

# MAA VINDHYAVASINI UNIVERSITY, MIRZAPUR



SYLLABUS OF

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

**Three-Year Full Time (Six Semesters) Programme**

**Effective from:- Session 2026-27**

# MAA VINDHYAVASINI UNIVERSITY, MIRZAPUR



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

## **Three-Year Full Time (Six Semesters) Programme**

### **ORDINANCES**

1. The Bachelor degree in Business Administration ( BBA) of Maa Vindhyavasini University, Mirzapur shall be conferred on 10+2 Students who have completed prescribed course of study for not less than three years spread over three academic (Six Semesters) years and have passed the examination as prescribed under the relevant ordinances.
2. The method of teaching adopted shall be combination of lectures and seminars by the faculty and guest speakers, case discussions, students presentation, use of audio-visual devices, computers etc. The minimum qualification for admission shall be a 10+2 from any School/College in India or abroad recognized or equivalent thereto in any discipline.

3. Under this scheme sanctioned seats to the colleges out of which seats are reserved as follows:

|                |                                     |
|----------------|-------------------------------------|
| SC candidates  | 21%                                 |
| ST candidates  | 2%                                  |
| OBC candidates | 27%                                 |
| EWS candidates | 10% (Additional to approval intake) |

Necessary reservation will be given to the wards of employees and teachers of the university as per university rule. 20% seats of available seats shall be reserved for girl students on vertical reservation basis.

4. The admission shall be made through Written test or on Merit basis as decided by the university/affiliated college concerned from time to time. The written test will be conducted by the university/affiliated college concerned. The test structure for the admission test will be decided by the university/college from time to time.
5. The schedule of fee to be paid in each semester by the students shall be as per University/College Rules formulated from time to time. In addition to the above, semester examination fee will be payable separately as per university rules.
6. No student will be permitted to pursue any other course of study or take up an employment during the tenure of this programme because it is full time programme.
7. No candidate shall be allowed to appear in the semester examination unless he/she has attended at least 75% of the lectures in each paper and appeared in sessional tests as conducted by the Institute of Management Studies/College concerned.
8. The evaluation of the students shall be done on the basis of internal assessment and at the end of the written semester examination having a relative weightage of 25 & 75 in each paper.

A- a .The marks of internal assessment will be awarded on the following basis:

|                                                                |                        |
|----------------------------------------------------------------|------------------------|
| (i) Assignment                                                 | 15 marks               |
| (ii) Class participation/ attendance<br>and general discipline | <u>10 marks</u>        |
| <b>TOTAL</b>                                                   | <u><b>25 marks</b></u> |

Marks obtained in the “Internal Assessment” as regular student by the candidates of all categories shall remain unchanged and shall be counted in the computation of annual examination result. If a student fails to submit the assignment, he/she will be treated as fail in the semester result.

- A. Assessment of semester written examination shall be of 75 marks in each paper which as per University rule may be amended from time to time.
- B. A candidate will be declared to have passed the semester examination if she/ he secure passing marks as prescribed by the university.
- C. The final result of the candidates shall be declared on the basis of combined results of all the semester examination.
- D. Candidate securing 6.5 CGPA or above will be awarded first division and candidates securing 5.0 CGPA or more but less than 6.5 CGPA in the aggregate will be placed in II division Candidate securing 4.0 CGPA or more less than 5.0 CGPA will be placed in III division. **Candidate securing less than 4.0 CGPA will be declared as Fail.**

- 9. Students shall be eligible for the facility of improvement/ back paper as per university rules from time to time.
- 10. A candidate who fails in a semester examination or fails to clear back paper, shall be permitted to appear in the semester examination as casual student only on the completion of his/her prescribed course of study. Such students shall be treated as pari-passu with regular students of the concerned semester.
- 11. The Bachelors Degree in Business Administration shall consist of the course structure and detailed syllabus prescribed in the Annexure 1.
- 12. After two years i.e. fourth semester, students will have to submit any one out of Research Project/Dissertation/Internship/Field or Survey work report on a Topic of his/her choice under the supervision of the faculty members. Two copies of the same would be submitted.
- 13. After the fifth semester, students will have to submit any one out of Research Project/Dissertation/Internship/Field or Survey work report on a Topic of his/her choice under the supervision of the faculty members. Two copies of the same would be submitted.
- 14. After the sixth semester, students will have to submit any one out of Research Project/Dissertation/Internship/Field or Survey work report on a Topic of his/her choice under the supervision of the faculty members. Two copies of the same would be submitted. The Viva-voce of the same would be conducted.
- 15. If a student opts for Internship, the duration of the same would be of 4 to 6 weeks.

# मां विंध्यवासिनी विश्वविद्यालय, मिर्जापुर

## MAA VINDHYAVASINI UNIVERSITY, MIRZAPUR

### Program Structure of B.B.A. (NEP 2020)

| Year  |    | Major Paper                        |   | Minor Paper                        |   | Skill Development Paper<br>(Select any one paper out of five in each Semester) |   | Co-Curricular Paper<br>(Select any one paper out of two in each Semester) |   |    |    |
|-------|----|------------------------------------|---|------------------------------------|---|--------------------------------------------------------------------------------|---|---------------------------------------------------------------------------|---|----|----|
| First | I  | (1) BUSINESS ECONOMICS             | 4 | NA                                 |   | (1) DRAWING AND SKETCHING                                                      | 3 | (1) FOOD, NUTRITION AND HYGIENE                                           | 2 | 17 | 40 |
|       |    | (2) BASIC ACCOUNTING               | 4 |                                    |   | (2) STATISTICAL ANALYSIS THROUGH SPSS                                          |   | (2) FIRST AID AND HEALTH                                                  |   |    |    |
|       |    | (3) PRINCIPLES OF MANAGEMENT       | 4 |                                    |   | (3) VOLUNTARY ACTION AND NGO MANAGEMENT                                        |   |                                                                           |   |    |    |
|       |    |                                    |   |                                    |   | (4) COMMERCIAL HINDI                                                           |   |                                                                           |   |    |    |
|       |    |                                    |   |                                    |   | (5) BUSINESS ENGLISH                                                           |   |                                                                           |   |    |    |
|       | II | (1) ORGANISATIONAL BEHAVIOUR       | 4 | (1) BUSINESS ETHICS AND GOVERNANCE | 6 | (1) DATA ANALYSIS                                                              | 3 | (1) HUMAN VALUES AND ENVIRONMENTAL STUDIES                                | 2 | 23 |    |
|       |    | (2) MARKETING THEORY AND PRACTICES | 4 |                                    |   | (2) INTRODUCTION TO HANDLOOM SCIENCE                                           |   | (2) PHYSICAL EDUCATION AND YOGA                                           |   |    |    |
|       |    | (3) COMPUTER APPLICATIONS          | 4 |                                    |   | (3) E TAXATION                                                                 |   |                                                                           |   |    |    |
|       |    |                                    |   |                                    |   | (4) BASICS OF MUSIC THEORY                                                     |   |                                                                           |   |    |    |
|       |    |                                    |   |                                    |   | (5) GANDHIAN MODEL OF SKILL DEVELOPMENT                                        |   |                                                                           |   |    |    |

#### Note:

The evaluation of the students in Major & Minor papers shall be done on the basis of Internal Assessment (25 Marks) and External Assessment (75 Marks).

The evaluation of the students in Skill Development Paper shall be done on the basis of only Internal Assessment (25 Marks + 75 Marks).

The evaluation of the students in Co curricular Paper shall be done on the basis of only External Assessment (100 Marks).

Skill Development Paper & Co curricular Papers will be chosen as per the options given by the University by time to time.

# मां विंध्यवासिनी विश्वविद्यालय, मिर्जापुर

MAA VINDHYAVASINI UNIVERSITY, MIRZAPUR

Faculty of Commerce

Program Structure of B.B.A. (NEP 2020)

| Year   | Semester | Major Paper                    | Credit | Minor Paper                | Credit | Skill Development Paper (Select any one paper out of five in each Semester) | Credit | Co-Curricular Paper (Select any one paper out of each Semester) | Credit | Credit | Total Credit |
|--------|----------|--------------------------------|--------|----------------------------|--------|-----------------------------------------------------------------------------|--------|-----------------------------------------------------------------|--------|--------|--------------|
| Second | III      | (1) BUSINESS STATISTICS        | 4      | NA                         |        | (1) PHOTOGRAPHY                                                             | 3      | (1) ANALYTICAL ABILITY AND DIGITAL AWARENESS                    | 2      | 17     | 40           |
|        |          | (2) HUMAN RESOURCE DEVELOPMENT | 4      |                            |        | (2) PATTERN MAKING AND CIVIL TECHNOLOGY                                     |        | (2) COMMUNICATION SKILL AND PERSONALITY DEVELOPMENT             |        |        |              |
|        |          | (3) BUSINESS ENVIRONMENT       | 4      |                            |        | (3) INTRODUCTION TO RAAGA AND TAALA                                         |        | (3) VARANASI KE SANT (SAINTS OF VARANASI)                       |        |        |              |
|        |          |                                |        |                            |        | (4) PSYCHOLOGICAL TESTING                                                   |        |                                                                 |        |        |              |
|        |          |                                |        |                            |        | (5) MARKETING AND SALESMANSHIP                                              |        |                                                                 |        |        |              |
|        | IV       | (1) RESEARCH METHODOLOGY       | 4      | (1) BUSINESS COMMUNICATION | 6      | Survey Research Project (Compulsory)                                        |        | INDIAN LOCAL LANGUAGE:-                                         | 2      | 23     |              |
|        |          | (2) BUSINESS FINANCE           | 4      |                            |        | (1) SURVEY RESEARCH PROJECT REPORT                                          | 3      | (1) PALI                                                        |        |        |              |
|        |          | (3) BUSINESS LAW               | 4      |                            |        |                                                                             |        | (2) BHOJPURI                                                    |        |        |              |
|        |          |                                |        |                            |        |                                                                             |        | (3) KANNADA                                                     |        |        |              |
|        |          |                                |        |                            |        |                                                                             |        | (4) GENERAL HINDI                                               |        |        |              |
|        |          |                                |        | (5) GENERAL SANSKRIT       |        |                                                                             |        |                                                                 |        |        |              |

**Note:**

The evaluation of the students in Major & Minor papers shall be done on the basis of Internal Assessment (25 Marks) and External Assessment (75

The evaluation of the students in Skill Development Paper shall be done on the basis of only Internal Assessment (25 Marks + 75 Marks).

The evaluation of the students in Co curricular Paper shall be done on the basis of only External Assessment (100 Marks).

Skill Development Paper & Co curricular Papers will be chosen as per the options given by the University by time to time.

Students have to do Survey Research Project Report in Intra / Inter faculty related to main subject (100 Marks).

For 100 marks Survey Research Project Report evaluated by (Internal + external Examiner)

# मां विंध्यवासिनी विश्वविद्यालय, मिर्जापुर

MAA VINDHYAVASINI VISWAVIDYALAYA, MIRZAPUR

Faculty of Commerce

Program Structure of B.B.A. (NEP 2020)

| Year  | Semester | Major Paper                                        | Credit | Credit | Total Credit |
|-------|----------|----------------------------------------------------|--------|--------|--------------|
| Third | V        | (1) INCOME TAX                                     | 4      | 20     | 40           |
|       |          | (2) ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT | 4      |        |              |
|       |          | (3) INDUSTRIAL RELATIONS AND LABOUR LAWS           | 4      |        |              |
|       |          | (4) MANAGEMENT AND COST ACCOUNTING                 | 4      |        |              |
|       |          | (5) <b>TRAINING REPORT CUM VIVA-VOCE</b>           | 4      |        |              |
|       | VI       | (1) GOODS AND SERVICES TAX                         | 4      | 20     |              |
|       |          | (2) AUDITING                                       | 4      |        |              |
|       |          | (3) STRATEGIC MANAGEMENT                           | 4      |        |              |
|       |          | (4) INTERNATIONAL TRADE                            | 4      |        |              |
|       |          | (5) <b>SURVEY REPORT CUM VIVA-VOCE</b>             | 4      |        |              |

**Note:**

The evaluation of the students in Major shall be done on the basis of Internal Assessment (25 Marks) and External Assessment (75 Marks).

4 to 6 Weeks Summer Training is compulsory in fifth semester and will be undertaken after fourth semester examination. It can be done from any Business Organization/ Companies/ Industries/ Institutions in India.

For Comprehensive Viva Voce ( Internal + external examiner)

Students have to do Survey Research Project Report in Intra / Inter faculty related to main subject (100 Marks).For 100 marks (evaluated by Internal + external examiner)

**BBA: First Year Course Structure****First Semester**

|   |     |             |                          |   |
|---|-----|-------------|--------------------------|---|
| 1 | I   | Major Paper | Business Economics       | 4 |
|   | II  | Major Paper | Basic Accounting         | 4 |
|   | III | Major Paper | Principles of Management | 4 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|
| Programme/ Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                              | Year: First         | Semester: First             |
| Course Major 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
| Course Title: Business Economics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding business economics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about business economics. The outcome of the course will be as follows –<br>To provide knowledge about business economics.<br>To provide knowledge about Demand Analysis.<br>To Determine Production and cost analysis.<br>To Make aware with pricing and profit management. |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                              | Compulsory          |                             |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                              | Min. Passing Marks: |                             |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Topics                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Introduction to Business Economics: Meaning and Definition Nature, Scope and uses of Business Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle.                                                                                                                   |                     | 8                           |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Demand Analysis: Meaning and Definition Concept of Demand & its determinants; Price, Income & Substitution effects; Elasticity of demand: meaning, types, measurement and significance in managerial decisions; Demand Forecasting: Concept, objective, process and methods of demand forecasting.                                                                                                                           |                     | 10                          |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Production and Cost Analysis: Meaning and Definition Factors and Functions of Production; Law of variable proportion and laws of return to scale; various cost concepts and classification, Cost output relationship in short run & long run, Cost curves; Revenue Concepts; Economies and diseconomies of scale.                                                                                                            |                     | 10                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Pricing: Meaning and Definition Nature of market, Types of markets and their characteristics, Pricing under different market structures-Perfect, Monopoly, Oligopoly, Duopoly and Monopolistic competition, Price discrimination under monopoly competition.<br><br>Profit Management & Inflation: Concept of profit, Types and Functions of profit, Profit maximization, Break even analysis; Elementary idea of Inflation. |                     | 12                          |
| <b>Suggested Readings:</b><br>1. Varsney & Maheshwari, Managerial Economics<br>2. Mote Paul & Gupta, Managerial Economics: Concepts & cases<br>3. D.N.Dwivedi, Managerial Economics<br>4. D.C.Huge, Managerial Economics<br>5. 5. Peterson & Lewis, Managerial Economics                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |                             |

|                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                       |                     |                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------|
| Programme/Class: Degree                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                       | Year: First         | Semester: First          |
| Course Major 2                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                       |                     |                          |
| Course Title: Basic Accounting                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                       |                     |                          |
| Course outcomes:                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                       |                     |                          |
| The aim of the course is to build knowledge and understanding principles of accounting among the students. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Accounting. The outcome of the course will be as follows – |                                                                                                                                                                                                                                                                                                       |                     |                          |
| To Introduce about Accounting Principles and other aspects of accounting.                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                       |                     |                          |
| To provide knowledge about rectification of errors.                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                       |                     |                          |
| To make able about valuation of stocks.                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                       |                     |                          |
| To make aware with share and Debenture.                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                       |                     |                          |
| Credits: 4                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                       | Compulsory          |                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                       | Min. Passing Marks: |                          |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                       |                     |                          |
| Unit                                                                                                                                                                                                                                                                            | Topics                                                                                                                                                                                                                                                                                                |                     | No. of Lectures Total=40 |
| I                                                                                                                                                                                                                                                                               | Introduction: Meaning, Importance, Utility and process of accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & limitations of accounting, Various users of accounting information, Accounting Principles: Conventions & Concepts Accounting Cycle. |                     | 8                        |
| II                                                                                                                                                                                                                                                                              | Accounting equation, Dual aspect of accounting, Types of accounts, Rules of debit & credit, Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts. Preparation of final accounts along with adjustment entries.                 |                     | 13                       |
| III                                                                                                                                                                                                                                                                             | Valuation of stocks, Accounting treatment of depreciation, Reserves and provisions, Rectification of errors, Preparation of bank reconciliation statement, Bills of exchange and promissory notes.                                                                                                    |                     | 10                       |
| IV                                                                                                                                                                                                                                                                              | Issue of shares and debentures, forfeiture of share, Reissue of Forfeited Shares, Issue of bonus shares and right issue, Redemption of preference shares and debentures.                                                                                                                              |                     | 9                        |
| Suggested Readings:                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                       |                     |                          |
| 1. Agarwal B.D., Advanced Accounting                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                       |                     |                          |
| 2. Chawla & Jain, Financial Accounting                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                       |                     |                          |
| 3. Chakrawarti K.S., Advanced Accounts.                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                       |                     |                          |
| 4. Gupta R.L. & Radhaswamy, Fundamentals of Accounting                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                       |                     |                          |
| 5. Jain & Narang, Advanced Accounts                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                       |                     |                          |
| Suggested Continuous Evaluation Methods:                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                       |                     |                          |
| In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                         |                                                                                                                                                                                                                                                                                                       |                     |                          |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                       |                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Year: First                                                                                                                                                                                                                                                                           | Semester: First                     |
| <b>Course Major 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                       |                                     |
| Course Title: Principles of Management                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                       |                                     |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding about principles of management among the students. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about management. The outcome of the course will be as follows –<br>To provide knowledge about management and its principles.<br>To provide knowledge about Managerial functions.<br>To make aware with management thinkers and their contributions. |                                                                                                                                                                                                                                                                                       |                                     |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                       | Compulsory                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                       | Min. Passing Marks:                 |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                       |                                     |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Topics</b>                                                                                                                                                                                                                                                                         | <b>No. of Lectures<br/>Total=40</b> |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Introduction: Concepts, objectives, nature, scope and significance of management, managerial rules Contribution of Taylor, Weber, Mintzbug and Fayol in management, Management Vs. administration..                                                                                   | 9                                   |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Planning: Concept, objectives, nature, importance and limitations of planning, planning process, Concept of Decision Making and its Importance, forms, techniques , process and limitations MBO.                                                                                      | 10                                  |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Organizing: Concept, objectives, nature of organizing, Types of Organization, Organization Structures need and considerations of Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control.                                         | 9                                   |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation and Communication.<br>Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling | 12                                  |
| <b>Suggested Readings:</b><br>1. Pagare Dinkar, Principles of Management<br>2. Prasad L.M., Principles and Practice of Management<br>3. Satya Narayan and Raw VSP, Principles and Practice of Management<br>4. Srivastava and Chunawalla, Management Principles and Practice                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                       |                                     |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                       |                                     |
| <b>Suggested equivalent online courses:</b><br>.....                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                       |                                     |
| <b>Further Suggestions:</b><br>.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                       |                                     |

**BBA: First Year Course Structure**  
**Second Semester**

|   |     |             |                                |   |
|---|-----|-------------|--------------------------------|---|
| 2 | I   | Major Paper | Organisational Behavior        | 4 |
|   | II  | Major Paper | Marketing Theory and Practices | 4 |
|   | III | Major Paper | Computer Applications          | 4 |
|   | IV  | Minor Paper | Business Ethics and Governance | 6 |

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|------------------|--------------------------|
| Programme/Class: Degree                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                         | Year: First |                     | Semester: Second |                          |
| Course Major 1                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| Course Title: Organisational Behavior                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| Course outcomes:                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| The aim of the course is to build knowledge and understanding of Organisational Behavior among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Organisational Behavior. The outcome of the course will be as follows – |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| To provide knowledge about Organisational Behavior.                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| To provide knowledge about individual and group behaviour.                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| To give an overview about change in organization and QWL.                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| Credits: 4                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             | Compulsory          |                  |                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             | Min. Passing Marks: |                  |                          |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| Unit                                                                                                                                                                                                                                                                                          | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                  |             |                     |                  | No. of Lectures Total=40 |
| I                                                                                                                                                                                                                                                                                             | Introduction: Meaning and Definition Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.                                                                                                                                                                                                                                                      |             |                     |                  | 9                        |
| II                                                                                                                                                                                                                                                                                            | Individual Behavior: concept, Personality, Perception and its role in individual decision making, Attitude: Job related Attitudes, Job Satisfaction, Learning, Motivation, Hierarchy of needs theory, Theory X and Y and Z, Motivation- Hygiene theory, Vroom’s expectancy theory.                                                                                                                                                      |             |                     |                  | 12                       |
| III                                                                                                                                                                                                                                                                                           | Behavior Dynamics: Interpersonal behavior, Communication, Transaction Analysis, The Johari Window, Leadership, Its Theories and prevailing leadership styles in Indian Organisations. Group Behavior: Definition and classification of Groups, Types of Group Structures, Group decision making, Teams Vs Groups, Contemporary issues in managing teams, Inter-group problems in organizational group dynamics, Management of conflict. |             |                     |                  | 10                       |
| IV                                                                                                                                                                                                                                                                                            | Management of Change: Change and Organisational development, Resistance to change, Approaches to managing organizational change, Organisational effectiveness, Organisational culture, Power and Politics in Organisation, Quality of work life, Recent advancements in OB.                                                                                                                                                             |             |                     |                  | 9                        |
| Suggested Readings:                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| 1 Bennis, W.G., Organisation Development                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| 2. Breech Islwar, Oragnaistion-The Framework of Management                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| 3. Dayal, Keith, Organisational Development                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| 4. Sharma, R.A., Organisational Theory and Behavior                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| 5. Prasad, L.M., Organisational Behavior                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| Suggested Continuous Evaluation Methods:                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |
| In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |                     |                  |                          |

| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Year: Year: First                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Semester: Second            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Course Major 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |
| Course Title: Marketing Theory and Practices                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding of Marketing management among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Marketing Theory and Practices. The outcome of the course will be as follows –<br>To provide knowledge about Marketing Theory and Practices.<br>To provide knowledge about market segmentation and marketing mix.<br>To give an overview about marketing research. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Introduction to Marketing: Definition, nature, scope and importance of Marketing, Definition and Objectives of marketing Management, Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing. green marketing, Concept of marketing Environment.                                                                                                                                                                                             | 10                          |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Market Segmentation: Concept, meaning basis of segmentation, its Importance in marketing; Targeting: Concept, Types, Importance; Positioning: Concept, Importance, Steps in product positioning, Repositioning.                                                                                                                                                                                                                                                                                    | 9                           |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Marketing Mix: Definition, The elements of marketing mix, Product–types of product, Product Mix, New Product Development, Product life cycle, Branding and Packaging. Distribution – Concept, importance, different types of distribution Channels. factors affecting choice of distribution channel.<br>Price–Meaning, objective, factors influencing pricing, methods of pricing. Promotion – Promotional mix, tools, objectives, factors affecting promotion mix. media selection & management. | 12                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Marketing Research: Definition, Importance, Process and Scope. Marketing Information System: Meaning, Importance, Scope and Components of Marketing Information System. Consumer Behaviour: Concept, Importance and factors influencing consumer behaviour. Ethics in marketing.                                                                                                                                                                                                                   | 9                           |
| <b>Suggested Readings:</b><br>1. Philip Kotlar, Marketing Mgt. (PHI)<br>2. Etzet, Walker, Stanton, Marketing<br>3. Rajan Saxena, Marketing Management                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |

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| Programme/Class:Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                          | Year: First         | Semester: Second            |
| Course Major 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |
| Course Title: Computer Applications                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge, understanding Computer Applications among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Computer Applications. The outcome of the course will be as follows –<br>To provide knowledge about computer and its application.<br>To provide knowledge about components and working on computer.<br>To give an overview about software system and Data base management. |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                          | Compulsory          |                             |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                          | Min. Passing Marks: |                             |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Topics                                                                                                                                                                                                                                                                                                                                                                   |                     | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Computer: Concept & Meaning, History & Generations of Computers, Computers in Business, Elements of Computer system, Indian computing Environment, Management of data processing systems in Business organizations, Programmes development cycle, flow charting, Input Output analysis, Programming Concept, Use of files in Programming.                                |                     | 10                          |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Components of a computer system, Classification of Computer, Computer languages, Computer software system, Software management, Software development process, PC-software Packages; An Introduction to Disk Operating system and windows, GUI, Other system softwares; file design & Report design.                                                                      |                     | 10                          |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | MS Word: Meaning & Terminology of Word Processor, Editing and Formatting of Document, Mail Merge; MS-Excel: Creation of spreadsheet application, Range, formulas & functions, Data base functions in spreadsheet, Graphics on spreadsheet; MS-PowerPoint: Steps, Tips and Physical Aspects of Presentation, Creating, Editing and Formatting a Slide, Power Point Views. |                     | 10                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Data Processing: Meaning & Data Storage Hierarchy, Modes of data processing, Data files types- Master & Transaction file, Data file structure, Data Communications, Network Topologies, Network Types- LAN, WAN, MAN & SAN; Relevance of Data base management system, data base manager, Real Time Sharing, Online & Off line processing.                                |                     | 10                          |
| <b>Suggested Readings:</b><br>1. P. K. Sinha & P.Sinha, Computer Fundamentals, BPB Publication<br>2. V. Rajaraman, Computer Fundamentals, PHI<br>3. Tannenbaum, Computer Applications and Networks<br>4. ‘O’ Brien, Management Information Systems                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation,Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                          |                     |                             |

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| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Year: First                                                                                                                                                                                                                                                                                      | Semester: Second                    |
| <b>Course Minor 4</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                     |
| Course Title: Business Ethics and Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                  |                                     |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding Business Ethics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Ethics. The outcome of the course will be as follows –<br>To develop understanding of business ethics and values.<br>To provide relationship between ethics and corporate excellence.<br>To give an overview about Gandhian philosophy and social responsibility. |                                                                                                                                                                                                                                                                                                  |                                     |
| Credits: 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | Compulsory                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  | Min. Passing Marks:                 |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                     |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Topics</b>                                                                                                                                                                                                                                                                                    | <b>No. of Lectures<br/>Total=40</b> |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Introduction: Concept, Objectives and nature of ethics; ethics, values and behaviour; development of ethics, relevance of ethics and values in business, Arguments against business ethics.                                                                                                      | 9                                   |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance, Ethos of Vedanta in management, Hierarchism as an organizational value.                                                                                                         | 10                                  |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Relationship between Ethics & Corporate Excellence, Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM. Gandhian Philosophy of Wealth Management, Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins, Concept of knowledge management and wisdom management. | 11                                  |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Concept and importance Social Audit.                                                                                      | 10                                  |
| <b>Suggested Readings:</b><br>1. Kaur Tripat, Values & Ethics in Management, Galgotia Publishers.<br>2. Chakraborty S.K., Human values for Managers<br>3. McCarthy, F.J., Basic Marketing<br>4. Chakraborty S.K., Ethics in Management: A Vedantic Perspective, Oxford University Press.                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                     |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                     |

## BBA: Second Year Course Structure

### Third Semester

|   |     |             |                            |   |
|---|-----|-------------|----------------------------|---|
| 3 | I   | Major Paper | Business Statistics        | 4 |
|   | II  | Major Paper | Human Resource Development | 4 |
|   | III | Major Paper | Business Environment       | 4 |

|                         |              |                 |
|-------------------------|--------------|-----------------|
| Programme/Class: Degree | Year: Second | Semester: Third |
|-------------------------|--------------|-----------------|

#### Course Major 1

Course Title: Business Statistics

#### Course outcomes:

The aim of the course is to build knowledge and understanding of Business Statistics among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Statistics.

The outcome of the course will be as follows –

To provide knowledge about basic concepts of Statistics.

To provide knowledge measurement of central tendency.

To give an overview of correlation and regression analysis.

To make able to know the sampling and probability.

|                   |                     |
|-------------------|---------------------|
| Credits: 4        | Compulsory          |
| Max. Marks: 25+75 | Min. Passing Marks: |

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0

| Unit       | Topics                                                                                                                                                                                                                                                                                                                                                                                            | No. of Lectures<br>Total=40 |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>I</b>   | Introduction: Concept, Meaning and Definition features, significance & limitations of statistics, Basic of Descriptive and Inferential Statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation of data.                                                                                                                                         | 8                           |
| <b>II</b>  | Measures of Central Tendency Mean, Median, Mode- Meaning and Practical Problems, Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.                                                                                                                             | 12                          |
| <b>III</b> | Correlation and Regression: Meaning and types of correlation, Simple correlation, Karl Pearson's Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient. Business Forecasting: Meaning, Objective and Importance of Business Forecasting.                                                                 | 10                          |
| <b>IV</b>  | Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal Distribution.<br>Sampling: Meaning, Importance, Essentials of good sampling, Size of sample, Methods of sampling, Sampling and non-sampling errors, Concept of Hypothesis Testing, Type-I and Type-II Errors. | 10                          |

#### Suggested Readings:

- 1 Gupta, S.P. & Gupta, M.P., Business Statistics
- 2 Levin, R.I., Statistics for Management
- 3 Feud, J.E., Modern Elementary Statistics
- 4 Elhance, D.N., Fundamentals of Statistics
- 5 Gupta, C.B., Introduction of Statistical Methods

#### Suggested Continuous Evaluation Methods:

In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Year: Year: Second                                                                                                                                                                                                                                                                                                                                                    | Semester: Third             |
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| <b>Course Major 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                       |                             |
| Course Title: Human Resource Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                       |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding of Human Resource Development among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Human Resource Development. The outcome of the course will be as follows –<br>To provide knowledge about HRD concepts and other aspects.<br>To provide knowledge about potential appraisal.<br>To give an overview about Job Enrichment and Quality circles.<br>To make aware with human resource accounting. |                                                                                                                                                                                                                                                                                                                                                                       |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                       | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                       | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                       |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Topics                                                                                                                                                                                                                                                                                                                                                                | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | HRD: Concept, Meaning Definition and Importance, benefits and its distinction from HRM, Functions and Challenges of HRD, Focus of HRD System, Structure of HRD System, Role of HRD manpower; Management Development: Concept, need, management development methods.                                                                                                   | 10                          |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Potential Appraisal: Concept, meaning, objectives, features, need, process, methods and Obstacles; Training: Meaning, role, assessing needs for training, organizing training programmes, training methods, and evaluation of training; HRD interventions-Meaning & types.                                                                                            | 9                           |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Job Enrichment: Concept, meaning, objectives, Characteristics, Principles, Steps for job enrichment, Hurdles in job enrichment, making job enrichment effective, Job and Work redesign; Quality Circles: Concept, benefits, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India. | 12                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | HRA: Meaning, Objectives, Features, Scope, Limitations and Methods of HRA; Career Management: Meaning, Elements, Goal and benefits; Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress.                                                                                                                             | 9                           |
| <b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. Dipak Kumar Bhattacharya, Human Resource Management</li> <li>2. Arun Monappa, Managing Human Resource</li> <li>3. P.Subba Rao, Essential of HRM and Industrial Relations</li> <li>4. C.B. Memoria, Personnel Management</li> </ol>                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                       |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                       |                             |

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|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Programme/Class: Degree                                                                                                | Year: Second                                                                                                                                                                                                                        | Semester: Third             |
| <b>Course Major 3</b>                                                                                                  |                                                                                                                                                                                                                                     |                             |
| Course Title: Business Environment                                                                                     |                                                                                                                                                                                                                                     |                             |
| Course outcomes: The objective of this paper is to give the basic knowledge about the business environment in industry |                                                                                                                                                                                                                                     |                             |
| Credits: 4                                                                                                             |                                                                                                                                                                                                                                     | Compulsory                  |
| Max. Marks: 25+75                                                                                                      |                                                                                                                                                                                                                                     | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                            |                                                                                                                                                                                                                                     |                             |
| Unit                                                                                                                   | Topics                                                                                                                                                                                                                              | No. of Lectures<br>Total=40 |
| I                                                                                                                      | Introduction: Meaning and Definition, Concept, Nature, Significance and Components of Business environment, Factors affecting Business Environment, Micro and Macro Environment, Environmental scanning and its technique.          | 10                          |
| II                                                                                                                     | Economic Systems: Capitalism, Socialism, Communism, Mixed Economy- Role and importance of Public Sector & Private Sector                                                                                                            | 10                          |
| III                                                                                                                    | Industrial Policy- Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization                                                                     | 12                          |
| IV                                                                                                                     | Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA; Overview of International Business Environment, Trends in World Trade: WTO-Objectives and role in International trade. | 8                           |
| Suggested Readings:<br>1. Francis Cherunilum, Business Environment<br>2. K. Aswathapa, Business Environment            |                                                                                                                                                                                                                                     |                             |

**BBA: Second Year Course Structure****Fourth Semester**

|   |     |                               |                        |   |
|---|-----|-------------------------------|------------------------|---|
| 4 | I   | Major Paper                   | Research Methodology   | 4 |
|   | II  | Major Paper                   | Business Finance       | 4 |
|   | III | Major Paper                   | Business Law           | 4 |
|   | IV  | Minor Paper                   | Business Communication | 6 |
|   | V   | Research Report cum Viva-voce | --                     | 3 |

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| Programme/Class: Degree                                                                                    | Year: Second                                                                                                                                                                                                                                                                          | Semester: Fourth            |
| Course Major 1                                                                                             |                                                                                                                                                                                                                                                                                       |                             |
| Course Title: Research Methodology                                                                         |                                                                                                                                                                                                                                                                                       |                             |
| Course outcomes: The objective of this paper is to give the basic knowledge about the Research Methodology |                                                                                                                                                                                                                                                                                       |                             |
| Credits: 4                                                                                                 | Compulsory                                                                                                                                                                                                                                                                            |                             |
| Max. Marks: 25+75                                                                                          | Min. Passing Marks:                                                                                                                                                                                                                                                                   |                             |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                |                                                                                                                                                                                                                                                                                       |                             |
| Unit                                                                                                       | Topics                                                                                                                                                                                                                                                                                | No. of Lectures<br>Total=40 |
| I                                                                                                          | Introduction: Meaning and significance of Research, Objectives of Research, Types of Research, Research Process, Research Problem formulation; Research Design: Features of a good research design; Different Research Designs; Measurement in Research; Data types; Sources of Error | 10                          |
| II                                                                                                         | Sampling Design: Census & Sample Surveys; Steps in Sampling Design; Types of Sample designs-Probability & Non Probability sampling.                                                                                                                                                   | 8                           |
| III                                                                                                        | Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing: Chi-square test, Z-test, t-test, F-test.                                                                                                                         | 12                          |
| IV                                                                                                         | Presentation: Diagrams; graphs; charts. Report writing; Layout of Research report; Types of Reports; Mechanism of writing a Research report;Precautions for writing report.                                                                                                           | 10                          |
| Suggested Readings:                                                                                        |                                                                                                                                                                                                                                                                                       |                             |
| 1. C.R. Kothari, Research Methodology                                                                      |                                                                                                                                                                                                                                                                                       |                             |
| 2. Banerjee S. and Roy Ramendu, Fundamentals of Research Methodology                                       |                                                                                                                                                                                                                                                                                       |                             |

| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Year: Second                                                                                                                                                                                                                                                                                                       | Semester: Fourth            |
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| <b>Course Major 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                    |                             |
| Course Title: Business Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                    |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding of Business Finance among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Business Finance. The outcome of the course will be as follows –<br>To provide knowledge about business finance and investment decisions.<br>To provide knowledge about financing and dividend decision. To give an overview about working capital. |                                                                                                                                                                                                                                                                                                                    |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                    | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                    |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Topics                                                                                                                                                                                                                                                                                                             | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Introduction to Business Finance: Concept, Meaning and Definition of Business Finance and Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization responsibility of finance manager. Time Value of Money - Compounding & Discounting.       | 14                          |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Investment Decisions: Capital Budgeting-Payback, NPV, IRR and ARR methods and their practical applications. Financing Decision: Various sources of Finance Capitalization Concept and Meaning Basis of Capitalization, consequences and remedies of over and under capitalization,                                 | 9                           |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Dividend Decision: Concept, Meaning & application; relevance of dividend decision, Dividend Models-Walter's, Gordon's and MM Hypothesis, Dividend policy-determinants of dividend policy, factors affecting dividend decision.                                                                                     | 12                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Cost of Capital- Cost of Equity, Cost of Preference Share and Cost of Debt, WACC, Determinants of Capital structure, Capital structure theories. Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of different components of working capital. | 5                           |
| <b>Suggested Readings:</b><br>1. Maheshwari S.N., Financial Management<br>2. Khan and Jain, Financial Management<br>3. Singh H.K., Business Finance                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                    |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                    |                             |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Programme/Class: Degree                                                                                                                                                | Year: Second                                                                                                                                                                                          | Semester: Fourth            |
| <b>Course Major 3</b>                                                                                                                                                  |                                                                                                                                                                                                       |                             |
| Course Title: Business Law                                                                                                                                             |                                                                                                                                                                                                       |                             |
| Course outcomes: The objective of this paper is to give the basic knowledge about the rules and regulation of execution of Business                                    |                                                                                                                                                                                                       |                             |
| Credits: 4                                                                                                                                                             |                                                                                                                                                                                                       | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                      |                                                                                                                                                                                                       | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                            |                                                                                                                                                                                                       |                             |
| Unit                                                                                                                                                                   | Topics                                                                                                                                                                                                | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                      | The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Capacity of Parties, Free consent, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts | 10                          |
| II                                                                                                                                                                     | The Sale of Good Act, 1930: Formation of Contract, Goods, Transfer of Property, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale                              | 10                          |
| III                                                                                                                                                                    | The Negotiable Instruments Act, 1881: Nature and Types of negotiable instruments, Negotiation and Assignment, Holder-in-Due Course, Dishonour and Discharge of Negotiable Instrument; Arbitration     | 10                          |
| IV                                                                                                                                                                     | The Companies Act, 2013: Nature and Type of Companies, Formation of Companies, Registration, Memorandum and Articles of Association, Prospectus, Share capital, Membership, Meetings and Winding-Up   | 10                          |
| Suggested Readings:                                                                                                                                                    |                                                                                                                                                                                                       |                             |
| 1. Avatar Singh, Company Law<br>2. Khergamwalla, JS, The Negotiable Instrument Act<br>3. Ramaya A, A Guide to Companies Act<br>4. Tuteja SK, Business Law for Managers |                                                                                                                                                                                                       |                             |

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|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Programme/Class: Degree                                                                                      | Year: Second                                                                                                                                                                                                                                                         | Semester: Fourth            |
| Course Minor 4                                                                                               |                                                                                                                                                                                                                                                                      |                             |
| Course Title: Business Communication                                                                         |                                                                                                                                                                                                                                                                      |                             |
| Course outcomes: The objective of this paper is to give the basic knowledge about the Business Communication |                                                                                                                                                                                                                                                                      |                             |
| Credits: 4                                                                                                   |                                                                                                                                                                                                                                                                      | Compulsory                  |
| Max. Marks: 25+75                                                                                            |                                                                                                                                                                                                                                                                      | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                  |                                                                                                                                                                                                                                                                      |                             |
| Unit                                                                                                         | Topics                                                                                                                                                                                                                                                               | No. of Lectures<br>Total=40 |
| I                                                                                                            | Introduction: Meaning and objectives of Business Communication, Forms Of Communication, Communication Model and Process and Elements Principles of Effective Communication, Crisis Communication                                                                     | 10                          |
| II                                                                                                           | Corporate Communication: Formal & Informal Communication, Barriers in Communication; Oral Communication: Principles of Successful Oral Communication; Non-Verbal Communication: Body Language, Para Language; Written Communication: Principles of Effective Writing | 9                           |
| III                                                                                                          | Business Letters; Reports: Meaning & Objectives of Report Writing; Presentation: Meaning & Elements of Presentation, Designing a presentation; Employment Communication: Writing Cover Letter, CVs; Group Discussion, Interview Skills.                              | 12                          |
| IV                                                                                                           | Modern forms of Communication, International Communication, Cultural Sensitiveness and Cultural Context, Writing and Presenting in international Situations; Impact of Technology on Business Communication                                                          | 9                           |
| Suggested Readings:                                                                                          |                                                                                                                                                                                                                                                                      |                             |
| 1. Bapat & Davar, A Text book of Business Correspondence                                                     |                                                                                                                                                                                                                                                                      |                             |
| 2. Bhende D.S., Business Communication                                                                       |                                                                                                                                                                                                                                                                      |                             |
| 3. David Berio, The Process of Communication                                                                 |                                                                                                                                                                                                                                                                      |                             |
| 4. Gowd & Dixit, Advance Commercial Correspondence                                                           |                                                                                                                                                                                                                                                                      |                             |
| 5. Gurky J.M., A Reader in Human Communication                                                               |                                                                                                                                                                                                                                                                      |                             |

## BBA: Third Year Course Structure

### Fifth Semester

|   |     |                                 |                                                |   |
|---|-----|---------------------------------|------------------------------------------------|---|
| 5 | I   | Major Paper                     | Income Tax                                     | 4 |
|   | II  | Major Paper                     | Entrepreneurship and small business management | 4 |
|   | III | Major Paper                     | Industrial Relations & Labour Laws             | 4 |
|   | IV  | Major Paper                     | Management & Cost Accounting                   | 4 |
|   | V   | Internship Report cum Viva-voce | --                                             | 4 |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|
| Programme/Class: Degree                                                                                                                                                                                                                                             |                                                                                                                                                                                                | Year: Third         | Semester: Fifth             |
| Course Major 1                                                                                                                                                                                                                                                      |                                                                                                                                                                                                |                     |                             |
| Course Title: Income Tax                                                                                                                                                                                                                                            |                                                                                                                                                                                                |                     |                             |
| Course outcomes:                                                                                                                                                                                                                                                    |                                                                                                                                                                                                |                     |                             |
| The aim of the course is to build knowledge, understanding about income tax among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about Income Tax. The outcome of the course will be as follows – |                                                                                                                                                                                                |                     |                             |
| To provide knowledge about Income Tax Act.                                                                                                                                                                                                                          |                                                                                                                                                                                                |                     |                             |
| To provide knowledge about gross income and taxable income.                                                                                                                                                                                                         |                                                                                                                                                                                                |                     |                             |
| To give an overview about different deductions and exemptions.                                                                                                                                                                                                      |                                                                                                                                                                                                |                     |                             |
| Credits: 4                                                                                                                                                                                                                                                          |                                                                                                                                                                                                | Compulsory          |                             |
| Max. Marks: 25+75                                                                                                                                                                                                                                                   |                                                                                                                                                                                                | Min. Passing Marks: |                             |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                         |                                                                                                                                                                                                |                     |                             |
| Unit                                                                                                                                                                                                                                                                | Topics                                                                                                                                                                                         |                     | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                   | Indian Income Tax Act, 1961: Basic Concepts - Income, Agriculture Income, Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Income, Person, Tax Evasion, Tax Avoidance. |                     | 10                          |
| II                                                                                                                                                                                                                                                                  | Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.                                                                          |                     | 8                           |
| III                                                                                                                                                                                                                                                                 | Heads of Income: Income from Salaries, Income from House Property. Profit and Gains of Business or Profession, Capital Gains, Income from other sources.                                       |                     | 12                          |
| IV                                                                                                                                                                                                                                                                  | Aggregation of Income, Set off and Carry forward of losses, deductions from gross total Income,Computation of total Income and Tax liability, Income Tax return.                               |                     | 10                          |
| Suggested Readings:                                                                                                                                                                                                                                                 |                                                                                                                                                                                                |                     |                             |
| 1. Mehrotra, H.C., Income Tax Law and Account                                                                                                                                                                                                                       |                                                                                                                                                                                                |                     |                             |
| 2. Prasad, Bhagwati, Income Tax Law and Practice                                                                                                                                                                                                                    |                                                                                                                                                                                                |                     |                             |
| 3. Chandra Mahesh and Shukla D.C., Income Tax Law and Practice                                                                                                                                                                                                      |                                                                                                                                                                                                |                     |                             |
| 4. Agarwal, B.K., Income Tax                                                                                                                                                                                                                                        |                                                                                                                                                                                                |                     |                             |
| 5. Jain, R.K., Income Tax                                                                                                                                                                                                                                           |                                                                                                                                                                                                |                     |                             |
| Suggested Continuous Evaluation Methods:                                                                                                                                                                                                                            |                                                                                                                                                                                                |                     |                             |
| In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                            |                                                                                                                                                                                                |                     |                             |

| Programme / Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Year: Third                                                                                                                                                                                                                                                                                                               | Semester: Fifth             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <b>Course Major 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                           |                             |
| Course Title: Entrepreneurship and small business management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                           |                             |
| <b>Course outcomes:</b><br>The aim of the course is to develop concept of entrepreneur and entrepreneurship among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about entrepreneurship and small businesses. The outcome of the course will be as follows – To provide knowledge about entrepreneurial concept<br>To provide knowledge about entrepreneurship development, EDPs and support system<br>To give an overview about project and project report preparation To give an overview about the small businesses |                                                                                                                                                                                                                                                                                                                           |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                           | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                           | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                           |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Topics                                                                                                                                                                                                                                                                                                                    | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Entrepreneurship: Meaning Concept, Functions Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs – Evolution of concept, Types of entrepreneurs, traits of entrepreneur, entrepreneurs vs managers, Intrapreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs | 10                          |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Entrepreneurial Development and Institutional Support System: Entrepreneurship development, Concept and Significance, Entrepreneurial Development Programmes (EDP), problems of EDP, Institutional support to entrepreneurs, Arrangement of finance and support from financial institutions                               | 10                          |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project formulation, Project report, project appraisal.                                                                                                                                                | 12                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Small Business: New Definition of MSME, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI, Infrastructural Facilities.                                                                                   | 8                           |
| <b>Suggested Readings:</b><br>1. Entrepreneurship 10th Ed (Indian Edition) 2016 by Robert Hisrich Michael Peters Dean Shepherd, McGraw Hill<br>2. Khanka, S.S.; Entrepreneurial Development; S. Chand and Co.<br>3. Kumar, Arya; Entrepreneurship; Pearson Education.<br>4. Blundel, R. and Lockett, N.; Exploring Entrepreneurship Practices and Perspectives; Oxford Publications.<br>5. Desai, Vasant; Dynamics of Entrepreneurial Development and Management; Himalaya Publishing                                                                                                    |                                                                                                                                                                                                                                                                                                                           |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                           |                             |

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| Programme / Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Year: Third                                                                                                                                                                                                                                                                                                  | Semester: Fifth                      |
| <b>Course Major 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                              |                                      |
| Course Title: Industrial Relations & Labour Laws                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                              |                                      |
| <b>Course outcomes:</b><br>This course will help students identify and develop an overview of industrial relations. It also help in acquiring knowledge and understanding of Industrial Labour and General Laws.<br>Knowledge of Industrial Relation framework<br>Competency to understand the importance of Employee Relation within the perspective of Industrial Relation<br>Knowledge about relevant Laws of HR management<br>Competency to interpreted and implement the Labour Laws within organization<br>Competency to use Collective Bargaining and Grievance redressal Mechanism |                                                                                                                                                                                                                                                                                                              |                                      |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                              | Compulsory                           |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                              | Min. Passing Marks:                  |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                              |                                      |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Topics</b>                                                                                                                                                                                                                                                                                                | <b>No. of Lectures<br/>Total= 40</b> |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Industrial Relations- Concept, Meaning, Nature, Objectives and Importance;<br>Trade Unions- Concept, Objectives & Role of Trade Unions; Industrial Disputes- Causes and Resolutions                                                                                                                          | 8                                    |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Participative Management: Meaning and Definition Structure –Scope<br>Collective Bargaining-Works Committee- Joint Management Councils-<br>Pre-Requisite for Successful participation-Role of Government in<br>Collective Bargaining.                                                                         | 11                                   |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Industrial Unrest: Meaning and Definition Employee dissatisfaction -<br>Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout -<br>Prevention of Strikes - Lockouts. Discipline: Positive ,negative discipline,<br>disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge. | 10                                   |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Factories Act: Meaning, Definition–Welfare–Safety–Health Measures.<br>Workmen’s Compensation Act and International Labor Organization - Role<br>and Function, General provisions of Bonus Act And Gratuity Act                                                                                               | 11                                   |
| <b>Suggested Readings:</b><br>1. Sreenivasan M.R - Industrial Relations & Labor legislations.<br>2. Aswathappa K - Human Resource and Personnel Management.<br>3. Subba Rao P - Human Resource Management and Industrial Relations.<br>4. Monoppa - Industrial Relations. 5. S.C. Srivastava, Industrial Relation of Labour Laws.                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                              |                                      |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                              |                                      |

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|----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| Programme / Class: Degree                                                                                            | Year: Third                                                                                                                                                                                                                | Semester: Fifth          |
| <b>Course Major 4</b>                                                                                                |                                                                                                                                                                                                                            |                          |
| Course Title: Management & Cost Accounting                                                                           |                                                                                                                                                                                                                            |                          |
| Course outcomes: The objective of this paper is to give the basic knowledge about the Management and cost accounting |                                                                                                                                                                                                                            |                          |
| Credits: 4                                                                                                           | Compulsory                                                                                                                                                                                                                 |                          |
| Max. Marks: 25+75                                                                                                    | Min. Passing Marks:                                                                                                                                                                                                        |                          |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                          |                                                                                                                                                                                                                            |                          |
| Unit                                                                                                                 | Topics                                                                                                                                                                                                                     | No. of Lectures Total=40 |
| I                                                                                                                    | Introduction: Meaning and Definition, Nature and Scope of Management Accounting, Functions Relationship of Management Accounting, Financial Accounting, Cost Accounting.                                                   | 8                        |
| II                                                                                                                   | Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Types of Costs Methods and Techniques of costing, Installation of a Costing System; Accounting for Material, Labour and Overheads | 15                       |
| III                                                                                                                  | Product Costing: Single unit costing-preparation of cost sheet, Multiproduct Costing, Process costing, Contract costing (Elementary numerical problems)                                                                    | 10                       |
| IV                                                                                                                   | Marginal Costing and Absorption Costing, Break-even analysis, P/V ratio.                                                                                                                                                   | 7                        |
| Suggested Readings:                                                                                                  |                                                                                                                                                                                                                            |                          |
| 1. Maheshwari S.N., Advanced Problem and Solutions in Cost Accounting                                                |                                                                                                                                                                                                                            |                          |
| 2. Khan & Jain, Management Accounting                                                                                |                                                                                                                                                                                                                            |                          |
| 3. Gupta, S.P., Management Accounting                                                                                |                                                                                                                                                                                                                            |                          |

**BBA: Third Year Course Structure**  
**Sixth Semester**

|   |     |                             |                      |   |
|---|-----|-----------------------------|----------------------|---|
| 6 | I   | Major Paper                 | Goods & Service Tax  | 4 |
|   | II  | Major Paper                 | Auditing             | 4 |
|   | III | Major Paper                 | Strategic Management | 4 |
|   | IV  | Major Paper                 | International Trade  | 4 |
|   | V   | Survey Report cum Viva-voce | --                   | 4 |

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| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Year: Third |                     | Semester: Sixth |                          |
| Course Major 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |
| Course Title: Goods & Service Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |
| Course outcomes:<br>The aim of the course is to build knowledge and understanding about GST among the student. The course seeks to give detailed knowledge about the subject matter by instilling them basic ideas about GST. The outcome of the course will be as follows –<br>To provide knowledge about indirect taxes before GST.<br>To provide knowledge about registration and documentation process under GST.<br>To give an overview about tax exemptions.<br>To give an overview about filing of GSTR. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             | Compulsory          |                 |                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             | Min. Passing Marks: |                 |                          |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |                     |                 | No. of Lectures Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Introduction : Constitutional framework of Indirect Taxes before GST(Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Overview of GST ; Structure of GST (SGST, CGST, UTGST & IGST); GST Council.                                                                                                                                                                                                |             |                     |                 | 8                        |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Supply of Goods and Services - Definition of supply; Place of Supply: Intra-State and Inter-State supply; Composite and Mixed supply; Import and Export; Supplies of goods and services liable to be reverse charged; Time of supply; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.                                                                                                                                                                                        |             |                     |                 | 8                        |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Registration and Documentation: (A) Registration-Persons liable to registration; Compulsory registration; Procedure of Registration Exemption from Registration;Composition Scheme. (B) Documentation- Tax Invoice; Bill of Supply; Receipt Voucher; Payment Voucher; Refund Voucher; Debit Note; Credit Note. Returns: GSTR 1 and GSTR 2, Monthly / Quarterly Return, Annual Return; Time and procedure of filing of Returns.                                                                              |             |                     |                 | 15                       |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Input Tax Credit: Introduction, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Claiming Input Tax Credit for inputs goods, Claiming Input Tax Credit for Capital Goods<br>Payment of Tax- (a) Through Input Tax Credit (b) By cash / bank after generation of online Challan. E-Way Bill: Introduction, Preparation of E-Way Bill, Important Points for Transporter<br>GST Portal: Introduction, GST Eco-system, GST Suvidha Provider(GSP), Uploading Invoices |             |                     |                 | 9                        |
| Suggested Readings:<br>1. Anandaday Mishra, GST Law & Procedure, Taxman.<br>2. Goods and Service Tax Acts.<br>3. Relevant Goods and Services Tax Rules. Nitya Tax Associates Basics of GST Taxman<br>4. Publication on GST by the Institute of Chartered Accountants of India ( <a href="http://www.icaai.org">www.icaai.org</a> )<br>5. Publication on GST by the Central Board of Excise and Customs ( <a href="http://www.cbec.org">www.cbec.org</a> ).<br>6. Nitya Tax Associates Basics of GST Taxman      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |
| Suggested Continuous Evaluation Methods:<br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |             |                     |                 |                          |

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| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                 | Year: Third                                                                                                                                                                                                                                                                                                        | Semester: Sixth                     |
| <b>Course Major 2</b>                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                    |                                     |
| Course Title: Auditing                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    |                                     |
| <p>Course outcomes:</p> <p>The aim of the course is to build knowledge and understanding about Auditing among the student. The outcome of the course will be as follows –</p> <p>To provide knowledge about Auditing and its different types.</p> <p>To provide knowledge about audit procedure and audit of limited companies.</p> <p>Students will get an overview about special audit recent trends in auditing.</p> |                                                                                                                                                                                                                                                                                                                    |                                     |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                    | Compulsory                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                    | Min. Passing Marks:                 |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |                                     |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Topics</b>                                                                                                                                                                                                                                                                                                      | <b>No. of Lectures<br/>Total=40</b> |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                | Introduction: Meaning, Definition and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking                                                                                                                                                  | 8                                   |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                               | Internal Check System: Internal Control, Audit Procedure: Vouching, Process of Vouching, Verification of Assets and Liabilities.                                                                                                                                                                                   | 9                                   |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                              | Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate, Internal and External Audit.                                                                                                                                                    | 10                                  |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                               | Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.<br>Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit, Penalties for Unfair Practices. | 13                                  |
| <p><b>Suggested Readings:</b></p> <p>1. Basu B.K., An insight with Auditing</p> <p>2. Gupta Kamal, Contemporary Auditing</p>                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                    |                                     |
| <p><b>Suggested Continuous Evaluation Methods:</b></p> <p>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.</p>                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    |                                     |

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| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Year: Third                                                                                                                                                                                                                                                                                       | Semester: Sixth                     |
| <b>Course Major 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                   |                                     |
| Course Title: Strategic Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                   |                                     |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding about Strategic Management among the student. The outcome of the course will be as follows –<br>To develop learning and analytical skills among the students to solve business problems and provide strategic solutions.<br>The course aims to acquaint the students with nature, scope and dimensions of Business Policy and Strategy Management Process.                                                                     |                                                                                                                                                                                                                                                                                                   |                                     |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                   | Compulsory                          |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                   | Min. Passing Marks:                 |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                   |                                     |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Topics</b>                                                                                                                                                                                                                                                                                     | <b>No. of Lectures<br/>Total=40</b> |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Strategy: Meaning and Definition, Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Process of strategic management, Levels of strategy formulation and implementation.                                                                                                 | 8                                   |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Identifying strategic alternatives of business; SWOT Analysis, Environmental appraisal – Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model, External environmental analysis – PESTEL. | 10                                  |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis – TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; The Experience Curve, Grand Strategy, BCG Matrix; Functional Strategies, Global entry strategies.                         | 12                                  |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership and corporate culture; Evaluation and Control: Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.                    | 10                                  |
| <b>Suggested Readings:</b><br>1. Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw – Hill<br>2. Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12 <sup>th</sup> edition, Pearson Education.<br>3. Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education.<br>4. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India<br>5. L. M. Prasad – Strategic Management – Sultan Chand |                                                                                                                                                                                                                                                                                                   |                                     |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                   |                                     |

| Programme/Class: Degree                                                                                                                                                                                                                                                                                                                                                                                              | Year: Third                                                                                                                                                                                                    | Semester: Sixth             |
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| <b>Course Major 4</b>                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                |                             |
| Course Title: International Trade                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                |                             |
| <b>Course outcomes:</b><br>The aim of the course is to build knowledge and understanding about International Trade among the student.<br>The outcome of the course will be as follows –<br>To provide knowledge about different methods of international trade. To provide knowledge about international economic institutions.<br>Students will get an overview about India foreign trade and India's trade policy. |                                                                                                                                                                                                                |                             |
| Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                | Compulsory                  |
| Max. Marks: 25+75                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                | Min. Passing Marks:         |
| Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P: 3-0-0                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                |                             |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                 | Topics                                                                                                                                                                                                         | No. of Lectures<br>Total=40 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                    | Introduction: Meaning and Definition of International Trade Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.     | 9                           |
| II                                                                                                                                                                                                                                                                                                                                                                                                                   | Foreign trade: Meaning and Definition, Foreign trade & economic growth, balance of trade, balance of payments, free trade, Tariff & Non- Tariff Barriers                                                       | 9                           |
| III                                                                                                                                                                                                                                                                                                                                                                                                                  | International Economic Institutions: IMF, World Bank, WTO, Regional Economic Groupings- NAFTA, EU, ASEAN, SAARC, BRICS.                                                                                        | 12                          |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                   | India's Foreign Trade: Recent trends in India's foreign trade, Institutional Infrastructure for export promotion in India: EXIM Bank, ECGC; Projects & Consultancy Exports. Trade Policy: India's Trade policy | 10                          |
| <b>Suggested Readings:</b><br>1. Varshney & Bhattacharya, International Marketing                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                |                             |
| <b>Suggested Continuous Evaluation Methods:</b><br>In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.                                                                                                                                                          |                                                                                                                                                                                                                |                             |