Saurashtra University

RAJKOT

(Accredited Grade A by NAAC)

Faculty of Business Management
Syllabus
For
Semester III to VI

Bachelor of Business Administration
(B.B.A.)
Choice Based Credit System

Effective From

JUNE - 2020
### BBA Semester – III (Effective from June- 2020)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Course Code</th>
<th>Course Category</th>
<th>Course Title</th>
<th>C</th>
<th>IM</th>
<th>EM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19BBA301</td>
<td>Foundation</td>
<td>Personality Development &amp; Corporate Skills</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>19BBA302</td>
<td>Core</td>
<td>Managerial Economics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>19BBA303</td>
<td>Core</td>
<td>Business Statistics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>19BBA304</td>
<td>Core</td>
<td>Principles of Marketing</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>19BBA305</td>
<td>Core</td>
<td>Human Resource Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>19BBA306</td>
<td>Core</td>
<td>Financial Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>19BBA307</td>
<td>Core</td>
<td>Corporate Accounting &amp; Practices</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>21</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>21</td>
<td>210</td>
<td>490</td>
<td>700</td>
</tr>
</tbody>
</table>

### BBA Semester – IV (Effective from October- 2020)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Course Code</th>
<th>Course Category</th>
<th>Course Title</th>
<th>C</th>
<th>IM</th>
<th>EM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19BBA401</td>
<td>Foundation</td>
<td>Entrepreneurship Development and Ethics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>19BBA402</td>
<td>Core</td>
<td>Economics for Decision Making</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>19BBA403</td>
<td>Core</td>
<td>Statistics for Business Decisions</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>19BBA404</td>
<td>Core</td>
<td>Marketing Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>19BBA405</td>
<td>Core</td>
<td>Organization Behavior</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>19BBA406</td>
<td>Core</td>
<td>Corporate Finance</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>19BBA407</td>
<td>Project</td>
<td>Practical Studies</td>
<td>3</td>
<td></td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>21</td>
<td>210</td>
<td>490</td>
<td>700</td>
</tr>
</tbody>
</table>
### BBA Semester -V (Effective from June- 2021)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Course Code</th>
<th>Course Category</th>
<th>Course Title</th>
<th>C</th>
<th>IM</th>
<th>EM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19BBA501</td>
<td>Core</td>
<td>Business Environment</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>19BBA502</td>
<td>Foundation</td>
<td>Business Law</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>19BBA503</td>
<td>Core</td>
<td>Production &amp; Operation Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>19BBA504</td>
<td>Allied</td>
<td>Direct Taxes</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>19BBA505</td>
<td>Core</td>
<td>Cost &amp; Management Accounting</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Optional- Any Two of the Following</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>19BBA506</td>
<td>Elective</td>
<td>Marketing Group-Advance Marketing</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>19BBA507</td>
<td>Elective</td>
<td>Finance Group - Investment Banking and Financial Services</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>8</td>
<td>19BBA508</td>
<td>Elective</td>
<td>Human Resource Group-Management of Industrial Relations</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>09</td>
<td>19BBA509</td>
<td>Elective</td>
<td>Statistics Group- Fundamentals of Operations Research</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td>21</td>
<td>210</td>
<td>490</td>
<td>700</td>
</tr>
</tbody>
</table>

### BBA Semester – VI (Effective from June- 2021)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Course Code</th>
<th>Course Category</th>
<th>Course Title</th>
<th>C</th>
<th>IM</th>
<th>EM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19BBA601</td>
<td>Foundation</td>
<td>Legal Aspects of Business</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>19BBA602</td>
<td>Core</td>
<td>Direct Taxes &amp; GST</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>19BBA603</td>
<td>Allied</td>
<td>Financial Institutions &amp; Market</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>19BBA604</td>
<td>Core</td>
<td>Accounting for Managerial Decisions</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>19BBA605</td>
<td>Project</td>
<td>Practical Studies</td>
<td>3</td>
<td>7</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Optional- Any Two of the Following</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>19BBA606</td>
<td>Elective</td>
<td>Marketing Group- Retail Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>7</td>
<td>19BBA607</td>
<td>Elective</td>
<td>Finance Group- Contemporary Issues in Investment</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>8</td>
<td>19BBA608</td>
<td>Elective</td>
<td>Human Resource Group-Performance and Compensation Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td>09</td>
<td>19BBA609</td>
<td>Elective</td>
<td>Statistics Group- Advanced Operations Research Techniques</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td>21</td>
<td>210</td>
<td>490</td>
<td>700</td>
</tr>
</tbody>
</table>

C = Credit, IM = Inter Exam Marks, EM = External Exam Marks
BBA SEMESTER – III (Effective from June- 2020)

PERSONALITY DEVELOPMENT & CORPORATE SKILLS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA301</td>
<td>Personality Development &amp; Corporate Skills</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

Teaching Hours: 45 Hours per semester

COURSE OBJECTIVES

- To develop students soft skills
- To hone students communication and corporate skills
- To equip the students with skills and competence which will assist them in their career

COURSE CONTENT

Unit - 1

|------------------------------------------------------------------------------------------------|-------|

English & Soft Skills by SP Dhanavel – Following Chapters

- Teamwork Skills
- Emotional Intelligence Skills
- Problem-Solving Skills
- Interview Skills
- Adaptability Skills
- Written Communication Skills

40

Unit – 2

<table>
<thead>
<tr>
<th>Share Market Report</th>
<th>10</th>
</tr>
</thead>
</table>

Unit - 3

<table>
<thead>
<tr>
<th>Statement of Purpose (SOP)</th>
<th>10</th>
</tr>
</thead>
</table>

Unit – 4

<table>
<thead>
<tr>
<th>GRAMMAR: Verbal Analogy (Only from the given Appendix I)</th>
<th>10</th>
</tr>
</thead>
</table>

Appendix I

REFERENCES

- ‘English and Soft Skills’ – By S P Dhanavel, Publication: Orient Black Swan ISBN: 978-81-250-3980-8 (Unit 1 to 5 from the text)
- Business Communication – Pal and Suri, Sultan Chand & Sons, Delhi

SEMESTER END EXAMINATION PATTERN
<table>
<thead>
<tr>
<th>Question No.</th>
<th>Details</th>
<th>Options</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Textual Questions (40 marks)</td>
<td>5/7</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Q. 1 Answer the following in short. (5/7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Q.2 A Answer the following questions in brief.</td>
<td>4/6</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Q.2 B Short Note</td>
<td>1/2</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Q.3 Statement of Purpose (SOP)</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Q.4 Share Market Report</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>Q.5 Verbal analogy</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>
MANAGERIAL ECONOMICS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA302</td>
<td>Managerial Economics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

- To provide basic knowledge basic principles, concepts and tools of managerial economics.
- To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions.
- To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.

**COURSE CONTENT**

**Unit - 1**
Introduction to Managerial Economics & Demand Forecasting

- Managerial Economics: Meaning, Definition, Nature & Scope of Managerial Economics
- Demand Forecasting: Meaning, Objectives, Factors affecting it, Methods-Survey and Statistical Methods

**Unit – 2**
Production Analysis

- Meaning of Production, Production function, Law of Variable Proportion, ISO-Quant Curve, Iso-Cost Curve, Optimum Input Output Combination, Economies & Diseconomies of Scale

**Unit - 3**
Cost Analysis


**Unit – 4**
Equilibrium of Firm

- Equilibrium of firm under Perfect Competition, Monopoly, Oligopoly (Kinked Demand Curve) and monopolistic competition

**REFERENCES**

- Managerial Economics – P. L. Mehta, Sultan Chand & Sons
- Managerial Economics, Varshney and Maheshwari- Sultan Chand & Sons,
- Managerial Economics : DM Mithani- Himalaya Publishing House
- Managerial Economics – Joel Dean
- Managerial Economics – An analysis and Cases – Hynes Mate & Paul.
### BUSINESS STATISTICS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Core Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA303</td>
<td>Business Statistics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

Note: Total Lectures 45 in Each semester.

#### COURSE OBJECTIVES

- To clear the Fundamental of Statistics
- Improve Logical Abilities
- To develop Research Aptitude

#### COURSE CONTENT

**Unit - 1 Linear Correlation**
- Definition of variables
- Meaning and Definition of Correlation
- Types of Correlation
- Properties of Correlation coefficient
- Method of Correlation
  1. Scatter Diagram
  2. Karl Pearson’s Correlation method
  3. Spearman’s Rank Correlation method
- Probable Error of Coefficient of Correlation
- Co-efficient of Correlation from bivariate frequency distribution
- Examples

**Marks** | No. of lectures |
--- | --- |
14 | 10 |

**Unit - 2 Linear Regression**
- Meaning and Definition of Regression
- Definition of Regression coefficient
- Properties of Regression coefficients & Relation between Correlation and Regression coefficient
- Two lines of Regression
- Regression Co-efficient from bivariate frequency distribution
- Examples

**Marks** | No. of lectures |
--- | --- |
14 | 10 |

**Unit - 3 Probability**
- Concept of Probability
- Definition of Different Terms (Random Experiment, Sample Space, Types of Events...etc)
- Mathematical and Statistical Definition of Probability
- Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof
- Examples

**Marks** | No. of lectures |
--- | --- |
14 | 9 |

**Unit - 4 Mathematical Expectation and Binomial Distribution**
- Concept of Discrete Random Variable and its Probability Distribution
- Mathematical Expectation of Discrete Random Variable.
- Mean and Variance of Discrete Random Variable
- Probability Distribution Function of Binomial Distribution
- Properties and Application of Binomial Distribution
- Mean and Variance of Binomial Distribution without Proof
- Examples

**Marks** | No. of lectures |
--- | --- |
14 | 8 |
REFERENCES

- Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta – Sultan & Chand
- Fundamentals of Statistics by S. P. Gupta - Sultan & Chand
- Elements of Statistics by Elhance
COURSE OBJECTIVES

The objective of this course is to help the students understand the fundamental concepts and principles of Marketing and Marketing Management. The course will be useful to real understand basic marketing decisions, marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India.

COURSE CONTENT

Unit - 1 Introduction to Modern Marketing

Unit - 2 STP – Segmentation, targeting and positioning.
Market segmentation – Concept, objectives, significance and bases for segmenting consumer market (consumer characteristics and product characteristics approach) and Industrial market. Marketing targeting – concept of market targeting and target marketing, strategies of targeting. Positioning – concept, process.

Unit - 3 Consumer Behaviour
Concept, Importance, Factors affecting consumer behavior (Cultural, Social, personal and psychological factors), Buying decision process – meaning, stages and managerial Implications.

Unit - 4 Marketing Environment and study of competitors

REFERENCES

- Philip Kotler, Kevin Lane Keller, Abraham Koshy, and MithileswharJha, Marketing Management, 14th edition, Person education, New Delhi, 2012
- Internet Sources
- R. Shrinivasan, Case studies in Marketing, The Indian Context, PHI Learning, Private Limited, New Delhi, 2012
# Human Resource Management

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA305</td>
<td>Human Resource Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**Course Objectives**

- To familiarize learners with basic concepts of Human Resource Management
- To introduce emerging issues in the field of HRM

## Course Content

<table>
<thead>
<tr>
<th>Unit</th>
<th>Human Resource Management</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Concept and Functions, characteristics and significance of HRM, HR Policies, HR Accounting, Changing environment of Human Resource Management- globalization, workforce diversity, corporate downsizing, technological advances, cultural environment, changing skill requirement, changing employee expectations</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Acquisition of Human Resource</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Training and Development</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Performance appraisal and Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Concept, nature and objectives; Traditional and Modern Techniques of performance Compensation: concept- wage and salary, minimum, fair and living wage, factors influencing compensation levels, job evaluation; methods of wage payments with their merits and demerits.</td>
</tr>
</tbody>
</table>

## References

- K. Ashwathappa: HR & PM, Text and Cases: Tata MC Graw-Hill
- P. Subba Rao: Personnel and HRM, Text and Cases: Himalaya Publishing House
FINANCIAL MANAGEMENT

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern Mark</th>
<th>Extern Mark</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA306</td>
<td>Financial Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 1/2 Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

The objective of this course is to help the students understand the fundamental concepts and Finance & Financial Management.

**COURSE CONTENT**

Unit - 1

Introduction to Financial Management


Unit - 2

Sources of Finance

Sources of Finance: Equity Shares, Preference Shares, Debenture, Term Loans, Retained earnings, Bridge finance, Venture Capital Financing – Lease Finance

Unit - 3

Capital Structure and Leverage

Concept of financial structure and capital structure, types/patterns, ideal capital structure, determinants of capital structure

Under capitalization and over capitalization: Meaning, symptoms, causes, effects and remedies

Leverage: Concept of leverage, Operating Leverage, Financial Leverage (Simples problems should be asked)

Unit - 4

Cost of Capital

Meaning and concepts, Measurement of cost of capital – cost of debt, cost of preference shares, cost of equity shares, cost of retained earnings, overall cost of capital (WACC)

**REFERENCES**

- Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
- Financial Management: Ravi Kishor, Taxmann’s Allied Services Pvt. Ltd.Delhi
- Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad
- Financial Management: S. Bhatt, Excel Books
COURSE OBJECTIVES
To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.

COURSE CONTENT
Marks: 80% Examples and 20% Theory.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Amalgamation of Companies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Introduction, Meaning and Concepts</td>
</tr>
<tr>
<td></td>
<td>• Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14</td>
</tr>
<tr>
<td></td>
<td>• Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Amalgamation</td>
</tr>
<tr>
<td></td>
<td>• Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Absorption and External Reconstruction of companies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Introduction, Meaning and Concepts</td>
</tr>
<tr>
<td></td>
<td>• Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14</td>
</tr>
<tr>
<td></td>
<td>• Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Absorption and External Reconstruction</td>
</tr>
<tr>
<td></td>
<td>• Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Final Accounts of Company</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Horizontal and Vertical presentation of Final accounts - Provisions, Reserves and Capital Reserves - Divisible profits and dividend - Legal requirements for appropriation of profits - General Reserve. Preparation of final account in vertical form only (Simple terms).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Analysis and Interpretation of Financial Statements</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Financial Statements: Meaning, objectives and limitations of financial statement, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses,</td>
</tr>
<tr>
<td></td>
<td>• Ratio analysis. Meaning and limitations of ratios, Analysis of financial statements on the base of the following ratios: Profitability Ratios, Liquidity Ratios, Turnover Ratios, Capital Structure Ratios, Liquidity Ratios and Capital Gearing</td>
</tr>
</tbody>
</table>

REFERENCES
- Advanced Accounts - M.C.Shukla& - T.S. Grewal, S.Chand& Co., Delhi
- Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
- Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
- Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
- Modern Accounting – Hanif Mukherjee, Tata McGraw Hill, Delhi
# BBA SEMESTER - IV (Effective from October- 2020)

## ENTREPRENEURSHIP DEVELOPMENT AND ETHICS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>III</td>
<td>Core</td>
<td>19BBA401</td>
<td>Entrepreneurship Development and Ethics</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td></td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

## COURSE OBJECTIVES

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 of financing entrepreneurial businesses.

## COURSE CONTENT

### Unit - 1 Introduction to Entrepreneurship

- Concept, Meaning and Definitions
- Evolution
- Features & Functions
- John Kao’s Model of Entrepreneurship
- Franchising – Concept, Features and Types

### Unit - 2 Entrepreneurship Development Programme (EDPs)

- Meaning and Objectives and Fundamental Facts
- Evaluation of EDPs
- Phases of EDPs
- Role, relevance and achievements of EDP.
- Funding support by Government

### Unit - 3 Startup India Policy

- Concept of Startup, Startup policy of Government, Specialized Institutions at National and State level and District centers for Entrepreneurship Development
- Women Entrepreneurship

### Unit - 4 Introduction to Ethics

- Concept and Meaning
- Why ethical problems occur in business?
- Ethical Principles
- Moral Issues in Business:
- Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring. An alternative to moral principles: virtue ethics

## REFERENCES

BBA SEMESTER - IV (Effective from October- 2020)
• Entrepreneurial Development by Dr. S.S. Khanka, S. Chand, New Delhi
• Entrepreneurship and small business: Burns P. , New Jersey: Palgrave.
• Entrepreneurship new venture creation: Hilt D H., New Delhi: Prentice Hall of India.
• Manuel G Velasquez : Business ethics- concepts and cases Pearson.
• A.C. Fernando: Business Ethics Pearson Education.
## Course Details

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Core/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Interna</th>
<th>External</th>
<th>Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>IV</td>
<td>Core</td>
<td>19BBA402</td>
<td>Economics for Business Decision</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

### Course Objectives

- To provide basic knowledge, basic principles, concepts, and tools of managerial economics.
- To enable students for understanding the application/working of managerial economic theories, concepts, and tools in real market conditions.
- To develop/enhance ability of student to take accurate decisions on the basis of knowledge of principles, concepts, and tools of economics.

### Course Content

**Unit - 1**

Introduction to Competition and Breakeven Analysis

- Competition Analysis: Price Competition & Non Price Competition, Predatory and Discriminatory Competition, Fair and Unfair Competition, Effective Competition
- Breakeven Analysis: Introduction to Breakeven Analysis, Breakeven Point, Breakeven Chart, Assumption and Uses

**Unit - 2**

Pricing Policies

- Importance, Objectives, Factors affecting it, Methods and Strategies of Pricing: Cost plus pricing, Going rate pricing, Skimming and Penetration pricing, Rate of return pricing, Multi Stage pricing and Peak load pricing

**Unit - 3**

Price Differentiation

- Meaning of Price Differentiation, When it becomes beneficial? Types of Differentiation: Distributor’s Discounts, Quantitative discounts: Postage stamp pricing, Dual Pricing

**Unit - 4**

Capital Budgeting

- Meaning of Capital Budgeting, Nature of Capital Budgeting (demand for capital, supply of capital and capital rationing), methods of capital budgeting: Payback method, Net present value method, Average rate of return method, Internal rate of return method

### References

- Managerial Economics: P. L. Mehta, Sultan Chand & Sons
- Managerial Economics: Varshney and Maheshwari, Sultan Chand & Sons
- Managerial Economics: DM Mithani-Himalaya Publishing House
- Managerial Economics – Joel Dean
<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern al Marks</th>
<th>Extern al Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>IV</td>
<td>Core</td>
<td>19BBA403</td>
<td>Statistics for Business Decision Making</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
<td></td>
</tr>
</tbody>
</table>

Note: Total Lectures 45 in Each semester.

**COURSE OBJECTIVES**
- To clear the Fundamental of Statistics
- Improve Logical Abilities
- To develop Research Aptitude

**COURSE CONTENT**

<table>
<thead>
<tr>
<th>Unit - 1</th>
<th>Business Forecasting</th>
<th>Marks</th>
<th>No. of lecture</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>20</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>· Introduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Methods for forecasting</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· 1. Moving Average Method</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· 2. Least Square method</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · Linear Equation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · Second degree parabola</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· 3. Exponential Smoothing Method</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Examples</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNIT 2</th>
<th>Statistical Quality Control</th>
<th>Marks</th>
<th>No. of lecture</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>· Introduction</td>
<td>20</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>· Advantages of SQC</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Causes of Variations in Quality Control</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Types of Variations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Control Charts</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · Variable Charts (Mean and Range)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · Attribute Charts (p, np and C)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Examples</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNIT 3</th>
<th>Statistical Decision Theory</th>
<th>Marks</th>
<th>No. of lecture</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>· Introduction, meaning and scope</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Essential steps for Decision making</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Components of decision theory</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Decision Making without probabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · Maximax, Minimax, Hurwicz, Laplace, Maximin Regret Criterions</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Decision Making with probability</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· · EMV, EOL, EVPI</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Examples</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNIT 4</th>
<th>Sampling and Estimation (Only Theory)</th>
<th>Marks</th>
<th>No. of lecture</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>· Introduction</td>
<td>15</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>· Basic statistical law</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Methods of Sampling</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Advantages of Sampling</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Sampling distribution</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Central Limit Theorem</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· Theory of Estimation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>· 1. Types of Estimates</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2. Properties of Good Estimator
- Standard Error of Mean
- Estimation of the Population Mean
- Standard Error of Population Proportion
- Sample Size

REFERENCES
- Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta – Sultan & Chand
- Fundamentals of Statistics by S. P. Gupta - Sultan & Chand
- Elements of Statistics by Elhance
COURSE OBJECTIVES

The course contains some important areas of modern marketing management theory and practices. The objective of this course is to help the students understand and assimilate actual marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India.

COURSE CONTENT

<table>
<thead>
<tr>
<th>Unit - 1</th>
<th>Product Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Product – concept, importance and types of Products.</td>
</tr>
<tr>
<td></td>
<td>Product Mix – concept of product line, product width, product depth, product item and consistency.</td>
</tr>
<tr>
<td></td>
<td>New Product development – Concept, Process, Need, reasons for failure.</td>
</tr>
<tr>
<td></td>
<td>Product Life cycle – concept, stages with strategies, factors affecting, Importance.</td>
</tr>
<tr>
<td></td>
<td>Consumer Adoption Process – concept, stages and managerial Implications.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit – 2</th>
<th>Pricing Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Concept, importance and objectives, factors affecting pricing, methods of price setting – Cost oriented pricing, Auction pricing, psychological, price/quality pricing, skimming and penetration pricing, price discrimination, discounts and allowances.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit - 3</th>
<th>Place (Distribution) Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Physical distribution – concept, importance and key decision areas.</td>
</tr>
<tr>
<td></td>
<td>Channel of distribution – concept, types</td>
</tr>
<tr>
<td></td>
<td>Middlemen – concept, types and services provided by middlemen.</td>
</tr>
<tr>
<td></td>
<td>Online Portals and Payment gateways- concept and functioning of online portals (snap deal, amazon, flip cart, etc). Functioning and role of payment gateways with examples.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit – 4</th>
<th>Promotion Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Promotion – concept, objectives, factors affecting promotion decision</td>
</tr>
</tbody>
</table>

REFERENCES

- Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha, Marketing Management, 14th edition, Person education, New Delhi, 2012
ORGANISATIONAL BEHAVIOUR

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>Externa l Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>IV</td>
<td>Core</td>
<td>19BBA405</td>
<td>Organisation Behaviour</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

Organisational Behaviour (OB) is an integration and application of Behaviour sciences to work situations. Management students are expected to have basic knowledge of Organisational Behaviour (OB). The syllabus of this subject is designed to provide valuable inputs for understanding, reasoning, predicting, molding, and controlling human Behaviour. Various topics and theories have been incorporated to relate the subject to real-world problems and issues.

**COURSE CONTENT**

**Unit - 1**  
Introduction To Organisational Behaviour  
Concept and definitions; salient Features, brief idea of contributing disciplines; Significance of OB; Limitations of OB; Relation between OB and Management, Concept and Components of International OB, Positive Organisational Behaviour – concept, characteristics and significance

**Unit – 2**  
Understanding Individual Behaviour  
Concept of individual behaviour; Dynamics (Forces/Components) of Individual Behaviour; Perception: Concept and Characteristics, Perceptual Process, Concept and Factors of Perceptual Selectivity; Learning: Concept and Characteristics, Principles, Brief Idea of Components of Learning Process; Personality: Concept and Characteristics, Factors, Types of Personality

**Unit - 3**  
Dynamics of Groups and Teams  
Concept of Group Dynamics and Factors; Concept and Characteristics of Group; Needs for Group Formation; Group Formation Process in Brief; Difference between Formal Group and Informal Group; Concept and Characteristics of Team; Popular Forms of Team; Making Teams Effective

**Unit – 4**  
Basic Leadership and Motivation Theories  
Motivation Theories: Theory X and Theory Y, Adam’s Equity Theory; Leadership Theories: Life cycle theory of leadership, Fielders’ Contingency Theory; Managerial Grid; Concept of and Characteristics of Transformational Leadership and Charismatic Leadership

**REFERENCES**

COURSE OBJECTIVES
To provide insight to understand the concepts and theories and to develop skills for practical application of financial data to make better financial decision.

COURSE CONTENT

<table>
<thead>
<tr>
<th>Unit</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Long Term Investment Decisions</td>
</tr>
<tr>
<td></td>
<td>Meaning, significance and process of Capital Budgeting Evaluation Techniques – Average Rate of Return Method, Pay Back Method, Net Present Value Method, Internal Rate of Return Method, Terminal Value Method, Profitability Index Method (including merits, demerits and practical problems)</td>
</tr>
<tr>
<td>2</td>
<td>Working Capital Management</td>
</tr>
<tr>
<td></td>
<td>Meaning and concepts of working capital, Need for working capital (including operating cycle concept), Factors determining working capital, A brief idea on Inventory Management, Cash Management and Inventory Management (only concept and objectives/significance)</td>
</tr>
<tr>
<td>3</td>
<td>Inventory, Cash and Receivables Management</td>
</tr>
<tr>
<td></td>
<td>Inventory Management: Concept, significance and techniques of inventory management, Receivables Management: Concept, significance and elements of receivables management. Cash management: Concept, significance, Cash budget (Simple problems should be asked excluding Cash Budget)</td>
</tr>
<tr>
<td>4</td>
<td>Dividend Decision</td>
</tr>
<tr>
<td></td>
<td>Meaning and Types of Dividend; Determinants of Dividend Policy; Dividend Policies: Constant Dividend Payout, Constant Dividend Rate, Optimum Dividend Policy</td>
</tr>
</tbody>
</table>

REFERENCES
- Essentials of Financial Management: George E. Picha, Haper & Row
- Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
- Financial Management: Ravi Kishor, Taxmann’s Allied Services Pvt. Ltd.
- Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad
A. Preparation of Product Project Report (50)
B. Viva – Voce (50)

Note: -Previous year’s list of products should not be considered in the current year to avoid copy. It is advisable to present a rough copy of PPR duly verified and signed by a concerned teacher.

It is advisable to refer a concerned DIC and a concerned financial institute etc. to collect the relevant up to date information by a student.

A. PREPARATION OF PRODUCT PROJECT REPORT
A discussion of the following points should be made before the commencement of the preparation starting the Unit: Factors to be considered in relation to location of a project:
✓ DECLARATION
✓ ACKNOWLEDGEMENT
✓ PREFACE

1. INTRODUCTION: - PROJECT AT A GLANCE
   • NAME OF THE UNIT – Relevant to product and services, Should be concise and easy to remember and pronounce.
   • PROFILE OF THE UNIT –
      i) Name of the Unit:
      ii) Address for communication:
      iii) Type of the Unit (form):
      iv) Name of the Product:
      v) S.S.I. Registration No.: An application is made with ……….DIC for registration vi) Subsidy Registration No.: An application is made with ……..DIC for registration vii) Other Registration No. if any:
      viii) Details of the location of the Unit:
         A) Whether Rented B) G.I.D.C. Estate C) Purchase of Land
      ix) Owner’s Names and Addresses:
      x) Bankers

   • OWNER’S / PROMOTER’S BIO-DATA
   • PRODUCT INTRODUCTION AND MARKET ANALYSIS
   • PROPOSED LOCATION’S JUSTIFICATION
   • LAND ACQUISITION – Self owned , Rented, Newly purchased Government Land.
   • GOVERNMENT INSTITUTIONS HELPFUL IN

2) Acquiring Land - G.I.D.C., Government Wasteful Land, Private Estates Loan Lending Institutes like G.S.F.C., Banks etc.


- GOVERNMENT PROCEDURE - S.S.I. registration with District Industry Centre at District level. - Subsidy Registration. Other licenses from Central or State Govt., Local bodies like Municipal Authorities

2. PRODUCTION DEPARTMENT

- INTRODUCTION.
- MACHINERIES
  Quotations for machineries and construction purposes (At least from 3 parties)
- RAW MATERIALS.
  Types of raw materials required in production, Sources with name of suppliers.
- PRODUCTION PROCESS
  Details of every step, material consumption, electricity consumption.
- PLANT LAYOUT.
- PRODUCTION CAPACITY
  Installed - 100%, Utilized ----

3. MARKETING DEPARTMENT

- INTRODUCTION.
- MARKETING PLANNING.
- PRODUCT STRATEGIES.
  Product mix and market testing
- PRICING STRATEGIES.
  Specific Pricing method, specific factors consideration, price calculation.
- DISTRIBUTION STRATEGIES.
  Channel of distribution, (Role and profit margin of middlemen)
- PROMOTION STRATEGIES.
  With respect to Advertising / personal selling /sales promotion and publicity.

4. FINANCE DEPARTMENT

- INTRODUCTION.
- FIXED CAPITAL COST OF A PROJECT.
- TOTAL COST OF A PROJECT
- WORKING CAPITAL REQUIREMENTS.
- FINANCIAL ARRANGEMENT.
Sources of Finance / Financial Arrangement, Means of Finance
• PROFITABILITY OF A PROJECT.
• RENT – TAXES – INSURANCE.
• INTEREST, DEPRECIATION AND ADMINISTRATIVE EXPENSES
• TRADING ACCOUNT, PROFIT AND LOSS ANALYSIS AND BALANCE SHEET.
• B.E.P. STATEMENT.

5. HUMAN RESOURCE DEPARTMENT
• INTRODUCTION.
• HUMAN RESOURCE REQUIREMENTS.
  Total manpower planning- skilled, semi skilled and unskilled.
• RECRUITMENT AND SELECTION.
  Sources and process in short.
• TRAINING.
  Specific Method/methods of training
• WAGES AND COMPENSATION.
  Specific method for skilled and unskilled staff.
• EMPLOYEE WELFARE

6. PROJECT SUMMARY
7. PROJECT ADVANCEMENT AND FUTURE PROSPECTS

B. VIVA – VOCE ................................................................. (50) A viva should cover the questions pertaining to the above points duly discussed with the students before the commencement of the preparation of the report.
BBA SEMESTER - V (Effective from June- 2021)

BUSINESS ENVIRONMENT

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>V</td>
<td>Core</td>
<td>19BBA501</td>
<td>Business Environment</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

COURSE OBJECTIVES

- To provide basic knowledge of basic components of business Environment.
- To develop/enhance ability of student to know impacts of components of business Environment on operations of companies.
- To make student to know/measure possible impacts of changes in components of business Environment on functions of business organization.
- To develop ability of students to forecast/indicate possible impacts of change in economic policies and laws on operations of companies.

COURSE CONTENT

Unit - 1 Introduction to Business Environment
- Definition of business environment, Internal and External Environment (Micro & Macro Environment, Economic & Non Economic Environment)

Unit – 2 LPG
- Concepts of Liberalization, Privatization and Globalization, Meanings of Globalization & Privatization, their impacts on Indian Economy

Unit - 3 Public Finance

Unit – 4 International Institutions
- History, Objectives, Structure, Functions, Achievement and failures of World Bank, International Monetary Fund, World Trade organization and European Union

REFERENCES

- Business Environment: Francis Cheru nilam - Himalaya Publishing house
- Indian economy: VK Puri& SK Misra - Himalaya publication house
**BUSINESS LAW**

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>Extern al Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>V</td>
<td>Core</td>
<td>19BBA502</td>
<td>Business Law</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

To impart preliminary knowledge in respect of Laws to be followed while carrying the business.

**COURSE CONTENT**

**Unit - 1**

Introduction to law and legal system.
- Introduction to law, Object of law, Need for the knowledge of law, sources Mercantile law.
- Preamble to the constitution of India (with explanation of all the terms used in the preamble)
- Fundamental Rights, Fundamental Duties (Briefly).
- Hierarchy of the judiciary and the courts in India.

**Unit – 2**

Contract Law - I
- Object, definition and features of Contract law.
- Essential elements of contracts.
- Classification of contracts
- Offer and legal rules as to an offer, Acceptance and legal rules as to acceptance.
- Consideration and legal rules as to consideration. Exceptions to the rule 'no consideration no contract'.
- Capacity to contract: contracts with a minor, contracts with people of unsound mind, contracts with people disqualified by law.
- Quasi Contracts.

**Unit - 3**

Contract Law - II
- Legality of Object: When consideration or object is unlawful. Unlawful and illegal agreements.
- Contingent contracts; meaning and rules of contingent contracts.
- Performance of contracts: Meaning and requisites of a valid tender, who must perform a contract.
- Discharge of contracts: Discharge by performance, Discharge by agreement or consent, Discharge by impossibility, Discharge by lapse of time, Discharge by operation of law, Discharge by breach of contract.
- Remedies for breach of contracts: Rescission of the contract, Suit for damages (very brief description of different types of damages), Suit upon quantum meruit, Suit for specific performance, Suit for injunction.

**Unit – 4**

Special Contracts – I & II

- Indemnity and Guarantee
  - Definitions: Contracts of Indemnity and Contracts of Guarantee.
  - Distinction between contracts Indemnity and Guarantee.

- Bailment and Pledge
  - Definition of contracts of Bailment
  - Requisites of Bailment.
  - Definition of Contracts of Pledge.
  - Difference between Bailment and Pledge.

- Law of agency
### Definition of Agent and Principal, Essentials of relationship of Agency, Rules of Agency.
- Creation of Agency: by Express Agreement, by Implied Agreement, by Ratification (Excluding Requisites of Ratification) and by Operation of Law.
- Classification of Agents.
- Rights and Duties of Agents.
- Rights and Duties of Principal.
- Termination of Agency

### REFERENCES
- Elements of Mercantile Law, N. D. Kapoor, Sultan Chand & Sons, New Delhi
- Mercantile Law, S.S. Gulshan ; Excel Books
- Legal Aspect of Business, Pathak; TMH
- The Negotiable Instruments Act; Khergamwala JS : NM Tripathi
- The Principles of Merchantile Law, Singh Avtar , Eastern Book Company
- Business Regulatory Framework, Maheshwari & Maheshwari; Himalaya Publishing
- Business Law , Kapoor ND : Sultan Chand & Sons
- The Constitution of India: Bare Act with short notes for students A. R. Khan, Publisher; Access Publishing.
- Indian Judicial System
  Mathew, P.D. & P.M. Bakshi, Publisher: New Delhi: ISI, 2002
COURSE OBJECTIVES
To understand the production and operation function and familiarize students with the technique for planning and control.

COURSE CONTENT

Unit - 1 Introduction to Production and Operations Management
Concept and Definition of Production Management and Operations Management. Objectives of Operations management, decision areas in operations management, recent trends in operations management, difference between manufacturing and service operations.

Unit – 2 Process Selection
An overview of major process decisions. A detailed study of the, advantages and limitations of job shop process, batch process, assembly process, continuous process characteristics and project process.

Unit - 3 Aggregate Planning and Maintenance Management
Concept of aggregate plan. Importance of Aggregate plan. Approach to aggregate planning. Concept of Capacity Planning and CRP (Capacity Requirement Planning), Maintenance Management – Concept, Importance, Types of Plant Maintenance.

Unit – 4 Facility Location and Facility Layout
Introduction to Facility Location, steps in location selection and factors affecting selection of region, community and site selection.
Introduction to Facility Layout, factors affecting facility layout, objectives of a good layout, types of layout (product, process, combined, cellular, static layout)

REFERENCES
- Production and Operation Management, S.A.Chunawalla and D.R. Patel, Himalaya Publishing House, Mumbai
- Production and operation Management K. Aswathappa and K. Shridhara Bhatt, Himalaya Publishing House, Mumbai
- Operations Management, Chase, Jabocs and Acquiliano, Tata McGraw Hill,
- Production and Operations Management, Bedi Kanishka, OXFORD University Press
DIRECT TAXES

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern Marks</th>
<th>Extern Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>V</td>
<td>Core</td>
<td>19BBA504</td>
<td>Direct Taxes</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
<td></td>
</tr>
</tbody>
</table>

COURSE OBJECTIVES

To develop conceptual understanding regarding Direct Tax Laws and to Prepare Returns and make them introduced with assessment procedure.

COURSE CONTENT

Marks: 80 % Marks for Practical Problems and 20 % Marks for theory questions.

Unit – 1
Introduction, Definition and Residential Status of an Assessee

- Introduction: Introduction of Direct Taxes and Methods of Taxes
- Definitions: Person, Income, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income, Agricultural Income. Heads of Income
- Residential status and Incidence of Tax

Unit – 2
- Income from Salary (Section : 80C)

Unit - 3
- Income from House Property (Sec. 22 to 25 only)

Unit – 4
- Income from Business/Profession

NOTE:
- The Syllabus is restricted to study of specified section only.
- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

REFERENCES

- Students guide to income tax- Vinod Singhania, Taxman Publication
- Systematic approach to income tax- Girish Ahuja & Gupta, Bharat Law Publication
- Income Tax: T M Manoahan
- Direct Tax ready reckoner, N. V. Mehta, Kuber Publication
### COURSE OBJECTIVES

To impart the knowledge of basic cost concepts, element of cost & preparation of cost sheet and to provide basic knowledge of important methods & techniques of costing.

### COURSE CONTENT

**Marks:** 80% Practical Examples, 20% Theory.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit – 1</td>
<td>Process Costing</td>
</tr>
<tr>
<td></td>
<td>Introduction, meaning and Concepts</td>
</tr>
<tr>
<td></td>
<td>Practical questions of Normal Wastage, Abnormal Wastage/Gain</td>
</tr>
<tr>
<td></td>
<td>Practical questions excluding inter process profit and incomplete units.</td>
</tr>
<tr>
<td>Unit – 2</td>
<td>Budgetary Control</td>
</tr>
<tr>
<td></td>
<td>Meaning and significance of budget and budgetary control, Types of Budget, budget centers; Procedure of budgetary control system, preparation of cash budget and flexible budget only.</td>
</tr>
<tr>
<td>Unit – 3</td>
<td>Standard Costing</td>
</tr>
<tr>
<td></td>
<td>Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Computation of Material and Labor Variances only.</td>
</tr>
<tr>
<td>Unit – 4</td>
<td>Activity Based Budgeting</td>
</tr>
<tr>
<td></td>
<td>Meaning, ABB and Traditional Budgeting, Process and Benefits of ABB Zero Base Budgeting – Meaning, Advantages and Limitations</td>
</tr>
</tbody>
</table>

### REFERENCES

- Cost Accounting Principles and Practice: M N Arora, Vikas Publishing
- Cost Accounting: S P Jain and K L Narang, Kalyani, New Delhi
- Cost Accounting by S.N. Maheshwari, Sultan Chand, Delhi
- Cost Accounting Principles and Practice: M N Arora, Vikas Publishing
- Cost Accounting: S P Jain and K L Narang, Kalyani, New Delhi
- Practical Costing: P C Tulsian, Vikas Publishing
- Cost Accounting: Theory & Practice: Bhabatosh Banerjee, Prentice Hall of India Ltd., New Delhi
- Strategic Cost Management: Jawahar Lal, Himalaya Publishing House, Mumbai
**COURSE OBJECTIVES**

Marketing theories and practices across the globe are drastically changing. Course contents of the course ‘Advanced Marketing Management’ contains some advanced and varied areas, topics and concepts to help students assimilate modern marketing theory and practices across the globe. The paper will help the student to develop necessary marketing knowledge and skills that will be instrumental in their career.

**COURSE CONTENT**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Marketing Research</td>
</tr>
<tr>
<td></td>
<td>Definition, objectives and Importance, process. Data sources (Primary and Secondary), Research Approaches (Survey, Observation, Panel, Experimental), Research Design(Exploratory, Descriptive, causal), Research Instrument - Questionnaire (Meaning, process and types of questions), Sampling (Sampling Unit, sample size and Sampling Procedure), contact methods (Interview, Telephonic, Mail, Online), Research Report (concept, qualities and format), Limitations of marketing research.</td>
</tr>
<tr>
<td></td>
<td>Managing Advertising</td>
</tr>
<tr>
<td></td>
<td>Meaning, Importance, objections (Positive and Negative aspects), Advertising Media (Meaning, types and factors), Advertising message (concept and process), Advertising budget (Concept, methods and factors), Advertising copy (Meaning, elements, types and layout), Advertising agency (Meaning, Functioning, functions, benefits and examples).</td>
</tr>
<tr>
<td></td>
<td>International Marketing and online shopping</td>
</tr>
<tr>
<td></td>
<td>International Marketing: Concept, characteristics, entry methods, Importance, Forces including Push and Pull forces leading to growth of international marketing. Online shopping: Concept and payment options. Majors players of online shopping</td>
</tr>
<tr>
<td></td>
<td>Case Study</td>
</tr>
<tr>
<td></td>
<td>Introduction - Define Case Study - Nature of Case Study - Objectives of Case Study - Importance of Case Study – Main Components of Case Study – Problems in Using Cases – Method of Using Case – Advantages – Limitations</td>
</tr>
</tbody>
</table>

**REFERENCES**

- R. Shrinivasan, *Case studies in Marketing*, The Indian Context, PHI Learning, Private Limited, New Delhi, 2012
COURSE OBJECTIVES
The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

COURSE CONTENT

Unit - 1 Introduction
Indian Financial System – an overview, Investment Banking – concept, functions and duties & responsibilities, SEBI guidelines for investment/merchant banker, Recent developments and challenges for merchant banker

Unit – 2 Issue Management
Public Issue – Concept & procedure, Promoter’s Contribution, Book-Building and Issue Pricing, Green Shoe Option, Right Issue, Private Placement, Post Issue Work and Obligations Intermediaries to Issue – Brokers, Sub-brokers and Underwriters

Unit - 3 Leasing and Hire Purchase
• Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only from Lessee’s angle),
• Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase.

Unit – 4 Venture Capital and Credit Rating
• Venture Capital – Concept, Evolution, Process, VC Scenario in India
• Credit Rating – Concept, Types, Merits and Demerits, Credit Rating Agencies and their Methodology

REFERENCES
• M.Y. Khan: Financial Services, Tata McGraw – Hill.
• Ennew C. Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional
### COURSE OBJECTIVES

- To acquaint students with concepts of Industrial Relations
- To introduce the concept of Industrial Disputes and the legal procedures for their settlement
- To provide a brief knowledge about the role of trade unions in the Industrial Relations system

### COURSE CONTENT

**Unit - 1** | Basic framework of Industrial relations:
--- | ---
- Concept of Industrial relations characteristics, objectives, significance and factors affecting industrial relations, parties in industrial relations - workers employers and government, trade unions, approaches to industrial relations, globalization and industrial relation, Suggestions to improve Industrial Relations in India

**Unit – 2** | Industrial Disputes in India
--- | ---

**Unit - 3** | Worker’s Participation in Management
--- | ---
- Definition, origin, Nature, objectives, forms of Worker’s Participation in management- Works Committee - Joint management Councils, Shop councils - Joint councils, board level participation, Concept and working of Quality circles, Employee Empowerment

**Unit – 4** | Trade Unionism, Collective Bargaining and Negotiation
--- | ---

### REFERENCES

- Arun Monappa, Industrial Relations, Tata McGraw-Hill
- C. B. Mamoria, Satish Mamoria & S. V. Gankar, Dynamics of Industrial Relations.
- C. S. Venkata Ratnam, Industrial Relations, Oxford
- P.R.N. Sinha, Indu Bala Sinha and Seema Priyadar shaniShekhar: Industrial Relations, Trade Unions and Labour Legislations, Pearson
- Ratna Sen, Industrial Relations in India: Shifting Paradigm, Macmillan
FUNDAMENTALS OF OPERATIONS RESEARCH

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>V</td>
<td>Elective</td>
<td>19BBA509</td>
<td>Fundamentals of operations research</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
<td></td>
</tr>
</tbody>
</table>

COURSE OBJECTIVES

The objective of this paper is to familiarize the students with basic techniques of operations research.

COURSE CONTENT

**Unit - 1 Introduction of Operations Research**

- Nature of Operations Research
- Characteristic of Operations Research
- Methodology of Operations Research
- Models of Operations Research
- Applications of Operations Research

**Unit – 2 Linear Programming -1**

- Meaning and uses of L.P.
- Various terms which are used in L.P.
- Mathematical Formulation of the L.P.
- Assumptions and Limitations of L.P.
- Optimum solution of L.P. by Graphical Method
- Typical Examples.

**Unit - 3 Linear Programming -2**

- Slack and Surplus variables.
- Optimum solution of L.P. by simplex Method (for two & three variables only)
- Transformation of a given problem into dual problem and its optimum solution.
- Typical Examples.

**Unit – 4 Transportation Problem**

- Introduction of T.P.
- Initial method of solving T.P.
  (1) North-West corner rule method
  (2) Matrix minima method
  (3) Vogel’s approximation method
- Optimum method for solving T.P.
  (1) MODI method,
  (2) Stepping stone method

REFERENCES

- Operations Research Techniques for Management: V.K. Kapoor (Sultan Chand & Sons)
- Operations Research: Kanti Swarup, P.K. Gupta & Man Mohan (Himalaya Publication)
- Quantitative Techniques in Management: N.D. Vera (TATA McGraw Hill)
## COURSE OBJECTIVES

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and Rules. Case studies involving issues in corporate laws are required to be discussed.

## COURSE CONTENT

### Unit 1: Negotiable Instruments Act

- Definition of Negotiable Instrument
- Characteristics of Negotiable Instrument
- Promissory Note: Definition and essential elements
- Bill of Exchange: Definition and essential elements
- Difference between Promissory Note and Bill of Exchange
- Cheques: Definition
- Difference between Cheques and Bill of Exchange
- Holder and Holder in due course
- Discharge of Negotiable Instrument

### Unit 2: Sale of Goods Act 1930

- Sale and agreement to sell
- Implied conditions and warranties
- Sale by non-owners
- Rights of unpaid seller
- Difference between sale and agreement to sell
- Difference between sale and hire purchase agreement
- Caveat Emptor with Exceptions

### Unit 3: Factories Act

- Object and Scope of the Act
- Important Definitions
- Inspector: Appointment (section 8), Duties (section 9)
- Certifying Surgeon: Appointment and Duties (section 10)
- Health of workers (section 11 to 20)
- Safety of workers (section 21 to 41)
- Welfare of Workers (section 42 to 50)
- Working hours of Adults (section 51 to 62)

### Unit 4: Other Laws

- Consumer Protection Act: Rights of Consumer, Consumer council (briefly), Consumer Redressal Agencies (briefly)

---

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern. Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Core</td>
<td>19BBA601</td>
<td>Legal aspects of Business</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>
The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right.

REFERENCES

- Elements of Merchantile Law, N. D. Kapoor, Publisher: Sultan Chand & Sons.
- Law Relating to Intellectual Property Rights, M. K. Bhandari, Publisher: Central Law Agency
- Intellectual property rights & development in India, M. Kumar Singh, Publisher: NAVYUG Publishers & Distributors
- Intellectual Property Rights (IPRs): TRIPS Agreement & Indian Laws, E. T. Lokganathan, Publisher: New Century Publication
- Cases and Material on Consumer Protection Act, 1986, Prof. K. Madhusudhan Rao, Publisher: Asia Law House
- Consumer Protection – Law and Practice, V.K.Agarwal, Publisher: Bharat Law House Publisher’s Distributors
- Right to information, Anil kumar, Neha publishers, india
## COURSE OBJECTIVES

This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.

## COURSE CONTENT

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit - 1</td>
<td>Income from Capital gain</td>
</tr>
<tr>
<td>Unit - 2</td>
<td>Income from other sources</td>
</tr>
<tr>
<td>Unit - 3</td>
<td>Deductions and Relief from Gross Total Income (Section 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80TTA, 80U, 80G)</td>
</tr>
<tr>
<td>Unit - 4</td>
<td>Goods and Service Tax:- Introduction and Meaning, Benefits of GST, Types of GST, Rates of GST, Concept of Input Tax Credit and Supply- GST registration, GST council and GST service providers. Forms of GST.</td>
</tr>
</tbody>
</table>

### NOTE:
- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

## REFERENCES

- Corporate Tax Planning and Management: Girish Ahuja and Ravi Gupta. Bharat Law House, Delhi.
FINANCIAL INSTITUTIONS AND MARKETS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Core</td>
<td>19BBA603</td>
<td>Financial Institutions &amp; Markets</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

- To provide basic knowledge basic principles, concepts and tools related to financial institutions.
- To make aware students about history, objectives, functions, policies and modus operandi of financial institutions.
- To develop ability of students to know impacts of change in policies of various financial institutions on various segments-individually and collectively.

**COURSE CONTENT**

**Unit - 1**

Money market

- Introduction, importance, structure of money market
  - Unorganized sector (loan companies, chit funds, Nidhis, money lenders & indigenous bank)
  - Organized sector
    - Sub market (call money market, treasury bill market, repo market, commercial money market, trade and commercial money market)
    - Participating institutions (RBI, discount and finance money house of India, mutual funds, IFC)
  - Instruments
    - Reform measures to strengthening Indian money market.

**Unit – 2**

Capital market

- Introduction
- Structure of capital market
  - Financial institution (IFC, IDBI, EXIM bank, SIDBI, IDFCI, SFCs, LIC)
  - Securities market (Guilt – edged market, Corporate securities market)
- Role of capital market
- Growth of capital market
  - Government securities market
  - Corporate securities market
- Factors contributing to growth of capital market
- Problems of Capital Market
  - Problems of equity market
  - Problems of debt market

**Unit - 3**

Reserve Bank of India

History, Organization & Management, functions, Monetary policy (definition, objectives, instruments of monetary policy)

**Unit – 4**

Institutional financing

Introduction, classification of financial institutions:
- All India development institutions (IFCI, IDBI, SIDBI, ICICI)
- Specialized financial institutions (EXIM bank, TFCI, IDFC)

Note: weight should be given to history, objectives, functions and modus operandi of these institutions.
REFERENCES

- Indian Financial System: P.N. Varshney & D.K. Mital, Sultan Chand & Sons
- Financial Services: M.Y. Khan, McGraw Hill Higher Education
ACCOUNTING FOR MANAGERIAL DECISIONS

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Core</td>
<td>19BBA604</td>
<td>Accounting for Managerial Decisions</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td></td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

**COURSE CONTENT**

<table>
<thead>
<tr>
<th>Unit -</th>
<th>Course</th>
<th>Marks: 80 % Practical Problems and 20 % Theory.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Marginal Costing</td>
<td>Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.</td>
</tr>
<tr>
<td>2</td>
<td>Decision Making</td>
<td>Charges in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market</td>
</tr>
<tr>
<td>3</td>
<td>Cash Flow Statement</td>
<td>Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement as per companies act. and Accounting Standard 3</td>
</tr>
<tr>
<td>4</td>
<td>Responsibility Accounting</td>
<td>Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.</td>
</tr>
</tbody>
</table>

**REFERENCES**

- Management Accounting: M.Y. Khan, and P.K. Jain
- Fundamental of Management Accounting - Ghosh and Gupta
- Management Accounting- Hingorani and Ramnathan
- Introduction to Management Accounting - CT Horngren
- Management Accounting – Principles- R N Anthony
- Management Accounting- N P Shrinivas
- Management Accounting- I M Pandey
**PRACTICAL STUDIES**

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern Marks</th>
<th>Extern Marks</th>
<th>External Exam Time</th>
<th>Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Project</td>
<td>19BBA605</td>
<td>Practical Studies</td>
<td>3</td>
<td>-</td>
<td>50 P</td>
<td>50 V</td>
<td>-</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

The objective of industrial training in Semester VI of B.B.A programme is to give them perspectives about the organization and functioning in the following areas of management:

**COURSE CONTENT**

(Practical Studies Report: 50 Marks, Viva Voce: 50 Marks)

**PART-A: AREA OF STUDY:**

The students shall be placed in any one of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on one of the special topics from the subjects given below pertaining to the organization in which he has been placed for training. The report must contain data for minimum period of last five years or a student may prepare a research based project on any one of the topics listed below.

1. Materials Management/Operations Management
2. Human Resource Management,
3. Financial Management,
4. Management Accounting,
5. Marketing Management

**PART-B: GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:**

- The Practical Studies curriculum shall be assigned an overall three credits equivalent workload.
- Students shall make arrangements for permission from the Units for Practical Studies under the guidance of concerned faculty of the college.
- All the students shall draft their report independently, which shall be checked and certified by the faculty concerned.
- The Student shall prepare his Practical Studies report in two copies, First Copy submitted to College, Second copy as his Personal Copy.
- Draft report must be in the following format:
  a. Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both side of paper.
  b. Title Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.
  c. Company Detail: Name, address, phones, fax, website, e-mail address, etc.
  d. Guide certificate
  e. Student’s declaration regarding originality of the report.
  f. Acknowledge
g. Preface/Introduction
  h. Index with contents and page number
  i. Main part of the report
  j. Conclusion and suggestions
  k. Bibliography (if any)
  l. Appendix (if necessary)

- Only Practical aspects are required. Therefore the Book-concepts should be avoided from the report so far possible.
- The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.
COURSE OBJECTIVES
Retail business in India is booming, and has been prospering fast. Course contents of the course ‘Retailing contains some important topics of both retailing. The paper is useful for the students to be aware of the most crucial areas of marketing operations. The paper will help the student to develop necessary marketing knowledge and skills that will help them build their career in these fields.

COURSE CONTENT

Unit - 1 Introduction To Retail Business
Meaning - retail, retailer and retailing, historical evolution, key features, importance, drivers of retail change, role of retailer as a link between producer and consumer, as a channel member and as an image creator, challenges to retail development in India.

Unit - 2 Key Decisions
Retail modes – types / formats, Retail consumer behaviour – need, understanding and factors affecting. Retail strategy formulation- concept and steps, Retail store location – decision and factors.

Unit - 3 Merchandise Management
Merchandise management – concepts and steps
Visual Merchandizing – Retail store design (Interior and Exterior store design)
Retail Decisions- Retail price, Retail brand, Retail Communication/Promotion,
Supply chain Management – concept and nature.

Unit – 4 Some Issues Relating To Retailing Business
Service Retailing – Concept, Nature / characteristics of service, service marketing strategies.
FDI in Retailing – Single and Multi -brand retailing.
Short Notes – Food retail, apparel retail, footwear retail and consumer durables.

REFERENCES
• Harjit Singh: Retail Management, S. Chand Publication, New Delhi.
• R. B. Rudani, Basics of Marketing Management, S. Chand & Company, New Delhi, 2015
• Berman & Evar: Retail Management, Prentice Hall of India, New Delhi.
• Internet Sources
CONTEMPORARY ISSUES IN INVESTMENT

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Internal Marks</th>
<th>External Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Elective</td>
<td>19BBA007</td>
<td>Contemporary Issues in Investment</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

**COURSE OBJECTIVES**

To familiarize student with various investment markets and functioning of markets, to equip the students with the theoretical and practical knowledge of capital market and to develop the skills for developing the portfolio construction, revision, reconstruction and investment advisory.

**COURSE CONTENT**

**Unit - 1**

*Introduction to the Landscape of Investment*

- Definition of investment, investment alternatives, assets – innovative products, the process of investment trading, margin trading, etc. , various indices and its construction, risk and return in investment, real return, nominal return, historical and expected return, risk – valuation of risk, sources of risk

**Unit – 2**

*Mutual Funds*

- Meaning and organization structure of Mutual Funds; Origin and Growth of Mutual Funds in India; Benefits of Mutual Funds; Mutual funds Concepts: Net asset value, expenses ratio, entry and exit load, assets under management (AUM); Types of Mutual Funds; Role of AMFI

**Unit - 3**

*Stock Market Operation*

- Trading System in Securities Exchange, Introduction, NEAT & BOLT, Screen based trading system (SBTS), Market phases, order management, trade management, market window operations & Auction, Trading strategies: Long v/s Short and brief introduction to settlement and market margins

**Unit – 4**

*Insurance*

- Role of Insurance; Principles of Insurance; History of Insurance in India; Nationalisation of Insurance in India; Liberation of Insurance in India; Insurance Regulatory and Development Authority (IRDA); Advantages of a Life insurance and Types of Life insurance policies in India

**REFERENCES**

- Investments Analysis and Portfolio Management: Reilly/Brown, Cengan
- Investment Analysis an Portfolio Management: M. Rangnatham and R.Madhumathi, Pearson
- The Indian Financial System
**PERFORMANCE AND COMPENSATION MANAGEMENT**

<table>
<thead>
<tr>
<th>Name of Course</th>
<th>Semester</th>
<th>Core/Elective/Allied/Practical/Project</th>
<th>Course/Paper Code</th>
<th>Course/Paper Title</th>
<th>Credit</th>
<th>Intern Marks</th>
<th>Extern Marks</th>
<th>External Exam Time Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.B.A.</td>
<td>VI</td>
<td>Elective</td>
<td>19BBA608</td>
<td>Performance &amp; Compensation Management</td>
<td>3</td>
<td>30</td>
<td>70</td>
<td>2 ½ Hours</td>
</tr>
</tbody>
</table>

### COURSE OBJECTIVES

- To familiarize students about concepts of performance and compensation management.
- To relate its application for attracting, retaining and motivating employees to high performance.

### COURSE CONTENT

- **Unit - 1**
  - Introduction- Concept, Philosophy of performance management
  - Objectives of performance management system; Performance management and performance appraisal
  - Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

- **Unit – 2**
  - Performance management and reward systems, Performance Indicators, Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, Ethical Perspectives in performance appraisal.

- **Unit - 3**
  - Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Types of benefits, Choice of benefits, administering employee benefits, Flexible benefits/Cafeteria Plans–Pension Schemes–ESOP

- **Unit – 4**
  - The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, Wage differentials , Regulating payment of wages, wage boards, Pay commissions, dearness allowances, Modern trends in compensation - from wage and salary to cost to company concept, competency based pay, compensation benchmarking

### REFERENCES

- Bhattacharya Dipak Kumar, Compensation Management, Oxford University Press.
- Herman Aguinis: Performance Management, Prentice Hill.
- Richard Henderson: Compensation Management in Knowledge Based World, Prentice Hall.
- T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX.
- T.N.Chhabra & SavithaRastogi Compensation management, Sun India Publications.
### Name of Course
B.B.A.

### Semester
VI

### Core/Elective/Allied/Practical/Project
Elective

### Course/Paper Code
19BBA609

### Course/Paper Title
Advanced operations research techniques

### Credit
3

### Internal Marks
30

### External Marks
70

### External Exam Time
2 1/2 Hours

---

**COURSE OBJECTIVES**

The objective of this paper is to familiarize the students with advanced techniques of operations research.

---

**COURSE CONTENT**

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topic</th>
<th>Details</th>
</tr>
</thead>
</table>
| Unit - 1 | PERT and CPM                 | - Presentation of an activity  
- Arrow Diagram  
- Using a Dummy Activities & its logic  
- Network  
- Determination of ES, EF, LS and LF: Critical path  
- Total, free & independent floats  
- Distribution of project duration, Probability of completion duration of the project |
| Unit - 2 | Sequencing Problem          | - Introduction  
- Assumption  
- Algorithm for solving sequencing problem  
- Processing n jobs through 2 machines  
- Processing n jobs through 3 machines  
- Processing n jobs through 4 machines |
| Unit - 3 | Assignment methods         | - Introduction  
- Hungarian assignment method  
- Some typical examples  
- Travelling salesman problem |
| Unit - 4 | Replacement Theory          | - Replacement Policy for Equipment which deteriorates gradually  
- Replacement of items that fail suddenly  
- Group replacement policy |

---

**REFERENCES**

- Operations Research Techniques for Management: V.K. Kapoor (Sultan Chand & Sons)
- Operations Research: Kanti Swaroop, P.K. Gupta & Man Mohan (Himalaya Publication)
- Quantitative Techniques in Management: N.D. Vera (TATA McGraw Hill)