).

Revised Syllabus (Semester 1 to 5) in Bachelors in Business Administration (Honours) (BBA) under Curriculum and Credit Framework (CCF, 2022) w.e.f. 2024-2025 Academic Session.

BBAA101CC1: Principles of Management & Organizational Behaviour

Credits: 4-- Marks 100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU): 100 marks

Course Objective: To acquaint the students with the fundamentals of managing business and to understand individual and group behavior at the workplace to improve organizational effectiveness.

Course Contents: Unit-I Basic forms of Business Ownership; Special forms of ownership, Franchising, Licensing, Leasing, choosing a form of Business ownership. Corporate Expansion: Merger and acquisition, diversification, forward and back-wood integration, Joint venture, Strategic alliance. Evolution of Management Theory. Managerial functions and Roles. Insights from Indian practices and ethos. Managerial functions and Roles. Insights from Indian practices and ethos.

Unit 2: Overview of Planning: :Types of Plans & The planning process Decision making; Process, Types Control; Principles of organizing. Common organizational structure. Delegation & Decentralization: Factors affecting the extent of decentralization. Process and Principles of delegation, coordination & communication. Different functional areas of Management, Teams & Groups.

Unit 3: Importance of Organizational Behaviour; Perception and Attribution; Motivation; Leadership. Perception and Attribution: Concept, Nature, Process, Personality: Trait Theory Learning: Concept. Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformation Transitional Leadership. Managerial Grid.

Readings:

- 1.Gilbert: Principles of Management, McGrawHill.
- 2.Greenberg Jerald and Baron Robert. A.: Behaviour in Organisations: Understanding and Managing the Human Side of Work, Prenti
- 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: EssentialofManagement,McGrawHill.
- 7.LuthansFred: Organisational Behaviour,TataMcGrawHill.
- 8.Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – Organisational Behaviour; Tata McGraw Hill.
- 9.Newstrom John W.: Organisational Behaviour, Tata McGraw Hill.
- 10.RichardL.Daft:PrinciplesofManagement,CengageLearningIndia.
- 11.RobbinsStephenP:OrganisationalBehaviour,Pearson.
- 12.StephenP. Robbins & Mary Coulter: Management, Pearson.
- 13.Stoner&Wankel:Management,PrenticeHallofIndia.
- 14.Y.K.Bhushan:Fundamentals of Business Organisation & Management, SultanChand& Sons.
- 15.NavinMathur,ManagementGurus,NationalPublishingHouse,NewDelhi

BBAA102M1 Business Ethics. Credits-4 Marks-100

Course Objective: The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Contents :

Unit-1: Business Ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Teleological and Deontological Theories of ethical reasoning; ethics of care, Integrating utility, rights, justice and caring; Virtue ethics, Ethical issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. Social responsibility.

Unit2:

Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting's and corporate governance, corporate disclosure, insider trading; The Board– Quality, Composition and role of Board, Outside Director 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 3:

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, And Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

Readings:

1. Manuel GV Lasquez: 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 AH 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 KV: Ethics and Social Responsibility of Business, Pearson Education India.

BBAA103MD1FINANCIALINSTITUTIONS ANDMARKETS

Credits-3

Marks-75

Course Objective: The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

Semester end Examination (Credit 2): 50 marks Tutorial (Credit 1) : 25 marks Total (2 Th+ 1TU) : 75 marks

CourseContent:

Unit I: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 II: 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

Unit III: Traded in stock markets: Equity Shares, Debentures, 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

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

BBA104AEC1BusinessCommunication

Credits-2

Marks-50

Course Objectives: Foundational Understanding: Comprehend the core principles, processes, and significance of effective business communication. Analyze communication models, Technical Proficiency: Master modern communication tools and their applications in professional settings. Develop skills in drafting technical and official documents professional Writing & Etiquette: Apply meeting etiquette, minute-taking, and resolution drafting in business contexts.

Unit1:Introduction Objectives, significance, components, procedure, formats, frameworks, principles of proficient communication, obstacles to communication and corrective actions, role of communication in resolving conflicts. Formal and informal correspondence, Grapevine, Attributes of corporate communication, Communication network..

Unit2:Tools of Communication

Emergence of communication technology, Modern Forms of communication, Fax, Email, Video Conferencing, English for Special and Technical Purpose Official letter, Paragraph writing, Note-making, Topic Sentence. Telephonic Conversation, Group Discussion regarding job interview.

Unit3:Drafting

Business Meetings, Meeting Etiquettes, Notice, Circular, Resolution and minutes, Business letter writing - Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan. C.V. Writing. Scientific and technical subjects, Formal and informal writings Reports, handbooks, manuals, letters, memorandum.

Suggested Readings•

- Anjane, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson
- M.K. Shegal & Vandana Khetarpal, Business Communication, Excel Books
- R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage
- Khanna, Puja., Business Communication, Vikash
- Raman & Sharma, Technical Communication, Oxford
- Lesikar, Flatley et al, Business Communication, McGraw Hill

BBA105SEC1 Information Technology in Business

Credits-4

Marks-100

Theory : Module-I

Course Objective:: To understand how IT impacts business operations, including data processing, communication, and decision-making. Various information systems, and their implementation at different managerial levels. To cover data organization, database management systems, and the concepts of data warehouses and big data analysis. Additionally, internet technologies, security measures, encryption techniques,

and the importance of cyber security in business. IT Act 2000 and provide insights into cyber crimes and legal frameworks related to information technology.

Unit1:Information Technology and Business Concepts of data, information and computer based information system, impact of information technology on business [business data processing, Infra-organizational and inter-organizational communication by using network technology, business process out sourcing and knowledge process outsourcing ,types of Information System- Transaction Processing System (TPS),Management Information System(MIS), Decision Support System (DSS), Knowledge Management System (KMS) and the implementation at managerial levels perceptual, tactical and strategic.

Unit 2: DataOrganizationandDataBaseManagementSystem

(a) Data Organization: Character, field, record, file and database, types of data processing systems[Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct,Indexed-Sequential,Relative], Traditional file organization vs. Data base file organisation.

(b) Database Management System: Concept of database management system (DBMS), definition,importance of DBMS, important terms of database [Entity, Attribute, Keys-Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary],types of database [Hierarchical,Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis-Concept.

Unit3: Internet and Its Applications

Meaning of Internet, IP Address [IPv4,IPv6], URL, Domain Name System,Internet Protocol/IP,UDP,FTP,TELNET[briefideasonly],HTML,DHTMLANDXML[Concepts only],Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

Unit4: Security and Encryption

Need and concepts, dimension, definition and scope of e-security, security threats-Malicious Codes (Virus, Trozan Horse, Worm,Spy ware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spam ming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption& Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs,Significance of Website Auditing].

Unit 5: ITAct.2000andCyberCrimes

IT Act 2000-Definitions of different terms, Digital signature, Electronic Governance, Attribution,Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offence s and Cyber-crimes

ModuleII

Information Technology in Business(Practical) Marks--50

Unit 1:Word Processing Working with word document-Editing text, Find and Replace text, Formatting,Spellcheck,Auto-correct, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting,Header and footer, Macros,Drop cap; Tables:Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge-including linking with Database,Printing documents.

Unit 2:Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slides how. Creating Business Presentations using above facilities.

Unit3:Spread sheet and its Business Applications

Managing works heets-Formatting, Entering data, Editing, and Printing a worksheet; Handling operatorsn formula, Project involving multiple spreadsheets, Organizing Charts and graphs, PivotTable. Spread sheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time,lookup and reference, Database and Text functions. Creating Spread sheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements;Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters;Correlation and Regression.

Unit 4: DatabaseManagementSystem

Creation of Tables, Multiple Table Handling- Defining Relationship [Foreign Key], Simple and Conditional Queries,Types of Queries [Update, Delete, Append],Forms,Reports,Introduction to SQL through Basic Commands.

SuggestedReadings

1. □Thareja,IT&Application,Oxford
2. □Aurora,ComputerFundamentals,Vikash
3. □Sinha&Sinha,FundamentalsofComputers,BPBPublications
4. □Dhar,P.,Fundamental of IT and Its Application in Business,APH

BBAA201CC2 Statistics for Business Decisions

Credits-4

Marks-100

CourseObjective: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learn.

Course contents:

Unit1: Definition of Statistics; Importance and scope of Mathematics and Statistics in business decisions; Limitations. Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions.

Unit2:MeasuresofCentralValue:Characteristicsofanidealmeasure;MeasuresofCentralTendency-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.

Unit3: Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Superman's Rank correlation coefficient, Regression vs. Correlation. Linear Regression, Regressionlines(Xon Y,YonX) .

Unit-4: 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.

Readings:

1.S.P.Gupta(S.P.):StatisticalMethods,Sultan Chand & Sons,34th Edition.

2.Richard Levin & David Rubin: Statistics for management, Prentice Hall.

Anderson,Sweeny&Williams:StatisticsforBusinessandEconomics,SouthWestern

Micro Economic BBAA202M2

Credits -4 Marks-100

Course Objective:The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

Course Contents

Unit 1:

Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity's of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Unit 2:

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 3: Theory of Production and Cost: Factor of Production, Concept of total product, average product, and Marginal product, Law of Variable proportion, Law of Variable proportion, Concepts of Isoquant and Isocost.

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. 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.

Unit 4:

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, 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).

Readings:

1.Dominick Salvatore (2009). Principles of Microeconomics (5thed.) Oxford University Press

2.Lipsey and Chrystal. (2008). Economics. (11thed.) Oxford University Press

3.Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan 4.Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7thed.). Pearson.

*5. Mark Hershey, Managerial Economics

BBAA 203MD2 ENTREPRENEURSHIP DEVELOPMENT-Theory & Practice

Credits-3

Marks-75

Course Objective: This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family- owned companies, context of social innovation and social entrepreneurship and issues and practices off inancing entrepreneurial businesses.

UNIT-1ENTREPRENEURIALMANAGEMENT

The evolution of the concept of entrepreneurship, John Kao's Model on Entrepreneurship, Idea Generation,Identifying opportunities and Evaluation; Building the Team/Leadership;Harvesting and Exit Strategies; Corporate Entrepreneurship/ Intrapreneur, Risk Analysis.

UNIT-2ENTREPRENEURSHIP,CREATIVITYANDINNOVATION

Innovation, Creativity; Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

UNIT-3FINANCING THE ENTREPRENEURIAL BUSINESS

Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium Finance. Loan application process, Venture capital

UNIT-4EMERGING ISSUES IN START UP IN INDIA

Concept of Start up. Defer & mechanisms of start up as GOI initiatives. Role of start up in business environment.

Suggested Readings

- 1.Drucker,P.F.(2006).Innovationandentrepreneurship:Practiceandprinciples.USA:Elsevier.
- 2.Holt,D.H.(2004).Entrepreneurshipnewventurecreation.NewDelhi:PrenticeHallofIndia.
- 3.Kaplan,J.(2004).Patternsofentrepreneurship.Wiley.
- 4.Prahalad,C.K.(2006).Fortuneatthebottomofthepyramid,eradicatingpovertythroughprofits.WhartonschoolPublishing.

Case Analysis, Copy writing and Content Writing in English (Code:BBAA204AEC2)

Credit :2 Marks:50

Objective : The course delves into developing a base of knowledge about cases,, followed by persuasive case-based essays. Further the course is intended to develop the knowledge regarding copywriting and content writing)

1.Case Analysis,: What is a case? The ways to recognize a 'Decision Scenario', 'Evaluation Scenario', 'Problem-Diagnosis Scenario'. How to analyse 'Decision Scenario', 'Evaluation Scenario', 'Problem- Diagnosis Scenario'. How to write 'Case - Based Essays', 'Decision Scenario Essays', 'Evaluation Scenario Essays' and ' Problem-Diagnosis Scenario'. 16 hours

2.CopyWriting: Pre-requisites to copy writing. Writing the 'Headline' for print and the web. Writing the Body Copy for Web and print. Length of the Copy, Layout of the copy for the web and the print. (8 hours)

3.Content Writing: Research on the issue/topic/business problem. Literature reviews,. Drawing on the contemporary position. Content analysis of the interviews of opinionated persons and authorities on the issue/topic/business problem. Synthesizing all the above.(6 hours)

Books:

- 1)The Case Study Handbook; Student's Guide, William Ellet, HBR Press.
- 2)How to write a Good Advertisement? Victor O Schweb
- 3)Making Ads Pay: Timeless Tips or Successful Copywriter, John Caples, Dover Books.
- 4)How to write better copy? Steve Harrison, Bluebird Books.
- 5)All about Content Writing, Sujeet Govindani.

Digital EmpowermentBBAA205SEC2

Credits -4 Marks-100

Course Objective:This course aims to develop students' skills and understanding of digital technologies, focusing on their effective and responsible use in various aspects of life. Students will learn essential digital literacy skills, online communication, digital security, ethical considerations and some of the disruptive technologies of the digital world.

Learning Objectives: The Learning Objectives of this course are as follows:

Understand the fundamentals of digital technologies and their impact on society. Enhance online communication and collaboration skills. Promote digital citizenship and responsible online behavior. Gain awareness of digital security risks and implement best practices. □ Explore ethical considerations in the use of digital technologies.

Learning outcomes

The Learning Outcomes of this course areas follows: Use ICT and digital services in daily life. Develop skills to communicate and collaborate in cyberspace using social platforms, teaching/learning tools. Understand the significance of security and privacy in the digital world. Evaluate ethical issues in the cyber world

UNIT-I Digital Literacy and Digital Empowerment (6 Hours)

Definition of Digital Literacy .Current Trends of Digital Technology

- Evaluating the credibility of online information
- Copyright and plagiarism awareness
- Imp application of our country DigiLocker, E-Hospitals, e-Pathshala, SHIM, e-Kranti (Electronic Delivery of Services }, e-Health Campaigns

UNIT-II Online Communication and Collaboration (6 Hours)

- Electronic Communication: electronic mail, biogs, social media
- Collaborative Digital platforms
- Tools/platforms for online learning
- Collaboration using file sharing, messaging, video conferencing

UNIT- III Digital Security (6 Hours)

- Online security and privacy
- Threats in the digital world: Data breach and Cyber Attacks
- Blockchain Technology
- Security Initiatives by the Govt of India

UNIT-IV Digital Citizenship and Ethics (6 hours)

- Responsible online behavior and digital etiquette
- Understanding online communities and their norm
- Ethical considerations in digital technology usage

Unit - V Emerging Technology (6 Hours)

- Exploring emerging technology and it's impact
- AI and Machine Learning
- IOT and Connected Devices

Books

□ Understanding Digital Literacies: A Practical Introduction , by Rodney H. Jones (Author), Christoph A. Hafner (Author)

or

BBAA 205SEC2: AI

Credits --4

Marks-100

This course aims to introduce the fundamental concepts of artificial intelligence (AI) to individuals from all academic backgrounds. Participants will develop a broad understanding of AI technologies, their implications, and their potential applications in various fields. The course will emphasize practical examples and real-world case studies to facilitate comprehension and inspire innovative thinking.

Course Objectives: Understand the basics of artificial intelligence and its sub-fields.

Explore real-world applications of AI across different industries. Gain insights into the ethical, social, and economic implications of AI. Develop an appreciation for the potential of AI to drive innovation and transformation.

Course Outcome: Define and explain the fundamental concepts and sub fields of AI.

Identify real-world applications of AI across various industries. Analyze the ethical, social, and economic implications of AI. Recognize the potential of AI to drive innovation and transformation in different domains.

Unit 1 : Introduction to Artificial Intelligence (6 Lectures): Definition and scope of AI; Historical overview and key milestones; Differentiating AI from human intelligence

Unit 2: AI Subfields and Technologies (6 Lectures): Machine learning: Supervised, unsupervised, and reinforcement learning; Deep learning and neural networks; Natural language processing (NLP) and computer vision

Unit 3: Applications of AI (8 Lectures): AI in healthcare: Diagnosis, treatment, and medical imaging; AI in finance: Fraud detection, algorithmic trading, and risk assessment; AI in transportation: Autonomous vehicles and traffic optimization; AI in customer service and chatbots; AI in education: Personalized learning and intelligent tutoring systems

Unit 4: Ethical and Social Implications of AI (5 Lectures): Bias and fairness in AI systems; Privacy and data protection concerns; Impact of AI on employment and the workforce; AI and social inequality.

Semester 3

BBAA301CC3 Fundamentals of Financial Accounting Credits-4 Marks-100

Course Objective: To familiarize students with the basics of accounting, mechanics of preparation of financial statements and role of Accounting Standards in accounting discipline.

CourseContents

Unit-1

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. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Preparation of Ledger Accounts. Preparation of Trial Balance. Adjustment Entries. Post-adjusted Trial Balance.

Unit-2

Preparation of -Trading Account, -Profit & Loss Account and -Balance Sheet .Accounting cycle from journal to balance sheet and its continuity over the years.

Unit-3

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. Inventory valuation (LIFO, weighted Avg. Cost) Revenue recognition.

Unit-4

Introduction to International Financial Reporting Standards (IFRS) and Ind AS. IFRS – Concept and need .Ind AS – Convergence, benefits and applicability to different class of entities . Conceptual Framework (theoretical part only)

Readings:

- 1.S.N.Maheshwari,SuneelK.Maheshwari,andSharadK. Maheshwari:AnIntroductiontoAccountancy,VikasPublishingHousePvt.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,IntroductiontoFinancialAccounting,Pearson.
- 4.J.R.Monga,FinancialAccounting:ConceptsandApplications,MayurPaperbacks.
- 5.T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt.Ltd.

BBAA302CC4 Cost Accounting Credits-4

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective:To understand the fundamental concepts, objectives, and principles of cost accounting, including cost classification, cost units, and cost centers. To develop an understanding of material cost management, including purchasing procedures, storage techniques, inventory control methods, and pricing strategies. To familiarize students with labour cost management, covering payroll procedures, wage payment systems, incentive schemes, and labour turnover calculations. To explain the classification, allocation, and absorption of overhead costs, ensuring accurate cost determination and decision-making.To equip students with practical knowledge of various costing methods and techniques for effective managerial planning, control, and decision-making.

Unit 1 INTRODUCTION

Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. . Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Element-wise, Function wise, Behaviour-wise, Sunk Cost, opportunity Cost, Incremental and Differential cost. Costing Methods and Techniques (introduction only).

Unit 2 Material Costs Purchase of materials:, purchase procedure, documentation, determination of material purchase costs. Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. Materials control: Organization; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average. Treatment of Normal and Abnormal Loss of Materials

Unit-3

Labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Efficiency based); Group Bonus scheme (simple) . System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose

Unit 4

Overhead: Definition, Classification of Overhead- Functional and Behavioural. Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment. Administration and Selling & Distribution Overheads and their charging.

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting: Theory and Practice, PHI
- Drury, Colin., Management and Cost Accounting, Cengage
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill
- Bhattacharya Debarshi, Cost & Management Accounting I, Law Point

BBAA303M3 Banking Theories and Practices Credits -4 Marks-100

COURSE OBJECTIVE:

The course will help students to understand: To acquire knowledge of working of Indian Banking system. The impact of government policy and regulations on the banking industry.

UNIT-1: INTRODUCTION: Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN. UNIT-2: RESERVE BANK OF INDIA: RBI Constitution - Organizational Structure – Management - Objectives – Functions – Monetary Policy.

UNIT-3: TYPES OF BANKS: District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks.

UNIT-4: NEGOTIABLE INSTRUMENTS: Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate -Insurance Policies - Against Collateral Securities – Banking Receipts. Loans against Equitable Mortgage - Legal Mortgage - Distinction between them - Latest Trends in Deposit Mobilization.

READINGS: 1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: SanthiVedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MacMillan. Landon
7. Banking: N.T. Somashekar, New Age International Publishers

INDIA'S DIVERSITY AND BUSINESS BBAA304MD3

Credits -3 Marks-75

Semester end Examination (Credit 2 Th 1Tu): 75 marks

Course Objective: The objective of the paper is to understand the bases of India's diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges. Further, it aims at understanding the diversity and its implications for the business.

Unit 1 Recognizing, Accommodating and valuing diversity. Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources; Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements. Social diversity in India: Peopling, demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions

Unit 2 People, Livelihood and Occupational Diversity. Traditional livelihoods and their nature - agriculture, crafts, industry and services; Region, occupation and employment

Unit 3 Linkages between Diversity and India's Socio-economic challenges. Regional variations in terms of geographic and socio-economic factors- trends and emerging options; Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development;

Unit 4 Diversity and Business. Indian Consumers and marketing; Rural and Urban context. Diversity, manufacturing, industry and services; Diversity and Innovation; Workforce diversity and management.

References:

1. Bhatt, B. L (1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell. Pages- 35-61 for Socio cultural regions.
2. Bill Aitken, Seven sacred rivers, Penguin Books, 1992
3. Bose NK (1969) Unity in Indian Diversity in Desai AR (1969)
4. Rural Sociology in India, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
5. Chakravarti AK (2004) Regional Preferences for Food: Some Aspects of Food Habit Patterns In India in Grover N and KN Singh (eds) 2004, Cultural Geography: Form and Process, Concept Publishers, Delhi (for regional specificity of food -Chap 23 pp 355 to 375)
6. Gadgil and Guha Ecology and Equity: The use and abuse of nature in contemporary India. Penguin 1995
7. Gail Robinson and Kathleen Dechant, Building a business case for diversity, Academy of Management Executive 1997, Vol 11, No. 3
8. Kaul, Vijay Kumar, ‘Innovation Revolution: Harnessing India’s Diversity’ Yojana, November 2014, also available at SSRN, <http://ssrn.com/abstract=2517855>
9. Kaul, Vijay Kumar, INDIA'S DIVERSITY AND GLOBALISATION: UNIFYING FORCES AND INNOVATION, Working paper in Social Sciences Research Network (SSRN), June 2014 <http://ssrn.com/abstract=2444668>
10. Kaul, Vijay Kumar, INDIA'S DIVERSITY: FROM CONFLICT TO INNOVATION, Working paper in Social Sciences Research Network (SSRN), June 2014 <http://ssrn.com/abstract=2444099>
11. Kaul, Vijay Kumar, Managing Diversity, in Business Organisation and Management, chapter 35, Pearson Education, 2012.
12. Nehru J (1946) The Discovery of India, OUP, chaps 4-8
13. Sopher, D.E.-“The Geographical Patterning of Culture of India” in David E. Sopher ‘An Exploration of India- Geographical Perspectives on Society and Culture’. Cornell, Pages- 289-326.
14. Thomas Kochan, Katerina Bezrukova, Robin Ely, et al, The EFFECTS OF DIVERSITY ON BUSINESS PERFORMANCE: REPORT OF THE DIVERSITY RESEARCH NETWORK, Human Resource Management, Spring 2003, Vol 42, No.1. pp3-21

5. MIL-1 BBAA305AEC3

(Common for all UG programmes)

Credits -2 Marks-50

6. ACCOUNTING SOFTWARE BBAA306SEC3 Credits -4 Marks-100

Semester end Examination :4P Total 100 marks

Course Objective: Familiarise students with an Accounting Software

Unit 1: Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet

Unit 2. Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Accounting voucher, inventory voucher, memorandum voucher,

invoicing.

Unit-3. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation, Bank Reconciliation, Tax implementation – GST (Interstate & Intrastate), GST Reports, TDS,

Unit-4. Payroll Accounting, Stock Analysis and Reports, Financial Reports (Trial Balance, Profit & Loss, Balance Sheet), Backup and Restore, Security Control Setup

Or

6. STATISTICAL SOFTWARE BBAA306SEC3 Credits -4 Marks-100

Semester end Examination 4P: Total 100 marks

Course Objective: familiarize students with a statistical package for data analysis related to the Statistics and Market Research papers and which will also help in the Research Project. Any user friendly statistical package depending on resources available at each institution can be used. For example SPSS, PSPP (open source)/ or any other equivalent. Some of the statistical analysis functions are also available in add in tools in Excel.

Course contents:

1.Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variables

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

Semester-4

1.FINANCIAL MANAGEMENT BBAA401CC5.

Credits -4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective: To acquaint students with the techniques of financial management and their applications for business decision making.

Course Content:

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 (Concept)

Unit 2

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 3.

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 4

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.

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

Human Resource Management BBAA402CC6 Credits-4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective: The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases.

Course Contents

Unit 1

Human Resource Management: Concept, Functions, roles, Knowledge, Skill, Ability & competencies, HRD-definition, goals and challenges. The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, Work life balance, HR role in strategy formulation & gaining competitive advantage.

Unit2 Human Resource Planning: Process, Forecasting demand & supply, 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.

Unit3

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.

Unit4 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 welfare.

Readings:

3. DeCenzo, D.A. & Robbins: Fundamentals of Human Resource Management, New York: John Wiley & Sons.

4. Dessler, G: Human Resource Management, Pearson.

5. Monappa & Saiyaddin: Personnel Management, Tata McGraw Hill.

6. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

5. R. Wayne Mondy & Robert M. Noe: Human Resource Management, Pearson.

6. K. Aswathapa:

7. Biswajit Pattanayak:

8. S.S. Khanka

3. Production and Operations Management. BBAA403CC7

Credits-4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1 TU) : 100 marks

Course Objective: To understand the production and operation function and familiarize students with the technique for planning and control.

Course Contents:

Unit1 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.

Unit2

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 3

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- jobshop, 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 4

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).

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

4. Marketing Management BBAA404CC8 Credits -4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1 TU) : 100 marks

Course Objective: This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing. The course will use and focus on Indian experiences, approaches and cases

Course Contents:

Unit 1:

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: Demo graphic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

Unit 2:

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

Unit 3:

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 4:

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.

Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & UIHaq, 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.

5. Global Business Environment BBAA405M4

Credits -4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective:

The course aims to equip students with a comprehensive understanding of the global business environment, focusing on the role and impact of Multinational Enterprises (MNEs) and Foreign Direct Investment (FDI) in shaping international economic relations. It seeks to assess the significance of foreign investments and comprehend the structure and functioning of organizations such as the WTO, IMF, IBRD, SAARC, and the EU.

Unit-I

Introduction : Global Environment -Characteristics and Components Strategies for India going global Multinational Enterprises(MNE) - Benefits to host and home country Demerits of MNE

Unit-II

International Investment - Factors effecting foreign Investment Growth of foreign investment - Significance of foreign investment Foreign Investment in India

Unit-III

World Trade Organisation General Agreement on Trade and Tariffs (GATT) - Concept World Trade Organization (WTO)- Functions, Principles, Organizational Structure The WTO Agreements - A Bird's eye view Salient feature of Uruguay Round Agreement Dispute Settlement Mechanism, Ministerial Conferences

Unit-IV

International Economic Organisations Introduction, Objectives, Organisational Structure and Functions of following organisation - International Monetary Fund (IMF) International Bank for Reconstruction and Development (IBRD) South Asian Association for Regional Cooperation (SAARC) European Union (EU)

1.Francis Chrunilam - International business Environment

2.R Chandran - International business Environment

3.Francis Chrunilam - Business Environment

4.Ahswathappa K - Business Environment

5.Ahswathappa K - Business Environment

6.R Daft and K P M Sundaram - Indian Economy

7.A N Agrawal - Indian Economy

8.D M Mithani - Money, Banking, International Trade and Finance K Subbarao – International Business, Himalaya Publication

MIL-2bbaa406aec4

(Common for all UG programmes)

Credits -2 Marks-50

BBA 5th Sem Syllabus under CCF (NEP)

1. **BBAA501CC9 Quantitative Techniques in Management 100 Core 4**

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective: To acquaint students with the construction of mathematical models for managerial decision situations and to use computer software packages to obtain a solution wherever applicable. The emphasis is on understanding the concepts, formulation and interpretation.

Course contents: Unit 1: Linear Programming: Formulation of L.P. Problems, Graphical Solutions (Special cases: Multiple optimal solution, in-feasibility, unbounded solution); Simplex Methods (Special cases: Multiple optimal solution, infeasibility, degeneracy, unbounded solution) Big-M method and Two-phase method; Duality and Sensitivity (emphasis on formulation & economic interpretation); Formulation of Integer programming, Zero-one programming, Goal Programming. Unit 2: Elementary Transportation: Formulation of Transport Problem, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method. (Special cases: Multiple Solutions, Maximization case, Unbalanced case, prohibited routes) Elementary Assignment: Hungarian Method, (Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.)

Unit 3: Network Analysis: Construction of the Network diagram, Critical Path- float and slack analysis (Total float, free float, independent float), PERT, Project Time

Crashing

Unit 4: Decision Theory: Pay off Table, Opportunity Loss Table, Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information and Sample Information Markov Chains: Predicting Future Market Shares, Equilibrium Conditions (Questions based on Markov analysis) Limiting probabilities, Chapman Kolmogorov equation. Introduction to Game Theory: Pay off Matrix- Two person ZeroSum game, Pure strategy, Saddle point; Dominance Rule, Mixed strategy, Reduction of $m \times n$ game and solution of 2×2 , $2 \times s$, and $r \times 2$ cases by Graphical and Algebraic methods; Introduction to Simulation: Monte Carlo Simulation
Readings: 1. N. D. Vohra: Quantitative Management, Tata McGraw Hill
2. P. K. Gupta, Man Mohan, Kanti Swarup: Operations Research, Sultan Chand.
3. V. K. Kapoor: Operations Research, Sultan Chand & Sons.
4. J. K. Sharma: Operations Research Theory & Applications, Macmillan India Limited

2. Macro Economics (as per CSR 69/24) 100 Core 4 BBAA502CC10

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective: This course deals with the principles of Macroeconomics. The coverage includes determination of and linkages between major economic variables ; level of output and prices, inflation, interest rates and exchange rates. The course is designed to study the impact of monetary and fiscal policy on the aggregate behavior of individuals.

Unit 1: Measurement of macroeconomic variables: National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate, effect of fiscal and monetary policy.

Unit 2: Keynesian theory of Income and employment: Simple Keynesian model, components of aggregate demand, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade), effect of fiscal and monetary policy, crowding out, composition of output, and policy mix, policy mix in action; ISLM model: properties of ISLM curves, factors affecting the position and slope of ISLM curves, determination of equilibrium income and interest rates, effect of monetary and fiscal policy, relative effectiveness of monetary and fiscal policy.

Unit 3: Money: functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control;

Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run)

Unit 4: Open Economy: brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy, Mundell Fleming model (perfect capital mobility and imperfect capital mobility under fixed and flexible exchange rate). Systems of exchange rates fixed adjusted peg-flexible. Role of monetary authority in these cases.

Readings:

□ Froyen, R.P. (2011): Macroeconomics-theories and policies (8th ed.) . Pearson:

- Dornbusch and Fischer (2010). Macroeconomics (9th ed.). Tata McGraw Hill
- N Gregory Mankiw (2010). Macroeconomics (7th ed.). Worth Publishers
- Olivier Blanchard, Macroeconomics (2009). (5th ed.) Pearson

Or

Micro Economic (as per CSR 9/23) BBAA502 CC10 Credits -4 Marks-100

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total (3 Th+ 1TU) : 100 marks

Course Objective: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives. Simple geometry and basic concepts of mathematics will be used in the course of teaching.

Course Contents

Unit 1: Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity's of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply;

Unit 2: 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 3: Theory of Production and Cost: Factor of Production, Concept of total product, average product, and Marginal product, Law of Variable proportion, Law of Variable proportion, Concepts of Isoquant and Isocost. 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. 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.

Unit 4: 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, Monopoly ; monopolistic competition (basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity), oligopoly (Carnot's model, kinked demand curve model, dominant price leadership model, prisoner's dilemma).

Readings:

- Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
- Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
- Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
- Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson.
- Mark Hershey, Managerial Economics

3. Corporate Accounting 100 Core 4 BBAA503CC11

Semester end Examination (Credit 3): 75 marks Tutorial (Credit 1) : 25 marks Total

((3 Th+ 1TU) : 100 marks

Course Objective: Understand the fundamental concepts of corporate accounting, Analyze and apply accounting treatments for the issue, forfeiture, and reissue of shares and debentures, including pro-rata allotment, procedures related to the underwriting of shares and debentures. Prepare corporate final accounts in compliance with Schedule III of the Companies Act, including tax provisions, reserve transfers, and dividend distribution. Compute the valuation of goodwill, share.

Unit-I: Accounting for Shares & debenture • Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity. • Right and Bonus Share – Rules, Accounting • Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. • Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.

Unit-II: Buy back and Redemption - • Buy Back of Securities – meaning, rules and Accounting. • Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) • Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.

Unit-III: Company Final Accounts • Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve). • Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax).

Unit-IV: Valuation • Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. • Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cumdiv and Ex-div, Majority and Minority view and Fair Value.

Suggested Reading:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
- R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Hanif & Mukherjee, Corporate Accounting, TMH
- Frank Wood, Business Accounting Vol II, Pearson
- V.K. Goyal, Corporate Accounting, Excel Books
- Accounting Standards issued by ICAI

4. Audit and Assurance 100 Core 4 BBAA504CC12

Semester end Examination (Credit 3): 75 Marks Tutorial Examinations (Credit 1): 25 Marks Total (3 Th + 1 TU): 100 Marks.

Course Objective: Understand the fundamental concepts of audit and assurance and differences from investigation. Learn the principles governing audits, the independence of auditors, and statutory provisions protecting auditors. Develop knowledge of audit strategies, including audit planning, documentation, evidence collection, and techniques. Gain expertise in vouching, verification, and valuation of assets and liabilities, along with the audit of income statement and balance sheet items. Comprehend the roles, rights, duties, and liabilities of company auditors, as well as the preparation of audit reports and certificates in compliance with statutory requirements.

Course Content: Unit I: • Audit: Definition, Difference between Audit and Assurance, nature, scope and objectives of independent Financial Audit, Limitation of audit, Difference between Audit and Investigation. • Audit Principles: Basic Principles governing an audit, Independence of auditor, Statutory provisions to protect auditor's independence. • Errors and Fraud - Concepts, means of doing fraud, window dressing of Balance Sheet, Auditor's Responsibility towards detection & prevention of fraud. • Classification of Audit- Organisation structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance sheet, Standard, Systems, EDP).

Unit-II: Audit Strategy: Audit Engagement, Audit Planning, Audit Programme. • Audit Documentation: Audit Working Paper, Ownership and custody of Working Papers, Audit file (Permanent and Current), Audit Note Book and Audit Memorandum. • Audit Evidence: Concept, need, procedures to obtain Audit Evidence. • Audit Techniques & Procedure: Test Checking, Auditing in Depth and Cut-off checking, Analytical Procedure & Substantive Test in Auditing, Concept of Materiality.

Unit-III: Vouching: Meaning, Objectives, Difference with Routing Checking, Factors to be considered while vouching. • Verification: Concept, Objectives, Importance, Difference with Vouching. • Valuation of Assets and Liabilities: Meaning, Importance, Difference with Verification. • Audit of some Items of Income Statement (Assertions relating to Income Statement: a) Occurrence b) Completeness c) Cut off d) Measurement e) Presentation & Disclosure) i) Receipts: Sales, collection from debtors, Interest and dividend income, Sale of Fixed Assets. ii) Payments: Purchases, Payment to Creditors, Employee Benefit Expenses, Insurance, Research and Development Expenditure, Prepaid Expenses. • Audit of Items of Balance Sheet (Assertions relating to Balance Sheet: a) Existence b) Completeness c) Cut off d) Valuation e) Rights & Obligation f) Presentation & Disclosure) i) Non-Current Assets: Plant and Machinery, Leasehold land, Goodwill, Patent & copy Right ii) Investments iii) Current Assets: Inventory, Loan and Advance, Trade Receivables (Sundry Debtors), Cash at Bank iv) Non-current Liability: Secured loan (Debentures) v) Current Liability: Trade Payables (Sundry Creditors). • Audit of Educational Institution, Hospital, Hotels.

Unit-IV: Company Auditor: Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities, Restriction to render services other than audit [Sec (144)]. Provisions of Companies Act regarding declaration and payment of dividend (including unpaid dividend). Audit Report and Certificate-Meaning & Importance: Definition, Distinction between Report and Certificate, Different types of Audit Report. • Contents of Audit Report: As per Companies Act and Standards on Auditing. • True and Fair View: Concept and Guiding Factors.

Suggested Readings

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
- Guha Ray, S., & Ghose, S., Auditing & Assurance for Students, Law Point
- Majumdar, Ayan., Auditing & Assurance, Tee Dee Publications
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

5. Research Methodology 100 Minor 4 BBAA504M5

Semester end Examination (Credit 3): 75 Marks Tutorial Examinations (Credit 1): 25 Marks Total (3 Th + 1 TU): 100 Marks.

Course Objective: To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research

Course Content: Unit 1: Nature and Scope of Research– Meaning , objectives and Importance of research in decision making. Applications of Research ; The Research process – Steps in the research process; the research proposal;

Problem Formulation: Management decision problem Vs. Research problem.

Research Design: Exploratory, Descriptive, Causal. **Secondary Data Research:** Advantages & Disadvantages of Secondary Data, Secondary sources of data in Indian Context.

Unit 2: Primary Data Collection: Survey Vs. Observations. Comparison of self administered, telephone, mail, emails techniques. **Qualitative Research Tools:** Depth Interviews focus groups and projection techniques; **Measurement & Scaling:** Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit 3: Sampling Theory : Sampling techniques, determination of sample size; different types of sampling, Parameter, Statistic, Standard Error of sample mean, sample proportion, Difference of sample mean and sample proportion, Sampling distribution. Simple problem. **Estimation:** point and interval estimation; Criteria of a good estimator; **Methods of Point Estimation – The Method of Maximum Likelihood and The Method of Moments;** **Interval Estimates – Interval estimates and confidence intervals; confidence level and confidence interval; Calculating interval estimates of the mean and proportion from large samples.**

Unit 4 : Hypothesis testing: Concept; Level of Significance; Process of testing: Z test (mean, diff. of mean, proportion, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

Readings: 1. Zikmund, Babin & Carr: Business Research Methods, South-Western.

2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,

3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.

4. Aaker, Kumar, Day - Marketing Research. Wiley.

4. Naresh Malhotra – Marketing Research, Pearson.

7. Joint Ventures, Margers & Acquisitions - Minor 4 BBAA506M6

Credits- -4 Marks-100

Semester end Examination (Credit 3): 75 Marks Tutorial Examinations (Credit 1): 25 Marks Total (3 Th + 1 TU): 100 Marks.

Course Objective: This course is designed to provide an understanding of the essential elements of Joint Ventures, Mergers and Acquisitions with the basic methods of valuation, post-merger valuation, methods of payment and financing options at global level.

Course Contents: Unit 1 Joint Ventures: Concept & Meaning of Joint Ventures, Need & Types of Joint Ventures, Structures & Problems faced in Joint Ventures,

Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

Unit 2. Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts.

Unit 3. Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination.

Unit 4 Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

Readings 1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education

2. Gupta, Manju (2010): Contemporary Issues in Mergers and Acquisitions. Himalaya Publishing

3. Sundarsanam (2006); Creating Value from Mergers and Acquisitions, (1st ed.) Pearson Education

4. Ramanujan. S. (1999); Mergers: The New Dimensions for Corporate Restructuring, McGraw Hill

5. Narayankar, Ravi, (2013): Merger and Acquisitions Corporate Restructuring, Strategy and Practices, (2nd ed.). International Book House Pvt. Ltd

BBA 6th Sem Syllabus under CCF (NEP)

BBAA601CC13	Core	Legal Aspects of Business	3TH+1TU
BBAA602CC14	Core	Management Accounting	3TH+1TU
BBAA603CC15	Core	Tax Planning	3TH+1TU
BBAA604M7	Minor	Human Rights and Practices	3TH+1TU
BBAA605M8	Minor	Digital Business	3TH+1TU
BBAA606SI		Summer Internship*(Internal and external from colleges only)	3PR

BBAA601CC13 **Legal Aspect of Business** 3TH+1TU 100 Marks

Objective: is to familiarize students with the fundamental legal principles and frameworks that govern the functioning of business entities in India. A comprehensive understanding of contractual obligations and rights under the Indian Contract Act, 1872, including general and specific contracts. Practical knowledge of commercial laws related to the sale of goods, partnerships, and Limited Liability Partnerships, enabling students to handle real-world business transactions lawfully. An appreciation of the legal protections available to consumers under the Consumer Protection Act, 2019, along with procedures for redressal of grievances. The ability to analyze legal situations, interpret statutory provisions, and apply legal reasoning in the context of business operations and decision-making.

Unit I: The Indian Contract Act, 1872: Lecture Hours - 20 A. General principles of contract
18 Contract – meaning, characteristics and types, Essentials of a valid contract- offer and acceptance, consideration, capacity of parties, consent, legality of object, Void and Voidable agreements -definition , types/elements and rules, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts and quasi contracts - definition and features B. Specific Contract Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency - definition, features and types

Unit II: The Sale of Goods Act, 1930 Lecture Hours - 10 Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit III: A. The Partnership Act, 1932 Lecture Hours - 15 Partner- definition, rights and types. partnership -definition, features and types, Registration- concept and procedure, Dissolution of firm- concept and procedure B. The Limited Liability Partnership Act, 2008 Meaning and Features of LLP, Advantages and Disadvantages of LLP, Procedure to Form LLP

Unit IV: Consumer Protection Act, 2019 Lecture Hours - 10 Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction.

Suggested Readings

- Kumar Ravindra, Legal Aspects of Business, Cengage
- Tulsian & Tulsian, Business Laws, S.Chand
- Kapoor N.D., Business Laws, Sultan Chand
- Das S.K. & Roy P., Business Regulatory Framework, OUP

- Gulsan S.S., Business Laws, Excel Books
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publications
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari
- Nabi, Legal Aspects of Business, Taxmann

BBAA602CC14 Core Management Accounting 3TH+1TUMarks-100

Objective: To acquaint students with role of Management Accounting in planning, control and decision-making. Learn to compute and interpret composite and cash break-even points, and understand the role of key factors in decision making. To develop budgeting skills and understand budgetary control. To apply standard costing and variance analysis in performance evaluation. Introduce advanced costing approaches such as target costing, life cycle costing, quality costing, and activity-based costing to enhance cost management strategies.

Course Contents:

Unit 1

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting.

Unit 2

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.

Unit 3

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 (concept, simple sums).

Unit 4

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor variance . Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

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)

BBAA603CC15 Core Tax Planning 3TH+1TUMarks-100

Objective: The objective of this course is to acquaint the students with the tax structure for

individuals and corporates and also its implications for planning.

Course Contents:

Unit 1

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 2

computation of Income for House Property, Income under the head Salary, Profits and gains from Business or Profession. Capital gains and Income from other sources.

Unit 3

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

Unit 4

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. Introduction to tax planning with reference to amalgamation or demerger of companies (only theory).

Text Books:

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd.
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd

References:

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

BBAA604M7 Minor Human Rights and Practices 3TH+1TU Marks-100

Course Objectives: To introduce students to the fundamental concepts, history, and evolution of human rights. They will understand the constitutional, legal, and institutional frameworks safeguarding human rights in India and globally. To sensitize students to ethical concerns and human rights challenges in organizational and global settings. To develop awareness of gender justice, environmental rights, labour rights, and digital rights.

Course Content:

Unit I: Introduction to Human Rights Concept, Meaning, and Classification of Human Rights. Evolution of Human Rights: Ancient to Modern Times. Universal Declaration of Human Rights (UDHR) – Significance and Principles, Human Rights and Duties – Relationship and Relevance

Unit II: Human Rights in Indian Context: Fundamental Rights and Duties in the Indian Constitution, National Human Rights Commission (NHRC) and State Commissions – Structure and Functions, Role of Judiciary in Protection of Human Rights, Important Legal Provisions and Landmark Judgments related to Human Rights.

Unit III: Human Rights and Business Practices, Corporate Social Responsibility (CSR) and Human Rights, Ethical Business Practices and Human Rights Compliance, Human Rights in

the Workplace – Labour Rights, Equal Opportunity, Diversity, and Inclusion, Case Studies on Human Rights Violations by Corporates

Unit IV: Contemporary Issues and Challenges

Gender Rights and Protection of Vulnerable Groups (Children, LGBTQ+, Differently-abled), Environmental Rights and Sustainability, Human Trafficking, Cyber Crimes, and Digital Rights. Role of Media and Civil Society in Human Rights Awareness

Suggested Readings:

1. Bajwa, G.S. & D.K. Bajwa – Human Rights in India: Implementation and Violations
2. Chandoke, Neera & Bhargava, Rajeev – Politics and Ethics of the Indian Constitution
3. Jagdish Singh – Human Rights Education
4. Shivani Verma – Human Rights: A Global Perspective
5. UN Documents on Human Rights – Universal Declaration of Human Rights, International Covenants

BBAA605M8 Minor **Digital Business** 3TH+1TU Marks-100

Objectives: The course aims to introduce students to the fundamental concepts, scope, merits, and limitations of E-Commerce along with related systems like E-CRM, ERP, E-Governance, and Mobile Commerce. It seeks to familiarize learners with various E-Commerce business models. The Students will gain insights into the evolving trends of Social Commerce, Digital Marketing, and advertising through social media.

Course contents:

Unit-1: Introduction

Digital Business: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce.

Unit-2: E-commerce Business Models

Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).

Unit-3: E Payment System

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], digital signature and wallet [basic concept and features], payment gateways [Core Banking Solution (CBS), Mobile Payment, UPI, NCPI, International Payments], Online banking: meaning, concepts, importance, electronic fund transfer, risks involved in e-payments.

Unit-4: New Trends in Digital Business

Social Media: concept, definition, features; Digital Marketing: definition, objectives, methods, limitations, Advertisement in Social Media [only basic idea] SEO [Search Engine Optimization], BAR [Brand Advocacy Ratio], DAR, PPC [Pay Per Click], E-mail Marketing Concept, advantages, Click Through Rate [CTR].

Suggested Readings

- P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley.
- Laudon, E-Commerce, Pearson Education India
- Roy, Dey, Bhadra & Satpati, E-Commerce & Business Communications, Elegant Publications
- Schneider G., E-Business, Cengage
- Bhaskar, B., E-Commerce, McGraw Hill