ಕುವೆಂಪು ವಿಶ್ವವಿದ್ಯಾಲಯ
KUVEMPU UNIVERSITY

# Bachelor of Business Administration (BBA)

## SYLLABUS

## Scheme of Teaching and Evaluation


## As Per State Education Policy (SEP)-2023-24

## Choice Based Credit Scheme (CBCS)

**Department of PG Studies and Research in Business Administration**
**Jnana Sahyadri, Shankaraghata-577451**
**Shimoga District, Karnataka, India**

## SEMESTER I

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 1.1 | BBA1.1 | Language I | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 1.2 | BBA1.2 | Language 2 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 1.3 | BBA1.3 | Management Principles and Practices | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 1.4 | BBA1.4 | Financial Accounting I | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 1.5 | BBA1.5 | Corporate Administration | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 1.6 | BBA1.6 | Business Communication | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 1.7 | BBA1.7 | Constitutional Value (1) | Compulsory | 2 | 2 | 5 | 5 | 40 | 50 |
| TOTAL | | | | **24** | **26** | **65** | **65** | **520** | **650** |

## SEMESTER II

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 2.1 | BBA2.1 | Language 1 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 2.2 | BBA2.2 | Language 2 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 2.3 | BBA2.3 | Human Resource Management | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 2.4 | BBA2.4 | Financial Accounting II | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 2.5 | BBA2.5 | Business Environment | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 2.6 | BBA2.6 | Marketing Management | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 2.7 | BBA2.7 | Constitutional Values (2)-2 | Compulsory | 2 | 2 | 5 | 5 | 40 | 50 |
| 2.8 | BBA2.8 | Environmental Studies | Compulsory | 3 | 4 | 10 | 10 | 80 | 100 |
| TOTAL | | | | **27** | **30** | **75** | **75** | **580** | **750** |

## SEMESTER-III

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 3.1 | BBA3.1 | Language 1 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 3.2 | BBA3.2 | Language 2 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 3.3 | BBA3.3 | Financial Markets and Services | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 3.4 | BBA3.4 | Business Statistics-I | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 3.5 | BBA3.5 | Theory and Practice of Banking | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 3.6 | BBA3.6 | Fundamentals of Cost and Management Accounting | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 3.7 | BBA3.7 | Elective I - Small Business Management | Elective* | 2 | 2 | 5 | 5 | 40 | 50 |
| TOTAL | | | | **24** | **26** | **65** | **65** | **520** | **650** |

## SEMESTER-IV

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 4.1 | BBA4.1 | Language 1 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 4.2 | BBA4.2 | Language 2 | Language | 3 | 4 | 10 | 10 | 80 | 100 |
| 4.3 | BBA4.3 | Business Regulations | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 4.4 | BBA4.4 | Business Statistics-II | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 4.5 | BBA4.5 | Fundamentals of Insurance | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 4.6 | BBA4.6 | Production and Operations Management | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| 4.7 | BBA4.7 | Computer Applications in Business | Compulsory | 2 | 2 | 5 | 5 | 40 | 50 |
| 4.8 | BBA4.8 | Elective 2-Business Skills | Elective* | 2 | 2 | 5 | 5 | 40 | 50 |
| **Total** | | | | **26** | **28** | **70** | **70** | **560** | **700** |

## SEMESTER V

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 5.1 | BBA5.1 | Financial Management | Discipline | 3 | 4 | 10 | 10 | 80 | 100 |
| 5.2 | BBA5.2 | Income Tax-I | Discipline | 3 | 4 | 10 | 10 | 80 | 100 |
| 5.3 | BBA5.3.1 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | BBA5.3.2 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | a. | Investment Management | | Finance Specialization Course | | | | | |
| | b. | Consumer Behavior &Services Marketing | | Marketing Specialization Course | | | | | |
| | c. | Human Resource Development | | HR Specialization Course | | | | | |
| | d. | Fundamentals of Data Analytics | | Data Analytics Specialization Course | | | | | |
| 5.4 | BBA5.4.1 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | BBA5.4.2 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | a. | Fundamentals of Risk Management | | Finance Specialization Course | | | | | |
| | b. | Advertising and Brand Management | | Marketing Specialization Course | | | | | |
| | c. | Cultural Diversity at Workplace | | HR Specialization Course | | | | | |
| | d. | Financial Analytics | | Data Analytics Specialization Course | | | | | |
| 5.5 | BBA5.5 | Entrepreneurship Development | Compulsory | 2 | 2 | 5 | 5 | 40 | 50 |
| TOTAL | | | | **24** | **26** | **65** | **65** | **520** | **650** |

**SEMESTER VI**

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | T (Hrs) | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|---|
| 6.1 | BBA6.1 | Goods and Services Tax | Discipline | 3 | 4 | 10 | 10 | 80 | 100 |
| 6.2 | BBA6.2 | Income Tax-II | Discipline | 3 | 4 | 10 | 10 | 80 | 100 |
| 6.3 | BBA6.3.1 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | BBA6.3.2 | Specialization ** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | a. | Global Financial Management | | Finance Specialization Course | | | | | |
| | b. | International Marketing | | Marketing Specialization Course | | | | | |
| | c. | International HRM | | HR Specialization Course | | | | | |
| | d. | Business Analytics | | Data Analytics Specialization Course | | | | | |
| 6.4 | BBA6.4.1 | Specialization** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | BBA6.4.2 | Specialization** | Discipline | 4 | 4 | 10 | 10 | 80 | 100 |
| | a. | Strategic Financial Management | | Finance Specialization Course | | | | | |
| | b. | Industrial Markets and Retail Management | | Marketing Specialization Course | | | | | |
| | c. | Compensation and Performance Management | | HR Specialization Course | | | | | |
| | d. | Market Analytics | | Data Analytics Specialization Course | | | | | |
| 6.5 | BBA6.5 | Research Methodology& Survey Project | Compulsory | 2 | 2 | 5 | 20 | 25 | 50 |
| TOTAL | | | | **24** | **26** | **65** | **80** | **505** | **650** |

** 5.3, 5.4, 6.3,6.4 represents area of specialization.

**"a"** represents Finance,
**"b"** represents Marketing,
**"c"** represents Human Resource Management.
**"d"** represents Data analytics

The student has the option to choose dual specialization.

If the student opts to study finance and marketing specialization, he would be required to continue in the same stream in the 6th semester as well.

****** Research Methodology and Survey Project***

a. ***Research Methodology written examination for 25 marks (without internals)***
b. ***Project Report for 25 marks consists of C1 (Viva voce) 5 marks, 20 marks for report***

**The entire BBA Program would have**

- 4 X 6 = 24 Discipline Specific Courses
- Two Elective Papers
- Five Languages: English, Kannada, Hindi, Sanskrit, and Urdu; which would be offered in the, I, II, III and IV semester and the students are required to select any two among the languages offered and study them during their first four semesters.
- Six Compulsory Papers
- In total 44 Papers would be studied by the student

## Internal Assessment and Semester end Examination

- The Marks would be split into Internal and Semester End Exam in the ratio of **20: 80 ratios**
- **For 100 Marks Paper of 4 Credits**
- **IA would be for 20 Marks, and the Semester end Examination would be for 80 Marks For 50 Marks Paper of 2 Credits**
- **IA would have 10 Marks, and the Semester end Examination would be for 40 Marks**

**IA Marks would be further divided into two components**

| | **C1** | **C2** |
|---|---|---|
| For 20 Marks | 10 | 10 |
| For 10 Marks | 5 | 5 |

**C1** would be consolidated Marks of internal test
**C2** would be consolidated Marks of 5 Marks for Attendance, 5 Marks for Assignment/Seminars

**Marks Allocation for Attendance**

| **Range of Attendance (%)** | **Marks** |
|---|---|
| 75 to 79 | 1 |
| 80 to 84 | 2 |
| 85 to 89 | 3 |
| 90 to 94 | 4 |
| >95 | 5 |

Compulsory Papers offered **BBA4.7 and BBA 5.5**, during the fourth and fifth semester should be linked with practical assignment to the students by the concerned departments, and the students would be required to work as an intern in such domain (for a minimum of 50 hours) and submit a report to the Department. The faculty would be then required to evaluate the reports and conduct seminar on the same. Basis of awarding the internal marks - C1= 5 marks for the report, and C2 = 5 marks for the presentation made, there would be semester end exam for this subject for 40 Marks

**BBA6.5** for this course, the student would be required to take up a project, conduct the study and submit the report to the Department. The Chairman of the BOE would be required to assign the examiners to the colleges, who would evaluate the Projects for 20 Marks, and conduct Viva for 05 Marks. Basis of awarding the internal marks:C1 = 2.5 Marks would be for the presentation, and C2= 2.5 Marks would be for the viva performance (the queries handled by the student during the viva). A semester end examination would be conducted for 25 Marks, of 2 hours/credit

# Question Paper Pattern for 80 marks

All **Practical Paper question papers would be prepared in English only**, and all other theory papers (other than languages) would be bilingual in nature (Both in English and Kannada)

**Model Question Paper**

| | | |
|---|---|---|
| **QP CODE**<br>**Time = 3 Hours** | **Title of the Paper** | **[Max. Marks: 80** |

**SECTION- A** **(5x2=10)**

**I. Answer any Five sub questions each carries TWO marks**

1.
2.
3.
4.
5.
6.
7.
8.

**SECTION- B**

**II. Answer any Four questions. Each carries FIVE marks** **(4X5=20)**

1.
2.
3.
4.
5. .
6.

**SECTION – C**

**III. Answer any Two questions. Each carries TEN marks** **(2X10=20)**

1.
2.
3.
4.

**SECTION – D**

**IV. Answer any Two questions. Each carries FIFTEEN marks** **(2X15=30)**

1.
2.
3.
4.

# Question Paper Pattern for 50 marks

All **Practical Paper question papers would be prepared in English only**, and all other theory papers (other than languages) would be bilingual in nature (Both in English and Kannada)

**Model Question Paper**

| **QP CODE**<br>**Time = 2 Hours** | **Title of the Paper** | **[Max. Marks: 50** |
|---|---|---|

**SECTION- A** **(5x2=10)**

**I. Answer any Five sub questions. Each carries TWO marks**

1.
2.
3.
4.
5.
6.
7.
9.

**SECTION- B**

**II. Answer any Four questions. Each carries FIVE marks** **(4X5=20)**

1.
2.
3.
4.
5. .
6.

**SECTION – C**

**III. Answer any Two question. Each carries TEN marks** **(2X10=20)**

1.
2.
3.

**SECTION – D**

**IV. Answer any Two questions. Each carries FIFTEEN marks** **(2X15=30)**

5.
6.
7.
8.

# Question Paper Pattern for 40 marks

All **Practical Paper question papers would be prepared in English only**, and all other theory papers (other than languages) would be bilingual in nature (Both in English and Kannada)

**Model Question Paper**

| | | |
|---|---|---|
| **QP CODE**<br>**Time = 1.1/2 Hours** | **Title of the Paper** | **[Max. Marks: 40** |

**SECTION- A** **(5x2=10)**

**I. Answer any Five questions. Each carries TWO marks**

1.
2.
3.
4.
5.
6.
7.

**SECTION- B**

**II. Answer any Four questions. Each carries FIVE marks** **(4X5=20)**

1.
2.
3.
4.
5. .
6.

**SECTION – C**

**III. Answer any One question. Each carries TEN marks** **(1X10=10)**

1.
2.

# Question Paper Pattern for 25 marks

All **Practical Paper question papers would be prepared in English only**, and all other theory papers (other than languages) would be bilingual in nature (Both in English and Kannada)

**Model Question Paper**

| | | |
|---|---|---|
| **QP CODE**<br>**Time = 1 Hours** | **Title of the Paper** | **[Max. Marks: 25** |

**SECTION- A** **(5x1=05)**

**I. Answer any Five sub questions. Each carries One marks**

1.
2.
3.
4.
5.
6.
7.

**SECTION- B**

**II. Answer any two questions. Each carries FIVE marks** **(2X5=10)**

1.
2.
3.
4.

**SECTION – C**

**III. Answer any One question, which carries TEN marks** **(1X10=10)**

1.
2.

**Conditions to be complied with while preparing the question papers**

1) The question papers are to be set strictly in compliance to norms established and well within the scope of the syllabi designed.
2) Each unit will have to be provided with equal weightage.
3) The Practical subjects should have a well balanced approach; weightage should be given to both theoretical concepts as well as problems and each section should at least have one problem question in it.

## Core Objectives of the Program

01. To develop students professionally to handle business issues.
02. To develop students to be a better team worker.
03. To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.
04. To develop socially, ethically responsible business leaders.
05. To sharpen soft and hard skills among the students.
06. To promote entrepreneurial skills among students.

## Overall Program Outcome

PO1: Upon completion of the BBA program, the individual must demonstrate maturity, professionalism and team working skills.

PO2: Upon completion of the BBA program the students will have general idea of operations in business.

PO3: Upon completion of the BBA program, the individual will have specialized skills to deal with area specific issues of concern.

PO4: Upon completion of the BBA program, the individual will be able to apply technological knowhow for business advancements.

PO5: Upon completion of the BBA program, the individual will be capable of analyzing, investigating and solving critical business issues.

### BOARD OF STUDIES IN BUSINESS ADMINISTRATION

| Sl. No. | Name | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|---|
| 1. | Prof. Manjunath K R | Chairman | Chairman | ---- |
| 2. | Prof. R. Hiremani Naik | Member | Member | Chairman |
| 3. | Prof. Giridhar K. V | Member | Member | Member |
| 4. | Shivayogi Korishettara | -- | Member | Member |
| 5. | Dr. Sangeeta Bagali | -- | Member | Member |
| 6. | Dr. Gururaja S. | -- | -- | Member |
| 7. | Dr.Ravisha N.S | -- | -- | Member |
| 8. | Prof. Sarala K S | Member | Member | |
| 9. | Dr. G. R. Joshi | Member | Member | -- |
| 10. | Mrs. Ashalatha | Member | -- | -- |

## Syllabus
## I Semester BBA

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 1.1 | BBA1.1 | Language I | Language | 3 | 10 | 10 | 80 | 100 |
| 1.2 | BBA1.2 | Language 2 | Language | 3 | 10 | 10 | 80 | 100 |
| 1.3 | BBA1.3 | Management Principles and Practices | Discipline | 4 | 10 | 10 | 80 | 100 |
| 1.4 | BBA1.4 | Financial Accounting I | Discipline | 4 | 10 | 10 | 80 | 100 |
| 1.5 | BBA1.5 | Corporate Administration | Discipline | 4 | 10 | 10 | 80 | 100 |
| 1.6 | BBA1.6 | Business Communication | Discipline | 4 | 10 | 10 | 80 | 100 |
| 1.7 | BBA1.7 | Constitutional Value(1) | Compulsory | 2 | 5 | 5 | 40 | 50 |
| **TOTAL** | | | | **24** | **65** | **65** | **520** | **650** |

## BBA 1.3: Management Principles and Practices

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

**Course Objectives:** To acquaint students with the terms, concepts, and points of view used in management and its historical evolution, ethics, social responsibility and environmental issues.

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

1. The ability to understand concepts of business management, principles and function of management.
2. The ability to explain the process of planning and decision making.
3. The ability to create organization structures based on authority, task and responsibilities.
4. The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.
5. The ability to understand the requirement of good control system and control techniques.

| Module 1: INTRODUCTION TO MANAGEMENT | 16 Hours |
|---|---|
| Introduction -Meaning, Evolution of management thought, Pre-Scientific Management Era, Classical Management Era, Neo-Classical Management Era, Modern Management Era; Nature and Characteristics of Management Scope and Functional areas of Management; Management as a Science, Art or Profession; Management and Administration; Principles of Management. | |
| **Module 2: PLANNING AND DECISION MAKING** | **14 Hours** |
| Nature, Importance and Purpose of Planning - Planning Process; Objectives; Types of plans (Meaning only); Decision making- Importance and steps; MBO and MBE (Meaning only). | |
| **Module 3: ORGANIZING AND STAFFING** | **14 Hours** |
| Nature and purpose of Organization; Principles of Organizing; Delegation of Authority; Types of Organization - Departmentation, Committees; Centralization vs Decentralization of Authority and Responsibility, Span of Control; Nature and importance of Staffing. | |
| **Module 4: DIRECTING, CO-ORDINATING AND CONTROLLING** | **12 Hours** |
| Meaning and Nature of Direction, Principles of Direction; Coordination-Meaning, Importance and Principles (in brief); Controlling-Meaning and steps in controlling, Essentials of Effective Control system, Techniques of Control, Modern Management of Techniques MBO, MBE, PERT, CPM, TQM, MIS. | |
| **Module 5: RECENT TRENDS IN MANAGEMENT** | **08 Hours** |
| Meaning and Objectives of Strategic Management, Stress Management, Knowledge Management. | |

**Skill Developments Activities:**

1. Two cases on the above syllabus should be analyzed by the teacher in the classroom and the same needs to be recorded by the student in the Skill Development Book.

2. Draft different types of Organization structure.
3. Draft Control charts.

**Reference Books:**

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy: Principles of Management, HPH. Note: Latest edition of text books may be used.

# BBA 1.4: Financial Accounting - I

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classrooms lecture, tutorials, problem solving and Assignments.

**Course Objectives:** The course aims to help students to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

**Course Outcomes: On successful completion of the course, the students will demonstrate**

1. Understand the framework of accounting as well accounting standards.
2. The Ability to pass journal entries and prepare ledger accounts
3. The Ability to prepare subsidiaries books
4. The Ability to prepare trial balance and final accounts of proprietary concern.
5. Construct final accounts through application of tally.

| **Module 1: INTRODUCTION TO FINANCIAL ACCOUNTING 12 Hours** |
|---|
| Introduction - Meaning and Definition - Objectives of Accounting -Users of Accounting Information- Limitations of Accounting - Accounting Principles - Accounting Concepts and Accounting Conventions. Accounting Standards – meaning, objectives and application of accounting standard (Theory Only). |
| **Module 2: ACCOUNTING PROCESS 12 Hours** |
| Meaning of Double entry system Process of Accounting - Kinds of Accounts - Rules Transaction Analysis - Journal - Ledger - Balancing of Accounts - Trial Balance - Problems on Journal, Ledger Posting and Preparation of Trial Balance. |
| **Module 3: SUBSIDIARY BOOKS 14 Hours** |
| Meaning Significance Types of Subsidiary Books -Preparation of Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book (Problems only on Three Column Cash Book and Petty Cash Book), Bank Reconciliation Statement Preparation of Bank Reconciliation Statement (Problems on BRS) |
| **Module 4: FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN 16 Hours** |
| Introduction- Meaning of Sole Proprietor, Preparations of Trading A/c, Profit & Loss A/c and Balance Sheet of a Proprietary Concern in Vertical form special adjustments like depreciation, outstanding and prepaid expenses, outstanding and received in advance of incomes, provision for doubtful debts, drawings and interest on capital. |
| **Module 5: ACCOUNTING SOFTWARE 10 Hours** |
| Computerized Accounting System: Computerized Accounts by using any popular accounting software for creating a company; configure and features settings; creating accounting ledgers and Groups; creating stock items and goods; Vouchers entry including GST; Generating Reports- Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Cash Flow statement. Selecting and setting a company; backup and restore data of a company (Theory Only). |

**Skill Development Activities:**

1. List out the accounting concepts and conventions.
2. Prepare a Bank Reconciliation Statement with imaginary figures
3. Collect the financial statement of a proprietary concern and record it.
4. Prepare a financial statement of an imaginary company using tally software.

**Reference Books:**


1. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
2. Arulanandam& Raman; Advanced Accountancy, Himalaya Publishing House
3. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa-Fundamentals of Accounting, Himalaya Publishing House.
4. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
5. SP Jain and K. L. Narang, Financial Accounting, Kalyani Publication
6. M.C. Shukla and Goyel, Advanced Accounting, S Chand.

# BBA 1.5: Corporate Administration

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars.

**Course Objective** The course intends to provide an overview of company and its functioning.

**Course Outcomes: By the end of this course, students will be able to:**

1. Understand the concept of a company and types of companies
2. Describe the stages in the formation of a company
3. Identify the key personnel in corporate administration
4. Understand the types and procedure of corporate meetings
5. Explain the modes and consequences of winding up.

| Module 1: INTRODUCTION TO COMPANY | 16 Hours |
|---|---|
| Introduction - Meaning and Definition – Features - Highlights of Companies Act 2013 - -Kinds of Companies - One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company. | |
| **Module 2: FORMATION OF COMPANIES** | **16 Hours** |
| Meaning- Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Shares, Types of Shares, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage - Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage - Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business. | |
| **Module 3: COMPANY ADMINISTRATION** | **12 Hours** |
| Meaning- Key Managerial Personnel Managing Director, Whole time - Directors, the Companies Secretary, Auditors - Appointment - Powers Duties & Responsibilities. Managing Director - Appointment – Powers - Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities& Removal or dismissal. | |
| **Module 4: CORPORATE MEETINGS** | **12 Hours** |
| Corporate meetings: Meaning- types - Importance - Distinction; Resolutions: Types - Distinction; Requisites of a valid meeting - Notice - Quorum -Proxies Voting - Registration of resolutions; Role of a company secretary in convening the meetings. | |
| **Module 5: WINDING UP** | **08 Hours** |
| Meaning- Modes of Winding up -Consequence of Winding up- Official Liquidator - Role & Responsibilities of Liquidator. | |

**Skill Development Activities:**

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and Prepare the highlights of the same.
2. Visit any Registrar of the Companies, find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.

**Reference Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balachandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appannaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. Dr.Giridhar K.V, Corporate Administration, United Publications, Manglore
5. K. Venkataramana, Corporate Administration, SHBP.
6. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
7. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
8. S.C. Kuchal, Company Law and Secretarial Practice.

# BBA 1.6: Business Communication

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.,

**Course Objectives:** To understand the concept, process and importance of communication.

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

1. Students develop the awareness about the various media of communication.

2. Students become able to communicate effectively in various situations.

3.Students will learn different usage the business correspondence serve for effective communication.

| Module 1: INTRODUCTION 16 Hours |
|---|
| Nature, Process and Importance of Communication, Types of Communication (Verbal & Non Verbal), Different forms of Communication. Model of crafting an effective communication. |
| **Module 2: VERBAL AND NON-VERBAL COMMUNICATION 10 Hours** |
| Verbal and Non-Verbal Communication, Principles of successful oral communication, Effective Listening, non-verbal communication. |
| **Module 3: WRITTEN COMMUNICATION 12 Hours** |
| Planning and execution of messages, writing reports, proposals and business plans, Drafting in notice, Agenda, Proposals, 7 C's in crafting reports, routine letters. |
| **Module 4: BUSINESS ETIQUETTES AND CROSS-CULTURAL COMMUNICATION 14 Hours** |
| Introduction, Constituents of Etiquettes, Business Etiquettes and modern technology, Workplace culture, communicating across different cultures, Culture and writing skills. |
| **Module 5: CAREER MANAGEMENT AND TECHNOLOGY 12 Hours** |
| Introduction, searching for talent, looking for Job, Planning for Job, Social Networking and E-mail, routine letters, preparing for Resume, Cover Letter, Group Discussion and Interview, Technology in Business Communication. |

**Skill Development Activities**

1) Summarize articles or business news into key bullet points
2) Write Concise Business Email for an imaginary company
3) Practice active listening in team meetings and write the summary report of the meeting
4) Draft a professional report on any two contempoary business issues
5) Practice Mock interview with peers

**Reference Books:**

1. Lesikar, R.V. &Flatley, M.E. (2005). Basic Business Communication Skills for Empowering the Internet Generation. Tata McGrawHill Publishing Company Ltd. New Delhi.
2. Ludlow, R. & Panton, F. (1998). The Essence of Effective Communications. Prentice Hall of India Pvt. Ltd.
3. Thill, J. V. &Bovee, G. L. (1993). Excellence in Business Communication. McGraw Hill, New York.
4. Monipally MM, Business communication strategies, McGraw Hill
5. Bovee, Till and Schatzman, Business Communication today, Pearson
6. Scot Ober, Contemporary Business Communication, Biztantra
7. ParagDiwan, Business Communication, Excel Book
8. Lesikar, R.V. &Flatley, M.E, Basic Business Communication Skills for Empowering the Internet Generation. Tata McGraw Hill Publishing Company Ltd.

## II Semester BBA

| Sl.No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 2.1 | BBA2.1 | Language 1 | Language | 3 | 10 | 10 | 80 | 100 |
| 2.2 | BBA2.2 | Language 2 | Language | 3 | 10 | 10 | 80 | 100 |
| 2.3 | BBA2.3 | Human Resource Management | Discipline | 4 | 10 | 10 | 80 | 100 |
| 2.4 | BBA2.4 | Financial Accounting II | Discipline | 4 | 10 | 10 | 80 | 100 |
| 2.5 | BBA2.5 | Business Environment | Discipline | 4 | 10 | 10 | 80 | 100 |
| 2.6 | BBA2.6 | Marketing Management | Discipline | 4 | 10 | 10 | 80 | 100 |
| 2.7 | BBA2.7 | Constitutional Values(2)-2 | Compulsory | 2 | 5 | 5 | 40 | 50 |
| 2.8 | BBA2.8 | Environmental Studies | Compulsory | 3 | 10 | 10 | 80 | 100 |
| **TOTAL** | | | | **27** | **75** | **75** | **580** | **750** |

## BBA2.3: Human Resource Management

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classroom's lecture, tutorials, Group discussion, Seminar, Case studies & field work etc

**Course Objectives :** To provide an overview of the principles, theories and practices of Human Resource Management (HRM) .

**Course Outcomes: On successful completion of the course, the students will be able to Demonstrate.**

1. Ability to describe the role and responsibility of Human resources management
2. functions on business
3. Ability to describe HRP, Recruitment and Selection process
4. Ability to describe to induction, training, and compensation aspects.
5. Ability to explain performance appraisal and its process.
6. Ability to demonstrate Employee Engagement and Psychological Contract.

| Module 1: Introduction to Human Resource Management 12 Hours |
|---|
| Meaning and Definition of HRM - Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices. |
| **Module 2: Human Resource Planning, Recruitment & Selection 16 Hours** |
| **Human Resource Planning:** Meaning and Importance of Human Resource Planning, Process of HRP, **HR Demand Forecasting-** Meaning and Techniques (Meanings Only) and HR supply forecasting. **Succession Planning -** Meaning and Features. **Job Analysis-** Meaning and Uses of Job Analysis, Process of Job Analysis - Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only), **Recruitment**- Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment, **Selection**- Meaning, Steps in Selection Process, Psychometric tests for Selection, Barriers to effective Selection, Making Selection effective; Placement, Gamification - Meaning and Features. |
| **Module 3: Induction and Training 10 Hours** |
| **Induction:** Meaning, Objectives and Purpose of Induction, Problems faced during Induction, Induction Program Planning. **Training:** Need for training, Benefits of training, Assessment of Training Needs and Methods of Training and Development. |
| **Module 4: Performance Appraisal, Promotion & Transfers 14 Hours** |
| **Performance Appraisal:** Meaning and Definition, Objectives and Methods of Performance Appraisal - Uses and Limitations of Performance Appraisal, Process of Performance Appraisal **Promotion:** Meaning and Definition of Promotion, Purpose of Promotion, Basis |

of promotion. **Transfer:** Meaning of Transfer, Reasons for Transfer, Types of Transfer, Right Sizing of Work Force, Need for Right Sizing.

**Skill Developments Activities:**

1. Preparation of Job Descriptions and Job specifications for a Job profile
2. Choose any MNC and present your observations on training program
3. Develop a format for performance appraisal of an employee.
4. Analysis of components of pay structure based on the CTC sent by the Corporate to the institute for the various jobs of different sectors.

**Reference Books**


1. K.Aswathappa, Human Resource Management, Tata Mc-Graw Hill New York.
2. C.S.VenkataRatnam, Personnel Management,. Tata Mc-Graw Hill New York.
3. C.B.Gupta, Human Resource Management, Sultan chand& Sons, New Delhi.
4. Tripathi, Personnel Management & Industrial Relations, Sultan Chand & Sons, New Delhi.
5. P.Subba Rao, Human Resource Management & Industrial relations, Himalaya Publishing House, Mumbai.
6. V.P.Michael, Human Resource Management & Industrial relations, Himalaya Publishing House, Mumbai.
7. A.M.Sharma, Personnel Management and Human Resource Management, Himalaya Publishing House, Mumbai

# BBA2.4: Financial Accounting – II

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy: Classrooms lecture, tutorials, and Problem Solving**

**Course Objectives:** To inculcate knowledge about accounting procedures to be followed in relation to insurance claim consignment and joint stock companies.

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

1. The ability to prepare final accounts of joint stock companies.
2. The ability to prepare and evaluate vertical and horizontal analysis of financial Statements
3. Learn various methods of accounting for hire purchase transactions.
4. Understand & compute the amount of claims for loss of stock & loss of Profit.
5. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee

| **Module 1: Consignment Accounting** | **[Hours-16]** |
|---|---|
| Meaning- common terms used - Account sale, Proforma Invoice- Commission- Del credere& over riding commission- Difference between consignment and sale – Simple Problems on consignment in the Books of consignor and consignee (Excluding Abnormal Loss)- Cost and Invoice price method- Valuation of unsold stock. | |
| **Module 2: Hire Purchase Accounting** | **[Hours-14]** |
| Meaning - Hire purchase v/s sale - Calculation of cash price and Interest - Journal entries and Ledger accounts in the books of Hire purchaser and Hire Vendor [excluding default and repossession]. | |
| **Module 3: Insurance Claims** | **[Hours-09]** |
| Meaning- steps for ascertaining fire insurance claim - computation of fire insurance claim including average clause (excluding abnormal loss). | |
| **Module 4: Final Accounts of Joint Stock Companies** | **[Hours-18]** |
| Statutory Provisions regarding Preparation of Financial Statements of the Companies as per schedule III of Companies Act, 2013. Treatment of special items- TDS- Advance payment of Tax, Provision for Tax. Preparation of statement of P&L A/c and Balance sheet in vertical format. | |
| **Module 5: Human Resource Accounting** | **[Hours-05]** |
| Meaning- Objectives- Methods- Advantages and Limitations - (theory only) | |

**Skill Development Activities:**

1. Prepare an account sale with imaginary figures.
2. Draft a Hire purchase agreement with imaginary terms & conditions.
3. Collect the final accounts of any one Joint Stock Co. And affix them.
4. Compute the amount of insurance claim by using imaginary figures

**Reference Books:**


1. S.P Iyengar - Advanced Accounting
2. S.N Maheshwari& S.K Maheshwari - Introduction to Accounting
3. B.S Raman - Advanced Accountancy
4. T.S Grewal - Elements of Accountancy.
5. S.P Jain & K.L Narms - Financial Accountancy
6. Corporate Accounts - S.N Maheshwari
7. Corporate Accounts - R.L Gupta
8. Corporate Accounts - Jain &Narang
9. Advance Accounts - Shukla &Agewal
10. Corporate Accounts - B.S Raman

# BBA 2.5: Business Environment

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies

**Course Objectives:** To know the different environment like, Government and Legal, political, technological and economic environment in the business.

**Course Outcomes: On successful completion Student will demonstrate**

1. An Understanding of components of business environment.
2. Ability to analyze the environmental factors influencing business organization.
3. Ability to demonstrate Competitive structure analysis for select industry.
4. Ability to explain the impact of fiscal policy and monetary policy on business.
5. Ability to analyze the impact of economic environmental factors on business.

| Module | Hours |
|---|---|
| **Module 1: Introduction to Business Environment** | **14 Hours** |
| Meaning of business, scope and objectives Business, business environment, Micro and Macro-environment of business (social, cultural, economic, political, legal technological and natural) Impact of these factors on decision making in business, Environmental analysis, and Competitive structure analysis of Business. | |
| **Module 2: Government and Legal Environment** | **13 Hours** |
| Government Functions of the State, Economic role of government, State intervention in business- reasons for and types of state intervention in business. Impact of Monetary policy, Fiscal policy, Exim policy and industrial policy on business. Legal environment - Various laws affecting Indian businesses. | |
| **Module 3: Economic Environment and Global Environment** | **16 Hours** |
| An overview of economic environment, nature of the economy, structure of economy, factors affecting economic environment. Globalization of business; meaning and dimensions, stages, essential conditions of globalization, foreign market entry strategies, merits and demerits of globalization of business, Impact of Globalization on Indian businesses, Forms of globalization of businesses - MNCs, TNCs etc. | |
| **Module 4: Technological Environment** | **13 Hours** |
| Meaning and features; types of innovation, Impact of Technological changes on business, Technology and Society, Technological Acquisition modes, IT revolution and business, Management of Technology. | |
| **Module 5: Natural Environment** | **08 Hours** |
| Meaning and nature of physical environment. Impact of Natural environment on business. | |

**Skill Developments Activities:**

1. List out key features of recent Monetary policy published by RBI impacting businesses.
2. Give your observation as to how technology has helped society.
3. Draft Five Forces Model for Imaginary business.
4. Identify the benefits of Digital transformation in India.

**Reference Books:**


1. Dr. K Ashwatappa: Essentials Of Business Environment
2. Sundaram& Black: The International Business Environment; Prentice Hall
3. Chidambaram: Business Environment; Vikas Publishing
4. Upadhyay, S: Business Environment, Asia Books
5. Chopra, BK: Business Environment in India, Everest Publishing
6. Suresh Bedi: Business Environment, Excel Books
7. Economic Environment of Business by M. Ashikary. 8. Business Environment by Francis Cherrinula

# BBA2.6: Marketing Management

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 hours | 64 hours |

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Objectives:** This course provides students with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and promotions.

**Course Outcomes: On successful completion of the course, the students will demonstrate**

1. Understand the concepts and functions of marketing.
2. Analyze marketing environment impacting the business.
3. Segment the market and understand the consumer behavior
4. Describe the 4 p's of marketing and also strategize marketing mix
5. Describe 7 p's of service marketing mix.

| Module 1: Introduction to Marketing | 14 Hours |
|---|---|
| Meaning and Definition, Concepts of Marketing, Approaches to Marketing, Functions of Marketing. Recent trends in Marketing-E- business, Tele-marketing, M-Business, Green Marketing, Relationship Marketing, Concept Marketing, Digital Marketing, social media marketing and E-tailing (Meaning only). | |
| **Module 2: Marketing Environment** | **12 Hours** |
| Micro Environment - The company, suppliers, marketing intermediaries' competitors, public and customers; Macro Environment- Demographic, Economic, Natural, Technological, Political, Legal, Socio-Cultural Environment. | |
| **Module 3: Market Segmentation and Consumer Behavior** | **12 Hours** |
| Meaning and Definition, Bases of Market Segmentation, Requisites of Sound Market Segmentation; Consumer Behavior-Factors influencing Consumer Behavior; Buying Decision Process. | |
| **Module 4: MARKETING MIX** | **16 Hours** |
| Meaning, Elements of Marketing Mix (Four P's) – Product, Price, Place, Promotion. Product-Product Mix, Product Line, Product Lifecycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling, Pricing - Objectives, Factors influencing Pricing Policy, Methods of Pricing; Physical Distribution-Meaning, Factors affecting Channel Selection, Types of Marketing Channels. Promotion - Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning Only). | |
| **Module 5: SERVICES MARKETING** | **10 Hours** |
| Meaning and definition of services, difference between goods and services, features of services, seven Ps of services marketing (concepts only). | |

**Skill Developments Activities:**

1. Two cases on the above syllabus should be analyzed and recorded in the skill development
2. Design a logo and tagline for a product of your choice
3. Develop an advertisement copy for a product. 4. Prepare a chart for distribution network for different products.

**Reference Books:**


1. Philip Kotler, Marketing Management, Prentice Hall.
2. Lovelock Christopher, Services Marketing: People, Technology, Strategy, PHI
3. William J. Stanton, Michael J.Etzel, Bruce J Walker, Fundamentals of Marketing, McGraw Hill Education.
4. Bose Biplab, Marketing Management, Himalaya Publishers.
5. J.C. Gandhi, Marketing Management, Tata McGraw Hill.
6. Ramesh and Jayanti Prasad: Marketing Management, I.K. International
7. Sontakki, Marketing Management, Kalyani Publishers.

## SEMESTER-III

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 3.1 | BBA3.1 | Language 1 | Language | 3 | 10 | 10 | 80 | 100 |
| 3.2 | BBA3.2 | Language 2 | Language | 3 | 10 | 10 | 80 | 100 |
| 3.3 | BBA3.3 | Financial Markets and Services | Discipline | 4 | 10 | 10 | 80 | 100 |
| 3.4 | BBA3.4 | Business Statistics-I | Discipline | 4 | 10 | 10 | 80 | 100 |
| 3.5 | BBA3.5 | Theory and Practice of Banking | Discipline | 4 | 10 | 10 | 80 | 100 |
| 3.6 | BBA3.6 | Fundamentals of Cost and Management Accounting | Discipline | 4 | 10 | 10 | 80 | 100 |
| 3.7 | BBA3.7 | Elective I - Small Business Management | Elective* | 2 | 5 | 5 | 40 | 50 |
| TOTAL | | | | 24 | 65 | 65 | 520 | 650 |

# BBA3.3: Financial Markets & Services

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars
**Course Outcomes**: On successful completion of the course, the students will be able:

1. To understand the financial system, Institutions, financial markets and services.
2. To analyze the concepts relevant to Indian Financial Market and relevance.
3. To understand concept of Financial Institutions, and services, types and functions.
4. To understand the types of Financial Instruments.
5. To demonstrate an understanding the functioning of stock markets.

| **Module 1: Indian Financial System** | **12 hours** |
|---|---|
| Financial System – Introduction, Meaning, Features, Functions; Constituents of Indian Financial System - Financial Institutions, Financial Services, Financial Markets and Financial Instruments. | |
| **Module 2: Financial Markets and Instruments** | **14 hours** |
| Meaning Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market - Features, Functions, Players in Money Market, Money Market Instruments. Capital Market – Features, Functions, Classification, Types of Capital Market, Capital Market Instruments, Players in Capital Market. | |
| **Module 3: Financial Institution and Services** | **12 hours** |
| **Financial Institution:** Meaning, Depository Institutions and its types and Non-depository Institutions and its types, Development of Financial Institutions and Regulatory Bodies.<br>**Financial Services:** Meaning, Objectives, Functions, Characteristics, Types; Merchant Banking – Functions and Operations, Merchant Banking Vs. Commercial Banking; Leasing; Mutual Funds; Venture Capital and Credit Rating. | |
| **Module 4: Regulatory Bodies** | **14 hours** |
| **Reserve Bank of India (RBI):** Objectives, Functions, Role of RBI in Economic Development. **Securities Exchange Board of India (SEBI):** Objectives, Functions, Rights and Duties, SEBI Guidelines for Listing of Shares and Issue of Commercial Papers.<br>**Insurance Regulatory Development Authority (IRDA):** Objectives, Functions, Role.<br>**Association of Mutual Funds of India (AMFI)**: Introduction, Functions, Roles. | |
| **Module 5: Stock Market** | **12 hours** |
| Meaning, Nature, Functions; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Introduction of BSE, NSE and OTCEI. | |

**Skill Development Activities:**

1. List-out top 50 Stock Exchanges in World
2. List-out top performing stocks in India and in World Stock Market.
3. List-out recently put out IPO's and their price and size.
4. Analyze the ratings given by any Credit Rating Agency, for at least 5 companies.

**Reference:**


1) L.M. Bhole, Financial Institutions & Markets, McGraw Hill
2) Khan, M.Y, Indian Financial System, McGraw Hill
3) Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
4) Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
5) Guruswamy, S., Financial Services and System, McGraw Hill
6) Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
7) Khan. M.Y, Indian Financial System, Vikas Pub. House
8) H.R Machiraju, Indian Financial System, Vikas Pub. House
9) E.Gorden& K. Natarajan, Financial Markets and Services, HPH

## BBA3.4: Business Statistics – I

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars
**Course Outcomes:** On successful completion of the course, the students will be able

1. To understand the basic concepts in statistics.
2. To classify and construct statistical tables.
3. To understand and construct various measures of central tendency, dispersion skewness and Graphical representation.

| Module 1: Introduction to Statistics | 16 hours |
|---|---|
| Introduction – Meaning and Definition, Functions and Uses of Statistics; Collection of Data – Techniques of Data Collection, Primary Data and Secondary Data; Classification: Meaning, Methods of Classification of Data; Tabulation - Meaning, Parts of a Table; Simple problems on Tabulation; Frequency Distribution – Grouped and Ungrouped Data, Problems thereon. | |
| **Module 2: Measures of Central Tendency** | **12 hours** |
| Meaning and Definition, Types of Averages – Arithmetic Mean (Simple and Weighted), Median, Mode (excluding missing Frequency), Problems on Individual, Discrete and Continuous Series. | |
| **Module 3: Measures of Dispersion** | **12 hours** |
| Meaning and Definition, Absolute and Relative Measures of Dispersion, Types of Dispersion – Range, Quartile Deviation, Standard Deviation, and Co-Efficient of each Method. | |
| **Module 4: Skewness** | **10 hours** |
| Meaning and Definition, Types of Skewness, Measures of Skewness – Absolute and Relative measures of Skewness, Calculation of Karl Pearson's Coefficient of Skewness an Bowley's Coefficient of Skewness. | |
| **Module 5: Diagrammatic and Graphical Representation** | **14 hours** |
| Meaning and Definition, Uses, Types of diagrams - Simple, Sub-divided, Multiple bars, Percentage bar, Pie diagram, Graph of frequency distribution – Histogram (locations mode), Ogive curve (Problems on each method). | |

**Skill Development Activities:**

1) Prepare a Bivariate table showing the marks of students in two subjects, and find the mean and median for each subject.
2) Find-out the consistency of any ODI cricket batsman by taking the scores from 10 recent ODI matches.
3) Draw a blank table showing different attributes.
4) Select 5 essential items, compare their current prices with those from 5 years ago, and calculate individual and average inflation rates.
5) Narrate the point of difference between skewed and symmetric distribution.

**Recommended Books for Reference:**


1) Anand Sharma, Statistics for Management, Himalaya Publishing House.
2) S P Gupta: Statistical Methods, Sultan Chand, New Delhi.
3) DP Apte, Statistical Tools for Managers, Excel Books, New Delhi.
4) Dr. B N Gupta, Statistics, Sahityta Bhavan Publishers, Agra.
5) S.C Gupta: Business Statistics, Himalay Publishing House.
6) N.V.R Naidu: Operation Research, IK International Publishers.
7) Ellahance: Statistical Methods, Kitab Mahal
8) Sanchethi and Kapoor: Business Mathematics, Sultan Chand Publications
9) S. Jayashankar: Quantitative Techniques for Management, Excel Books, New Delhi.
10) Business Statistics - – Dr. Giridhar K. V., United Publications, Mangalore
11) Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, HimalayPublishing House.

# BBA3.5: Theory and Practice of Banking

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars and Assignment.
**Course objectives:** To provide students with a comprehensive understanding of the banking system, its functions, and the theories that supports its operations.

**Course Outcomes:** Understand the basic principles, functions, and evolution of banking.

1. Analyze the roles and responsibilities of commercial and central banks.
2. Describe various types of bank accounts, negotiable instruments, and lending practices.
3. Understand regulatory mechanisms and the role of RBI in banking.
4. Evaluate technological and digital advancements in the Indian banking sector.

| **Module 1: Introduction to Banking** | **12 hours** |
|---|---|
| Evolution of Banking, Classification of Banks, Functions of Commercial Banks, Banking Terminology – Bank Rate, Repo, Reverse Repo, CRR, SLR; Recent Developments in Banking Sector. | |
| **Module 2: Banker and Customer Relationship** | **14 hours** |
| Meaning and Definition of Bank, Banking, Banker and Customer; General and Special Relationship, Types of Accounts, Know Your Customer (KYC) Guidelines, Rights and Obligations of Banker and Customer. | |
| **Module 3: Negotiable Instruments and Payment System** | **14 hours** |
| Meaning and Definition, Types of Negotiable Instruments; Crossing and Endorsement of Cheques, Dishonor and Bouncing of Cheques, Electronic Payment Systems – NEFT, RTGS, IMPS, UPI, Cheque Truncation System (CTS). Banking Technology – Debit Card, Credit card, ATM, Mobile Banking and Internet banking; Cash Management System, Core Banking Solutions. | |
| **Module 4: Credit Creation and Lending Practices** | **12 hours** |
| Concept of Credit Creation, Types of loans and Advances, Principles of Sound lending, Loan process and documentation, Priority Sector Lending; Customer Grievances Handling Mechanism, Concept of CIBIL, IFSC, MICR – Meaning and importance. | |
| **Module 5: Central Banking** | **12 hours** |
| History of RBI, Functions, Objectives, Structure of RBI, Basel Norms, Banking Ombudsman Scheme. | |

**Skill Development Activities:**

1. **Group quiz:** Banking abbreviations and terminology
2. **News Article Review**: RBI's recent policy announcements
3. Demonstration of **UPI**, **Mobile Banking**, **Internet Banking**, and **ATM operations**
4. Group Discussion on "Digital Banking vs Traditional Banking" and "Impact of RBI Monetary Policy".

**References:**


1. Indian Banking – Theory and Practice – P.N. Varshney
2. Banking and Financial System – S.N. Maheshwari
3. Fundamentals of Banking – Nitin Bhasin
4. Money, Banking and Financial Markets – M. L. Jhingan
5. Theory and Practice of Banking – Dr. Giridhar K. V., United Publications, Mangalore
6. RBI Publications and Circulars – www.rbi.org.in

# BBA3.6 Fundamentals of Cost and Management Accounting

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Objective**
To understand the fundamentals of Cost and Management Accounting and analyze the financial statements

**Pedagogy:** Classroom lectures, Group Discussion, Seminars and Assignment

**Course Outcomes:** On successful completion of the course, the students will be able
- To understand the fundamentals of cost and management accounting.
- To classify and analyze different elements of cost.
- To prepare Cost sheet,
- To analyze financial statements and computation of ratios

| **Module 1: Introduction to Cost Accounting** | **8 Hours** |
|---|---|
| Meaning and Definition, Objectives and Scope of Cost Accounting, Differences between Cost Accounting and Financial Accounting, Role of Cost Accounting in Business Decisions and its Limitations. Classification of Costs-Direct and Indirect, Methods and Techniques of Costing (Theory only) | |
| **Module 2: Elements of Cost and Cost Sheet** | **12 Hours** |
| Material, Labor and Overhead Cost, Cost Centre and Cost Unit (theory only), Cost Sheet - Preparation of Cost Sheet with Quotation/Tenders. | |
| **Module 3: Material and Labor Cost** | **16 hours** |
| Material Procurement and Control: EOQ, Stock Levels, ABC Analysis (theory only); Pricing of Material Issues: Problems on FIFO, LIFO, Simple Average and Weighted Average, Labor Cost - Time Keeping, Wage Payment Methods – Problems on Time Rate, Piece Rate. Idle Time and Overtime (theory only) Problems on Halsey and Rowan Plans. | |
| **Module 4: Introduction to Management Accounting** | **16 hours** |
| Meaning and Definition, Objectives, Functions, Significance and Limitations of Management Accounting, Cost Accounting v/s Management Accounting; Financial Statement Analysis - Techniques of Analysis; Comparative Statement Analysis; Common Size Statement Analysis and Trend Analysis (Problems thereon). | |
| **Module 5: Ratio Analysis** | **12 hours** |
| Meaning and Definition, Classification of Ratios, Ratios based on Income Statement and Balance Sheet; Problems on Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Current Ratio, Debt-Equity ratio, Proprietary ratio, Debtor's Turnover ratio, Stock Turnover Ratio. | |

**Skill Development Activities:**

1. Group Discussion on “Why do Companies Need Costing?”
2. Prepare a cost sheet with imaginary figures
3. Case Study: Inventory Management, Class Exercise on LIFE/FIFO
4. Visit any organization and collect details of ratios used by them
5. Collect the Financial statement of an organization and calculate Trend Percentages

**References:**


1. Cost and Management Accounting – M.N. Arora- Himalaya Publishing House
2. Management Accounting – Manjunath K.R, G.M. Shantaram, College Book House
3. Fundamentals of Cost Accounting – Jawahar Lal- McGraw Hill Education
4. Management Accounting – S.N. Maheshwari & S.K. Maheshwari- & Son’s
5. Cost Accounting – Principles and Practice – Jain and Narang- Kalyani Publishers.
6. Online resources: ICAI materials, NPTEL videos

# Elective – I
# BBA3.7: Small Business Management

| Course credits | Teaching Hours/week | Total Teaching hours |
|---|---|---|
| 02 | 02 | 32 |

**Pedagogy:** Classroom lectures, Seminars, Assignments and Field visits

**Course Outcomes:** On successful completion of the course, the students will be able
1. Students will learn the basics of small business, its types, importance, and the government's role in promoting them.
2. They will understand the challenges faced by women and rural entrepreneurs and the support available to them.
3. They will gain the ability to identify business projects, prepare project reports, and learn about institutions that finance small businesses.

**Course Objective:** To make the students to understand the fundamentals of small business, their types and its support mechanism

| Module 01: Introduction To Small Business | 10 Hours |
|---|---|
| Introduction to Small Business; MSME – Meaning and Definition, Characteristics, Objectives, Types of Small Business; Role of SSI in Economic Development, Problems of SSI; Concept of Start-ups. | |
| **Module 02: Women And Rural Entrepreneurship** | **12 Hours** |
| Women entrepreneurship – Meaning and Definition, Characteristics, Types of Women Entrepreneurs, Importance, Challenges and Remedies; Rural Entrepreneurship – Meaning and Definition, Characteristics, Significance, Role of Rural Entrepreneurship in Economic Development, Problems faced and Support system thereon. | |
| **Module 03: Government And Institutional Support** | **10 Hours** |
| Role of Government in promoting SSIs; Institutional Support Mechanism – Commercial Banks, NABARD, KVIC, SIDBI, NSIC. | |

**Skill Development activities**
1) 1.Visit a small business unit owned by women in your area and bring out their problems.
2) 2. Interact with rural entrepreneur of your area and identify their challenges.
3) 3.Visit DIC of your district and collect the details of Government support.

**Book References**:

1. Entrepreneurship Development by CSV Murthy, Himalaya Publishing House
2. Entrepreneurship Development by Gordon and K. Natarajan, Himalaya Publishing House
3. Small Scale Industries and Entrepreneurship by Vasant Desai, Himalaya Publishing House
4. Entrepreneurship Development by S.S. Khanka, S.Chand& Co. Ltd.
5. Entrepreneurship Development by Renu Arora, Kalyani Publications

## SEMESTER-IV

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 4.1 | BBA4.1 | Language 1 | Language | 3 | 10 | 10 | 80 | 100 |
| 4.2 | BBA4.2 | Language 2 | Language | 3 | 10 | 10 | 80 | 100 |
| 4.3 | BBA4.3 | Business Regulations | Discipline | 4 | 10 | 10 | 80 | 100 |
| 4.4 | BBA4.4 | Business Statistics-II | Discipline | 4 | 10 | 10 | 80 | 100 |
| 4.5 | BBA4.5 | Fundamentals of Insurance | Discipline | 4 | 10 | 10 | 80 | 100 |
| 4.6 | BBA4.6 | Production and Operations Management | Discipline | 4 | 10 | 10 | 80 | 100 |
| 4.7 | BBA4.7 | Computer Applications in Business | Compulsory | 2 | 5 | 5 | 40 | 50 |
| 4.8 | BBA4.8 | Elective 2-Business Skills | Elective* | 2 | 5 | 5 | 40 | 50 |
| **Total** | | | | **26** | **70** | **70** | **560** | **700** |

# BBA4.3: Business Regulations

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars and Assignments.

**Course objectives:** To equip students with a foundational understanding of the legal framework governing business operations.

**Course Outcomes:** On successful completion of the course, the students will be able

1. Comprehend the laws relating to Contracts and its application in business activities.
2. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller.
3. Understand the significance of Consumer Protection Act and its features
4. Understand the need for Environment Protection.

| Module 1: Indian Contract Act, 1872 | 16 hours |
|---|---|
| Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract, Remedies to Breach of Contract and Quasi-Contract. | |
| **Module 2: The Sale of Goods Act, 1930** | **14 hours** |
| Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, transfer of ownership in goods including sale by a non- owner and exceptions. Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer. | |
| **Module 3: Consumer Protection Act, 2019** | **12 hours** |
| Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission. | |
| **Module 4: Environment Protection Act, 1986** | **12 hours** |
| Introduction - Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. | |
| **Module 5: Information Technology Act, 2000** | **10 hours** |
| Introduction to Cyber Law in India, salient features of IT Act, 2000, importance of Cyber Law, Digital Signature, and cybercrimes. Intellectual Property Rights – Meaning and Definition, Types of Intellectual Property Rights | |

**Skill Developments Activities:**

1. Analyze the key facts and legal outcome of the Carlill vs. Carbolic Smoke Ball Company case.
2. Examine the legal issues and judgment in the case of Mohori Bibee vs. Dharmodas Ghose.
3. Summarize any one notable case related to a contract involving a minor.
4. Identify and list five substances classified as hazardous under the Environment Protection Act.
5. Mention six examples of cybercrimes commonly recognized under the law.

**Cases:** The relevant legal point, facts and the judicial decision relating to the following 10 case laws are to be specifically dealt with – 1. Balfour Vs Balfour 2. Carlill Vs Carbolic Smoke Ball Company 3. Felthouse Vs Bindley 4. Lalman Shukla Vs. Gauridutt 5. Durgaprasad Vs Baldeo 6. Chinnayya Vs Ramayya 7.Mohiribibi Vs. Dharmodas Ghosh 8. Ranganayakamma Vs Alvar Chetty 9. Hadley Vs Baxendale.

**Books for Reference:**

01. N.D. Kapoor, Business Laws, Sultan Chand Publications
02. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
03. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
04. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, Delhi.
05. Sushma Arora, Business Laws, Taxmann Publications.
06. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
07. Sharma,J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
08. K. Aswathappa, Business Laws, HPH,
09. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.

**Note: Latest edition of books may be used.**

# BBA4.4: Business Statistics – II

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course Outcomes:** On successful completion of the course, the students will be able

1. To understand and apply Correlation and Regression to study the relationship between variables.
2. To construct different Index Numbers and to understand its use.
3. To study and application of various Test of Hypotheses – T-Test, Z-Test, Chi-Square.
4. To understand the Statistical Quality Control and various Software Packages used in used in Research.

| **Module 1: Correlation Analysis 14 hours** |
|---|
| Meaning and Definition, Types, Problems on Karl Pearson's Co–efficient of Correlation (Simple and Bivariate Correlation) and Probable Error. |
| **Module 2: Regression Analysis 14 hours** |
| Meaning and Definition - Correlation Vs Regression, Determination of Regression Co-efficient, Framing Regression Equations, Problems on Simple and Bivariate Regression and Regression Coefficients. |
| **Module 3: Index Numbers 16 hours** |
| Meaning and Definition, Uses, Classification; Construction of Index Numbers; Methods of Constructing Index Numbers; Problems on Simple Aggregative Method, Simple Average of Price Relative Method; Weighted Index Method – Problems on Laspeyre's Paasche's and Fishers Methods including TRT and FRT; Consumer Price Index. |
| **Module 4: Testing of Hypothesis 12 hours** |
| Meaning and Definition, Characteristics, Use, Types, Type-I and Type-II errors, Level of Significance and Level of Confidence, Critical Region, One-tailed Test and Two-tailed Test. Simple Problems on T-Test, Z-Test, Chi square Test only. |
| **Module 5: Statistical Quality Control & Application of Statistical Software Packages 10 Hours** |
| **Statistical Quality Control**: Meaning and Definition, Objectives, Control charts and their uses, Types of Control charts, Simple Problems on Construction of Mean ($\bar{X}$) and Range (R) charts only.<br>**Introduction to Statistical Software Packages:** Overview of Software: Minitab, SPSS, SAS, R, Python, Excel with add-ins (Theory only). |

**Skill Development Activities**

1) Analyze the correlation between study hours and exam scores of 10 classmates using correlation.
2) Predict future mobile data usage based on monthly usage trends using a regression equation.

3) Create control charts using imaginary weekly production data (mean and range) and assess whether the process is under control.
4) Construct a food price index using prices of 10 essential food items in your local market over two different years.
5) Make a bivariate table pertaining to Marks of V Semester BBA of your class in an Excel Sheet and also prepare a Bar chart.

**Recommended Books for Reference:**


1) Anand Sharma, Statistics For Management, Himalay Publishing House.
2) S P Gupta: Statistical Methods, Sultan Chand, New Delhi.
3) DP Apte, Statistical Tools for Managers, Excel Books, New Delhi.
4) Dr. B N Gupta, Statistics, Sahityta Bhavan Publishers, Agra.
5) S.C Gupta: Business Statistics, Himalay Publishing House.
6) N.V.R Naidu: Operation Research, IK International Publishers.
7) Ellahance: Statistical Methods, Kitab Mahal
8) Sanchethi and Kapoor: Business Mathematics, Sultan Chand Publications
9) S. Jayashankar: Quantitative Techniques for Management, Excel Books, New Delhi.
10) Chikoddi and Satya Prasad: Quantitative Analysis for Business Decision, Himalay Publishing House.

# BBA4.5: Fundamentals of Insurance

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars and Assignment.

**Course Objectives:** To provide a comprehensive understanding of insurance principles, products, and the insurance market, including risk management, insurance contracts, and the role of insurance professionals.

**Course Outcomes:** On successful completion of the course, the students will be able to,

1. Explain the principles and functions of insurance.
2. Differentiate between various types of insurance.
3. Understand the process of insurance contract formation and claims settlement.
4. Evaluate the role of IRDAI and insurance intermediaries.
5. Apply basic risk management strategies using insurance tools.

| Module No 1: Introduction to Insurance | 14 Hours |
|---|---|
| Definition and Nature of Insurance, History and Evolution of Insurance (Global and Indian 56564\Context), Purpose and Importance of Insurance, Elements of an Insurance Contract, Rights and Responsibilities of insurer and insured. Principles of Insurance (Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Subrogation, Proximate Cause). | |
| **Module No. 2: Life and Health Insurance** | **12 Hours** |
| Meaning, Features, and Types of Life Insurance Policies, Term Insurance, Whole Life, Endowment, Money Back, ULIPs, Annuities – Types and Uses, Procedure for taking Life Insurance Policy, Settlement of Life Insurance Claims. Meaning, Features, and Types of Health Insurance Policies. | |
| **Module No.3: General Insurance** | **12 Hours** |
| Meaning and Types: Motor, Fire, Marine, Liability Insurance, Policy, Types, Features and Coverage, Claims Process and Documentation, Reinsurance and Co-insurance, Emerging Trends in General Insurance (e.g., cyber insurance, parametric insurance). | |
| **Module No. 4: Insurance Sector in India** | **14 Hours** |
| Overview of Insurance Industry in India, IRDAI – Objectives, Functions, and Powers, Role of LIC, GIC, and Private Players, Role of Insurance Agents, Brokers, and Corporate Agents, Recent Reforms and Developments in the Insurance Sector. | |
| **Module No 5: Risk Management and Insurance Planning** | **12 Hours** |
| Concept and Types of Risks, Risk Assessment and Risk Transfer, Role of Insurance in Personal and Business Risk Management, Insurance and Financial Planning, Case Studies on Risk Mitigation using Insurance. | |

**Skill Development Activities:**

1. Conduct a role play where students act as insurer and insured to understand the principles of insurance.
2. Ask students to compare and present features of two life insurance policies from different companies.
3. Students fill out a sample motor insurance claim form to learn the claims process.
4. Organize a group presentation on the role of IRDAI and its recent reforms.
5. Give a real-life case and ask students to suggest suitable insurance for risk mitigation.

**References:**


1. Insurance Principles and Practice – M.N. Mishra & S.B. Mishra, S Chand and CO Ltd.,
2. Fundamentals of Insurance – Kannika Mishra, S Chand and CO Ltd.,
3. Principles of Risk Management and Insurance – George E. Rejda, Pearson Publication.
4. Principles and Practice of Insurance – Dr. Giridhar K. V., College Book House Pulication
5. Indian Insurance Industry– P. K. Gupta, Himalay Publication House.


**Note: Latest edition of books may be used.**

# BBA 4.6: Production and Operations Management

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Industrial visit, Seminars and Assignment

**Course Objectives:** To understand students with key concepts, Practical knowledge of Production and Operations Management in organization.

**Course Outcomes:** On successful completion of the course, the students will be able

1. Recognize the increasing significance of Production and Operations Management in today's unpredictable business climate.
2. Acquire comprehensive knowledge of plant location decisions and facility layout planning.
3. Identify and appreciate the specific challenges organizations face in managing inventory effectively.
4. Build a clear understanding of the concepts and processes involved in Production Planning and Control.
5. Enhance the ability to function efficiently and competitively in the modern business environment.

| Module No 1: Introduction to Production and Operation Management | 14 hours |
|---|---|
| Meaning and Definition, Objectives, Scope of Production and Operation Management. Production vs Operation Management. Types of Production System. Automation: Meaning and Definition, need, types. Application of Artificial Intelligence in production process. | |
| **Module No. 2: Plant Location and layout** | **14 hours** |
| Meaning and Definition – Factors affecting location. Location Models :1. Factor rating method 2. Weighted factor rating method 3. Load-distance method 4. Centre of gravity method 5. Break even analysis (Simple Problems on BEP only). Plant layout: Meaning and Definition, Types of plant layout. – Different types of facilities – Organization of physical facilities – Building, Sanitation, Lighting, Air Conditioning and Safety. | |
| **Module No.3: Production Planning and Control** | **12 hours** |
| Meaning and Definition-Characteristics, Objectives, Scope, Factors Affecting Production Planning and Control, Production Planning System, Planning and Control System, Role of Production Planning and Control in Manufacturing Industry. Problems on Balanced and Unbalanced Transportation (North West Corner Cell Method only). | |
| Module No. 4: Inventory Management | **14 hours** |
| Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy. Types of Inventory analysis. Inventory costs: Simple problems on EOQ Model and Stock Level. Quality Management - Quality Concepts, Difference among Inspections, Quality Control, Quality Assurances. Total Quality Management: Control Charts: acceptance sampling. | |

| Module No 5: Maintenance and Waste Management Introduction | **10 hours** |
|---|---|
| Meaning – Objectives – Types of maintenance, Breakdown, Spares planning and control, Preventive routine, Relative Advantages, Maintenance Scheduling, Equipment reliability and Modern Scientific Maintenance Methods - Waste Management– Scrap and surplus disposal, Salvage and recovery. | |

**Skill Development Activities:**

1. Visit two nearby industries and document their plant layout structures.
2. Choose a product and compare two potential manufacturing locations using a point-rating method to determine the best site.
3. Gather information on ISO certification requirements from any two industries.
4. Prepare a brief report outlining the essential steps involved in managing city waste.
5. Collect and summarize details regarding purchase procedures and inventory control in an organization.

**References:**


1. Ashwathappa. K & Sridhar Bhatt: Production & Operations Management, HPH.
2. Gondhalekar & Salunkhe: Productivity Techniques, HPH.
3. SN Chary, Production & Operations Management, McGraw Hill.
4. U. Kachru, Production & Operations Management, Excel Books.
5. Alan Muhlemann, John Oaclank and Keith Lockyn, Production & Operations Management, PHI.
6. K KAhuja, Production Management, CBS Publishers.
7. S.A. Chunawalla& Patel: Production & Operations Management, HPH.
8. Everett E Adam Jr., and Ronald J Ebert, Production & Operations Management, Sage Publishing
9. Dr. L. N. Agarwal and Dr. K.C. Jain, Production Management
10. Thomas E. Morton, Production Operations Management, South Western College.


**Note: Latest edition of books may be used.**

## BBA4.7: Computer Applications in Business

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 2 Credits | 2 hours | 32 hours |

**Pedagogy:** Classroom lectures, Lab, Seminars, and Assignments.

**Course Objectives:**

1. The objectives of computer applications in business include improving efficiency, enhancing productivity, and enabling better decision-making.
2. Businesses utilize computers for tasks like data processing, communication, and automation to streamline operations and gain a competitive edge.

**Course Outcomes:** On successful completion of the course, the students will be able
To understand with essential computer literacy and hands-on skills in office automation tools (MS Word, Excel, PowerPoint), enabling them to efficiently use digital tools in business environments.

| Module No 1: Introduction to Computers and M S Word | 12 hours |
|---|---|
| Characteristics of Computers, Classification of Computers: **Word Processing**: Introduction to word Processing, Word Processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, **Tables**: Inserting, filling and formatting a table; Inserting Pictures and Video**; Mail Merge**: including linking with Database; Printing documents | |
| **Module No. 2: M S Excel** | **12 hours** |
| **Concept of Spreadsheet**: Managing of Worksheets, Formatting, Entering Data, Printing worksheet, Worksheet Concepts, Methods of building a workbook, Important features of Excel, Saving Workbook, editing in workbook, entering data in a cell, Formula copying, moving data from selected cells, Rearranging worksheet, Project evolving multiple spreadsheets. | |
| **Module No 3: Power point Presentation** | **8 hours** |
| **Preparing Presentations**: Basics of presentations- Slides, Fonts, Drawing, Editing; **Inserting**: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities. | |

**Skill Development Activities:**

1. MS-Word: Letter writing and Bio-Data, Resume.
2. MS Excel: Creating Work-Sheet, data entry, use of Formulas, graph generations.
3. Preparation of Mark Statement, Sales Report, Salary Statement.
4. Write the steps for creating presentations having at least four slides related motivating the salesmen.

**References:**


1. S. Salaimuthu and Anthony Raj- Computer Applications in Business , Himalaya Publishing House.
2. V. Rajaram- Fundamentals of Computers, S. Chand and Co.
3. R. Rameshwaram- Computer Applications in Business, S. Chand and Co.
4. Sanjay Saxena- A First Course in Computers, Vikas Publishing House.
5. Bala Guruswamy- Introduction to Computers, Tata McGraw Hill Publication, New Delhi.
6. Parameshwaran- Computers in Business, Sultan Chand & Sons.


**Note: Latest edition of books may be used**

# BBA4.8: Business Skills

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 2 Credits | 2 Hours | 32 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars, Assignments and Mock Interviews.

**Course Objectives:** To equip students with essential business communication and soft skills, enabling them to communicate effectively in professional settings, develop a confident and adaptable personality, and perform successfully in interviews, group discussions, and workplace interactions.

**Course Outcomes:** On successful completion of the course, the students will be able

1. Demonstrate effective verbal and non-verbal communication in business settings.
2. Apply critical thinking and problem-solving techniques to business situations.
3. Exhibit professional etiquette in written and oral communication.
4. Work effectively as part of a team and manage time efficiently.
5. Prepare for and participate in interviews, presentations, and group discussions.

| Module No 1: Fundamentals of Business Communications | 12 hours |
|---|---|
| Importance and Types of Communication, Verbal and Non-Verbal Communication, Barriers to Effective Communication and Overcoming them, Business Etiquette and Professionalism – Email, Telephone Etiquette, Approaches, Workplace. | |
| **Module No. 2: Soft Skills for Business Professionals** | **10 hours** |
| Personality Development and Positive Attitude, Emotional Intelligence in the Workplace, Self-confidence, Motivation and Goal Setting, Leadership Skills and Adaptability, Case Study on Successful Business Personalities. | |
| **Module No. 3: Interviews Skills and Group Discussions** | **10 hours** |
| Interview Preparation, Types of Interviews and Common Questions, Group Discussions – Techniques and Etiquette, Role Plays and Business Simulation Exercises, Time and Stress Management Techniques. | |

**Skill Development Activities:**

1. Role-play different business scenarios to practice verbal and non-verbal communication.
2. Conduct personality self-assessments and share insights.
3. Participate in mock interviews with peer and instructor feedback.

**Reference Books:**


1. Developing Communication Skills – Krishna Mohan &Meera Banerji McMiln India Ltd New Delhi.
2. Business Communication – Dr. C.B. Gupta, Sultan Chand and sons
3. Personality Development and Soft Skills – Barun K. Mitra- Oxford University Press (OUP India)
4. Business Communication Today – Courtland L. Bovee and John V Thill- Pearson Education
5. Online tools – Grammarly, LinkedIn Learning, Coursera Soft Skill Courses


**Note: Latest edition of books may**

## SEMESTER V

| Sl. No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 5.1 | BBA 5.1 | Financial Management | Discipline | 3 | 10 | 10 | 80 | 100 |
| 5.2 | BBA 5.2 | Income Tax-I | Discipline | 4 | 10 | 10 | 80 | 100 |
| 5.3 | BBA 5.3.1 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | BBA 5.3.2 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | a. | Investment Management | Finance Specialization Course | | | | | |
| | b. | Consumer Behavior &Services Marketing | Marketing Specialization Course | | | | | |
| | c. | Human Resource Development | HR Specialization Course | | | | | |
| | d. | Fundamentals of Data Analytics | Data Analytics Specialization Course | | | | | |
| 5.4 | BBA 5.4.1 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | BBA 5.4.2 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | a. | Fundamentals of Risk Management | Finance Specialization Course | | | | | |
| | b. | Advertising and Brand Management | Marketing Specialization Course | | | | | |
| | c. | Cultural Diversity at Workplace | HR Specialization Course | | | | | |
| | d. | Financial Analytics | Data Analytics Specialization Course | | | | | |
| 5.5 | BBA 5.5 | Entrepreneurship Development | Compulsory | 2 | 5 | 5 | 40 | 50 |
| TOTAL | | | | **25** | **65** | **65** | **520** | **650** |

****Student has to select dual specialization from given four elective courses.**

# BBA 5.1: FINANCIAL MANAGEMENT

| Course Credit | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 3 Credits | 4 Hours | 64 Hours |

**Pedagogy:** The course will be delivered through classroom lectures, case studies, tutorial sessions, numerical problem-solving exercises, group discussions, seminars, and application-based assignments to enhance managerial decision-making skills in finance.

**Course Objectives:** The course aims to develop an understanding of core financial management principles and it also equips students with ability to analyze financial statements and decisions.

**Course Outcome:** On successful completion of the course, the students will demonstrate:

a) Provide an understanding of financial management functions in business organizations.
b) Develop analytical ability in applying time value of money concepts.
c) Enable students to evaluate investment decisions using capital budgeting techniques.
d) Familiarize students with financing decisions and capital structure planning.
e) Develop competency in estimating and managing working capital requirements.

| **Module - 1: Introduction to Financial Management** | **12 hours** |
|---|---|
| Introduction – Meaning of Finance – Finance Function – Objectives of Finance Function – Meaning and Definition of Financial Management – Goals of Financial Management – Scope of Financial Management – Functions of Financial Management – Role of Finance Manager in India – Contemporary Issues in Financial Management – Introduction to FinTech and Digital Financial Systems. | |
| **Module - 2: Time Value of Money** | **12 hours** |
| Introduction – Meaning of Time Value of Money – Time Preference of Money – Reasons for Time Value of Money (Inflation, Risk and Opportunity Cost) – Techniques of Time Value of Money: Compounding Technique – Future Value of Single Flow, Multiple Flows and Annuity – Discounting Technique – Present Value of Single Flow, Multiple Flows and Annuity – Practical Applications of Time Value of Money in Financial Decision Making – Doubling Period – Rule 69 and Rule 72 – Use of Financial Spreadsheet Tools in Time Value Calculations. | |
| **Module - 3: Financing Decision** | **14 hours** |
| Introduction – Meaning and Definition of Capital Structure – Factors Determining the Capital Structure – Concept of Optimum Capital Structure – EBIT–EPS Analysis – Problems – Leverages: Meaning and Definition – Types of Leverages – Operating Leverage, Financial Leverage and Combined Leverage – Problems – Contemporary Perspectives on Capital Structure – Impact of Market Conditions and Interest Rate Changes on Financing Decisions – Role of Credit Ratings and Financial Risk Assessment in Capital Structure Planning. | |

| Module-4: Investment Decision | 14 hours |
|---|---|
| Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Steps in Capital Budgeting Process – Techniques of Capital Budgeting: Traditional Methods – Payback Period – Accounting Rate of Return – Discounted Cash Flow Methods – Net Present Value – Internal Rate of Return – Profitability Index – Problems. | |

| Module-5: Investment Decision | 12 hours |
|---|---|
| Introduction – Meaning and Definition – Types of Working Capital – Operating Cycle – Determinants of Working Capital Needs – Estimation of Working Capital Requirements – Dangers of Excess and Inadequate Working Capital – Merits of Adequate Working Capital – Sources of Working Capital – Cash Management – Receivables Management – Inventory Management (Concepts only). | |

**Skill Developments Activities:**

1. Calculate Equated Installment and prepare Loan Repayment schedule using imaginary figures.
2. Identify capital structure practices followed in any firm/company of your choice.
3. Collect the information on various types of bonds offered by government and record the same.
4. Prepare a working capital statement using imaginary values.

**Books for Reference:**

1. I M Pandey, Financial Management. Vikas Publication.
Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr. V Rajeshkumar and Nagaraju V, Financial management, MH India
6. Dr. Aswathanarayana.T ,Financial Management, VBH

## BBA 5.2: INCOME TAX– I

| Course Credits | No. of hours per week | Total No. of Teaching hours |
|---|---|---|
| 3 Credits | 4 hours | 80 hours |

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies &field work etc..

**Course Objectives:** To enable students to understand the basic legal framework and procedural aspects governing the Income tax system.

**Course Outcomes:** On successful completion of the course, the students will be able to:

a. Comprehend the procedure for computing the total income and tax liability of an individual.
b. Understand the provisions for determining the residential status of an individual under the Income Tax Act.
c. Gain a clear understanding of the concepts of salary, perquisites, profits in lieu of salary, allowances, and various retirement benefits.

| Module-1: Basic Concepts of Income Tax | 16 hours |
|---|---|
| Introduction–Meaning of tax-,types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of an individual under section 10. | |
| **Module-2: Residential Status and Incidence of Tax** | **16 hours** |
| Introduction–Residentialstatusofanindividual.Determinationofresidentialstatus of an individual Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual. | |
| **Module-3: Income from Salary** | **20 hours** |
| Introduction-Meaning of Salary-Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary. | |
| **Module-4: Deductions from U/S 80** | **16 hours** |
| **Deductions** under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E,80G,80GG,80TTAand80U as applicable to individuals under old regime. (Individuals only). Problems on 80C and 80G only. | |
| **Module-5: Income Tax Authorities** | **12 hours** |
| Income Tax Authorities: Introduction, Importance. Income Tax Authorities their Powers and duties. Income Tax Authorities Structure. | |

**Skill Development Activities:**

1. Prepare a chart showing the income tax slab rates applicable to different categories of individual assesses.
2. Visit a Chartered Accountant's office and collect and document the procedure involved in filing income tax returns for an individual.
3. List any ten incomes that are exempt from tax for an individual taxpayer.
4. Prepare a list of perquisites received by an employee in an organization.
5. Identify and collect the various documents and enclosures required for filing an individual's income tax return.
6. Undertake any other activities relevant to the course.

**Books for References:**


1. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagavathi Prasad, Direct Taxes.
5. B.Mariyappa,Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr.Saha, Law and Practice of Income Tax , Himalaya Publishing House.


**Note: Latest edition of text books may be used.**

**BBA 5.3.1 (a): INVESTMENT MANAGEMENT (Finance Elective-1)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course Objectives:** The course aims to provide students with an understanding of security analysis techniques and enables students to construct and manage optimal investment portfolios

**Course Outcomes**: On successful completion of the course, the students will be able:

a) To understand the concepts of compensation management
b) To describe the job evaluation and its methods
c) To Evaluate different methods of wages
d) To Describe performance management and methods of performance management
e) To Preparation of payroll

| Module No. 1: Concept of Investment | 12 hours |
|---|---|
| Introduction – Investment: Attributes – Economic vs. Financial Investment – Investment vs. Speculation – Features of a Good Investment – Investment Process – Financial Instruments: Money Market Instruments – Capital Market Instruments – Derivatives: Introduction, Meaning, Definition, Types (Theory only) | |
| **Module No. 2: Fundamental Analysis** | **12 hours** |
| Fundamental Analysis – EIC Framework – Global Economy – Domestic Economy – Business Cycles – Industry Analysis – Company Analysis – Valuation of Securities: Valuation of Bonds and Debentures – Preference Shares – Equity Shares (No Growth Rate, Normal Growth Rate, Supernormal Growth Rate). | |
| **Module No. 3: Risk & Return** | **14 hours** |
| Risk and Return Concepts – Meaning of Risk – Types of Risk: Systematic Risk and Unsystematic Risk – Measurement of Risk and Return – Portfolio Risk and Return – Expected Return of a Portfolio – Calculation of Portfolio Risk and Return. | |
| **Module No. 4: Technical Analysis** | **14 hours** |
| Technical Analysis – Meaning and Concepts – Dow Theory – Elliot Wave Theory – Charts: Types – Trend and Trend Reversal Patterns – Mathematical Indicators: Moving Averages, ROC, RSI – Market Indicators – Market Efficiency and Behavioral Finance – Random Walk Theory – Efficient Market Hypothesis – Forms of Market Efficiency – Empirical Tests of Market Efficiency. | |
| **Module No. 5: Portfolio Management** | **12 hours** |

Portfolio Management – Meaning – Need – Objectives – Process of Portfolio Management – Selection of Securities – Portfolio Analysis – Construction of Optimal Portfolio using Sharpe's Single Index Model – Portfolio Performance Evaluation (Theory only).

**Skill Development Activities:**

1. Collect and analyze data of different investment instruments (shares, bonds, mutual funds) and prepare a comparative report.
2. Study the performance of a listed company using **fundamental analysis** and present findings.
3. Calculate risk and return for selected securities using imaginary or real market data.
4. Prepare charts showing price movements of a company's share and identify trends using **technical analysis** tools.
5. Construct a simple portfolio using given data and compute its expected return.
6. Analyze market indices (Nifty/Sensex) trends and interpret investor behavior.
7. Undertake any other activity relevant to understanding investment and portfolio management practices.

**Books for Reference**


1. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill.
2. V.K. Bhalla, *Investment Management*, S. Chand Publications.
3. Donald E. Fischer & Ronald J. Jordan, *Security Analysis and Portfolio Management*, Pearson.
4. H.R. Machiraju, *Indian Financial System*, Vikas Publishing House.
5. Avadhani V.A., *Investment Management*, Himalaya Publishing House.
6. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House.
7. Bodie, Kane & Marcus, *Investments*, McGraw Hill.

**BBA 5.3.1 (b): CONSUMER BEHAVIOUR & SERVICES MARKETING (MARKETING ELECTIVE-1)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies &field work etc.

**Course Objectives:** The course focus on developing students to understand the conceptual knowledge of consumer behavior and components of service marketing mix.

**Course Outcomes:** On successful completion of the course, the students will be able to:

a) Understanding of Consumer Behavior towards products, brands and services.
b) Distinguish between different consumer behavior influences and their relationships
c) Establish the relevance of consumer behavior theories and concepts to marketing decisions.
d) Describe the fundamentals of services marketing
e) Understand components and implications of Service Marketing Mix

| Module | Hours |
|---|---|
| **Module -1: Introduction to Consumer Behavior** | **14 hours** |
| Meaning and Definition, Need for Consumer Behavior, consumer and customer. Buyers and users. Need to study consumer behavior and its applications in Marketing, Consumer research process –Understanding consumer through Research process. Factors influencing Consumer Behavior. External factors – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal factors– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes. | |
| **Module -2: Individual Determinants of Consumer Behavior** | **12 hours** |
| Consumer Needs & Motivation; Personality and Self-Concept; Consumer Perception; Learning & Memory; Nature of Consumer Attitudes – Psychological: Motivation, Perceptions, Learning, Belief and Attitudes. | |
| **Module - 3: Consumer's Decision-Making Process** | **12 hours** |
| Stages of Consumer Decision making process, Opinion leadership, dynamics of opinion leadership process, The Motivation behind opinion leadership- The Diffusion Process- The adoption process- levels of consumer decision making- Models of consumer decision making | |
| **Module -4: Fundamental of Services Marketing** | **14 hours** |
| Introduction, Nature and characteristics of services, Classification of services, Designing the Service Blueprinting. **Service Marketing Mix**: Introduction, Overview of Product, Price, Promotion, Place, Process, People and Physical Evidence. Implication of Service Marketing Mix | |
| **Module - 5: Delivering Quality Services** | **12 hours** |
| Meaning of Quality service delivery, Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions - The Service Performance Gap, Key Factors and Strategies for Closing the Gap | |
| | |

**Skill Development Activities:**

1. Collect information on behavior of consumers at an Organized/ unorganized retail Outlets.
2. Prepare a questionnaire to conduct consumer survey to assets the important factor motivates their purchase like mobile, shoes, bags, etc.
3. Collect and record feedback on customer satisfaction online fashion clothing.
4. Write a report on the characteristics of Educational /Hospital Services
5. Visit any three local restaurants and assess the 7 Ps of marketing

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**Books for Reference:**


1. Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behavior; 6th Edition; PHI, New Delhi, 2000.
2. Suja.R. Nair, Consumer behavior in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
3. David. L. Loudon & Albert J. Bitta; Consumer Behavior; 4th Edition, McGraw Hill, Inc; New Delhi,1993.
4. K. Venkatramana, Consumer Behavior, SHBP.
5. Assael Henry; Consumer behavior and marketing action; Asian Books(P) Ltd, Thomson learning, 6th Edition; 2001.
6. Schiffman; Consumer Behavior, Pearson Education. Ravi Shanker, Services Marketing: The Indian Perspective, Excel Books, New Delhi, 2008
7. Rajendra Nargundkar, SERVICES MARKETING: TEXT & CASES, Tata McGraw-Hill Publishing Company, New Delhi, 2008
8. Christopher H. Lovelock, SERVICES MARKETING: PEOPLE, TECHNOLOGY, STRATEGY, Pearson Education Asia

**BBA 5.3.1 (c): HUMAN RESOURCES DEVELOPMENT (HRElective-1)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course Objectives:** The course aims to provide students with a clear understanding of Human Resource Development concepts and also enables students to design and implement HRD Practices.

**Course Outcomes**: On successful completion of the course, the students will be able to:

1. Understand the need of HRD.
2. Comprehend the framework of HRD.
3. Know the models for evaluating the HRD programs.
4. Comprehend the need for employee counselling.
5. Apprehend the HR performance.

| **Module No. 1: Conceptual Analysis of HRD** | **16 hours** |
|---|---|
| Introduction- Meaning and Definition of HRD, Need for HRD- Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions. | |
| **Module No. 2: Frame Work of HRD** | **12 hours** |
| Frame Work of Human Resource Development- HRD Process- Assessing HRD Needs. HRD Model- Designing Effective HRD Program. HRD Interventions- Creating HRD Programs, Implementing HRD Programs, Training Methods- Self Paced/Computer Based/ Company Sponsored Training- On-the-Job and Off-the-Job -, Brain Storming-Case Studies-Role Plays-Simulations, T-Groups, Transactional Analysis. | |
| **Module No. 3: Evaluating HRD Programs** | **12 hours** |
| Introduction- Models and Frame Work of Evaluation, Assessing the Impact of HRD Programs, Human Resource Development Applications, Fundamental Concepts of Socialization, Realistic Job Review, Career Management and Development. | |
| **Module No. 4: HR Performance** | **12 hours** |
| Introduction, Work Force Reduction, Re-alignment and Retention, HR Performance and Bench Marketing, Impact of Globalization on HRD, Diversity to Work Force, HRD programs for diverse employees, Expatriate and Repatriate support and development. | |
| **Module No. 5: Management Development** | **12 hours** |

Introduction, Employee Counselling and Wellness services, Counselling as an HRD Activity, Counselling Programs, Issues in Employee Counselling, Employee Wellness and Health Promotion Programs, Organizational Strategies Based on Human Resources.

**Skill Development Activities:**

1. Meet the HR manager and discuss on HRD and report it.
2. Visit any organization and collect the information regarding Employee Welfare Facilities provided by the company
3. Draft HR emails, interviews call, offer letter, warning letter.
4. GD on "Role of HR in Startups", "Employee Engagement".
5. Any other activities.

**Reference:**


1) Rao T V: HRD Audit, Sage Publications, New Delhi
2) Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi
3) Rao T V: Human Resource Development, Sage Publications, New Delhi
4) Rao T V and Pareek, Udai : Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt Ltd, New Delhi,2005
5) Srinivas Kandula, Strategic Human Resource Development, PHI Learning

## BBA 5.3.1 (d): FUNDAMENTALS OF DATA ANALYTICS (Data Analytics Elective-1)

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, spreadsheet-based practical sessions, case studies, data interpretation exercises, group discussions, and hands-on analysis using business datasets.

**Course Objectives:** The course aims to provide basic understanding of data analytics concepts, and also equips students with the ability to analyze data using simple analytical tools.

**Course Outcomes:** On successful completion of the course, students will be able to:

1. Understand the basic concepts and importance of data analytics in business.
2. Collect, clean, and organize data for analysis.
3. Apply basic statistical and analytical tools to interpret business data.
4. Visualize data and present insights effectively.
5. Support managerial decision-making using data-driven approaches.

| Module 1: Introduction to Data Analytics | 14 Hours |
|---|---|
| Introduction – Meaning of Data – Types of Data (Structured and Unstructured) – Meaning of Data Analytics – Importance of Data Analytics in Business – Data-Driven Decision Making – Overview of Data Analytics Process – Role of Analytics in Marketing, Finance, HR, and Operations – Introduction to Spreadsheet Environment. | |
| **Module 2: Data Collection and Preparation** | **12 Hours** |
| Sources of Data – Primary and Secondary Data – Data Collection Methods – Data Cleaning – Handling Missing Data – Data Organization in Spreadsheets – Data Coding and Classification – Basics of Data Storage – Introduction to Data Ethics and Privacy. | |
| **Module 3: Descriptive Data Analytics** | **14 Hours** |
| Measures of Central Tendency (Mean, Median, Mode) – Measures of Dispersion (Range, Variance, Standard Deviation) – Frequency Distribution – Tabulation of Data – Data Visualization – Charts and Graphs (Bar, Line, Pie, Histogram) – Trend Analysis using Spreadsheet Tools. | |
| **Module 4: Diagnostic and Basic Predictive Analytics** | **12 Hours** |
| Introduction to Correlation – Simple Interpretation of Regression – Identifying Relationships between Variables – Time Series Basics – Moving Averages – Trend Projection – Basics of Forecasting in Business Decisions. | |
| **Module 5: Business Applications of Data Analytics** | **12 Hours** |
| Applications in Marketing (Customer Analysis, Sales Trends) – Applications in Finance (Expense and Profit Analysis) – Applications in HR (Employee Performance Data) – Applications in Operations (Inventory and Demand Analysis) – Introduction to Dashboards and Business Reporting – Communicating Insights from Data. | |

**Skill Development Activities:**

1. Collect a small business dataset and organize it in a spreadsheet.
2. Compute mean, median, and standard deviation for given data.
3. Create charts to represent sales or customer data.
4. Perform a simple trend analysis using historical data.

5. Prepare a basic dashboard showing business performance indicators.
6. Interpret data and write a short report with insights.
7. Any other activity relevant to data analysis in business.

**Reference:**


1. James R. Evans, *Business Analytics*, Pearson.
2. S. Christian Albright & Wayne Winston, *Business Analytics: Data Analysis and Decision Making*, Cengage.
3. Wayne L. Winston, *Microsoft Excel Data Analysis and Business Modeling*, PHI Learning.
4. Kiran Pandya & Smruti Bulsari, *Business Analytics*, Wiley India.
5. Glyn Davis & Branko Pecar, *Business Statistics Using Excel*, Oxford University Press.

## BBA 5.4.2 (a): FUNDAMENTALS OF RISK MANAGEMENT (Finance Elective-2)

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, case studies, numerical problem-solving, risk assessment exercises, group discussions, and business simulations.

**Course Objectives:** The course aims to provide a clear understanding of investment analyses and techniques and also enables to design and manage diversified investment portfolios.

**Course Outcomes:** On successful completion of the course, students will be able to:

1. Understand the basic concepts and types of risk in business.
2. Identify and assess different kinds of risks faced by organizations.
3. Apply basic quantitative methods for measuring risk.
4. Understand risk mitigation and risk management techniques.
5. Support managerial decisions using risk analysis tools.

| **Module 1: Introduction to Risk and Risk Management** | **12 hours** |
|---|---|
| Introduction – Meaning of Risk – Types of Risk (Pure and Speculative Risk) – Business Risk and Financial Risk – Internal and External Risks – Risk vs Uncertainty – Meaning and Importance of Risk Management – Objectives of Risk Management – Risk Management Process – Role of Risk Manager in Business Organizations. | |
| **Module 2: Risk Identification and Assessment** | **14 hours** |
| Risk Identification – Risk Assessment – Risk Mapping – Risk Exposure – Probability and Impact of Risk – Risk Matrix – Qualitative vs Quantitative Risk Assessment – Business Case Studies on Risk Identification. | |
| **Module 3: Quantitative Techniques in Risk Measurement** | **14 hours** |
| Concept of Probability – Expected Value Concept – Variance and Standard Deviation – Coefficient of Variation – Risk and Return Relationship – Numerical Problems on Expected Return and Risk – Basics of Portfolio Risk – Introduction to Correlation and Diversification (Simple Numerical Illustrations). | |
| **Module 4: Risk Control and Risk Financing** | **12 hours** |
| Risk Avoidance – Risk Reduction – Risk Retention – Risk Transfer – Insurance as a Risk Management Tool – Hedging Basics – Role of Diversification – Introduction to Derivatives as Risk Management Instruments (Concept only). | |
| **Module 5: Enterprise Risk Management and Contemporary Issues** | **12 hours** |
| Enterprise Risk Management (ERM) – Risk Governance – Operational Risk – Market Risk – Credit Risk – Liquidity Risk – Cyber Risk – Regulatory Risk – Business Continuity Planning – Introduction to ESG (Environmental, Social, Governance) Risks – Risk Management in the Digital Business Environment. | |
| **Skill Development Activities:**<br>1. Identify possible risks in a small business and prepare a risk register.<br>2. Prepare a risk matrix for a hypothetical business project. | |

3. Solve numerical problems on expected return and standard deviation.
4. Analyse how diversification reduces investment risk using sample data.
5. Study an insurance policy and identify risks covered.
6. Prepare a brief report on risk management practices of a company.
7. Any other activity related to risk identification and analysis

**Reference:**

1. George E. Rejda & Michael McNamara, *Principles of Risk Management and Insurance*, Pearson.
2. Trieschmann, Hoyt &Sommer, *Risk Management and Insurance*, Cengage Learning.
3. Harrington & Niehaus, *Risk Management and Insurance*, McGraw Hill.
4. I.M. Pandey, *Financial Management* (Risk & Return Chapters), Vikas Publishing.
5. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill.
6. Dorfman, *Introduction to Risk Management and Insurance*, Pearson.

**BBA 5.4.2 (b): ADVERTISING AND BRAND MANAGEMENT (Marketing Elective-2)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.

**Course Objectives**: The course aims the students to acquaint advertising foundations and strategies. And also to impart concepts of brand management, strategy and identity.

**Course Outcomes:** On successful completion of the course, the students will be able to:

1. Understand the nature, role, and importance of advertising in marketing strategy
2. Understand effective design and implementation of advertising strategies
3. Present a general understanding of content, structure, and appeal of advertisements
4. Understand the concept of branding and its importance in marketing
5. Developing the brand strategy and image.

| **Module -1: Introduction to Integrated Marketing Communication** | **12 hours** |
|---|---|
| Concept of Integrated marketing communication, AIDA Model, Setting goals and objectives, concept of DAGMAR in setting objectives, elements of IMC; Role of advertising in India's economic development, Ethics in advertising, Social, Economic and Legal aspects of advertising. | |
| **Module -2: Consumer and Media** | **12 hours** |
| How advertising works: perception, cognition, affect, association, persuasion, behavior, Associating feeling with brands, Use of research in advertising planning; Advertising Media; industry structure, functions, advantages, disadvantages of print, Television, Radio, Internet, Outdoor, Basic concept of media planning, media selection, Media Scheduling strategy, setting media budgets | |
| **Module - 3: Advertising Program** | **14 hours** |
| Planning and managing creative strategies; Creative approaches; Building Advertising Program: Message, Theme, advertising appeals; Advertising layout: how to design and produce advertisements; Advertising Budget: nature and methods of advertising appropriation; Art of copywriting; Guidelines for copywriting; Copywriting for print, Audio, TV and outdoor media. | |
| **Module -4: Introduction to Brand Management** | **14 hours** |
| - Defining branding and its importance- Branding in the digital age, Developing a brand strategy- Brand positioning statement- Brand vision and mission | |
| **Module - 5: Brand identity and image** | **12 hours** |
| Creating a brand identity- Brand name and logo- Brand typography and colours palette- Creating a brand image Brand personality and tone- Brand messaging and storytelling | |

**Skill Development Activities:**

1. List out ethical issues in Advertisements.
2. List out different modes of Advertisement.
3. Write a note on guidelines for copywriting.
4. Design brand logo of your own start-up company
5. List out top 10 branded products in the world

**Reference:**


1. Advertising Principles and Practice, William Wells, John Burnett, Sandra Moriarty, 6th ed., Pearson education, Inc.
2. Advertising and Promotion, G.Belch, Michael Belch, Keyoor Purani, 9$^{th}$ edition, Tata McGraw Hill publication, ISBN: 978-1-25-902685-0.
3. Brand Management: Y L R Murthy, Vikas publication
4. Brand Management :Kerthidutta, Oxford

**BBA 5.4.2 (c): CULTURAL DIVERSITY AT WORK PLACE (HR Elective-2)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course Objectives**: The course aims to develop an understanding of cultural diversity and its impact on individual and organizational behavior in the workplace.

**Course Outcomes**: On successful completion of the course, the students will be able to:

a) Understand, interpret question reflect upon and engage with the notion of diversity.
b) Recall the cultural diversity at work place in an organization.
c) Support the business case for workforce diversity and inclusion.
d) Identify diversity and work respecting cross cultural environment
e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.

| Module No. 1: Introduction to Diversity | 14 hours |
|---|---|
| Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, identifying characteristics if diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations – Global Diversity. | |
| **Module No. 2: Exploring Differences** | **12 hours** |
| Introduction – Exploring our and others' differences, including sources of our identity. Difference and power; Concepts of prejudice, discrimination, dehumanization and oppression. | |
| **Module No. 3: Visions of Diversity and Cross Cultural** | **14 hours** |
| Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study. | |
| **Module No. 4: Skills and Competencies** | **12 hours** |
| Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organizations. | |
| **Module No. 5: Recent Trends in Diversity Management** | **12 hours** |
| Emerging workforce trends-Dual-career couples-Cultural issues in international working on work-life balance – Managing multi –cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social-psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity. | |

**Skill Development Activities:**

1. Visit any MNC's identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/private sector organization)
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

**Reference:**


1) Bell, M.P. (2012). Diversity in Organizations (2nd Ed.). Mason, OH: Cengage.
2) Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.


**Note: Latest edition of text books may be used.**

**BBA 5.4.2 (d): FINANCIAL ANALYTICS (Data Analytics Elective-2)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, spreadsheet-based lab practice, financial data analysis, case studies, numerical problem-solving, and business decision simulations.

**Course Objectives:** The course aims to provide an understanding of Financial analytics, concepts and tools and also enables to apply analytical techniques to interpret financial data.

**Course Outcomes:** On successful completion of the course, students will be able to:

1. Understand the role of analytics in financial decision-making.
2. Use spreadsheet tools to organize and analyze financial data.
3. Apply basic statistical and quantitative techniques in financial analysis.
4. Interpret financial performance using analytical tools.
5. Support investment and business decisions using data-driven insights.

| **Module 1: Introduction to Financial Analytics** | **12 Hours** |
|---|---|
| Introduction – Meaning of Analytics – Meaning of Financial Analytics – Importance of Data in Finance – Types of Financial Data – Sources of Financial Data – Financial Analytics Process – Role of Financial Analytics in Business Decision Making – Overview of Spreadsheet Tools used in Financial Analysis. | |
| **Module 2: Financial Data Handling and Descriptive Analytics** | **14 Hours** |
| Financial Data Collection – Data Cleaning and Preparation – Organizing Financial Data in Spreadsheets – Measures of Central Tendency (Mean, Median, Mode) – Measures of Dispersion (Range, Variance, Standard Deviation) – Financial Data Visualization – Charts and Graphs – Trend Analysis of Financial Data. | |
| **Module 3: Financial Statement Analytics** | **14 Hours** |
| Introduction to Financial Statements – Analytical Interpretation of Income Statement and Balance Sheet – Ratio Analysis: Liquidity Ratios, Profitability Ratios, Activity Ratios, Solvency Ratios – Comparative Statements – Common Size Statements – Basic Dashboard Creation using Spreadsheet Tools. | |
| **Module 4: Investment and Risk Analytics (Numerical Based)** | **12 Hours** |

| | |
|---|---|
| Risk and Return Concepts – Calculation of Average Return – Variance and Standard Deviation of Returns – Coefficient of Variation – Correlation and Diversification – Portfolio Risk and Return (Basic Numerical Problems) – Time Series Trend Analysis of Share Prices. | |
| **Module 5: Forecasting and Decision Analytics in Finance** | **12 Hours** |
| Introduction to Financial Forecasting – Trend Projection using Moving Averages – Basics of Regression for Financial Forecasting – Break-even Analysis using Data – Scenario and Sensitivity Analysis – Introduction to Financial Modelling in Spreadsheets – Managerial Decision Support using Financial Data. | |
| **Skill Development Activities:**<br>1. Analyse financial data of a company and prepare a spreadsheet report.<br>2. Compute mean, variance, and standard deviation for given financial returns.<br>3. Create charts to show trends in revenue, profit, or stock prices.<br>4. Perform ratio analysis for a given set of financial statements.<br>5. Evaluate risk and return of two investment options using sample data.<br>6. Prepare a simple financial forecast using moving averages.<br>7. Design a basic financial dashboard using spreadsheet tools. | |
| **Reference**<br>1) James R. Evans, Business Analytics, Pearson.<br>2) S. Christian Albright & Wayne Winston, Business Analytics: Data Analysis & Decision Making, Cengage.<br>3) Wayne L. Winston, Microsoft Excel Data Analysis and Business Modelling, PHI Learning.<br>4) I.M. Pandey, Financial Management, Vikas Publishing.<br>5) Prasanna Chandra, Financial Management: Theory and Practice, McGraw Hill.<br>6) David Ruppert, Statistics and Data Analysis for Financial Engineering, Springer.<br>7) **Note: Latest edition of text books may be used.** | |

# BBA 5.5: ENTREPRENEURSHIP DEVELOPMENT

| Course Credit | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 2 | 2 | 32 |

**Pedagogy:** Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Objective:** To acquaint students with the basic concepts of entrepreneurship, entrepreneurship development, and institutional support systems.

**Course Outcome: On successful completion of the course, the students will demonstrate:**

a) Understand basic concepts and importance of entrepreneurship.
b) Identify types of entrepreneurs and their roles.
c) Explain the entrepreneurship development process.
d) Describe entrepreneurship development programmes.
e) Analyse government role in entrepreneurship promotion.
f) Recognize major support institutions for entrepreneurs.

| Module I – Introduction to Entrepreneurship | 12 Hours |
|---|---|
| Meaning and definitions of Entrepreneur, Intrapreneur, Entrepreneurship, and Social Entrepreneurship; Evolution Entrepreneurship; Importance; Characteristics of an Entrepreneur; Factors determining the growth of Entrepreneurship; Conceptual Model of Entrepreneur. Idea generation and sources of business ideas. | |
| **Module II – Entrepreneurship Development Process** | **10 Hours** |
| Concept, Objectives, and Significance of Entrepreneurship Development; Entrepreneurship Development Process; Factors affecting Entrepreneurship Development; Entrepreneurship Development Programmes (EDPs) - Objectives, Role of EDP and Phases of EDP; Training and Promotional institutions - EDI, IIE, MSME-DI; Role of Government in organizing EDPs. | |
| **Module III – Entrepreneurial Plan** | **10 Hours** |
| Meaning and significance of project planning, Contents of Business plan-Market analysis, technical plan, organizational plan, cost estimation and sources of finance | |

**Text Books:**

1. S.S. Khanka - Entrepreneurial Development, S. Chand & Company.
2. Peter F. Drucker - Innovation and Entrepreneurship, Harper & Row.
3. Robert D. Hisrich& Michael P. Peters - Entrepreneurship, McGraw Hill.
4. David Holt - Entrepreneurship: New Venture Creation, Prentice Hall.
5. Vasant Desai - Small Scale Industries and Entrepreneurship, Himalaya Publishing House.
6. Gupta C.B. & Srinivasan N.P. - Entrepreneurial Development, Sultan Chand.

**Note:** Latest edition of text books may be used.

## SEMESTER VI

| Sl.No | Course Code | Title of the Course | Category of Course | Credits | C1 | C2 | C3 | Total Marks |
|---|---|---|---|---|---|---|---|---|
| 6.1 | BBA6.1 | Goods and Services Tax | Discipline | 3 | 10 | 10 | 80 | 100 |
| 6.2 | BBA6.2 | Income Tax-II | Discipline | 3 | 10 | 10 | 80 | 100 |
| 6.3 | BBA6.3.1 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | BBA6.3.2 | Specialization ** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | a. | Global Financial Management | Finance Specialization Course | | | | | |
| | b. | International Marketing | Marketing Specialization Course | | | | | |
| | c. | International HRM | HR Specialization Course | | | | | |
| | d. | Business Analytics | Data Analytics Specialization Course | | | | | |
| 6.4 | BBA6.4.1 | Specialization** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | BBA6.4.2 | Specialization** | Discipline | 4 | 10 | 10 | 80 | 100 |
| | a. | Strategic Financial Management | Finance Specialization Course | | | | | |
| | b. | Industrial Markets and Retail Management | Marketing Specialization Course | | | | | |
| | c. | Compensation and Performance Management | HR Specialization Course | | | | | |
| | d. | Market Analytics | Data Analytics Specialization Course | | | | | |
| 6.5 | BBA6.5 | Research Methodology & Survey Project | Compulsory | 2 | 5 | 20 | 25 | 50 |
| **TOTAL** | | | | **24** | **65** | **80** | **505** | **650** |

## BBA 6.1: GOODS AND SERVICES TAX

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 3 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom's lecture, tutorials, Group discussion, Seminar, Case studies.

**Course objective:** Students will be able to understand and apply the principles of Indian taxation and GST.

**Course Outcomes: On successful completion Student will demonstrate**

a) Develop an understanding of the fundamentals of taxation, including the concept and types of taxes, and distinguish between direct and indirect taxes.
b) Examine the evolution of indirect taxation in India and understand the overall structure of the Indian taxation system.
c) Gain knowledge of the Goods and Services Tax (GST) framework and key definitions, including the constitutional provisions, CGST, SGST, IGST, and GST exemptions.
d) Understand the concepts of time of supply, place of supply, and value of supply under GST, and apply these principles to determine the value of supply and GST liability.
e) Comprehend the concept of input tax credit under GST, the procedure for availing it, and apply this understanding to compute the net GST liability.

| **ModuleNo.1: Basics of Taxation** | **08 hours** |
|---|---|
| Tax – Meaning and Types, Differences between Direct and Indirect Taxation, Brief History of Indirect Taxation in India, Structure of Indian Taxation. | |
| **ModuleNo.2: Goods and Services Tax–Framework and Definitions** | **14 hours** |
| Introduction to Goods and Services Tax, Constitutional Framework, Orientation to CGST, SGST and IGST, Meaning and Scope of Supply, Types of Supply. Exemptions from GST. | |
| **ModuleNo.3: Time, Place and Value of Supply** | **20 hours** |
| Time of Supply – in case of Goods and in case of Services - Problems on ascertaining Time of Supply; Place of Supply – in case of Goods and in case of Services (both General and Specific Services) – Problems on Identification of Place of Supply; Value of Supply – Meaning, Inclusions and Exclusions. Problems on calculation of 'Value of Supply'. | |
| **ModuleNo.4: GST Liability and Input Tax Credit** | **14 hours** |
| Rates of GST – Classification of Goods and Services and Rates based on classification, Problems on computation of GST Liability. Input Tax Credit – Meaning, Process for availing Input Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability. | |
| **ModuleNo.5: GST Procedures** | **08 hours** |

Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due dates for Payment of GST, Accounting record for GST, Features of GST in Tally Package. GST Returns – Types of Returns, Monthly Returns, Annual Return and Final Return – Due dates for filing of returns. Final Assessment. Accounts and Audit under GST.

**Skill Development Activities:**

a) Describe the step-by-step process of GST registration for a business entity.

b) Outline the concept of "time of supply" in GST and explain its relevance in determining tax liability.

c) Determine the place of supply for goods and services under various transactional scenarios.

d) Compute the GST liability for a given transaction using assumed (hypothetical) values.

e) Explain the procedure for availing input tax credit under the GST system.

**Reference:**


1. V Rajesh Kumar and Mahadev,"Indirect Taxes",McGraw Hill Education
2. Datey,VS,"Indirect Taxes",Taxmann Publications.
3. Hiregangeetal,"Indirect Taxes:,Puliani and Puliani.
4. Haldia, Arpit,"GST Made Easy",Taxmann Publications.
5. Chaudhary, Dalmia, Girdharwal," GST–A Practical Approach",Taxmann Publications.
6. Garg,Kamal,"Understanding GST",Bharat Publications.

Hiregange, Jain and Naik," Students' Handbook on Goods and Services Tax",Puliani and Puliani.

## BBA 6.2: INCOME TAX - II

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 3 Credits | 4 Hours | 80 hours |

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & fieldwork etc.

**Course objectives:** To equip students with an understanding of the practical applications of income tax.

**Course Outcomes: On successful completion of the course the students will:**

a) Understand the procedure for computing income from business and profession.
b) Gain knowledge of the provisions governing the determination of capital gains.
c) Learn to compute income from other sources.
d) Demonstrate the computation of total income of an individual taxpayer.
e) Comprehend the income tax assessment procedure and understand the powers of income tax authorities.

| Module | Hours |
|---|---|
| **Module-1: Income from House Property** | **18 hours** |
| Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value– Determination of Annual Value-Deductions from Annual Value-Problems on Computation of Income from House Property. | |
| **ModuleNo.2: Profits and Gains of Business and Profession** | **18 hours** |
| Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants. | |
| **ModuleNo.3: Capital Gains** | **16 hours** |
| Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer – Computation of capital gains–Short term capital gain and Long term capital gain- Exemption under section54,54B,54EC,54D,54F,and54G. Problems covering the above sections. | |
| **ModuleNo.4: Income from other Sources** | **16 hours** |
| Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources. | |
| **ModuleNo.5: Set Off and Carry Forward of Losses & Assessment of individuals.** | **12 hours** |
| Introduction–Provisions of Set off and Carry Forward of Losses (Theory only) Computation of Total Income and tax liability of an Individual (Old and New Regime). | |

**Skill Developments Activities:**

1. Visit a chartered accountant's office and study the procedure followed for computing income from profession.
2. Identify the different types of capital assets and examine the procedure used for computing tax on capital gains.
3. List the steps involved in computing income from other sources and critically analyze the process.
4. Identify the due dates for filing income tax returns and the applicable tax rates for individual taxpayers.
5. Prepare an organizational chart of the Income Tax Department in your locality and undertake any other activities relevant to the course.

**Books for References:**


1. Dr.Vinod K.Singhania: Direct Taxes–Law and Practice, Taxmann publication.
2. B.B .Lal: Direct Taxes, Konark Publisher(P) ltd.
3. Dr.Mehrotra and Dr.Goyal: Direct Taxes–Law and Practice, Sahitya Bhavan Publication.
4. Dinakar Pagare: Law and Practice of Income Tax,Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. Lecturers–Income Tax–I,VBH
7. Dr.V.RajeshKumar and Dr.R.K.Sreekantha: Income Tax–I,Vittam Publications.
8. Dr.B Mariyappa, Income Tax II–HPH.

**BBA 6.3.1 (a): GLOBAL FINANCIAL MANAGEMENT (Finance Elective-3)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, case studies, numerical problem-solving, exchange rate exercises, group discussions, and application-based learning related to international financial decisions.

**Course objectives:** The course aims to equip students with the knowledge of Global Financial Environment, navigate Internal Monitory Systems, manage Foreign Exchange risks and to make Strategic Financial Decisions.

**Course Outcomes:** On successful completion of the course, students will be able to:
a) Understand the basics of international financial environment.
b) Explain foreign exchange markets and exchange rate systems.
c) Perform simple foreign exchange calculations and currency conversions.
d) Analyze foreign investment decisions using basic international capital budgeting concepts.
e) Understand foreign exchange risk and basic risk management techniques.

| Module 1: International Financial Environment | 12 hours |
|---|---|
| Introduction – Meaning of Global/International Financial Management – Need for International Financial Management – Difference between Domestic and International Finance – International Monetary System – Role of IMF and World Bank – Balance of Payments – Components of Balance of Payments – Disequilibrium in Balance of Payments. | |
| **Module 2: Foreign Exchange Market and Exchange Rate Systems** | **12 hours** |
| Foreign Exchange Market – Participants in Forex Market – Functions of Forex Market – Exchange Rate – Meaning – Types of Exchange Rates (Spot, Forward) – Fixed vs Floating Exchange Rate System – Determination of Exchange Rate – Factors Affecting Exchange Rates – Basic Problems on Exchange Rate Conversion. | |
| **Module 3: Foreign Exchange Risk and Hedging (Basic Numerical)** | **14 hours** |
| Foreign Exchange Risk – Transaction Risk – Translation Risk – Economic Risk – Introduction to Hedging – Forward Contract – Money Market Hedge – Basics of Currency Futures and Options (Concept Only) – Simple Numerical Problems on Forward Rate and Hedging Decisions. | |
| **Module 4: International Investment and Capital Budgeting** | **14 hours** |
| International Investment Decisions – Factors Affecting Foreign Investment – Foreign Direct Investment (FDI) – Portfolio Investment – Basics of International Capital Budgeting – Cash Flow Estimation in Foreign Projects – Exchange Rate Impact on Cash Flows – Simple NPV Calculation for Foreign Projects (Basic Numerical Problems). | |
| **Module 5: International Financing and Working Capital Management** | **12 hours** |

Sources of International Finance – International Equity and Debt Markets – ADRs and GDRs – International Bank Loans – Trade Credit – Export Financing – Working Capital Management in International Business – Currency Exposure in Working Capital – Basic Illustration of Foreign Receivables and Payables.

**Skill Developments Activities:**

1. Convert foreign currency transactions into domestic currency using given exchange rates.
2. Prepare a simple Balance of Payments statement using imaginary data.
3. Solve basic forward contract hedging problems.
4. Evaluate a foreign project using NPV with assumed exchange rates.
5. Compare cost of borrowing in domestic and foreign currency.
6. Analyse exchange rate trends of USD/INR using charts.
7. Prepare a report on the role of IMF or World Bank.

**Books for References:**


1. Apte P.G., International Financial Management, McGraw Hill.
2. Madhu Vij, International Financial Management, Excel Books.
3. Vyuptakesh Sharan, International Financial Management, PHI Learning.
4. Eun & Resnick, International Financial Management, McGraw Hill.
5. Jeff Madura, International Financial Management, Cengage Learning.
6. Note: Latest editions of the above books may be used.

## BBA 6.3.1 (b): INTERNATIONAL MARKETING (Marketing Elective-3)

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.

**Course objectives:** Course aims to provide students with analyze global market opportunities and marketing mix under International Market scenario.

**Course Outcomes:** On successful completion of the course, the students will able to:

a) Understand the concept of International Marketing
b) Describe the International Product policy
c) Understand the International Pricing
d) Analyzing the and promotional policy and Distributional Channels
e) Elaborate the India's Import and Export policy

| Module -1: Introduction to International Marketing | 14 hours |
|---|---|
| Definitions, Nature and scope of international Market, Domestic Marketing V/s International Marketing. Decisions relating Entry in the Foreign Market. Modes of entry in to international market. Understanding the consumer behaviour in international market. | |
| **Module -2: International Product Policy** | **12 hours** |
| Global Product, Product Planning and Designing, Product standardisation and Adoption, PLC, Global Branding, Trademarks and Packaging. | |
| **Module - 3: International Pricing** | **14 hours** |
| Meaning of international pricing. Factors Influencing International Price, Pricing process and Methods, International Price Quotation and Payments Conditions. Global Pricing strategies for international markets | |
| **Module -4: International Promotional Policy and Distribution Channels** | **12 hours** |
| International Promotion-Concept, Strategies, Global Advertising strategies, International Sales promotion strategies. Managing international distributional channels, Global Logistics decisions, Selection and appointment of Foreign Agent. | |
| **Module - 5: Indian Export and Import Policy** | **12 hours** |
| Meaning and Definition of import and Export. Export Policy and Practices. Steps of commencement of an Export Business, Exporting Pricing and Export finance, ECGC scheme, Import policy and practices, | |

**Skill Developments Activities:**

1. List out the 5 countries where India can sell the small cars.
2. List any two Indian MNC's along with their products or services offered.
3. Prepare a chart showing demand for Indian products of different countries
4. Collect and paste any 2 documents used in Import and Export trade.

**Books for References:**

1. Francis Cherunilam; International Marketing, HPH
2. R Srinivasan – International Marketing– PHI
3. Rajagopal. International Marketing, Vikas Publishing

**BBA 6.3.1 (c): INTERNATIONAL HRM (HR Elective-3)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course objectives:** Course aims to provide an understanding of IHRM Concepts and also equips the learners with the skills to manage human resources effectively in MNCs and cross-cultural environment.

**Course Outcomes**: On successful completion of the course, the students will be able to:

1. Define and analyze International Human Resource Management.
2. Understand the macro level sources of Recruitment of employees from various countries,
3. Analyze the variety of appraisers in IHRM.

| **Module No. 1: Introduction to IHRM** | **14 hours** |
|---|---|
| Meaning of IHRM, Difference between domestic business and International Business, Issues in IHRM, International Business Strategies, Understanding Culture, Culture: Its Coverage and Determinants, Cross Culture Diversity | |
| **Module No. 2: Managing Culture Diversity** | **12 hours** |
| Introduction; Cross Cultural Differences in Work place, Cultural Sensitivity, Cross Culture Communication Process, Negotiation, Planning and Preparation Parameter. | |
| **Module No. 3: Recruitment Selection Training and Development** | **14 hours** |
| Recruitment- Sources and Process, Selection, Types of Cross-cultural training, Multinational Performance management- Challenges, Areas to be Appraised, who should appraise the performance, System of Performance Appraisal, Problems of Performance Appraisal, how to make Performance Appraisal Effective? Developing International Staff and Multinational Team. | |
| **Module No. 4: Compensation and Benefits** | **12 hours** |
| Introduction, Complexities in International Compensation Management, Objectives of International Compensation Management, Factors that affect International Compensation, Components and Structure of International Compensation Package, Approaches to International Compensation Management, Expatriation and Repatriation Process. | |
| **Module 5: International Business: An Overview** | **12 hours** |
| Introduction, Meaning and Definition of International Business, International Business and HRM, International Business Approaches, Globalization and the Strategy, Competency Required for International Managers. | |

**Skill Development Activities:**

1. Identify cultural challenges in managing employees from different countries.
2. Prepare a global recruitment and selection strategy.
3. Suggest suitable performance appraisal and compensation practices.
4. Present solutions to common international HR issues (Expatriate management, cultural

| |
|---|
| conflict, compliance) |
| **Reference:**<br>1) K. Aswathappa and Sadhna Dash: International Human Resource Management, McGraw Hill Education<br>2) Srinivas R. Kandula : Sage Publications, New Delhi<br>3) P. Subba Rao: Himalaya Publishing House |

**BBA 6.3.1 (d): BUSINESS ANALYTICS (Data Analytics Elective-3)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, spreadsheet-based lab practice, business data analysis, case studies, numerical exercises, group discussions, and decision-making simulations.

**Course objectives:** To equip students with fundamental knowledge and practical skills in Business Analytics for analyzing and supporting effective managerial decision making.

**Course Outcomes:** On successful completion of the course, students will be able to:

a) Understand the role of analytics in business decision-making.
b) Organize, clean, and analyze business data using analytical tools.
c) Apply basic statistical and quantitative techniques in business analysis.
d) Interpret data and present business insights using visual too

| Module 1: Introduction to Business Analytics | 12 hours |
| --- | --- |
| Introduction – Meaning of Data – Meaning of Analytics – Business Analytics – Importance of Data-Driven Decision Making – Types of Analytics (Descriptive, Diagnostic, Predictive, Prescriptive) – Business Analytics Process – Overview of Analytical Tools – Introduction to Spreadsheet Environment. | |
| **Module 2: Data Preparation and Descriptive Analytics** | **12 hours** |
| Data Collection – Sources of Business Data – Data Cleaning – Handling Missing Data – Data Organization in Spreadsheets – Measures of Central Tendency (Mean, Median, Mode) – Measures of Dispersion (Range, Variance, Standard Deviation) – Data Visualization – Charts and Graphs – Trend Analysis. | |
| **Module 3: Statistical Tools for Business Analytics (Basic Numerical)** | **14 hours** |
| Sales Analytics – Customer Analytics – Marketing Performance Metrics – Financial Performance Indicators – Operational Performance Metrics – Dashboard Basics – KPI (Key Performance Indicators) – Business Reporting using Spreadsheets. | |
| **Module 4: Business Performance Analytics** | **14 hours** |
| Introduction, Complexities in International Compensation Management, Objectives of International Compensation Management, Factors that affect International Compensation, Components and Structure of International Compensation Package, Approaches to International Compensation Management, Expatriation and Repatriation Process. | |
| **Module 5: Decision Analytics and Forecasting** | **12 hours** |
| Introduction to Forecasting – Trend Projection – Scenario Analysis – Break-even Analysis using Data – Sensitivity Analysis – Introduction to Optimization Concepts (Basic Idea) – Use of Analytics in Strategic Decision-Making. | |

**Skill Development Activities**

1. Collect business data and prepare it for analysis in a spreadsheet.
2. Compute mean, variance, and standard deviation for sales data.
3. Create charts to show trends in revenue, cost, or customer growth.
4. Perform a simple correlation analysis between advertising and sales.
5. Forecast future sales using moving averages.
6. Prepare a dashboard showing key performance indicators.
7. Interpret data and prepare a short analytical business report.

**Books for Reference**


1. James R. Evans, *Business Analytics*, Pearson.
2. Albright & Winston, *Business Analytics: Data Analysis & Decision Making*, Cengage.
3. Wayne L. Winston, *Microsoft Excel Data Analysis and Business Modeling*, PHI Learning.
4. Kiran Pandya & Smruti Bulsari, *Business Analytics*, Wiley India.
5. Glyn Davis & Branko Pecar, *Business Statistics Using Excel*, Oxford University Press.


**Note:** Latest editions of the above books may be used.

## BBA 6.4.2 (a): STRATEGIC FINANCIAL MANAGEMENT (Finance Elective-4)

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, numerical problem-solving, case studies, market-based examples, strategy discussions, and spreadsheet exercises.

**Course objectives:** The course aims to help the students with advanced tools to align financial policies with long-term corporate goals, focusing on maximizing shareholders' wealth.

**Course Outcomes:** On successful completion of the course, students will be able to:

1) Understand strategic financial decision-making in uncertain markets
2) Explain derivative instruments and their role in risk management
3) Perform basic calculations related to futures and options
4) Apply hedging strategies using derivative tools
5) Interpret financial strategies used by firms to manage risk and enhance value.

| Module 1: Introduction to Strategic Financial Management | 12 hours |
|---|---|
| Meaning of Strategic Financial Management – Role of Financial Strategy in Business – Financial Risk in Modern Corporations – Types of Financial Risks (Market, Credit, Liquidity) – Introduction to Financial Derivatives – Need for Risk Management – Overview of Hedging Strategies. | |
| **Module 2: Introduction to Futures Contracts** | **14 hours** |
| Meaning and Features of Futures Contracts – Difference between Forwards and Futures – Futures Market Participants – Margin System – Marking to Market – Contract Specifications – Payoff from Futures Contracts – Basic Numerical Problems on Futures Payoff – Hedging using Futures. | |
| **Module 3: Introduction to Options Contracts** | **14 hours** |
| Meaning of Options – Types of Options (Call and Put) – Option Terminology – Intrinsic Value and Time Value – Payoff from Call and Put Options – Buyer and Seller Positions – Basic Numerical Problems on Option Payoff – Option Strategies: Covered Call, Protective Put (Concept and Simple Problems). | |
| **Module 4: Basic Option Pricing and Trading Strategies** | **12 hours** |
| Factors Affecting Option Prices – Concept of Option Premium – Introduction to Black-Scholes Model (Concept Only) – Moneyness of Options (ITM, ATM, OTM) – Simple Spread Strategies: Bull Spread and Bear Spread (Basic Numerical Illustration) – Role of Options in Risk Management. | |
| **Module 5: Strategic Use of Derivatives in Business** | **12 hours** |
| Hedging vs Speculation-Risk Management using futures and options-corporate use of derivatives-Currency and Interest Rate derivatives (concept only)-Case Study on derivatives use-Ethical issues and risks in Derivative Trading-Regulatory Framework for derivatives in India Solve numerical problems on futures and options payoffs. | |

| **Skill Development Activities:** |
|---|
| 1. Prepare payoff diagrams for call and put options.<br>2. Analyze how a company can hedge risk using futures contracts.<br>3. Study a real-life derivative market example and present findings.<br>4. Create simple option strategy payoff charts using spreadsheets.<br>5. Compare hedging vs speculation using practical illustrations. |
| **Books for Reference** |
| 1. Vohra & Bagri, *Futures and Options*, McGraw Hill.<br>2. Hull, *Options, Futures and Other Derivatives* (Basic Sections), Pearson.<br>3. Chance & Brooks, *An Introduction to Derivatives and Risk Management*, Cengage.<br>4. Prasanna Chandra, *Financial Management* (Derivatives Overview), McGraw Hill.<br>5. RBI & SEBI publications on Indian Derivatives Market. |

**BBA 6.4.2 (b): INDUSTRIAL MARKETS AND RETAIL MANAGEMENT (Marketing Elective-4)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy**: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.

**Course objectives:** The course aims to equip the students to understand industrial market dynamics and organizational behavior, and also able to understand the fundamentals of retail concepts and strategies.

**Course Outcomes**: On successful completion student will demonstrate:

a) Understand the Industrial markets and Retail Business dimensions
b) Describe Organizational Buying and Buyer Behavior
c) Analyze the Market Segmentation, Targeting and positioning strategies in Industrial marketing
c) Understand the business operations in Retailing.
d) Formulate the retail strategies of Retail Business.
e) Apply the Retailing principles and theories.

| Module -1: Dimensions of Industrial marketing | 12 hours |
|---|---|
| Meaning & Definition of Industrial Marketing, The process of Exchange in the Industrial Market, Industrial Marketing VS Consumer Marketing, Understanding Industrial Markets, Types of Industrial Customers, Industrial Products and Services | |
| **Module -2: Organizational Buying and Buyer Behavior** | **12 hours** |
| Introduction, Organizational buying activities, The Buy grid model, Phases in the purchasing decision process, Objectives in Organizational Buying, Purchasing influence on buyer behaviour, Models of organizational buying behaviour | |
| **Module - 3: Market segmentation in Industrial Marketing** | **10 hours** |
| Meaning and Benefits of Segmentation, Bases of Segmentation, Target Marketing-Target Marketing Strategies-Positioning. | |
| **Module -4: Introduction to Retail Business & Retail Marketing Mix** | **14 hours** |
| Definition, functions and types of retail Ownership-Independent Retailer, Chain Stores, Franchising, Leased departmental stores, Vertical Marketing system, Consumer co-operatives; forms of retail business ownership. Indian Retail Scenario- Factors influencing retail business in India; Retail Marketing Mix: Introduction -Product: Decisions related to selection of goods (Merchandise Management) PLC in Retailing; Pricing- Influencing factors – approaches to pricing, Place: Supply channel, Retail logistics, computerized replenishment system, corporate replenishment Policies. Promotion: Setting objectives, communication effects, promotional mix.; Retail distribution-In Store and Online Store | |
| **Module - 5: Retail Organization and Functional Management** | **12 hours** |
| Business Models in Retailing, Classification of Retailing Formats, Operational Stages in Retailing, Factors influencing Location of stores, Stores Designing, Space planning, Inventory Management, Merchandising Management, Selection and optimization of Workforce. Retail Accounting and Cash Management. | |

**Skill Development Activities:**

a) Visit the Hardware or Industrial product store to your local area and study the business operations of industrial

b) Draw a retail life cycle chart and list the stages.

c) Draw a chart showing store operations.

d)List out the major functions of a store manager diagrammatically.

e) List out the Factors Influencing in the location of a New Retail outlet.

**Books for References:**


1. Industrial Marketing, Robert R Reeder, PHI
2. Industrial Marketing, Phadtare, Milind T. PHI
3. Suja Nair; Retail Management, HPH
4. Karthic – Retail Management, HPH
5. Dr H r Appanniah & Ramanth H R, Fundamentals of Retail Management , Himalaya Publishing House
6. A.J.Lamba, & quot;The Art of Retailing ", 1st edition, Tata McGraw Hill, New Delhi, 2003.
7. Swapna Pradhan :Retailing Management, 2/e, 2007 & 2008, TMH

**BBA 6.4.2 (c): COMPENSATION AND PERFORMANCE MANAGEMENT (HR Elective-4)**

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Classroom lectures, Group Discussion, Seminars

**Course objectives:** The course aims to provide students comprehensive understanding of compensation and performance management concepts.

**Course Outcomes**: On successful completion of the course, the students will be able:

1. To understand the concepts of compensation management
2. To describe the job evaluation and its methods
3. To Evaluate different methods of wages
4. To Describe performance management and methods of performance management
5. To Preparation of payroll

| **Module No. 1: Introduction to Compensation Management** | **16 hours** |
|---|---|
| Compensation- Definition- Classification- Types-Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long Term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees<br>Compensation Management- Compensation and Non- Compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management, in Multi- National Organizations, Compensation Strategy; Organizational and External Factors Affecting Compensation Strategies, as an Integral Part of HRM, Compensation Policies. | |
| **Module No. 2: Job Evaluation** | **12 hours** |
| Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation; Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System(FES), Using FES to Determine Job Worth, Position Evaluation Statements. | |
| **Module No. 3: Wage and Salary Administration** | **12 hours** |
| Theories of Wages- Wage Structure, Wage Fixation, Wage Payment, Salary Administration, Difference between Salary and Wages. Basis for Compensation Fixation, Components for Wages-Basic Wages, Overtime Wages. Dearness Allowance- Basis for Calculation, Time Rate Wages and Efficiency Based Wages, Incentive Schemes, Group Bonus Schemes. | |
| **Module No. 4: Performance Management** | **12 hours** |
| Performance Management- Evolution, Definitions, Importance, Aims and Purpose, Principles and Dimensions of Performance Management, Performance Appraisal Methods -Traditional and Modern Methods, Performance Appraisal Feedback- Role, Types, and Principles, Levels of Performance Feedback, 360 Degree Appraisal. | |
| **Module No. 5: Issues in Performance Management** | **12 hours** |
| Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams, Role of Line Managers in Performance | |

Management, Performance Management and Reward, Linking Performance to Pay – A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward.

**Skill Development Activities:**

1. List out the various components of total compensation in Multinational Companies.
2. Construct a questionnaire for a salary survey on garment employees
3. Design a performance appraisal plan using any Modern Performance Appraisal Tool for an IT company
4. Study any one contemporary practice of Performance Management System.

**Reference:**

1) Joseph J Martocchio, Strategic Compensation, 3rd Edition, Pearson Education
2) Michael Armstrong & amp; Helen Murlis: Hand Book of Reward Management – Crust Publishing House
3) Bhatia S.K. Performance Management: Concepts and Practices and Strategies for Organization Success, 2007, Deep & amp; Deep New Delhi
4) B D Singh, Compensation and amp; Reward Management, Excel Books
5) Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub Mumbai.

## BBA 6.4.2 (d): MARKET ANALYTICS (Data Analytics Elective-4)

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 4 Credits | 4 Hours | 64 hours |

**Pedagogy:** Lectures, spreadsheet-based analysis, market data interpretation, case studies, and problem-solving sessions.

**Course objectives:** To enable students to analyze market and consumer data using analytical tools for effective marketing strategy formulation and decision making.

**Course Outcomes:** On successful completion of the course, students will be able to:
1. Understand the role of analytics in analyzing markets and consumer trends.
2. Use data tools to study demand, competition, and market performance.
3. Apply basic statistical techniques in market analysis.
4. Interpret market data to support business strategy.
5. Use analytical insights for forecasting and market decision-making.

| Module 1: Introduction to Market Analytics | 16 hours |
|---|---|
| Introduction – Meaning of Market Analytics – Importance of Market Data in Business Decisions – Types of Market Data – Sources of Market Information (Primary and Secondary) – Role of Analytics in Understanding Markets – Overview of Tools Used in Market Analysis – Introduction to Spreadsheet Environment. | |
| **Module 2: Market Data Collection and Preparation** | **12 hours** |
| Market Research Data – Surveys and Observation Data – Secondary Market Data Sources – Data Cleaning and Coding – Organizing Market Data in Spreadsheets – Data Classification – Basic Data Summarization Techniques. | |
| **Module 3: Descriptive Market Analysis (Basic Numerical)** | **12 hours** |
| Measures of Central Tendency (Mean, Median, Mode) – Measures of Dispersion (Range, Variance, Standard Deviation) – Market Share Analysis – Trend Analysis of Sales and Demand – Data Visualization – Charts and Graphs for Market Data – Interpretation of Market Statistics. | |
| **Module 4: Consumer and Competition Analytics** | **12 hours** |
| Customer Segmentation Data – Buying Pattern Analysis – Demand Analysis – Price and Demand Relationship (Basic Concept) – Competitor Analysis Using Market Data – Brand Performance Metrics – Customer Satisfaction Data Interpretation. | |
| **Module 5: Market Forecasting and Decision Analytics** | **12 hours** |
| Sales Forecasting Basics – Moving Averages – Trend Projection – Break-even Analysis for Market Decisions – Scenario Analysis – Introduction to Predictive Market Analytics – Use of Market Data in Strategic Business Decisions. | |
| **Skill Development Activities**<br>1. Collect market data for a product and prepare a summary report.<br>2. Calculate market share using given data.<br>3. Prepare charts showing sales trends over time.<br>4. Analyze customer preference data and interpret results.<br>5. Perform a simple demand forecast using moving averages.<br>6. Prepare a basic market performance dashboard. | |

**Reference Books**


1. Albright & Winston, *Business Analytics: Data Analysis & Decision Making*, Cengage.
2. James R. Evans, *Business Analytics*, Pearson.
3. Wayne L. Winston, *Microsoft Excel Data Analysis and Business Modeling*, PHI.
4. Naresh K. Malhotra, *Marketing Research and Analytics*, Pearson.
5. Kiran Pandya & Smruti Bulsari, *Business Analytics*, Wiley India.

## BBA 6.5 (SEC): RESEARCH METHODOLOGY & SURVEY PROJECT

| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
|---|---|---|
| 2 Credits | 2 Hours | 32 hours |

**Pedagogy:** Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Field Work, etc.

**Course Objective:** To acquaint students with the basic concepts of research, research design, data collection, data analysis, and research report writing.

**Course Outcomes**

a) Understand the nature, purpose, and process of research in their discipline.
b) Identify and formulate research problems, objectives, and hypotheses.
c) Explain different types of research designs and select appropriate methods for a given study.
d) Apply sampling techniques and data collection methods in research.
**e)** Analyse and interpret data using basic statistical tools and techniques**.**

| **Module 1: Introduction to Research** | **10 Hours** |
|---|---|
| Meaning and Definitions of Research, Objectives and Importance of Research, Types of Research, Research Process; Research Problem - Meaning, Identification and Selection of Research Problem, Research Questions; Hypotheses - Meaning, Types, and Formulation; Review of Literature - Meaning, Sources, and Importance. | |
| **Module 2: Research Design and Data Collection** | **12 Hours** |
| Research Design - Meaning and Definitions, Types of research design; Sampling - Meaning and Importance, Types of Sampling, Sample Size Determination; Sources of Data; Methods of Data Collection - Questionnaire, Interview, Observation, Schedule; Questionnaire Design. | |
| **Module 3: Data Analysis, Interpretation and Report Writing** | **08 Hours** |
| Data Processing - Editing, Coding, Classification, and Tabulation; Basics of Data Analysis - Percentage Analysis, Fundamental Statistics (Theory only); Research Report Writing - Structure of a Research Report. | |
| **Module 4: Introduction to Project Report (Not for Written Examination)** | **02 Hour** |

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| Preliminary Pages<br><br>Chapter I: Introduction and Research Design<br><br>Chapter II: Review of Literature<br><br>Chapter III: Conceptual Framework<br><br>Chapter IV: Data Analysis and Interpretation<br><br>Chapter V: Findings, Suggestions and Conclusion<br><br>References / Bibliography (Use APA / MLA format as prescribed by the university)<br><br>Appendices |
| **Books for Reference:**<br><br>1. Research Methodology: Methods and Techniques, C.R. Kothari, New Age International<br>2. Research Methodology, Ranjith Kumar, Pearson Education.<br>3. Business Research Methods, Donald Cooper and P S Schindler, Tata Mc-Graw Hill.<br>4. Research Methods for Business, Uma Sekaran, Wiley<br>5. Research Methodology, O R Krishnaswami, Himalaya Publishing House<br>Note: Latest edition of text books may be used |

# Introduction to Project Work / Research Project

**Preliminary Pages**

- Title Page,
- Certificate from the Institution,
- Certificate from the HOD,
- Certificate from the Guide,
- Declaration by the Student,
- Acknowledgement,
- Table of Contents,
- List of Tables (if any),
- List of Figures / Charts (if any),
- List of Abbreviations (if any)

**Chapter I: Introduction and Research Design**

Introduction, Background of the Study, Statement of the Problem, Objectives of the Study, Scope of the Study, Significance / Importance of the Study, Research Design, Sources of Data (Primary and Secondary), Sampling Design and Sample Size, Tools for Data Collection, Method of Data Analysis Period of the Study, Limitations of the Study, and Chapters Scheme.

**Chapter II: Review of Literature**

Conceptual Framework, Review of Previous Studies (National & International), Research Gap

**Chapter III: Conceptual Framework**

A conceptual framework is a model that identifies the key variables of a study and shows the relationship between them based on theory and previous research. It is a diagrammatic or written representation showing the relationship between variables in a research study.

**Chapter IV: Data Analysis and Interpretation**

Profile of Respondents / Study Area, Analysis of Data using Tables and Charts, Interpretation of Results

**Chapter V: Findings, Suggestions and Conclusion**

Major Findings of the Study, Suggestions / Recommendations, Conclusion

- **References / Bibliography (Use APA format)**
- **Books, Journals, Reports, Websites**
- **Appendices**
- **Questionnaire / Interview Schedule, Additional Tables (if any)**