

BACHELOR OF BUSINESS ADMINISTRATION-(BBA)

DISTRIBUTION OF DIFFERENT COURSES AND CREDITS IN VARIOUS SEMESTERS

Offered By:

Department of Business Administration
Faculty of Commerce
Deen Dayal Upadhyaya Gorakhpur University, Gorakhpur

Course Code - BBA 101
Course Title - **Basics of Business**

Credits - 2+0

| Unit | Topics |
|-------------|---|
| I | Nature and Scope of Business; Concept of business as a system; Business and Environment Interface; Business objective; Profit Maximization Vs Sales Maximization; Social Responsibility of Business; Business Ethics and Values. Business and Profession. |
| II | Classification of Business Activities, Concept and Meaning of Trade & Industry, Sub division of Commerce, Sub division of Trade, Sub division of Industry, Inter connection between Commerce Trade and Industry, Role of State in Business. |

Course Code - BBA 102
(F010101T)
Course Title - **Business Economics**

Credits -3+0

| 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 Code - BBA 103
(F010101T)

Credits -3+0

Course Title - **Basic Accounting**

| 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 along with adjustment entries. |
| IV | Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures. |

Course Code - BBA 104

Credits -2+0

Course Title - **Basics of Business Organization**

| Unit | Topics |
|-------------|--|
| I | Evolution of Business Organisation, Modern Business and their Characteristics, Considerations in Establishing a new Business, Qualities of a Successful Businessman, Forms of Business Organisation: Sole Propertiership, Partnership, Joint Stock Companies and Cooperatives- their Characteristics, relative Merits and Demerits, Difference between Private and Public Companies. |
| II | Forms of Business Combination: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization. Plant Location: Concept , Meaning, Importance and Factors affecting Plant Location |

Course Code - BBA105
(F010102T)

Credits -3+0

Course Title - **Business Statistics**

| 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 & Baye's 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 Code - BBA 106
(F010102T)

Credits -3+0

Course Title - **Principles of Management**

| 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 Code - BBA 107

Credits -2+0

Course Title - **Basics of International Business**

| Unit | Topics |
|------|--|
| I | International Business: Evolution of Business, Differences between Domestic Business and International Business, Modes of Entry, Goals of International Business, Problems of International Business. |
| II | International Business Environment: Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment. Globalization: Drivers of Globalization, Globalization of Market, Globalization and India, Definition and concept of Multinational Corporations. |

Course Code - BBA 108
(F010103T)

Credits -3+0

Course Title - **Business Ethics and Governance**

| 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 work place, Work-life balance, Ethos of Vedantain 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 Code - BBA 109
(F010103T)

Credits -3+0

Course Title - **Computer Applications**

| Unit | Topics |
|------|--|
| I | Computer: An Introduction, 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, Software Development process. |
| II | Components of a computer system, Generation of computer and computer languages, personal computers in Business, PC-software Packages, An Introduction to Disk. Operating system and windows, GUI. |
| III | Text Processing, software, Introduction to spreadsheet software, creation of spreadsheet application, Range, formulas, function data base functions in spreadsheet, Graphics on spreadsheet, modes of data processing, Report generation, Presentation graphics, Creating a presentation. |
| IV | Computer software system, software development process, files design & Report design, Data files types, Master & Transaction file. Relevance of Data base management system, data base manager, data communication, networking, LAN & WAN. |

Course Code - BBA 110
(F010201T)

Credits -3+0

Course Title - **Organisational Behavior**

| 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 needstheory, 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. |

Course Code - BBA 111
(F010201T)

Credits - 3+0

Course Title - **Business Finance**

| Unit | Topics |
|------|--|
| I | Introduction to Business Finance: Concept of Business Finance and 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 dividendpolicy. |
| IV | Management of Working Capital: Concepts of working capital, Approaches to the financing of current Assets, Management of different components of working capital. |

Course Code - BBA 112
(F010202T)

Credits - 3+0

Course Title - **Human Resource Development**

| Unit | Topics |
|------|---|
| I | HRD: Concept, importance, benefits and its distinction from HRM, focus of HRD System, Structure of HRD System, Role of HRD manpower. Management Development: Concept, need, management development methods. |
| II | Potential Appraisal: Concept, need, objectives, methods and Obstacles. Training: Meaning, role, assessing needs for training, organizing training programmes, training methods. |
| III | Job Enrichment: Concept, Principles, steps for job enrichment, hurdles in job enrichment, making job enrichment effective, job and work redesign. Quality Circles: Concept, structure, training in quality circle, problem solving techniques, role of management, trade union and workers, quality circles in India. |
| IV | HRA: Introduction, scope, limitations, methods, Stress Management: Definition, potential, sources of stress, consequences of stress, managing stress. |

Course Code - BBA 113
(F010202T)

Credits - 3+0

Course Title - **Marketing Theory and Practices**

| 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 life cycle, 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. |

Course Code - BBA 114
(F010203T)

Credits - 3+0

Course Title - **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, Geometric & Harmonic, 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, Inter- section of Sets, Use of set theory in business. |
| IV | Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems, etc.) |

Course Code - BBA 115
(F010203T)

Credits - 3+0

Course Title - **Advertising Management**

| Unit | Topics |
|-------------|---|
| I | Advertising: Introduction, Scope, importance in business: Role of advertising in social and economic development of India: Ethics and truths in Indian Advertising. |
| II | Integrated Communication Mix (IMC)-meaning, importance; Communication meaning, importance, process, communication mix- components, role in marketing. |
| III | Promotional objectives – importance determination of promotional objectives, setting objective DAGMAR; Advertising Budget importance, establishing the budget-approaches allocation of budget. |
| IV | Advertising Copy-meaning components types of advertising copy, importance of creativity in advertising. Advertising research – importance, testing advertising effectiveness market testing for advertising Media. |

Course Code - BBA201
(F010301T)

Credits - 3+0

Course Title - **Management & Cost Accounting**

| 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 Code - BBA202
(F010301T)

Credits - 3+0

Course Title - **Business Law**

| Unit | Topics |
|-------------|---|
| I | The Indian Contract Act 1872: Scope of the Act, Essential of A Valid Contract, Agreement, Performance of Contracts, Breach of Contract & Remedies, Quasi-Contracts |
| II | The Sale of Good 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, 1956: Nature and Type of Companies, Formation of Companies, Memorandum and Articles of Association, Prospectus, Membership. |

Course Code - BBA203
(F010302T)

Credits - 3+0

Course Title - **Production Management**

| 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 Code - BBA204

Credits - 3+0

(F010302T)

Course Title - **Business Policy**

| 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, Key areas involved; 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, Resource Analysis |
| IV | Concept of Synergy: Types, Evaluation of Synergy, Capability Profiles, Synergy as a Component of Strategy & its relevance |

Course Code - BBA205

Credits - 3+0

(F010303T)

Course Title - **Business Communication**

| 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 Code - BBA206
(F010303T)

Credits - 3+0

Course Title - **Business Environment**

| Unit | Topics |
|-------------|--|
| I | Introduction: Concept, Significance and Components of Business environment, Micro and Macro environment, Factor 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 Code - BBA 207
(F010401T)

Credits - 3+0

Course Title - **Supply Chain Management**

| 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, World Class Supply Chain Management |

Course Code - BBA208
(F010401T)

Credits - 3+0

Course Title - **Research Methodology**

| 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 report. |

Course Code - BBA 209
(F010402T)

Credits - 3+0

Course Title - **Specialised Accounting**

| Unit | Topics |
|-------------|--|
| I | Accounting of Non-trading Institutions, Joint Venture and Consignment |
| II | Accounts of Banking companies and General Insurance companies |
| III | Department account and Branch account. Accounts related to Hire Purchase and Installment payment transactions, Royalty Accounts |
| IV | Partnership Accounts: Final Account, Reconstitution of Partnership firms: admission, retirement and death of a partner, Dissolution of Partnership (Excluding insolvency of Partner) |

Course Code - BBA210
(F010402T)

Credits - 3+0

Course Title - **Consumer Behaviour**

| Unit | Topics |
|-------------|--|
| I | Consumer Behaviour: Concept, importance and scope of CB, Consumer research process. Consumer Behavior 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 Code - BBA 211
(F010403T)

Credits - 3+0

Course Title - **Investment Analysis & Portfolio Management**

| 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, Valuation of Fixed and Variable securities 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 Code - BBA212
(F010403T)

Credits - 3+0

Course Title - **Company Law**

| Unit | Topics |
|-------------|--|
| I | Introduction: Definition and Kinds of Company, Promotion and Incorporation of Companies; Memorandum of Association, Articles of Association, Prospectus. |
| II | Shares, Share Capital, Members, Transfer and Transmission of shares, Directors- Managing Director, Whole Time Director |
| III | Capital Management; Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds, quorum, voting, resolutions, minutes |
| IV | Majority Powers and minority rights, Prevention of oppression and mismanagement, winding up of companies, its Kinds and Conduct |

Course Code - BBA 301
(F010501T)

Credits - 3+0

Course Title - **Income Tax**

| 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 Code - BBA 302
(F010501T)

Credits - 3+0

Course Title - **Marketing Communication and Advertising Management**

| 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 Code - BBA 303
(F010502T)

Credits - 3+0

Course Title - **Entrepreneurship and Small Business Management**

| 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 Code - BBA 304
(F010502T)

Credits - 3+0

Course Title - **Sales Management**

| 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 Code - BBA 305
(F010503T)

Credits - 3+0

Course Title - **Industrial Relations & Labour Laws**

| 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 Code - BBA 306
(F010503T)

Credits -3+0

Course Title - **Company Accounts**

| 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 Code - BBA307
(F010601T)

Credits -3+0

Course Title - **Strategic Management**

| 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 Code - BBA308
(F010601T)

Credits -3+0

Course Title - **Goods & Service Tax**

| Unit | Topics |
|------|---|
| 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. |
| 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. |
| 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. |
| 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 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 GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices |

Course Code - BBA309
(F010602T)

Credits -3+0

Course Title - **Auditing**

| 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, Audit of Cooperative Societies, Efficiency Audit, Social Audit, Management Audit and Tax Audit. |

Course Code - BBA310
(F010602T)

Credits -3+0

Course Title - **International Trade**

| 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 Code - BBA311
(F010603T)

Credits -3+0

Course Title - **Training and Development**

| 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 Code - BBA312 (B)
(F010603T)

Credits -(3+2) =5

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

*Viva- voce carrying 100 marks shall be based on the Summer Training report submitted by third year 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 project and 50 marks shall be for Viva-voce.