

Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur



Bachelor of Business Administration-(BBA)

Three Year Programme

(In Six Semesters)

Course Structure

Under Choice Based Credit System

(To be effective from 2024-25 Session)

**Department of Business Administration
Deen Dayal Upadhyaya Gorakhpur University
Gorakhpur**

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The three-year full-time Degree in Bachelor of Business Administration (BBA) shall be governed by the Department of Business Administration, DDU Gorakhpur University, Gorakhpur-273009.

The Programme Structure

The Bachelor of Business Administration (BBA) is divided into three parts as under. Each part will consist of two semesters.

Year	Semester-Odd	Semester-Even
1 st	Semester-I	Semester-II
2 nd	Semester-III	Semester-IV
3 rd	Semester-V	Semester-VI

Classification of Credits as per Year and Semesters

Year	Semester	Major	Ability Enhancement Course	Skill Enhancement Course	Research/Internship Project	Total Credit
1 st	I	18	2	3	-	23
	II	18	2	3	-	23
2 nd	III	18	2	3	-	23
	IV	18	2	-	-	20
3 rd	V	18	-	-	3	21
	VI	15	-	-	-	15
Total		105	08	09	03	125

Note: One lecture will be of 60 minutes, i.e. one-hour duration

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Course Structure

Year	Semester	Major	Credits	Skill Enhancement Course	Ability Enhancement Course	Research /Project/Dissertation/Internship/Field work/Survey	Total Credits
		Own Faculty		Pool Course at university Level			
Year 1							
1	I	Business Economics	3+0	1 (3 Credits)	1 (2 Credits)	-	23
		Basic Accounting	3+0				
		Business Statistics	3+0				
		Principles of Management	3+0				
		Business Ethics and Governance	3+0				
		Computer Applications	3+0				
1	II	Organisational Behavior	3+0	1 (3 Credits)	1 (2 Credits)	-	23
		Business Finance	3+0				
		Talent Management	3+0				
		Marketing Theory and Practices	3+0				
		Business Mathematics	3+0				
		Marketing Communication and Advertising Management	3+0				
Year 2							
2	III	Management & Cost Accounting	3+0	1 (3 Credits)	1 (2 Credits)	-	23
		Business Law	3+0				
		Production Management	3+0				
		Business Policy	3+0				
		Business Communication	3+0				
		Business Environment	3+0				
2	IV	Supply Chain Management	3+0	-	1 (2 Credits)	-	20
		Research Methodology	3+0				
		Specialised Accounting	3+0				
		Consumer	3+0				

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		Behaviour					
		Investment Analysis & Portfolio Management	3+0				
		Digital Marketing	3+0				
Year 3							
3	V	Income Tax	3+0	-	-		21
		Social Media Marketing and E- Commerce	3+0				
		Entrepreneurship & Small Business Management	3+0				
		Sales Management	3+0				
		Industrial Relations & Labour Laws	3+0				
		Company Accounts	3+0				
		*Summer Training Report, Presentation and its Evaluation and viva-voce based on Summer Training Report				3+0	
3	VI	Strategic Management	3+0				15
		Goods & Service Tax	3+0				
		Auditing	3+0				
		International Trade	3+0				
		Training & Development	3+0				

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Semester Wise Course Structure

Year 1st Semester I

Year	Semester	Paper Code	Paper Name	Credit
Major Course				
1st	I	BBA101	Business Economics	3+0
		BBA102	Basic Accounting	3+0
		BBA103	Business Statistics	3+0
		BBA104	Principles of Management	3+0
		BBA105	Business Ethics and Governance	3+0
		BBA106	Computer Applications	3+0
Skill Enhancement Courses (SEC)				
		Any one course (From pool of courses offered at University level)		3+0
Ability Enhancement Courses (AEC)				
		Any one course (From pool of courses offered at University level)		2+0

Total Credits- 23

Note:

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level. For more details, please refer to the university's website.



Year 1st Semester II

Year	Semester	Paper Code	Paper Name	Credit		
Major Courses						
1 st	II	BBA107	Organisational Behavior	3+0		
		BBA108	Business Finance	3+0		
		BBA109	Talent Management	3+0		
		BBA110	Marketing Theory and Practices	3+0		
		BBA111	Business Mathematics	3+0		
		BBA112	Marketing Communication and Advertising Management	3+0		
		Skill Enhancement Courses (SEC)				
		Any one course (From pool of courses offered at University level)			3+0	
		Ability Enhancement Courses (AEC)				
		Any one course (From pool of courses offered at University level)			2+0	

Total Credits- 23

Note:

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level. For more details, please refer to the university's website.



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Year 2nd Semester III

Year	Semester	Paper Code	Paper Name	Credit	
Major Course					
2 nd	III	BBA201	Management & Cost Accounting	3+0	
		BBA202	Business Law	3+0	
		BBA203	Production Management	3+0	
		BBA204	Business Policy	3+0	
		BBA205	Business Communication	3+0	
		BBA206	Business Environment	3+0	
		Skill Enhancement Courses (SEC)			
		Any one course (From pool of courses offered at University level)			3+0
		Ability Enhancement Courses (AEC)			
		Any one course (From pool of courses offered at University level)			2+0

Total Credits-23

Note:

Select one course from the Ability Enhancement Course (AEC) and one course from the Skill Enhancement Course (SEC) categories, from the pool of courses offered at the university level. For more details, please refer to the university's website.



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Year 2nd Semester IV

Year	Semester	Paper Code	Paper Name	Credit	
Major Course					
2 nd	IV	BBA207	Supply Chain Management	3+0	
		BBA208	Research Methodology	3+0	
		BBA209	Specialised Accounting	3+0	
		BBA210	Consumer Behaviour	3+0	
		BBA211	Investment Analysis & Portfolio Management	3+0	
		BBA212	Digital Marketing	3+0	
		Ability Enhancement Courses (AEC)			
		Any one course (From pool of courses offered at University level)			2+0

Total Credits-20

Note:

Select one course from the Ability Enhancement Course (AEC) category, from the pool of courses offered at the university level. For more details, please refer to the university's website.

Summer Training:

At the end of the fourth semester, every student is required to undertake a Research Project, Dissertation, Internship, Field Work, or Survey, which will carry 3 credits. The internship, with a duration of 4-6 weeks, is to be completed during the break between the fourth and fifth semesters. Upon completion, students must submit a report accompanied by certification from the respective institute or organization. The report will be evaluated by a panel comprising two experts (one internal and one external), and there will be no internal evaluation for this component. Additionally, in the fifth semester, a Viva-Voce examination will be conducted based on the Summer Training Report, with the evaluation consisting of 50 marks for the report and 50 marks for the Viva-Voce.

Year 3rd Semester V

Year	Semester	Paper Code	Paper Name	Credit
Major Course				
3 rd	V	BBA301	Income Tax	3+0
		BBA302	Social Media Marketing and E- Commerce	3+0
		BBA303	Entrepreneurship & Small Business Management	3+0
		BBA304	Sales Management	3+0
		BBA305	Industrial Relations & Labour Laws	3+0
		BBA306	Company Accounts	3+0
		BBA 307	*Summer Training Report, Presentation and its Evaluation and viva-voce based on Summer Training Report	3+0

Total Credits-21

Year 3rd Semester VI

Year	Semester	Paper Code	Paper Name	Credit
Major Course				
3 rd	VI	BBA308	Strategic Management	3+0
		BBA309	Goods & Service Tax	3+0
		BBA310	Auditing	3+0
		BBA311	International Trade	3+0
		BBA312	Training & Development	3+0

Total Credits-15

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Syllabus of BBA

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Course Code-BBA 101

Course Title-Business Economics

Credits-3+0

Course Objective: The objective of the Business Economics course is to provide students with a comprehensive understanding of economic principles

Unit	Topics
I	Introduction to Business Economics: Nature and Scope 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.
II	Demand Analysis: Concept of Demand & its determinants; Price, Income & Substitution effects. Elasticity of demand: meaning, types, measurement and significance in managerial decisions.
III	Production and Cost Analysis: Meaning, Production function, Law of variable proportions and laws of return to scale, Various cost concepts and classification, Cost output relationship in short run & long Run, Cost curves, Revenue concepts.
IV	Pricing: Nature of market, Types of markets and their characteristics, Pricing under different market structures-Perfect, Monopoly, Oligopoly and Monopolistic competition, Price discrimination under monopoly competition. Profit Management: Concept of Profit, Economic and accounting Profits, Profit maximization, Break even analysis.

Course Outcome: By the end of the course, Students will learn how markets and other governance structures organize core economic activities, such as production, distribution, and consumption, and the growth of productive resources at the individual or firm level.

Reference books:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem, and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirschey, M., Managerial Economics, Thomson Southwestern (2003)
3. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western, Singapore, 2001)

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Course Code-BBA 102

Course Title-Basic Accounting

Credits-3+0

Unit	Topics
I	Introduction: Meaning 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.
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, Rectification of Errors.
III	Valuation of stocks, Accounting treatment of depreciation, Reserves and provisions, Preparation of final accounts.
IV	Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures.

Course Outcome:

1. To orient students in the field of Accounting.
2. To help students understand Accounting Concepts.

Reference Books:

1. Maheshwari, S.N., (2013) Accounting, 14th edition.
2. Jain, S.P. & Narang, K.L. (2014) Accounting, 14th Edition, Kalyani Publishers: New Delhi.

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Unit	Topics
I	Introduction: Concept, features, significance & limitations of statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation.
II	Measures of Central Tendency: (Mean, Median, Mode), Measures of Variation (Range, Quartile Deviation, Mean Deviation, and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.
III	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.
IV	Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Bayes' theorem [Simple numerical]. Sampling: Method of sampling, Sampling and non-sampling errors, Test of hypothesis, Type-I and Type-II Errors, Large sample tests.

COURSE OUTCOME:

- 1.To orient students in the field of Statistics
- 2.To help Students to understand Statistics Concepts.

Reference Books:

1. Sanjeet Singh, Wiley Publication,,14th Edition.
2. A.Stine, Pearson Publication,10th Edition

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Course Code-BBA 104

Course Title-Principles of Management

Credits-3+0

Unit	Topics
I	Introduction: Concepts, objectives, nature, scope, and significance of management, Contribution of Taylor, Weber, and Fayol in management, Management vs. Administration.
II	Planning: Concept, objectives, nature, importance, and limitations of planning, planning process, Concept of Decision Making and its Importance, forms, techniques, and process.
III	Organizing: Concept, objectives, nature of organizing, Types of Organization, Delegation of authority, Authority, and responsibility, Centralization and Decentralization, Span of Control.
IV	Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation, and Communication. Controlling: Concept, Principles, Process, and Techniques of controlling

COURSE OUTCOME:

1. To develop competencies and knowledge of students to become effective professionals.
2. To orient students on recent changes and development in the field of management.
3. To help students understand the basic Principles and concepts of Management.

Books Recommended:

1. L.M. Prasad, Principles and Practices of Management, Himalaya Publishing House (2013).
2. Rao, P.S., Principles of Management, Himalaya Publishing House (2013).
3. Sharma, R.K. & Gupta, S.K., Business Management (3rd edition), New Delhi: Kalyani Publishers.

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COURSE OBJECTIVE:

To familiarize the students with various concepts of ethics and moral values and inculcate social responsibility and corporate excellence.

Unit	Topics
I	Introduction: Concept and Nature of Ethics; Ethics, Values, and Behaviour; Development of Ethics, Relevance of Ethics and Values in Business, Arguments Against Business Ethics.
II	Work life in Indian Philosophy: Indian ethos for work life, Indian values for the workplace, Work-life balance, Ethos of Vedanta in Management.
III	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.
IV	Corporate Social Responsibility: Social Responsibility of Business with respect to different stakeholders, Arguments for and against Social Responsibility of Business, Social Audit.

COURSE OUTCOME:

- Understand the basic concepts in Business Ethics.
- To impart the knowledge to the student about various principles of ethics.
- To learn corporate excellence.
- To get an idea about the different stakeholders.

Reference Books:

1. Gupta, S.P. (2008). Corporate Governance, Sultan Chand & Sons, New Delhi.
2. Subba Rao P. Business Ethics, Himalayan Publishing House, 2nd edition.

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COURSEOBJECTIVE:

To familiarize the students with various concepts of Computer and learn application of computer in a more practical way.

Unit	Topics
I	Introduction to Computer: Hardware: Input / Output devices, storage devices and memory. Software: System and Application Software, Compilers, Interpreters, and Assemblers. Computer Languages: Levels of languages, generation and their features. Generation of Computer.
II	Operating Systems: DOS: External and Internal Commands and Features. WINDOWS 7: Basic Operations, utilities, and features.
III	An overview of MS Word 2007, MS Excel 2007, MS PowerPoint 2007, MS Access 2007.
IV	Information Technology: Introduction to IT and its development, Impact and Future of IT in Business Organisation. Image processing, Virtual Reality, Video Conferencing, Artificial Intelligence.

COURSEOUTCOME:

- Understand the basic concepts in Computer.
- To impart the knowledge to the student about various devices.
- To learn the Operating system.
- To get an idea about the different aspects of IT.

Reference Books:

- James F. Kurose, Pearson Publication, 10th Edition.
- Satyaprakash Sethy, Blue Rose Publishers Pvt. Ltd., 2nd Edition.

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Semester II

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COURSEOBJECTIVE:

To familiarize the students with various concepts of ethics and moral values and inculcate social responsibility and corporate excellence.

Unit	Topics
I	Introduction: Nature and scope of OB, Challenges and opportunities for OB, Organization Goals, Models of OB, Impact of Global and Cultural diversity on OB.
II	Individual Behavior: Concept, Personality, Perception and its role in individual decision making, Learning, Motivation, Hierarchy of needs theory, Theory X and Y, Motivation-Hygiene theory, Vroom's expectancy theory.
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.
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 advances in OB.

COURSEOUTCOME:

- Understand the basic concepts in Organisation Behaviour
- To impart the knowledge to the student about various principles of Organisation Behaviour
- To learn the Behaviour Dynamics
- To get an idea about the Different stakeholders

ReferenceBooks:

1. L. M. Prasad, Organisation Behaviour, Sultan Chand & Sons, New Delhi.
2. Subba Rao P., Organisation Behaviour, Himalayan Publishing House, 2nd edition.

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CourseCode-BBA108
Course Title-Business Finance

Credits-3+0

COURSEOBJECTIVE:

To familiarize the students with various concepts of ethics and moral values and inculcate social responsibility and corporate excellence.

Unit	Topics
I	Introduction to Business Finance: Concept of Business Financeand Financial management, Finance functions, objectives of financial management- Profitability vs. Shareholder wealth maximization. Time Value of Money. Investment Decisions: Capital Budgeting-Payback, NPV, IRR and ARR methods and their practical applications.
II	Financing Decision: Capitalization Concept, Basis of Capitalization, consequences and remedies of over and under capitalization, Cost of Capital, WACC, Determinants of Capital structure.
III	Dividend Decision: Concept & relevance of dividend decision, Dividend Models - Walter's, Gordon's, and MM Hypothesis, Dividend policy - determinants of Dividend Policy.
IV	Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of Different Components of Working Capital.

COURSEOUTCOME:

- Understand the basic concepts in Business Finance
- To impart the knowledge to the student about various Techniques of Business Finance
- To learn the Various Decisions in Finance
- To get an idea about the Different stakeholders

Reference Books:

- 1.Gupta,S.P.(2008).Financial Management, Sultan Chand & Sons, New Delhi.
- 2.Dr.S.P Gupta. Business Finance Himalayan Publishing House 2nd edition.

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Course Code-BBA109
Course Title-Talent Management

Credits-3+0

COURSE OBJECTIVE:

To familiarize the students with various concepts of Talent Management and different aspects and models of Talent Management.

Unit	Topics
I	Introduction, Meaning & Objectives, Role of Talent Management, Key Processes of Talent Management, Human Resource Planning, Recruitment, Selection, Performance Monitoring, Retention
II	Job analysis - Method of Collecting Information, Developing Questionnaires, Interviews, Developing Job Description & Job Specification. Developing HR Planning Process
III	The element of Talent Management - The resourcing strategy - Attraction and retention policies and programs – Talent Audit – Role Development
IV	Comprehensive Approach to Retaining Employees, Managing Voluntary Turnover. Performance Management, Career Management.

COURSE OUTCOME:

- Understand the basic concepts in Talent Management
- To impart the knowledge to the student about various Aspects of Talent Management
- To learn the Various Concepts of Talent Management
- To get an idea about the Different Principles and Models of Talent Management

Reference Books:

1. Dessler, Gary, *A Framework for Human Resource Management*, Pearson Publication, 7th Edition..

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Course Code-BBA 110
Course Title- Marketing Theory and Practices

Credits-3+0

COURSEOBJECTIVE:

To acquaint students with the fundamentals of Human Resource Management and the recent developments in Human Resource Management.

Unit	Topics
I	Introduction to Marketing: Definition, nature, scope, importance of Marketing Management. Core concepts of marketing: selling concept, production concept, modern marketing concept, societal marketing.
II	Market segmentation: Concept, basis of segmentation, its importance in marketing. Targeting: Concept, Types, Importance. Positioning: Concept, Importance, Brand positioning, Repositioning.
III	Marketing Mix: Product – Product Mix, New Product development, types of product, Product lifecycle, Branding and packaging. Pricing – Meaning, objective, factors influencing pricing. Distribution – Concept, importance, different types of distribution Channels. Promotion – Promotion mix - tools, objectives.
IV	Marketing Research: Importance, Process, and Scope. Marketing Information System: Meaning, Importance, and Scope. Consumer Behaviour: Concept, Importance, and factors influencing Consumer Behaviour..

COURSEOUTCOME:

- To impart knowledge in Marketing and its practices.
- To understand various concepts of Marketing.

Reference Books:

- 1.Philip Kotler, Pearson Publication,2nd Edition.
- 2.KelvinKeller, Pearson Publication,4th Edition.

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Course Code-BBA111
Course Title-Business Mathematics

Credits-3+0

COURSE OBJECTIVE:

To acquaint students with the fundamentals of Business Mathematics and recent developments in Business Mathematics.

Unit	Topics
I	Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction, Multiplication of Matrix, Use of Matrix in Business.
II	Percentage, Ratio and Proportion, Average, Mathematical Series - Arithmetic mean, Geometric mean & Harmonic mean, Simple Interest & Compound Interest.
III	Set theory: Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set, Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Intersection of Sets, Use of set theory in business.
IV	Concept of Differentiation and Integration, Application of Differentiation & Integration in Business (No proof of theorems, etc.).

COURSE OUTCOME:

- To impart knowledge in Arithmetic Mean and Compound Interest.
- To understand Set Theory and concepts of Differentiation.

Reference Books:

1. *Business Mathematics*, Sultan Chand & Sons, 4th Edition.
2. Himalaya Publishing House, Antony Walker, 3rd Edition.

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Course Code-BBA112

Course Title-Marketing Communication and Advertising Management

Credits-3+0

Course Objective: The objective of the Marketing Communication and Advertising Management course is to equip students with a thorough understanding of the principles, strategies, and tools used in marketing communication and advertising. Through theoretical knowledge and practical applications, students will develop the necessary skills to create effective communication campaigns, build brand awareness, and influence consumer behavior in today's dynamic marketplace.

Unit	Topics
I	Marketing Communication: Meaning and its objectives, Integrated Marketing Communication (IMC): concepts and process, IMC promotion Mix.
II	Advertising - Meaning, objectives, its role and functions, Classification of advertising, economic, social and ethical issues in advertising, DAGMAR approach and Advertising Agencies.
III	Advertising Budget: Top-down and Build-up approach, methods of advertising – Affordable method, arbitrary allocation method, percentage of sales method, competitive parity method.
IV	Media Planning and Strategy: Media Types and their characteristics; Setting Media objectives; Steps involved in media planning. Evaluation of Advertising Effectiveness: Need and purpose of evaluation, pre-testing and post-testing techniques.

Course Outcomes:

- Understand the role and importance of marketing communication and advertising in achieving organizational objectives.
- Analyze the elements of the communication process and their application in marketing contexts.
- Develop strategies to identify target audiences, define communication objectives, and craft compelling messages.

Reference Books:

- *Integrated Advertising, Promotion, and Marketing Communications* by Kenneth E. Clow and Donald E. Baack
- *Advertising and Promotion: An Integrated Marketing Communications Perspective* by George E. Belch and Michael A. Belch
- *Strategic Brand Management: Building, Measuring, and Managing Brand Equity* by Kevin Lane Keller

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Semester III

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Course Code-BBA 201

Course Title-Management & Cost Accounting

Credits-3+0

Course Objective: To equip students with the tools and techniques required to assess business performance, control costs, and support strategic planning and decision-making processes.

Unit	Topics
I	Introduction: Meaning, Nature and Scope of Management Accounting, Functions, Relationship of Management Accounting, Financial Accounting and Cost Accounting.
II	Cost Accounting: Nature and Scope of Cost Accounting, Cost concepts and classifications, Methods and Techniques, Accounting for Material, Labour and Overheads.
III	Product Costing: Single unit costing - preparation of cost sheet, Process costing, Contract costing (Elementary numerical problems).
IV	Marginal Costing and Absorption Costing: Break-even analysis (Elementary numerical problems).

Course Outcomes:

- Understand the fundamental concepts and principles of management accounting, including cost behavior, cost-volume-profit analysis, and budgeting.
- Analyze and interpret financial statements to assess the financial performance of an organization, identify areas for improvement, and make informed management decisions
- Apply various costing methods, such as job costing, process costing, and activity-based costing, to allocate costs accurately and support cost management decisions.

Reference Books:

- *Management Accounting: Principles and Applications* by R.M. Maheshwari and S.N. Maheshwari
- *Cost Accounting: Principles and Practice* by M.N. Arora
- *Management and Cost Accounting* by Colin Drury
- *Cost Accounting: A Managerial Emphasis* by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan

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Course Objective: To equip students with the legal literacy required to navigate the complexities of business transactions, contracts, and regulatory compliances.

Unit	Topics
I	The Indian Contract Act 1872: Scope of the Act, Essentials of a Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts
II	The Sale of Goods Act 1930: Formation of Contract, Conditions & Warranties, Rights of an Unpaid Seller, Performance of the Contract of Sale
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
IV	The Companies Act 2013: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Membership

Course Outcomes:

- Understand the fundamental principles of business law, including contract law, tort law, and business entities' legal structures.
- Analyze and apply legal concepts to real-world business scenarios, including the formation, interpretation, and enforcement of contracts.
- Identify and assess legal risks associated with business operations, transactions, and relationships, and develop strategies to mitigate these risks.

Reference Books:

- *Business Law for Managers* by P.K. Goel
- *Business Laws* by M.C. Kuchhal and Vivek Kuchhal
- *Business Legislation for Management* by M.C. Shukla
- *Business Regulatory Framework* by Sultan Chand & Sons
- *Business Law for Managers* by S.S. Gulshan and G.K. Kapoor

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Course Code-BBA 203

Course Title-Production Management

Credits-3+0

Course Objective: The objective of this course is to provide students with a comprehensive understanding of production management principles and practices. This course aims to equip students with the tools and techniques required to optimize production systems, minimize costs, and enhance productivity in various industrial settings.

Unit	Topics
I	Introduction to Production Management: Definitions of Production Management; Production Process; Objectives of Production Management; Scope of Production Management; Importance of Technology in Production
II	Concept of Forecasting: Purpose of Sales Forecasting, Basic Elements of Forecasting, Importance of Forecasting, Objectives of Forecasting, Classification of Forecasting; Qualitative and Quantitative Techniques of Forecasting.
III	Product Selection: Definitions of Product Design and Development, Need for Product Design and Development, Origin of the Product Idea and Selection from Various Alternatives, Choosing among Alternative Products, Modifying the Existing Products, Sources of Product.
IV	Nature of Production Planning and Control (PPC); Types of Plans, Elements of Production Planning, Strategy of Production Planning.

Course Outcomes:

- Understand the key concepts and principles of production management, including production planning, scheduling, and control.
- Analyze different types of production systems, such as batch production, mass production, and lean production, and assess their suitability for different industries and products.
- Apply techniques for forecasting demand, capacity planning, and inventory management to optimize production operations and meet customer needs.

Reference Books:

- *Operations Management: Sustainability and Supply Chain Management* by Jay Heizer, Barry Render, and Chuck Munson
- *Production and Operations Management* by K. Aswathappa and Shridhara Bhat
- *Operations Management* by Nigel Slack, Alistair Brandon-Jones, and Robert Johnston
- *Introduction to Materials Management* by J.R. Tony Arnold, Stephen N. Chapman, and Lloyd M. Clive

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Course Code-BBA 204

Course Title-Business Policy

Credits-3+0

Course Objective: The objective of this course is to provide students with a comprehensive understanding of business policy and strategic management concepts. Through theoretical learning and practical applications, students will develop the knowledge and skills necessary to formulate, implement, and evaluate strategic plans in complex and dynamic business environments.

Unit	Topics
I	Introduction: Nature & importance of Business Policy, Development & Classification of Business Policy; Mechanism of policy making.
II	Responsibilities & Tasks of Top Management: Objectives of Business, Characteristics, Classification, Types of objectives and their overall Hierarchy, Setting of objectives, Corporate Planning; Concept of long-term Planning, Strategic Planning, Nature, Process & Importance
III	Corporate Strategy: Concept, Components, Importance, and Strategy Formulation: Concept, Process & Affecting Factors. Strategy Evaluation: Process, Criteria, Environmental Analysis.
IV	Concept of Synergy: Types, Evaluation of Synergy, Capability Profiles, Synergy as a Component of Strategy & its relevance.

Course Outcomes:

1. Understand the fundamental concepts and theories of strategic management, including environmental analysis, competitive advantage, and strategic planning processes.
2. Analyze the internal and external factors influencing organizational performance and develop strategies to capitalize on strengths, overcome weaknesses, leverage opportunities, and mitigate threats.

Reference Books:

1. "Business Policy and Strategic Management" by Azhar Kazmi
2. "Crafting & Executing Strategy: The Quest for Competitive Advantage" by Arthur A. Thompson Jr., Margaret A. Peter F, John E. Gamble, and A. J. Strickland III
3. "Strategic Management: Text and Cases" by Gregory Dess, G.T. Lumpkin, and Alan Eisner
4. "Business Policy: Text and Cases" by C.M. Jain

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Course Code-BBA 205

Course Title-Business Communication

Credits-3+0

Course objective: This course aims to enhance students' ability to convey information clearly Persuasively and professionally fostering productive relationships with stakeholders and contributing to organizational success.

Unit	Topics
I	Introduction: Meaning and objective of Business communication, Forms of Communication, Process, Principles of Effective Communication
II	Corporate Communication: Formal and Informal Communication, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars.
III	Essential of effective Business letters, Writing Important Business letters; Oral & Non-verbal communication: Principles of Oral Presentation, Factors affecting Presentation, effective Presentation skills.
IV	Body Language, Para Language, Effective Listening, Writing Resume, Letter, and Application; Modern forms of communication.

Course Outcomes:

- Develop a deep understanding of the principles and theories of business communication, including audience analysis, message composition, and communication channels.
- Demonstrate proficiency in written communication skills, including drafting professional emails, memos, reports, and other business documents with clarity, conciseness, and accuracy.

Reference book

- *Business Communication: Concepts, Cases and Applications* by S. M. Rai, Anurag Singal, and Sangeeta Sharma
- *Business Communication: Theory and Application* by Bovee and Thill
- *Business Communication: Building Professional Skills* by Meenakshi Raman and Prakash Singh
- *Effective Business Communication* by Asha Kaul and Anshu Arora

Course Code- BBA 206

Course Title-Business Environment

Credits-3+0

Course objective: To equip students with the knowledge and analytical skills necessary to assess opportunities and challenges in the business environment and develop strategies to navigate them successfully.

Unit	Topics
I	Introduction: Concept, Significance, and Components of Business Environment, Micro and Macro environment, Factors affecting Business Environment.
II	Economic Systems: Capitalism, Socialism, Communism, Mixed Economy - Public Sector & Private Sector
III	Industrial Policy: Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization, and Globalization.
IV	Role of Government in Regulation and Development of Business: Monetary and Fiscal Policy, WTO - Objectives and role in international trade.

Course Outcomes:

- Understand the multidimensional nature of the business environment, including economic systems, socio-cultural trends, political institutions, and technological advancements.
- Analyze macroeconomic indicators, such as GDP growth, inflation rates, and unemployment rates, to assess the overall health of the economy and its impact on business operations.
- Evaluate the influence of social and cultural factors on consumer behavior, market trends, and corporate social responsibility initiatives within the business environment.

Reference Books:

- *Business Environment* by Francis Cherunilam
- *Business Environment: Text and Cases* by Justin Paul and Kavita Verma
- *Business Environment: Managing in a Strategic Context* by John Kew and John Stredwick
- *Business Environment and Entrepreneurship* by Anjali Khanna

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Semester IV

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Course Code-BBA 207

Course Title-Supply Chain Management

Credits-3+0

Course Objective: The objective of this course is to provide students with a comprehensive understanding of supply chain management principles and practices. Through theoretical learning and practical applications, students will develop the knowledge and skills necessary to design, optimize, and manage supply chains effectively.

Unit	Topics
I	Introduction, Definition of Supply Chain Management, Evolution of the Concept of Supply Chain Management, Key Drivers of Supply Chain Management, Typology of Supply Chains, Problems in SCM and Suggested Solutions
II	Three Components of SCM, Demand Management, Demand Forecasting; Evolution of ERP, Concept of ERP in SCM, Quick Response and Accurate Response System in SCM, Use of Other Planning Strategies
III	Understanding the Benchmarking Concept: Benchmarking Process, Benchmarking Procedure.
IV	New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E- Commerce in Supply Chain Management, Green Supply Chain Management, Distribution Resource Planning.

Course Outcomes:

1. Understand the fundamental concepts and components of supply chain management, including procurement, production, logistics, distribution, and inventory management.
2. Analyze supply chain strategies, including lean management, agile supply chains, and demand-driven supply chains, to meet customer requirements while minimizing costs and risks.
3. Evaluate the role of information technology and digitalization in supply chain management, including the use of supply chain software, data analytics, and blockchain technology.

Reference Books:

- *Supply Chain Management: Strategy, Planning, and Operation* by Sunil Chopra and Peter Meindl
- *Supply Chain Management: Concepts, Techniques, and Practices* by Ram Ganeshan and Terry P. Harrison
- *Introduction to Supply Chain Management Technologies* by David Frederick Ross
- *Logistics and Supply Chain Management* by Martin Christopher

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Course Objective: The objective of this course is to provide students with a comprehensive understanding of research methodology principles and techniques applicable across various disciplines. Through theoretical learning and practical exercises, students will develop the knowledge and skills necessary to design, conduct, and analyze research studies effectively.

Unit	Topics
I	Meaning of Research: Objectives of Research, Types of Research, Research Process, Research Problem formulation, Research Design: Features of a good research design; Different Research Designs; Data types.
II	Sampling Design: Census & Sample Surveys; Steps in Sampling Design; Types of Sample Designs - Probability & Non-Probability sampling.
III	Processing & Analysis of Data: Processing operations; problems in processing; types of analysis, Hypothesis Testing (A simple overview).
IV	Presentation: Diagrams; graphs; charts. Report writing; Layout of Research Report; Types of Reports; Mechanism of writing a Research report; Precautions for writing a report.

Course Outcomes:

1. Understand the fundamental principles of research methodology, including research paradigms, epistemological perspectives, and the research process.
2. Identify and formulate research questions, hypotheses, and objectives that are clear, focused, and relevant to the chosen research topic or problem.
3. Explore different research designs, including quantitative, qualitative, and mixed-methods approaches, and select the most appropriate design based on research goals.

Reference Books:

- *Research Methodology: Methods and Techniques* by C.R. Kothari
- *Research Methodology: A Step-by-Step Guide for Beginners* by Ranjit Kumar
- *Research Methodology: Methods and Techniques* by K. Sreehari Rao
- *Research Methodology: Concepts and Cases* by Deepak Chawla and Neena Sondhi
- *Research Methodology: Methods & Techniques* by R. Panneerselvam



Course Code-BBA 209

Course Title-Specialised Accounting

Credits-3+0

Course Objective: The objective of this course is to provide students with advanced knowledge and skills in specialized accounting areas beyond the scope of general accounting principles. Through theoretical learning and practical applications, students will deepen their understanding of complex accounting topics and their practical applications in specialized industries or contexts.

Unit	Topics
I	Accounting of Non-trading Institutions, Joint Venture and Consignment, Partnership Accounts.
II	Accounts of Banking companies and General Insurance companies
III	Departmental Account and Branch account. Accounts related to Hire Purchase and Installment Payment transactions, Royalty Accounts.
IV	Computerized Accounting: Introduction, Advantages and Disadvantages, Accounting software/packages, Tally. Company Creation and Accounting Masters, Accounts with Inventory, Final Accounts and Report Generation.

Course Outcomes:

1. Gain an in-depth understanding of specialized accounting topics, such as forensic accounting, international accounting standards, governmental accounting, or non-profit accounting, depending on the focus of the course.
2. Analyze industry-specific accounting regulations, standards, and practices relevant to the chosen specialization, ensuring compliance and alignment with legal and regulatory requirements.
3. Develop proficiency in applying specialized accounting techniques and methodologies, including advanced financial reporting, cost accounting, and performance measurement methods.

Reference Books:

1. "Advanced Accountancy" by S.Chand & Company Ltd.
2. "Accounting for Joint Ventures" by Ashish K. Bhattacharyya
3. "Insurance Accounting: Banking & General Insurance" by M.P.Gupta and Ashok Sehgal
4. "Advanced Accountancy: Volume I" by M.C. Shukla, T.S. Grewal, and S.C. Gupta
5. "Financial Accounting: An Introduction to Concepts, Methods, and Uses" by Clyde P. Stickney, Roman L. Weil, and Katherine Schipper
6. "Advanced Accountancy: Partnership Accounts" by S.N. Maheshwari and S.K. Maheshwari

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Course Code-BBA 210

Course Title-Consumer Behaviour

Credits-3+0

Course objective: This course aims to equip students with the knowledge and skills necessary to analyze consumer behavior patterns, predict consumer preferences, and develop effective marketing strategies to meet consumer needs and desires.

Unit	Topics
I	Consumer Behaviour: Concept, importance and scope of CB, Consumer research process. Consumer Behaviour models: Economic model, Howard & Seth model, Nicosia model, Engel-Kollat-Blackwell model.
II	Individual determinants: Perceptual process, consumer learning process, need for studying, Consumer attitude formation. Meaning and nature of personality, self-concept.
III	Influences & Consumer Decision making: Family, reference group, personal, social, and cultural influence on CB, Consumer Decision making process, Consumer Communication process.
IV	Industrial Buying Behaviour: Participants, characteristics of industrial markets, factors influencing industrial markets, stages of industrial buying process.

Course Outcomes:

1. Understand the fundamental theories and models of Consumer Behavior, including psychological theories, sociocultural influences, and decision-making processes.
2. Analyze the psychological factors influencing Consumer Behavior, such as perception, motivation, learning, attitude formation, and personality traits.
3. Explore the sociocultural influences on Consumer Behavior, including culture, subculture, social class, reference groups, and family dynamics, and their impact on consumer preferences and purchasing decisions.

Reference Books:

- *Consumer Behavior: Buying, Having, and Being* by Michael R. Solomon
- *Consumer Behavior: Building Marketing Strategy* by Del I. Hawkins, David L. Mothersbaugh, and Roger J. Best
- *Consumer Behavior: A Framework* by Jagdish N. Sheth and E. Jerome McCarthy
- *Consumer Behaviour: Insights from Indian Market* by Rizwan Ahmed, S.R. Pillai, and R. Chitra Arumuga

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Course Code-BBA 211

Course Title-Investment Analysis & Portfolio Management

Credits-3+0

Course Objective: To provide students with a comprehensive understanding of investment analysis and portfolio management principles. This course aims to equip students with the tools and techniques required to make informed investment decisions and optimize portfolio performance in various financial markets.

Unit	Topics
I	Investments: Nature, scope, objective and Process of investments analysis, concept of return and risk analysis, measurement of return and risk: Systematic and Unsystematic Risk.
II	Investment Alternatives: Investment instrument of Capital Market and Money Market, Non-Security forms of Investment, Government Securities, Mutual Fund.
III	Fundamental Analysis: Economic analysis, industry analysis, and company analysis. Technical Analysis: Trends, indicators, indices, and moving average applied in technical analysis.
IV	Portfolio Management: Meaning, importance, and objectives of portfolio and portfolio management, Risk and Return - Definition, types, and importance. Portfolio Analysis: Risk Measurement; Estimating rate of return and standard deviation of portfolio returns.

Course Outcomes:

1. Understand the fundamental concepts and theories of investment analysis, including risk and return, asset pricing models, and portfolio diversification.
2. Analyze different types of financial assets, including stocks, bonds, derivatives, and alternative investments, and evaluate their risk-return characteristics and investment suitability.
3. Apply quantitative techniques, such as valuation models, discounted cash flow analysis, and technical analysis, to assess the intrinsic value of financial assets and identify investment opportunities.

Reference Books:

- *Investments* by Zvi Bodie, Alex Kane, and Alan J. Marcus
- *Portfolio Management: Concepts and Strategies* by Frank J. Fabozzi and Edwin H. Neave
- *Security Analysis and Portfolio Management* by Donald E. Fischer and Ronald J. Jordan
- *Investment Analysis and Portfolio Management* by Prasanna Chand

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Course Code-BBA 212

Course Title-Digital Marketing

Credits-3+0

Course Objectives:

- To introduce students to the concept of digital marketing and its evolution.
- To familiarize students with various digital marketing channels such as SEO, SEM, social media, email marketing, etc.
- To teach students how to create and manage a website optimized for digital marketing goals.

Unit	Topics
I	Introduction to Digital Marketing: Definition and Evolution of Digital Marketing, Importance of Digital Marketing for Businesses, Overview of Key Digital Marketing Channels: Search Engine Optimization (SEO), Search Engine Marketing (SEM), Social Media Marketing (SMM), Content Marketing, Email Marketing.
II	Digital Marketing Strategy and Planning: Digital Marketing Strategy Framework, Setting Marketing Objectives and Key Performance Indicators (KPIs), Conducting Market Research and Target Audience Analysis, Competitor Analysis and Benchmarking.
III	Digital Marketing Tools and Techniques: Website Design and Optimization, Social Media Marketing Tactics, Search Engine Marketing, Email Marketing Best Practices.
IV	Measuring and Analyzing Digital Marketing Performance: Introduction to Digital Marketing Analytics, Performance Monitoring and Reporting, Campaign Optimization Strategies, Legal and Ethical Considerations in Digital Marketing.

Course Outcome:

- Students will be able to design and optimize a website for digital marketing purposes.
- Students will understand how to develop and implement social media marketing campaigns effectively.
- Learn how to measure, analyze, and optimize digital marketing performance using relevant metrics and tools.

Reference Books:

- Digital Marketing: Strategy, Implementation and Practice* by Dave Chaffey and Fiona Ellis-Chadwick
Don't Make Me Think by Steve Krug
The Art of Social Media by Guy Kawasaki and Peg Fitzpatrick
Digital Marketing Analytics: Making Sense of Consumer Data in a Digital World by Chuck Hemann and Ken Barbary

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Course Code-BBA 301
Course Title-Income Tax

Credits-3+0

Course Objective: The objective of the Income Tax course is to provide students with a comprehensive understanding of the principles, concepts, and regulations governing income taxation. Through theoretical knowledge and practical applications, students will develop the necessary skills to analyze, interpret, and apply tax laws in various financial scenarios.

Unit	Topics
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.
II	Basis of Charge: Scope of Total Income, Residence and Tax Liability, Income which does not form part of Total Income.
III	Heads of Income: Income from Salaries, Income from House Property, Profit and Gains of Business or Profession, Capital Gains, Income from other sources.
IV	Aggregation of Income: Set off and Carry forward of losses, deductions from gross total Income, Computation of total Income and Tax liability.

Course Outcomes:

- Understand the fundamental principles and concepts of income taxation.
- Analyze different sources of income and their tax implications for individuals and businesses.
- Interpret and apply relevant tax laws, regulations, and provisions in real-world scenarios.

Reference Books:

- *Income Tax Fundamentals* by Gerald E. Whittenburg and Martha Altus-Buller
- *Federal Income Taxation* by William A. Klein, Joseph Bankman, Daniel N. Shaviro, and Kirk J. Stark
- *Principles of Taxation for Business and Investment Planning* by Sally M. Jones and Shelley C. Rhoades-Catanach

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Course Code-BBA 302

Course Title-Social Media Marketing and E-Commerce

Credits-3+0

Course Objective: This course delves into the principles and strategies of e-commerce, exploring how businesses can effectively leverage online platforms to drive sales, expand market reach, and enhance customer experiences. Students will examine various e-commerce models, technologies, and Marketing tactics essential for success in the digital marketplace.

Unit	Topics
I	Meaning and concept – E-commerce vs Traditional Commerce; Importance, features & benefits of E-Commerce; Impacts, Challenges & Limitations of E-Commerce; Various Business models of E-Commerce.
II	Components of website; Online payment; Security issues on electronic payment system; Solutions to security issues; M-commerce; Search engine optimization.
III	Introduction to Social Media Marketing; Evolution of Social Media Platforms; Consumer Behavior on Social Media; Ethical Considerations in Social Media Marketing.
IV	Platform-Specific Strategies for Business; Content Creation and Management; Influencer Marketing and User-Generated Content; Social Media Advertising Techniques.

Course Outcomes:

- Understand the fundamentals of e-commerce and its significance in modern business.
- Explore different types of e-commerce models and platforms.
- Develop strategies for creating and managing an e-commerce website.
- Learn techniques for driving traffic and converting visitors into customers.

Reference Books:

- *Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media* by Shiv Singh
- *The Social Media Marketing Book* by Rohit Uttamchandani
- *E-commerce: Concepts and Cases* by Abhijit Chakrabarti and Rajiv Kumar
- *Social Media Marketing: A Practical Approach* by Piyush Kumar Sinha and Satish K. Batra

Course Code-BBA 303

Course Title-Entrepreneurship and Small Business Management

Credits-3/0

Course Objective: The objective of the Entrepreneurship and Small Business Management course is to provide students with a comprehensive understanding of the principles, practices, and challenges involved in starting and managing a small business. Through theoretical knowledge and practical applications, students will develop the skills and mindset necessary to identify opportunities, develop business plans, and navigate the complexities of entrepreneurship in diverse business environments.

Unit	Topics
I	Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship, Entrepreneurs - Evolution of concept, Types of entrepreneurs, traits of entrepreneur, entrepreneurs Vs managers, Women Entrepreneurs, Rural Entrepreneurs.
II	Entrepreneurial Development and Institutional Support System: Entrepreneurship development, Concept and Significance, Entrepreneurial Development Programmes (EDP), problems of EDP, Institutional support to entrepreneurs.
III	Business Idea: Environmental analysis, Search for business idea, Identification of projects, Selection of project, Project formulation, Project report, project appraisal.
IV	Small Business: Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI.

Course Outcomes:

- Understand the concept of entrepreneurship and its significance in driving innovation, economic growth, and job creation.
- Identify entrepreneurial opportunities through market analysis, customer needs assessment, and trend analysis.
- Develop business plans that encompass key elements such as mission and vision, market analysis, competitive strategy, financial projections, and operational planning.

Reference Books:

- *Entrepreneurship: Theory, Process, and Practice* by Donald F. Kuratko and Richard M. Hodgetts
- *Small Business Management: Launching and Growing Entrepreneurial Ventures* by Justin G. Longenecker, J. William Petty, and Leslie E. Palich
- *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses* by Eric Reis

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Course Code- BBA 304
Course Title-Sales Management

Credits-3+0

Course Objective: The objective of the Sales Management course is to provide students with a comprehensive understanding of the principles, strategies, and techniques involved in managing sales functions within organizations. Through theoretical knowledge and practical applications, students will develop the skills necessary to lead sales teams, design effective sales strategies, and achieve sales targets in competitive markets.

Unit	Topics
I	Introduction to Sales Management: Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.
II	Salesmanship: Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition.
III	Sales Organization and Relationship: Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations.
IV	Sales Force Management: Recruitment and Selection, Sales Training, Sales Compensation. Concept of physical distribution system.

Course Outcomes:

- Understand the role and importance of sales management in achieving organizational goals and objectives.
- Analyze the sales process from prospecting and lead generation to closing and post-sale follow-up.
- Develop strategies to identify and segment target markets, understand customer needs, and create value propositions.

Reference Books:

- *Sales Management: Analysis and Decision Making* by Thomas N. Ingram, Raymond W. LaForge, Ramon A. Avila, and Charles H. Schwepker Jr.
- *Strategic Sales Management: A Boardroom Issue* by Nigel F. Piercy and Nikala Lane
- *The Psychology of Selling: Increase Your Sales Faster and Easier Than You Ever Thought Possible* by Brian Tracy
- *Sales Management: Simplified - The Straight Truth About Getting Exceptional Results from Your Sales Team* by Mike Weinberg

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Course Code-BBA 305

Course Title-Industrial Relations & Labour Laws

Credits-3+0

Course Objective: The objective of the Industrial Relations & Labour Laws course is to provide students with a comprehensive understanding of the dynamics between employers, employees, and government regulations within the workplace. Through theoretical knowledge and case studies, students will develop an appreciation for the principles of industrial relations and the legal framework governing labor-management relations.

Unit	Topics
I	Industrial Relations: Role, Importance, Trade Unions, Industrial Disputes, and their Resolutions.
II	Participative Management: Structure, Scope, Collective Bargaining, Works Committee, Joint Management Councils, Pre-Requisite for Successful participation.
III	Industrial unrest: Employee dissatisfaction, Grievances, Disciplinary Action, Domestic Enquiry, Strikes, Lockout, Prevention of Strikes, Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover. Dismissal, and Discharge.
IV	Factories Act: Meaning, Definition, Welfare, Safety, and Health Measures. Workmen's Compensation Act and International Labor Organization, Role and Function. General provisions of Bonus Act and Gratuity Act.

Course Outcomes:

- Understand the historical evolution and theoretical foundations of industrial relations.
- Analyze the roles and responsibilities of various stakeholders, including employers, employees, trade unions, and government agencies.
- Examine the factors influencing employer-employee relations, including organizational culture, power dynamics, and socio-economic conditions.

Reference Books:

- *Industrial Relations: Theory and Practice* by Michael Salamon
- *Labor Relations: Development, Structure, Process* by John A. Fossum
- *Employment and Labour Law* by Mark R. Freedland and Nicola Kountouris
- *Industrial Relations and Labour Laws* by S.C. Srivastava

Handwritten signatures and initials: Mrs, JSD, Sulu, A, S

Course Objective: The objective of the Company Accounts course is to provide students with a comprehensive understanding of the principles, procedures, and techniques involved in preparing and interpreting financial statements for companies. Through theoretical knowledge and practical applications, students will develop the skills necessary to analyze, record, and report financial transactions in compliance with accounting standards and regulations.

Unit	Topics
I	Joint Stock Companies: Its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
II	Final Accounts: Including Computation of managerial Remuneration and disposal of profit.
III	Accounting for Amalgamation of companies as per Accounting Standard 14, Accounting for Internal reconstruction, Liquidation of Company.
IV	Consolidated Balance Sheet of Holding Companies with one Subsidiary only, Statement of Affairs and Deficiency/Surplus, Receivers Receipt and Payment A/c.

Course Outcomes:

- Understand the conceptual framework of accounting and its relevance to company accounts.
- Analyze the regulatory framework governing the preparation and presentation of financial statements for companies.
- Prepare financial statements, including the balance sheet, income statement, cash flow statement, and statement of changes in equity, in accordance with relevant accounting standards.
- Interpret financial statements to assess the financial performance, liquidity, solvency, and profitability of a company.

Reference Books:

- *Financial Accounting for Management* by Ambrish Gupta
- *Company Accounts: Analysis, Interpretation, and Reporting* by J.R. Monga
- *Advanced Accountancy* by S.N. Maheshwari and S.K. Mittal
- *Financial Accounting: A Managerial Perspective* by R. Narayanaswamy
- *Company Accounts and Analysis of Financial Statements* by M.C. Shukla, T.S. Grewal, and S.C. Gupta

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Course Code-BBA 307

Course Title-Summer Training Report, Presentation, its Evaluation & Viva- Voce (based on Summer Training Report)

Credits-(3+0)

- Viva-voce carrying 100 marks shall be based on the Summer Training report submitted by fifth semester students.
- Project Evaluation shall be made by a panel of two Examiners comprising one External and one Internal at the end of Sixth Semester.
- Out of 100 marks, 50 marks shall be for evaluation of the project and 50 marks shall be for Viva-voce.

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Semester VI

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Course Code-BBA 308

Course Title-Strategic Management

Credits-3+0

Course Objective: The objective of the Strategic Management course is to equip students with the knowledge and skills necessary to formulate, implement, and evaluate strategic plans in organizations. Through theoretical learning and case studies, students will develop an understanding of the strategic management process and its significance in achieving organizational objectives and sustaining competitive advantage in dynamic business environments.

Unit	Topics
I	Strategy: Strategic Intent; Mission; Objectives and Goals; Policies; Process of strategic management, Levels of strategy.
II	Identifying strategic alternatives of business; Environmental appraisal - Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies.
III	Concept of Value Chain; SWOT Analysis; Tools and Techniques for Strategic Analysis - TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; BCG Matrix; Functional Strategies.
IV	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.

Course Outcomes:

- Understand the concept of strategic management and its role in guiding organizational decision-making and performance.
- Analyze the external environment, including industry dynamics, market trends, and competitive forces, to identify opportunities and threats for the organization.
- Evaluate the internal capabilities and resources of the organization, including strengths, weaknesses, and core competencies, to determine its strategic position.

Reference Books:

- *Strategic Management: Concepts and Cases* by Fred R. David and Forest R. David
- *Exploring Corporate Strategy: Text and Cases* by Gerry Johnson, Richard Whittington, Kevan Scholes, and Duncan Angwin
- *Strategic Management: Theory and Cases* by Jeffrey S. Harrison and Caron H. St. John

Course Code-BBA 309

Course Title -Goods & Service Tax

Credits-3+0

Course Objective: The objective of the Goods & Service Tax (GST) course is to provide students with a comprehensive understanding of the GST regime and its implications for businesses and the economy. Through theoretical learning and practical applications, students will develop the knowledge and skills necessary to comprehend GST laws, procedures, compliance requirements, and implications on various sectors and stakeholders.

Unit	Topics
I	Introduction: Overview of the Indian tax structure, Meaning and significance of GST, Constitutional amendments for GST implementation, Levy and collection of GST.
II	GST Administration and Registration: GST administration structure, Registration process under GST, Types of GST: CGST, SGST, IGST, UTGST.
III	GST Taxation and Input Tax Credit: Time, place, and value of supply, Input Tax Credit mechanism, Tax invoice, credit, and debit notes.
IV	Compliance and Legal Provisions: Filing of GST returns, Payment and refund of GST, Offences, penalties, and appeals.

Course Outcomes:

- Understand the concept and significance of Goods & Service Tax (GST) in the context of indirect taxation reforms.
- Analyze the key features, structure, and components of the GST regime, including CGST, SGST, IGST, and UTGST.
- Identify the taxable events under GST, including the supply of goods and services, and distinguish between taxable and exempt supplies.

Reference Books:

- "GST Ready Reckoner" by V.S. Datey
- "GST: Law, Analysis and Procedures" by Arun Goyal and Raj K. Agarwal
- "Goods and Services Tax: Concepts and Roadmap" by Vinod K. Singhania and Kapil Singhania
- "GST Act, Rules & Forms with Master Guide to GST with Commentary on GST Law" by Ravi Puliani and Mahesh Puliani

Course Code-BBA 310
Course Title -Auditing

Credits-3+0

Course Objective: The objective of the Auditing course is to provide students with a comprehensive understanding of auditing principles, practices, and techniques. Through theoretical learning and practical applications, students will develop the knowledge and skills necessary to assess the reliability and integrity of financial information, identify risks, and evaluate internal controls in organizations..

Unit	Topics
I	Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.
II	Internal Check System: Internal Control, Audit Procedure: Vouching, Verification of Assets and Liabilities.
III	Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.
IV	Special Audit: Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Social Audit, Management Audit, and Tax Audit.

Course Outcomes:

- Understand the role and importance of auditing in providing assurance on the reliability of financial statements and enhancing investor confidence.
- Analyze the legal and regulatory framework governing auditing standards, including the Companies Act and relevant professional codes of conduct.
- Identify the objectives, scope, and types of audits, including financial statement audits, internal audits, and operational audits.

Reference Books:

- "Auditing and Assurance Services" by Alvin A. Arens, Randal J. Elder, and Mark S. Beasley
- "Principles of Auditing & Other Assurance Services" by Ray Whittington and Kurt Pany
- "Auditing: A Practical Approach" by Robyn Moroney, Fiona Campbell, and Jane Hamilton
- "Auditing: The Art and Science of Assurance Engagements" by Alvin A. Arens, Randal J. Elder, and Mark S. Beasley

Course Code-BBA 311

Course Title-International Trade

Credits-3+0

Course Objective: The objective of the International Trade course is to provide students with a comprehensive understanding of the theories, policies, and practices governing international trade and its impact on economies, businesses, and societies. Through theoretical learning and case studies, students will develop the knowledge and skills necessary to analyze international trade patterns, evaluate trade policies, and understand the dynamics of global markets.

Unit	Topics
I	Introduction: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.
II	Foreign Trade: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.
III	International Economic Institutions: IMF, World Bank, WTO (in brief), regional economic groupings - BRICS, EU, ASEAN, SAARC.
IV	India's Foreign Trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports. Trade Policy: India's trade policy, export assistance, marketing plan for exports.

Course Outcomes:

- Understand the fundamental principles and theories of international trade, including comparative advantage, factor proportions theory, and the theory of absolute advantage.
- Analyze the determinants of trade patterns, including factor endowments, technology, transportation costs, and government policies.
- Examine the role of international trade organizations and agreements, including the World Trade Organization (WTO), regional trade agreements (RTAs), and bilateral trade agreements.

Reference Books:

- "International Economics" by Paul Krugman, Maurice Obstfeld, and Marc Melitz
- "International Trade: Theory and Policy" by Paul Krugman, Maurice Obstfeld, and Marc Melitz
- "International Trade: An Introduction to Theory and Policy" by William J. Baumol and Alan S. Blinder
- "International Trade: A Practical Introduction" by Steven Husted and Michael Melvin

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Course Code-BBA 312

Course Title-Training and Development

Credits-3+0

Course Objective: The objective of the Training and Development course is to provide students with a comprehensive understanding of the principles, theories, and practices involved in employee training and development within organizations. Through theoretical learning, case studies, and practical applications, students will develop the knowledge and skills necessary to design, implement, and evaluate training programs that enhance individual and organizational performance.

Unit	Topics
I	Introduction: Concepts and Rationale of Training and Development; Difference between Training, Development & Education, overview of training and development systems; organizing training department; training and development policies; Requisites of Effective Training.
II	Training Needs Assessment (TNA): Meaning of TNA, Purpose and Methods of TNA, the Need Assessment Process – Organizational Analysis, Person Analysis, Task Analysis, Output of TNA.
III	Designing, Conducting & Evaluation of Training Program: Areas of training, Types of training, System's Approach to Training, Training Methods, Designing a training program.
IV	Executive Development: Importance of Executive Development, Steps in the organization of a Management Development Program / Executive Development Program, Methods / Techniques of Management Development Program, Managing Workforce Diversity, Sensitivity Training, Succession Planning.

Course Outcomes:

1. Understand the importance of training and development in enhancing employee skills, knowledge, and competencies to meet organizational goals and objectives.
2. Analyze the training needs of employees and organizations through methods such as job analysis, performance appraisals, and skills assessments.
3. Examine the principles and theories of learning and motivation, including adult learning theories, cognitive theories, and reinforcement theories.

Reference Books:

1. "Employee Training and Development" by Raymond A. Noe
2. "Effective Training: Systems, Strategies, and Practices" by P. Nick Blanchard and James W. Thacker
3. "Training in Organizations: Needs Assessment, Development, and Evaluation" by Irwin L. Goldstein and Kevin Ford
4. "Handbook of Training and Development" by R. Wayne Pace and Don L. Wentworth

Handwritten signatures and initials: "Pd", "sh", "sub", "Am", "B".