Shiksha Mandal's

G. S. College of Commerce & Economics, Nagpur NAAC Accredited "A" Grade Autonomous Institution

Syllabus for the Course of BACHELOR OF BUSINESS ADMINISTRATION w.e.f. 2020-2021

	BACHELOR OF BUSINESS ADMINISTRATION [B.B.A.]
Α.	PROGRAMME OUTCOMES
	After completing three years of BBA programme, students are expected to
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Business Management and Administration, Commerce, Accountancy and Statistics, Economics, Information Technology in Commerce and Business Communication in particular through various core and elective courses.
PO-2	Acquire and develop basic and advance skills like communication, problem-solving, decision-
	making etc. required of a Commerce Graduate in order to develop as professionals in different fields of Commerce & Industry through various skill and foundation courses including value-addition courses.
PO-3	Be able to effectively communicate business issues, management concepts, plans, solutions and decisions both in oral and written form using appropriate supportive technologies.
PO-4	Be capable to systematically and diligently recognize and resolve unethical issues arising into business organizations by learning the concepts of Business Ethics and Corporate Culture.
PO-5	Be equipped with analytical, logical and managerial skills along with technical aspects to resolve real world issues and inculcate entrepreneurial skills so as to provide themselves with self-employment opportunities.
PO-6	Be able to understand broad Business Concepts and Principles of subjects related to commerce and management.
PO-7	Be able to develop ability so as to identify business problems by using quantitative methods to isolate its components, analyze the issues, set appropriate criteria for decision making, and draw appropriate conclusions and implications for proposed solutions.
PO-8	Be capable of using appropriate techniques to effectively manage business challenges and utilize skills to develop solutions.
PO-9	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research not only in the field of Management but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives.
В.	PROGRAMME-SPECIFIC OUTCOMES
	After completing three years of BBA programme, students would
PSO-1	Be able to thoroughly understand the structure and systems of business organizations.
PSO-2	Be proficient in national and international business environment and business regulatory framework and business laws along with the knowledge of Company Act.
PSO-3	Be proficient in various accounting genres of Financial, Cost, Management and Corporate Accountancy.
PSO-4	Be able to demonstrate ability to evolve strategies for organizational benefits.
PSO-5	Be able to demonstrate ability to develop models/frameworks to reflect critically on specific business contexts.
PSO-6	Be able to demonstrate effective oral and written communication and ability to work in groups.
PSO-7	Be able to analyze and interpret data used in Business Decision Making
PSO-8	Be able to analyze global environment and its impact on business.
PSO-9	Have proficiency in HRM, Marketing Management and also Production Management
PSO-10	Have exposure to Gandhian Economics, Econometrics, Intellectual Property Rights, E-

	Governance, Constitution of India, Public Administration etc. through Electives leading to			
	holistic development through an interdisciplinary approach.			
PSO-11	Be able to start enterprises/start-ups by virtue of the lessons learnt on Entrepreneurship Development.			
PSO-12	Prepare for Competitive Examinations by doing an Elective Course on Quantitative Aptitude			
	and Logical Reasoning			
PSO-13	Be able to apply Computer Appl	ication and data analytical skills in business decisions making		
PSO-14	Be acquainted with business ethi	ics and corporate culture and corporate governance		
C.	COURSE OUTCOMES			
	Course	Outcomes		
1.	English Language Skills	Students will able to develop competence and proficiency in		
		English Language through the study of relevant and		
		motivating prose texts, Business Communication and		
		Correspondence skills, Grammar skills and Vocabulary.		
2.	Financial Accounting	Students will be able to understand the fundamentals of		
	_	Accounting and the process of preparation of accounts as per		
		the need of business organization.		
3.	Principles of Business	Students will be able to understand the concepts related to		
	Management	Business and demonstrate the roles, skills and functions of		
	TA A	management.		
4.	Economics	Students will be able to relate the concepts and theories of		
	E	economics with the real world and its practical application in		
		business.		
5.	Business Organization and	Students will be able to get a basic idea about business		
	Systems	organization and various forms of business organization. They		
		will be aware of the recent trends in business organization, the		
	<	roles and responsibilities of Chairman, CEO & KMP. They		
	· ·	will be aware of the concepts of E-Commerce, E-banking and		
		E-business and be able to handle internet-based transactions,		
		make online payments and understand the various applications		
		of E-Commerce.		
6.	Business Mathematics and	Students will be able to get detailed understanding of various		
	Statistics	aspects of data collection and tabulation, learn application of		
		measures of central tendency and get acquainted with the		
		practical application of index number and understand practical		
		applications of business mathematics.		
7.	Business Environment	Students will be aware of business and business environment		
		and develop the skills for analysis of business environment.		
8.	Business Regulatory	Students will be able to understand the features and		
	Frameworks	importance of Indian Constitution; develop an understanding		
		about Business Laws, Judicial Systems in India and develop		
		an understanding of the provisions of various Business Laws		
		in India.		
9.	Business Ethics and	Students will be able to understand the concept of ethics in		

	Corporate Culture	business and their importance and develop acceptable attitudes
	Corporate Calcare	and viewpoints with respect to business ethics and social
		responsibility.
10.	Cost Accounting	Students will be able to understand the fundamentals of Cost
10.	Cost Accounting	Accounting and the process of preparation of cost accounts
		and statement to arrive at cost of product as well as to know
		the amount of profit.
11.	Company Law and	Students will be able to understand the process of formation
11.	Company Law and Secretarial Practice	*
	Secretarial Fractice	and incorporation of company in India; the framework of Memorandum of Association and Article of Association and
		Prospectus. Also learn about the concept of Share Capital,
		Shareholders, Members, Role of a Managing Director and
10	D: 1 6 11	meetings of companies.
12.	Principles of Human	Students would be able to build understanding about
	Resource Management	managing Human Resources in an organization. They will also
		be able to build Human Resource policies related to various
12	D: 1 6 M 14	Human Resource functions of the organization.
13.	Principles of Marketing	Students will be able to demonstrate effective understanding
	Management	of relevant functional areas of marketing management and its
	16	application and understand the principles of marketing
1.4	/FB/	management.
14.	International Business	Students would be able to develop an understanding of the
	Environment	working of international business environment as well as the
	中	functioning and working of International Financial
	1	Institutions, Students would have clear understanding about
	>	the functions, procedures and regulations of various elements
		of international business environment. Students would be
		able to build clarity on application of statistical techniques to
		analyse and solve economic issues.
15.	Computer Application in	Students will be able to use of MS Word, MS Power point and
	Business	MS Excel Software in business, computerized accounting with
		the Tally accounting software, E-filing procedures of Direct
		Taxes and E-compliances of Indirect Taxes.
16.	Management Accounting	Students will be able to understand the fundamentals of
		Management Accounting and practical knowledge about the
		various tools of management accounting for taking the
		managerial decisions.
17.	Business Law	Students will be able to demonstrate an understanding of
		Legal Environment of Business in Indian scenario and to
		apply basic legal knowledge to business transactions and
		communicate effectively using standard business and legal
		terminology.
18.	Entrepreneurship	Students will be able to understand historical evolution of

	Development	entrepreneurship, various entrepreneurship trends, procedures		
	Development	of opportunity scouting and idea generation, the concept, need,		
		problems of Rural entrepreneurship and measures to develop		
		the same.		
19.	Production and Operations	Students will be able to understand the various aspects,		
	Management	systems, methodologies, processes, policies and concepts		
		related to Production and Operations Management. They will		
		also be able to adopt techniques for achieving Production and		
		Operations goals of the organization through optimum use of		
		effective resources of the organization.		
20.	Strategic Management			
		perspectives and concepts in the field of Strategic		
		Management and develop skills for applying these concepts to		
		find solutions to business problems.		
21.	Environmental Studies	Students will be able to understand the concept of Ecosystems		
		and Environment, the concept of biodiversity and its		
		conservation and environmental pollution.		
22.	Corporate Accounting	Students will be able to understand the process of preparation		
		of various companies' accounts and accounts as per the need		
	The state of the s	of company.		
23.	Indian Financial System	Students will be able to understand the concept of money		
	FE	markets, capital markets and various instruments of money		
	스트	and capital markets, the instruments of global capital markets,		
	是	financial markets and the meaning and working of derivative		
	34	market in India.		
24.	Service Sector Management	Student will be able to understand the various concepts in the		
		field of service sector management related to services like		
		Banking, Finance, Insurance, Hospitality, Health care, etc. and		
		the ability to develop the skills for applying these concepts for		
		better management.		
25.	Financial Management	Students will be able to develop the ability to take decisions		
		and plan, execute and control financial strategies towards		
		attainment of organizational goals.		
26.	Indian Banking and	Student will be able to understand the principles of borrowing		
	Insurance System	and lending, Internet banking and concepts of insurance.		
27.	International Trade and	Students will be able to develop the ability to take decisions		
-	Business Administration	and plan, execute and control financial strategies towards		
		attainment of organizational goals.		
28.	Organization Behaviour	Students will be able to understand personality and attitudes		
		effects of stress and concept of organizational development.		
29.	Retail Management	Students will be able to understand the ways of building		
		blocks of a winning sales force, and enduring in retail		
		environment and build the framework to diagnose and address		
		retail sales issues in the new marketing environment.		
		10 mil baros issues in the new marketing chynolinent.		

30.	Quantitative aptitude and	Students will be able to understand concept of ratio and	
	Logical reasoning	proportion, concept of interest and logical reasoning.	
31.	Econometrics	Students would be able to develop clarity on application of	
		statistical techniques to analyses and solve economic issues.	
		Students would build an attitude towards applicability of	
		statistical techniques to various economic issues to evolve a	
		concrete solution.	
32.	E-Governance	Student will be able to understand compliance norms of e-	
		governance related to tax filings, GST filings and companies	
		and LLP.	
33.	Introduction to Travel and	Student will be able to understand tourism development	
	Tourism	impact of tourism and rural tourism and other related aspects.	
34.	Auditing and Corporate	Student will be able to understand mechanisms of Corporate	
	Governance	Governance, role of Board of Directors in Corporate	
		Governance and corporate Governance in Indian context.	
35.	Corporate Tax Planning	Student will be able to understand the provisions of direct	
		taxes relating to corporate tax and application of tax	
		provisions in respect of tax planning considerations relating to	
		companies.	
36.	Financial Market, Institution	Student will be able to understand operation of Financial	
	and Services	Markets, Role of SEBI and Functioning of Financial	
	DE	Institutions in India	
37.	Security Analysis and	Students will be able to understand risk and return analysis,	
	Portfolio Management	share valuation and portfolio Management through application	
	1 A Ke	of Various Models.	
38.	Goods and Service Tax	Students will be able to understand the concept of charge and	
		levy of Goods and Service Tax and computation of tax	
		liability of Goods and Service Tax.	
39.	Industrial and Labor Law	Students will be able to understand functioning of factories	
		and industries, compensation Laws and Union Laws.	
40.	E-Commerce	Students will be able to understand concepts of E-Commerce	
		& E-Business, basic requirements of E-Commerce and Use of	
		digital payment systems.	
41.	Gandhian Economics	Students would be acquainted with the understanding of	
		various aspects of socio-economic principles of Gandhian	
		ideology related to economics and the implications of	
40		Gandhian Economics with respect to Indian Economy.	
42.	Introduction to Public	Students will be able to understand functioning of Public	
	Administration	Administrative Authorities, Concept of Democratic	
42	7.11.	Governance and functioning of Parliament.	
43.	Intellectual property Rights	Students will be able to understand the concept of Intellectual	
		Property Rights, functioning of Patents and concepts of	
		Copyright and Trademarks	

44.	Constitution of India and	Student will be able to understand the basics of the
	Human Rights	Constitution, Citizenship Rights and Human rights
45.	Project Students will gain valuable work experience during study of	
		Industry based live projects. This will pave way for self-
		empowerment through skill-building and hands-on-training.



SEMESTER I

English Language Skills (BBAL 1.E)					
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Language					
Objectives:					

- 1. Introducing great Entrepreneurs
- 2. Developing Communication Skills
- 3. Developing Grammar and Vocabulary Components

Learning Outcome:

Unit I - The objective of implementing great entrepreneurs was achieved by introducing 6 best entrepreneurs of the world. The biographical sketches of the entrepreneurs from the book- 'Modern Trailblazers' was very interesting and motivating for the students, especially of commerce background. The objective was to make the students aware of the qualities like enterprising attitude, hard work, integrity, creativity etc needed for a great entrepreneur. The BoS approved the text and the students too loved it.

Unit II- The objective of Developing Communication Skills was achieved by introducing the students to basic communication theory, methods of communication etc. The students appreciated the knowledge of basic skills of communication

Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents		
I	Great Entrepreneurs		
	Akio Morita, Dhirubhai Ambani, Louis Braille, Rahul Bajaj, Ratan Tata, Steve Jobs		
II	Communication:		
	Definition, importance, nature , scope		
	 Elements of the Communication Process- Sender, Channel, 		
	Message, Receiver and Feedback		
	 Methods of Communication- Verbal & Non-Verbal 		
	Types of Communication- Formal and Informal, Dyadic &		
	Group, Electronic & Print		
	 Directions of Communication- Vertical, Horizontal, Diagonal 		

	Barriers to effective communication
	Communication Networks
III	Grammar
	 Parts of Speech
	 Types of Sentences
	• Tenses
	 Transformation of Sentences- Interrogative-Assertive;
	Affirmative-Negative; Exclamatory-Assertive Question tag;
	Inter-change of Degree etc.
IV	Vocabulary
	 Formation of words: Primary words, compound words,
	primary derivatives, secondary derivatives (Pre-fixes/suffixes)
	 Formation of nouns from verbs/adjectives; adjectives from
	nouns/verbs

- 1. Unit I Prescribed Text-Book 'Modern Trailblazers' Eds- A.Dhote & H.Dhote, Published by- Orient Blackswan.
- 2. Unit II Developing Communication Skills Krishna Mohan & Meera Banerji (Macmillan), R.C.Sharma & Krishna Mohan
- 3. Unit III -High School English Grammar & Composition Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
- 4. Unit IV -English Vocabulary in Use- Michael McCarthy & Felicity O'Dell, English Vocabulary- N.D.V. Prasada Rao
- 5. Unit IV- Macmillan Foundation English, R. K. Dwivedi, Macmillan Publisher.

SEMESTER I

Financial Accounting- I (BBAC 1.1)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core				
Objective: The objective of this paper is to help students to acquire conceptual				
knowledge of the financial accounting and to impart skills for recording various kinds of				
business transactions.				

- 1. To understand the fundamentals of Accounting
- 2. To understand the process of preparation of final accounts of sole trading concern

- 3. To get acquainted with concept and process of joint venture accounts
- 4. The students would be coherent with the concept of depreciation.

Unit	Contents
I	Basics of Accounting:
	Theory: Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions, Ledgers and Trial Balance
	Practical Problems: Preparation of Journal, Leaders and Trial Balance
II	Final Accounts of Sole Traders:
	Theory: Meaning of Final Account, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustment.
	Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trail balance and Adjustments
III	Joint Venture:
	Theory: Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership.
	Practical Problems: Preparation of various accounts as per Centralized Method and Decentralized Method of Joint Venture.
IV	Depreciation:
	Theory: Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method
	v) Depreciation fund insurance policy method.
	Practical Problems: Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii)Reducing balance method iii) Annuity method iv) Depreciation fund method
	v) Depreciation fund insurance policy method.
Books Rec	commended:
1. Fundai	mentals of Accounting & Financial Analysis; Anil Chowdhry, Pearson
Educati	ion.

- 2. **Financial accounting**, Jane Reimers, Pearson Education.
- 3. Accounting Made Easy, Rajesh Agarwal & R Srinivasan, Tata McGraw -Hill.
- 4. **Financial Accounting For Management**, Amrish Gupta, Pearson Education.
- 5. **Financial Accounting For Management**, Dr. S. N. Maheshwari, Vikas Publishing House.

SEMESTER I

Principles of Business Management (BBAC 1.2)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core				
Objective: The course aims to provide basic knowledge to the students about the				
organization and management of a business enterprise.				

Learning Outcome:

Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management and help perform roles related to business management.

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Unit	Contents			
I	Introduction:			
	Nature, function, definition, scope and importance of management,			
	Functions of a manager, is management a science or art?			
	Development of Management Thought:			
	Scientific management; Contribution of Taylor, Fayol, Mary Follet,			
	Elton Mayo; Hawthorne experiments, Contingency approach, Indian			
	heritage in production and consumption.			
II	Management and Administration:			
	Management and administration, Management as a profession,			
	Professionalism of management in India, Management ethics and			
	management culture, Skills required of manager, Classification of			
	skills, Methods of skills development.			
III	Management Planning:			
	Concept of planning, objectives, Nature, Types of plan, Stages			
	involved in planning, Characteristics of a good plan, Importance,			
	Limitations of planning, Making planning effective.			

	Organisation:
	Definition, Principle of organization, Importance, Types of
	Organization structure.
IV	04. Staffing: Recruitment -Definition, Types and Objectives, Selection-
	Definition, Process of Selection.
	Decision Making : Concept, characteristics of decisions, Types of
	decisions, Steps Involved in decision making, Importance of decision
	making, Methods of decision making, Committee Decision Making.
	Communication: Meaning. Importance, Media, Types.

- 1. **Essential of Business Administration**, K.Aswathapa, Himalaya Publishing House.
- 2. Management: Concept and Strategies, J. S. Chandan, Vikas Publishing.
- 3. Principles of Management, Tripathi, Reddy, Tata McGraw Hill.
- 4. Principles of Management, Ramasamy T, Himalaya Publishing House.
- 5. **Principles of Business Management**, Sherlekar, Himalaya Publishing House.

SEMESTER I

Business Economics (BBAC 1.3)					
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core					
Objective: The objective of this paper is to help students to acquire conceptual knowledge of the Micro Economics.					

Learning Outcome:

Students would be able to relate the concepts and theories of economics with the real world and its practical application in business.

By the end of the Semester, students will be able to analyze and predict consumption and production behavior.

Unit	Contents
Ι	Foundation of Business Economics
	1. Business Economics – meaning, nature, scope
	2. Micro & Macro economic analysis - meaning, merits and
	demerits
	3. Utility - Concept of utility, Law of equi-marginal utility & law of

	diminishing utility						
	4. Indifference Curve Analysis: Concept, definition, Properties,						
	Indifference Map, Consumer's equilibrium						
II	Demand - Elasticity of demand & demand forecasting						
	1. Demand – Law of demand with exceptions						
	2. Methods of measurement of elasticity of demand						
	3. Meaning, importance & techniques of demand forecasting						
	4. Concept of demand estimation						
III	Theory of production, cost & revenue						
	Production Function: Concept, assumptions, Cobb & Douglas Production function						
	2. Law of variable proportion (Short Run); Law of returns to scale (Long Run)						
	3. Costing Concepts, types of costs						
	4. Concepts of revenue, types of revenue						
IV	Market Structure						
	1. Market: Meaning, features, classification						
	Perfect Competition: Concept of firm & Industry, meaning & features of perfect competition, Equilibrium of firm & industry.						
	 Monopoly: Meaning, features, Price & profit determination, price discrimination: Concept, types, and conditions for price discrimination to be profitable. 						
	3. Monopolistic Competition: Meaning, features, price and profit determination.						
	4. Oligopoly: Meaning, features, types, Kinked demand curve						

- 1. **Principles of Microeconomics**, D. Salvatore, Oxford University Press.
- 2. **Managerial Economics**, Mark Hirschey, Thomson Publications.
- 3. **Microeconomics for Management Students**, R. H. Dholkia and A.N. Oza, Sultan Chand, New Delhi

SEMESTER I

Business Organization and Systems (BBAC 1.4)					
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core		
Objective: The course aims to provide basic knowledge to the students about the					

Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

- i) To develop a basic idea about business organization and various forms of business organization
- ii) To build up the conceptual, analytical, technical and managerial skills of students for efficient business organization
- iii) To make them aware of the recent trends in business organization, familiarize them with the roles and responsibilities of Chairman, CEO & KMP
- iv) To understand the concepts of E-Commerce, E-banking and E-business and be able to handle internet based transactions, make online payments and understand the various applications of E-Commerce
- v) To develop entrepreneurial & employability skills among the students

Unit	Contents
I	Nature and scope of business: Meaning and definition of business, characteristics, objectives of business, classification of business activities, Industry, Service, Commerce& Trade. Social Responsibility of Business towards different groups.
II	Forms of Business Units: Meaning, Characteristics, Advantages and Disadvantages of Sole Trader, Partnership, One Person Company, Private Company, Joint Stock Company Concept, Classification, Service sector business: - meaning, types including BPO and KPO, advantage its role in economy
III	Organization: Meaning, Definition ,Concept and functions of Organization, Principles of Organization, Types of Organization- Line and Staff, Modern types of organizations Project, Matrix, Formal and Informal Organization, Advantages and Disadvantages.
IV	Recent Trends in Business Organization: Internal constituents of the Business Organization; key managerial

personnel	(KMP);	chairman-	qualities	of	a cl	hairman,	powers,
responsibil	ities and	l duties of	a chairm	an; (chief	executiv	e officer
(CEO), role	and resp	onsibilities	of the CEO;	E-co	mme	erce, E-bus	siness, E-
banking.							

- 1. Business Organisation, Jain, Khushpat, HPH, Mumbai
- 2. Business Organisation & Management, C.P Bose, HPH, Mumbai
- 3. Organisation, Sekhri, Arun, Himalaya Publishing House, Mumbai, 2014
- 4. Government and business policy, P.C.Jain, Galgotia Publishing Com, New Delhi

SEMESTER I

Business Mathematics and Statistics (BBASFC 1.0)							
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core Skill							
Foundation							
Objective: The objective of this course is to familiarize students with the applications of							
mathematics and statistical techniques in business decision-making.							

- 1. To get detailed understanding of various aspects of data collection and tabulation.
- 2. To understand and learn application of measures of central tendency.
- 3. To get acquainted with the practical application of index number and index number
- 4. To understand practical applications of business mathematics

Unit	Contents
Ι	Introduction
	Meaning, definition & functions of statistics, scope, importance & limitations of statistics.
	Collection of data, Classification & Tabulation of data
	Primary & Secondary data, methods of collection of data & sources of data.
	Meaning, objects, rules & types of classification of data. Meaning & objects of tabulation of data, difference between classification & tabulation. Types of statistical series (construction & conversion of series – Practical Problems).

II	Measures of Central Tendency
	Meaning, definition, functions & characteristics, merits & demerits of mean, median & mode, standard deviation, quartiles, deciles, quartile deviation, Skeqness. (Theory)
	Mean, median, mode, standard deviation, quartiles, deciles, quartile deviation, Skeqness(Practical Problems)
III	Index Number:
	Introduction, meaning, definition, characteristics, uses of index numbers and types of index numbers, merits & demerits, (Theory)
	Laspeyre's Index Number, Paasche's Index Number, Bowley's Index Number & Fisher's Ideal Index Number (Practical Problems)
	Time Series:
	Meaning of time series, characteristics &, merits & demerits of semi- average method & moving average method in time series.(Theory)
	Semi-average method, moving average method (Practical Problems)
IV	Business Mathematics
	Profit & loss, Ratio & proportion, Simple Interest & compound interest (Theory & Practical Problems)

- 1. Fundamentals of statistics, D. V. Elhance & VeenaElhance
- 2. Statistics, V. K. Kapoor, S. Chand & Sons
- 3. Statistics, B. Gupta, Sahitya Bhavan, Agra
- 4. **Statistics Methods**, S.P. Gupta, S. Chand & Sons
- 5. **Fundamental of Statistics**, S. C. Gupta, Himalaya Publishing House
- 6. Business Mathematics & Statistics, W.K. Nag & S.C. Chanda, Kalyani Publishers

SEMESTER II

English Language Skills (BBAL 2.E)						
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Language						
Objectives:						
1. Introducing great Economic Thinkers						
2. Developing knowledge of business communication						
3. Developing Grammar and Vocabulary Components						

Learning Outcome:

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principlespropagated by the great thinkers taken from the book- 'The Great Economic Thinkers'was very interesting and motivating for the students as they learnt the valuable economic theories which are relevant today.
- The objective of Developing Business Correspondence Skills was achieved by introducing the students to different types of Business letters and Inter-office correspondence. The students appreciated the knowledge of basic skills of formal letter writing.
- Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

Unit	Contents		
I	Great Economic Thinkers		
	Adam Smith, David Ricardo, John Stuart Mill, Karl Marx, John Keynes, Amartya Sen (6)		
	(Only Selected portion of Marked Text of each Economic Thinker from the book 'The Great Economic Thinkers' by Jonathan Conlin is prescribed for study)		
II	Business Correspondence:		
	 Application for Job Preparing Bio-data Letter of enquiry/Reply to enquiry Order letter/Reply to Order letter Complaint (Claims) Letter Internal Communication (Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices) 		
III	Grammar		
	Active/Passive voice		

	Direct/Indirect Narration
IV	Vocabulary
	 Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc. Idioms and phrases

- 1. Unit I Reference book- 'The Great Economic Thinkers' Edited by Jonathon Conlin.
- 2. Unit II –Reference books: Business Communication Urmila Rai, S.M. Rai (Himalaya Publishing House) & V.K.Jain & Omprakash Biyani (S. Chand)
- 3. Unit II Business Correspondence and Report Writing R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
- 4. Unit II Developing Communication Skills R.C.Sharma, Krishna Mohan & Krishna Mohan, Meera Banerji (Macmillan)
- 5. Unit III- High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
- 6. Unit IV English Vocabulary in Use- N.D.V.Prasad Rao, Objective English by Pearson, Michael McCarthy & Felicity O'Dell, Macmillan Foundation English, (Macmillan)

SEMESTER II

Financial Accounting - II (BBAC 2.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: To give the knowledge about the preparation of various accounts and their			
practical utilization			

- 1. To understand the process of preparation of final accounts of co-operative society
- 2. To understand the practical aspects of issue, forfeiture and re-issue of shares
- 3. To get in-depth understanding of departmental account
- 4. To understand the practical aspects of consignment accounts

Unit	Contents
I	Final Accounts of Co-Operative Society:
	Theory: Meaning and Introduction of Co-operative Society,
	Characteristics of and Usefulness of Co-operative Society, Limitations

	of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics Profit and Loss Appropriation A/c.		
	Practical Problems: Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.		
II	Issue and Forfeiture and Re-issue of Shares:		
	Theory: Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares		
	Practical Problems: Preparation Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Prorata method, Forfeiture of Shares and Re-issue of Forfeited Shares		
III	Departmental Accounts:		
	Theory: Meaning of Departmental Account, Need and Objectives of Departmental Accounting, Nature of Departmental Accounting, Advantages and Disadvantages of Departmental Accounting, Difference between Departments and Branches.		
	Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet by allocating the Joint Expenses among the various Departments.		
IV	Consignment Account: // / / / / / / / / / / / / / / / / /		
	Theory: Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.		
	Practical Problems: Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock.		
Books Recomm	ended:		

- 1. **Financial Accounting**, V. Bapat and M. Raithta, Tata McGraw Hill Publication.
- 2. **Financial Accounting For Management**, Amrish Gupta, Pearson Education
- 3. **Financial Accounting For Management**, Dr. S. N. Maheshwari, Vikas Publishing House

SEMESTER II

Monetary Economics (BBAC 2.2)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: The objective of this course is to apply the basic theories of economics in			

Objective: The objective of this course is to apply the basic theories of economics in critical thinking and problem solving.

Learning Outcome:

Students would be acquainted with an understanding of the significance and role of RBI and Commercial Banks in the development of economy.

By the end of the Semester students will be able to know how changes in money supply can lead to economic fluctuations in a dynamic economic system.

Students would be able to understand the policies and measures undertaken by the RBI for the regulation of money & in turn controlling the money induced economic issues/irregularities in the economy.

Unit	Contents
I	Money Evolution
	1. Meaning, Definition, Stages of Evolution of Money
	2. Nature and Functions of Money
	3. Paper Currency: Concept, merits and demerits
	4. Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method: Concept, merits & demerits
II	Commercial Banks:
	1. Meaning & Importance of Commercial Banks
	2. Functions of Commercial Banks
	3. Credit Creation by Commercial Banks
	4. Principles of Sound Banking System
III	National Income & Economic Issues:
	1. National Income: Meaning, Methods of Calculation

	2. Inflation- Meaning, Nature, Causes, Effects, Remedies, Types of inflation		
	3. Deflation - Meaning, Nature, Causes, Effects, Remedies		
	4. Trade cycle: Concept, features, phases		
IV	RBI & Money Market		
	 History, Meaning & Functions of Central Bank Importance of Monetary Policy Methods of Credit Control by Central Bank Money Market: Concept, Objectives, importance 		

- 1. Monetary Economics, RR Paul, Kalyani Publishers.
- 2. Money, Banking, Trade& Public Finance, M.V. Vaish, New Age International Pvt.Ltd.
- 3. Money, Banking and International Trade, K.P.M. Sundaram, Sultan Chand, New Delhi.
- 4. Public Finance, Tyagi, Jai PrakashNath Publishers.
- 5. Money and Financial System, P.K. Deshmukh, Phadke Prakashan.
- 6. **Principles of Economics**, H.L Ahuja, S Chand Publication.

SEMESTER II

Business Environment (BBAC 2.3)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To generate understanding of business environment and impart knowledge of the function.			

- i) To make the students aware of the business and business environment and develop the skills for analysis of business environment
- ii) To familiarize them with the global economic environment and create an awareness about various international trade institutions (UNO, IMF, World Bank)
- iii) To be able to analyze industrial policies and regulations and know the economic systems and economic planning

- iv) To know about the purpose of regulation & regulatory role of the Government
- v) To develop conceptual understanding about LPG and the role of WTO
- vi) To acquaint the students with the concept of corporate social responsibility and its emerging importance in Indian context

Unit	Contents
I	 Business Environment: Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment), types of external environment Economic Environment: constituents of economic environment of Business, economic system, classification of economic system, planning process, economic structure and its determinants, constituents of economic structure; Business fluctuations- factors leading to business fluctuations and cycles Global Economic Environment- role and constitution of UNO, IMF and World Bank Socio- Cultural Environment: Introduction, nature of culture, impact of culture, Demographic environment
II	 Political Environment: Introduction to Political Environment, elements of political environment of India, ssBusiness Risks Posed by the Indian Political System, unemployment problem in India Legal Environment: Introduction, Laws Impacting Industry in India. Economic Role of Government: Regulatory role of Government, objective of regulatory function of government, regulatory authorities, purposes of regulation
III	 Liberalization: Meaning, Role of liberalisation Privatization: Meaning of Privatization, Objectives, routes (measures) of Privatization, conditions for success of privatization, benefits and problems with Privatization, obstacles to privatization in India Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization,
IV	1. India, WTO: WTO and India

- **2. Analysis of Business Environment:** PESTEL, STEEP, PORTER'S five forces model, SWOT analysis
- **3. Corporate Social Responsibility:** Meaning, CSR in India, Need for social responsibility

of business, Social responsibility of business towards different groups (i.e. Government, society, shareholders, employees)

Books Recommended:

- 1. **The International Business Environment**, Morrison J, Palgrave.
- 2. **Business Environment**, Francis Cherunilam, Himalaya Publishing House, New Delhi.
- 3. **Essentials of Business Environment** Aswathappa, Himalaya Publishing House, New Delhi.
- 4. **Indian Economy,** Mishra and Puri, Himalaya Publishing House, New Delhi.
- 5. Business Environment, Raj Aggarwal Excel Books, Delhi.
- 6. **Strategic Planning for Corporate**, Ramaswamy V McMillan.
- 7. **Economic Environment of Business**, M. Adhikary, Sultan Chand & Sons.

SEMESTER II

Business Regulatory Framework (BBAC 2.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: The objective of the course is to impart basic knowledge of the important			

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Learning Outcome:

After learning this subject, students will be able to

- i) Understand the features and importance of Indian Constitution.
- ii) Develop an understanding about the Business Law.
- iii) Understand the Judicial System in India
- iv) Develop an understanding of the provisions of various Business Laws in India.

Unit	Contents
I	Constitution of India:
	Salient features of Indian constitution, sources of Indian constitution.
	Difference between constitutional law and ordinary law. Importance

	of Indian constitution, fundamental rights and duties.		
	Introduction to Business Law:		
	Meaning and Philosophy of Law - Object of Law - Classification of Law - Justice Delivery System in India - Classification of Courts in India - Meaning and Sources - Business Law.		
II	The Indian Contract Act 1872:		
	Definition of Contract - Essentials of Valid Contract - Consideration - Free Consent - Void Contracts - Performance of Contract - Termination and Discharge of Contract - Breach of contract and remedies for breach of contract.		
III	Sale of Goods Act 1930:		
	Definition of Contract of Sale of goods – Agreement to sell - Essentials of Contract of Sale - Condition and Warranty - Transfer of Property - Transfer of Title - Performance of Contract of Sale - Unpaid Seller and his rights.		
IV	The Negotiable Instruments Act, 1881:		
	Negotiable Instruments - Meaning, Characteristics, Types, Parties - Holder and holder in Due Course Negotiation and Types of Endorsements Dishonor of Negotiable Instrument - Noting and Protest Liability of parties on Negotiable Instrument.		

- 1. Elements of Mercantile Law, N. D. Kapoor, Sultan chand& Sons.
- 2. Indian Contract Act, Avtar Singh, Eastarn Book Company.
- 3. Business Law for Managers, Prof. (cmde) P. K. Goel, Biztantra.
- 4. Business Law, M. C. Kuchal, Vikas Publication.
- 5.**Business Law including Company Law**,S. S. Gulshan, G. K. Kapoor, New Age International Publishers, New Delhi.
- 6. **Modern Business Law**, S. K. Aggarwal, Galgotia Publishing Company.

SEMESTER II

Business Ethics & Corporate Culture (BBASFC 2.0)					
Teaching Hours: 4	Total Credit: 5	Total Marks: 80	Group:	Core	Skill
			Foundati	on	
Objective: The objective of this paper is to make the students more clear about the					

importance of ethics in business and practices of good corporate governance.

- i) To develop an understanding of ethical principles, values and ethical theories
- ii) To familiarize them with the concept of Corporate code of ethics
- iii) To develop conceptual understanding of ethics in business, LPG and global trends in business ethics
- iv) Student will be able to apply theoretical knowledge in practical situation while dealing with ethical concerns in various aspects of business
- v) To acquire knowledge about CSR along with its dimensions
- vi) Ability to analyze and apply the concept of corporate governance
- vii)To develop an overall idea about ethical investing, insider trading and whistle blowing.

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Unit	Contents
I	Introduction to Business Ethics
	Meaning & definition of ethics, nature of ethics and sources of ethics,
	values & types of values.
	Meaning of business ethics, objectives of business ethics, need &
	importance of business ethics.
II	Ethics in Workplace
	Introduction, factors affecting ethical behavior at work, ethical issues,
	discrimination, harassment, importance of ethical behavior at
	workplace, guidelines for managing ethics in the workplace.
	Ethics in Marketing
	Ethics & marketing, unethical issues in marketing.
	Ethics in Accounting & Finance
	Need for ethics in finance, fundamental principles relating to ethics,
	reasons for unethical behavior/ unethical practices in finance.
III	Corporate Culture
	Meaning of corporate culture, objectives & importance of corporate
	culture, factors affecting corporate culture. Types of attitude, types of
	ego, how to deal with interpersonal conflict between coworkers,
	Relevant Case Studies.
IV	Corporate Social Responsibility
	Concept of CSR, Need of CSR, forms & dimensions of CSR.

Concept of CG, objectives of CG, features of good corporate governance, advantages of good corporate governance, corporate governance and its obligations to stakeholders.

Books Recommended:

- 1. **Business Ethics**, CSV Murthy, HPH.
- 2. **Business Ethics-An Indian Perspective**; A.C. Fernando, Pearson.

SEMESTER III

	Cost Accoun	ting (BBAC 3.1)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objective : this course exposes the students to the basic concepts and the tools used in				
cost accounting	A			

- 1. To understand the concept and practical application of cost sheet and tender sheet
- 2. To understand the procedure of reconcile the profit as per cost and financial books
- 3. To understand the basic concept and profit recognition in contract costing
- 4. To get the detailed understanding of process costing including the concept of loss and by-product

Unit	Contents		
I	Cost Sheet and Tender Sheet:		
	Theory: Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet. Practical Problems: Preparation of Cost sheet and Tender Sheet.		
II	Reconciliation Statement of Profit: Theory: Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. Practical Problems: Preparation of Recompilation Statement of Profit of Cost Sheet and Financial Account by various methods.		
III	Contract Account:		

	Theory: Meaning of Contract, Types of Contract, Objectives,
	Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing.
	Practical Problems: Preparation Contract Account for including Completed Contract and Incomplete Contract.
IV	Process Account:
	Theory: Meaning of Process, Characteristics, Advantages and Disadvantaged of Process, Meaning of Normal Loss, Abnormal Loss and By-product.
	Practical Problems: Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains

- 1. **Management Accounting,** Bhagwati & Pillai, Second Edition, S. Chand &. Company ltd.
- 2. Cost & Management Accounting, Ravi M Kishore, Taxmann Publications Pvt. Ltd.
- 3. **Cost and Management Accounting**, V. K. Saxena & C. D. Vashist, Sultan Chand & Sons Publication.
- 4. **Cost Accounting**, Text and Problems, M.C. Shuka, T.S. Grewal and M.P. Gupta, S. Chand Publications.

SEMESTER III

Company Law & Secretarial Practice (BBAC 3.2)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objective : To impart among the students company law and basic practices of a Secretary.				

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) The formation and incorporation of Company in India.
- ii) The framework of Memorandum of Association and Article of Association and Prospectus.
- iii) The concept of Share Capital and Shareholders, Members and Role of a Managing Director.
- iv) Understand the conduct of Company Meetings

Unit	Contents
I	Corporate Personality: Meaning of a company, characteristics of a
	company, Kinds of company, lifting the corporate veil. Formation
	and Incorporation of company: Stages in formation of a company,
	Certificate of Incorporation, certificate to commence business, Pre-
	incorporation contracts
II	Memorandum of Association and Articles of Association:
	Meaning of Memorandum of Association, contents of Memorandum
	of Association, alteration in Memorandum of Association,
	importance of Memorandum of Association, Meaning and
	definition of Articles of Association, contents of Articles of
	Association, Doctrine of constructive notice, Doctrine of ultra vires,
	procedure for alteration of Articles of Association,
	Prospectus: Definition of Prospectus, Contents of prospectus,
	Types of Prospectus- Abridged prospectus, Shelf prospectus,
	Deemed Prospectus, Statement in Lieu of Prospectus,
	misrepresentation in Prospectus, consequences of
	misrepresentations
III	Share Capital: Classification of share Capital, Meaning of Shares,
	Kinds of Shares, Issue of Shares
	Shareholders and Members: Meaning of shareholder/ Member,
	Procedure to become a member, kinds of members.
	Directors: Meaning of Directors, D.I.N, Appointment of Directors,
	Powers and duties of Directors
	Managing Directors: Meaning of Managing Directors,
	Qualifications of Managing Directors, Appointment of Managing
	Directors
IV	Secretary: Meaning, Definition of secretary, qualifications of
	company secretary, duties of secretary, Liability of Company
	Secretary, Role of Secretary: As trustee, As an employee, As an
	administrative officer,
	Company meetings: need for meeting, notice, agenda, quorum;
	Statutory general meeting, Annual general meeting, Extra ordinary
	general meeting

- 1. Bare Act, Companies Act 2013.
- 2. **Company Law & Secretarial Practice**, Appannaian Reddy, Prabhudev, Himalaya

Publishing House.

- 3. **Company Law and Secretarial Practice**, Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- 4. **Company Law and Secretarial Practice**, Dr. K.R. Dixit, Vishwa Publishers & Distributors, Nagpur.

SEMESTER III

Principles of Human Resource Management (BBAC 3.3)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core				

Objective: To help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases

Learning Outcome:

Students would be able to build understanding about managing Human Resources in an organisation. They will also be able to bulid HumanResource policies related to various Human Resource functions of the organisation

	PIE DE SI MI
Unit	Contents
I	Introduction: Concept, Nature, Scope, Objective, Scope and Importance of HRM, role of personnel Manager, evolution of the concept of HRM in India.
II	Human Resource Planning:
	Introduction, process of HRP; recruitment - definition, sources & process; orientation; Selection- selection process, new tools & methods of selection, interview, test & assessment of effectiveness of selecting tools; induction and placement.
	Training & Development –
	Meaning, definition, importance, needs, types of training, evaluation & effectiveness of training, task analysis, man analysis, organizational analysis, responsibility of training areas identified by trainers.
III	Employment Remuneration Compensation:
	Introduction, nature & purpose of wage determinations process, incentive plans & profit sharing, exit policy – VRS, resignation, termination.
	Job Evaluation and Design: concept, objectives, limitations, importance; methods

	and procedures. Competency approach to Job evaluation, Job design, job			
	specification & role analysis, factors affecting Job design, Techniques of Job Design.			
	Cases & exercise in understanding Job analysis.			
	Personal Records, Audit and Research: introduction, purpose and fundamental principles of record keeping.			
IV	Performance Appraisal and Merit Rating: Nature, objective, limitation- various			
	methods- modern & traditional, multiple person evaluation methods, performance			
	test & field review techniques, appraisal, praise, recognition, rewards and incentives,			
	promotion. HR record, MIS, HR report, HR formats, personal files, attendance, leave,			
	medical records, absenteeism, Merit rating- concepts, methods, difference between			
	job evaluation and merit rating.			

- 1. **A Text book of Human Resource Management**, C. B. Mamoria& S. V. Gankar, Himalaya Publishing House.
- 2. Personnel and human Resource management Text & cases, P SubbaRao, Himalaya Publishing House.
- 3. **Human resource Management**, P. Jyothi, Oxford University Press.
- 4. **Human Resource Management**, Ninth Edition, R. Wayne Mondy, Robert M, Noe, Pearson Education.
- 5. **Human Resource and Personnel Management Text and cases**, K. Aswathappa, McGraw-Hill Publishing co. ltd.

SEMESTER III

Principles of Marketing Management (BBAC 3.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: This cour	rse aims to familiarize	e students with the n	narketing function in
organizations. It wil	l equip the students	with understanding o	f the Marketing Mix
elements and sensitize them to certain emerging issues in Marketing			

Learning Outcome:

Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application. To help students understand the Principles of marketing management

Unit	Contents
I	Concepts & Application: Core concepts of Marketing, Company orientation towards market place, New Concepts-Relationship Marketing, Database Marketing, Online Marketing, Green Marketing.
II	Market Segmentation- Concept, Types of Market Segmentation (Consumer & Industrial) Marketing Plan: Steps in Marketing Process, Content of Marketing Plan, Marketing Mix.
III	Product Management: Meaning of product, Product classification, Product Policies, Product life Cycle, Importance of Product Life Cycle. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging, factors that influence packaging decision.
IV	Pricing Strategies: Pricing policies, Objectives of Pricing policy, factors affecting pricing policy, methods of Pricing policies. Distribution Strategies: Channel Design and management, Channels of Distribution, Types of Channels. Promotion Strategies: Promotion decisions, Promotion mix, Importance of promotion. Techniques of Promotion: advertising, sales promotion, Public relations (meaning & objectives)

- 1. Marketing Management, Philip Kotler, Pearson.
- 2. **Marketing Management**, Sherlekar, Himalaya Publishing House.
- 3. Marketing Management: Text & Cases, Rajagopal, Vikas Publishing House.
- 4. Modern Marketing, Bhagwati , Pillai, S.Chand Publications.
- 5. Marketing Management: Text & Cases, Chandrashekar, McGraw Hill.

SEMESTER III

International Business Environment (BBAC 3.5)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives : To enable the students learn nature, scope and structure of International			

Objectives: To enable the students learn nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

Students would be able to develop an understanding of the working of international business environment.

By the end of the Semester students will be able to understand the functioning & working of International Financial Institutions.

Students would have clear understanding about the functions, procedures and regulations of various elements of international business environment.

Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.

Unit	Contents
I	Introduction to International Business:
	Importance, nature and scope of International business; Modes of entry into International Business; Internationalization process and managerial implications; Multinational Corporations: Concept, Features, System, Operations, Role & importance, impact on Indian economy
II	International Business Environment:
	Economic, Political, Cultural and Legal environments in International
	Business. LPG Policy; Liberalisation, Privatisation, Globalisation- Meaning, Features, impact, WTO- Introduction, Organisational structure, working and functions.
III	Balance of Payment Account:
	Balance of Trade & Balance of Payment: Meaning, Concept and significance; Current and capital account components; Balance of payment deficits, reasons and correction policies. Difference between Balance of Trade & Balance of Payment.
IV	Global Trading and Investment Environment:
	World trade in Indian goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Foreign investments- Pattern, Structure and effects; Movements in foreign exchange and interest rates and their impact on trade and investment flows.
Books Rec	ommended:
1. Internat	tional Business, Bennet, Roger, Financial Times, Pitman Publishing, London.

- 2. **Going International: Response Strategies of the Indian Sector**, Bhattacharya, B., Wheeler Publishing, New Delhi.
- 3. **International Business**, Czinkota, Michael R., et. al., the Dryden Press, Fortworth.

SEMESTER III

Computer Applications in Business (BBASFC 3.0)					
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Foundati		Skill

Objective: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Learning Outcome:

After learning this subject, the student will be able to:

- i) Understand the concept of Fundamentals of Computer, Hardware and Software and Operating Systems.
- ii) Use various application softwares for word processing, data processing and for presentations.
- iii) Understand concepts and applications of e-business, e-commerce, m-commerce, and e-governance and use of various HTML tags in web designing.
- iv) Understand the working of IT enabled services and Management Information Systems in a corporate business environment.

Unit	Contents
I	Introduction to MS-Word: Creation, deletion of document, saving a document, Use of Mail Merge, Indent setting, use of templates, Report writing in MS- Word using templates.
	Introduction to MS-Power Point: Creation of power point presentation, use of animations, use of transitions, using templates, creation of power point show.
	Introduction to MS-Excel: Basics of MS-Excel, Basic formulas, Data filter, Use of H-Lookup and V-Lookup functions, Pivot Tables, Use of Macros, Using Excel Statistical Tool pack (Calculation of Descriptive Statistics – Mean, Mode, Median and Standard Deviation), Goal Seek,

	What-if analysis etc.	
II	Accounting in Tally:	
	Introduction to Tally, Creation of Company, Types of	
	Vouchers, Bank Reconciliation, Financial Statements	
	– Profit and Loss Statement, Balance Sheet.	
	Company related E-filing:	
	MCA-21 Portal, Online application for Director's Identification	
	Number (DIN), Use of Digital Signature, Understanding various e-	
	forms on MCA-21Portal.	
III	E-filing under Direct Taxes: Income TaxAct: Online Application for	
	Permanent Account Number (PAN), Online registration of Assessee	
	on Income Tax Department portal, understanding various forms of	
	Income Tax Returns, Filing of Income Tax Returns; Understanding of	
	various forms of TDS & TCS returns.	
IV	E-compliances of Indirect Taxes	
	GST: Registration procedure, Introduction to Tariffs Act, Important	
	Concepts – GST Network, GST Council, E-compliances under GST, E-	
	filing of GSTR – 1, GSTR – 3B and their applicability.	

- 1. Computer Fundamentals, P.K. Sinha, bpb publications.
- 2. World Wide Web- design with HTML, C. Xavier, TMH.
- 3. **IT enabled Retailing**, K. Suresh, McMillan.
- 4. **E-Commerce**, Parag Dewan, Excel Books.

SEMESTER IV

	Management Acco	unting (BBAC 4.1)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: The objective of the course is to enable students to acquire sound			

Objectives: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

- 1. To understand practical aspects of preparation of cash budget
- 2. To get acquainted with practical aspects of ratio analysis
- 3. To be coherent with the concepts and practical aspects of fund flow statement

4. To understand the concepts of marginal costing and application of the same in short term managerial decisions

Unit	Contents		
I	Introduction and Budgetary Control:		
	Theory: Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Difference between Financial Accounting, Cost Accounting and Management Accounting. Meaning of Budgetary Control, tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Cash Budget		
	Practical Problems: Preparation of Cash Budget.		
II	Ratio Analysis:		
	Theory: Meaning of Ratios, advantages and limitations of Ratio Analysis. Types of Ratios - Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios.		
	Practical Problems: Calculation of Operating Ratios and Financial Ratios.		
III	Fund Flow Analysis		
	Theory: - Meaning of Fund Flow, Uses of fund flow statement, Objectives, Advantages and Disadvantages of Fund Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Changes of Working Capital		
	Practical Problems: Preparation of Statement Showing Changes in Working Capital, Profit and Loss Adjusted Account and Fund Flow Statement.		
IV	Marginal Cost Analysis:		
	Theory: - Meaning of Marginal Costing, Use of Marginal Costing, Advantages of Marginal Costing, Meaning and Use of Break Even Point, Advantages and Limitation of Break Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety.		
	Practical Problems: Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution		
Books Recomm	Books Recommended:		
1. Manageme	nt Accounting, Bhagwati & Pillai, Second Edition, S. Chand &. Company		

ltd.

2. **Modern Cost and Management Accounting**, Dr. M. Hanif, McGraw-Hill Education Pvt. Ltd.

SEMESTER IV

Business Laws (BBAC 4.2)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To gain	knowledge of the bi	ranches of law which	n relate to business
transactions, certain corporate bodies and related matters.			

Learning Outcome:

After learning this subject, the student will be able to:

- i) Demonstrate an understanding of Legal Environment of Business in Indian scenario.
- ii) Apply basic legal knowledge to business transactions.
- iii) Communicate effectively using standard business and legal terminology.

Unit	Contents
I	INDIAN CONTRACT ACT, 1872
	Definition, Essential elements of a valid contract, Agreements, Offer
	and Acceptance, Essentials of a valid offer and acceptance,
	Consideration, no consideration no contract, Capacity of parties to contract, Free consent, Legality of object, Agreement declared void.
	Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract;
	Quasi contract, Contingent Contract
II	SALE OF GOODS ACT, 1930
	Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of 'Caveat Emptor', 'Nemo dat quod non habet', Unpaid seller, Rights of an unpaid seller, Sale by auction

III	CONSUMER PROTECTION ACT, 1986
	Definitions- Complaint, Complainant, Consumer, Person, Service, Defect, Deficiency, Unfair trade practices.
	Rights of consumers; Procedure to file complaint; procedure on receipt of complaint; Remedies available toconsumers
	Consumer protection Councils; Consumer Disputes Redressal agencies- District Forum, State Commission, National Commission, their jurisdiction.
IV	INTELLECTUAL PROPERTY LAW
	Copyright- meaning of copyright, infringement of copyright;
	Trademark Act1999- Definition of trade mark; Doctrine of deceptive similarity; infringement of trademark; Remedies in case of infringement
	Patents Act- Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act; penalties

- 1. Bare Acts- Govt. or Private publication
- 2. Mercantile Law, Shukla, 30th Ed., S. Chand & Co.
- 3. Business Law, N. D. Kapoor, S. Chand & Co.
- 4. Company Law, Singh Avtar, 11th Ed., Estern Book Co., Lukhnow
- 5. Business Law, M. C. Kuchhal, 2nd Ed., Vikas Publication House, New Delhi

SEMESTER IV

F	Intrepreneurship Dev	velopment (BBAC 4.	3)
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: The purpose of the paper is to orient the learner toward entrepreneurship			
as a career option and creative thinking and behavior.			

Learning Outcome:

After learning this subject, the student will be able to understand:

i) Introduction to entrepreneurship.

- ii) Techniques of Idea generation.
- iii) Types of Startups, Sources of Finance for entrepreneurs, Evaluation of New Venture proposals etc.
- iv) Special issues for entrepreneurs such as challenges and opportunities, disruptive innovation, and business models etc.

Unit	Contents
I	Introduction:
	Entrepreneur - Meaning- importance- nature, types, and challenges. Economic difference between Entrepreneur and Intrapreneur. Entrepreneurship development-its importance- Role of Entrepreneurship in economic development Characteristics of successful entrepreneurs. Social entrepreneurs, meaning and importance, Women Entrepreneurs, Reasons for low/no women entrepreneur, their Problems and Prospects.
II	Entrepreneurial skills:-
	Entrepreneurial leadership- meaning and characteristics, entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening.
III	New Venture planning and financing:-
	Franchising-process and opportunities, Business plan-need, perspective, elements, Business plan failures, Managing growing and ending the new venture - Preparing for the new venture launch, criteria for evaluating new venture proposals; Early management decisions; New venture expansionstrategies and issues - Going public - ending the venture.
IV	International Entrepreneurs:-
	Global Entrepreneurs- Opportunities and challenges, Disruptive innovation- meaning and process, Business models; Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various; incentives, subsidies and grants - Export Oriented Units – Government Schemes.

- 1. Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India
- 2. Entrepreneurship: Starting, Developing and Managing a New Enterprise,

Hishrich, Peters, Irwin.

- 3. Launching New Ventures: An Entrepreneurial Approach, Allen, K.R., Cengage Learning.
- 4. Entrepreneurship Development, Ramachandran, K., Tata McGraw Hill, India.
- 5. **Entrepreneurship**, Roy, Rajeev, Oxford University Press.
- 6. **Entrepreneurship**, Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi.

SEMESTER IV

Production and Operations Management (BBAC 4.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To understand the production and operation function and familiarize			

Objective: To understand the production and operation function and familiarize students with the technique for planning and control.

Learning Outcome:

Students will be able to understand the various aspects, systems, methodologies, processes, policies and concepts related to Production and Operations Management. They will also be able to adopt techniques for achieving Production and Operations goals of the organisation through optimum use of effective resources of the organisation.

Unit	Contents
I	Introduction:
	Nature, Scope, Importance of productions and operations management, Evolution of the Production Function system, Difference between production & operations management, Concept & types-Mass, Job based, Assembly line production system.
II	Production Design & Planning:
	Definition, Importance, Principles of Layout, Types of plant layouts – product layout, process layout, fixed position layout, cellular manufacturing layouts, hybrid layouts, Factors influencing layout changes, Concept of production planning & control, Overview of Capacity planning and aggregate planning.
III	Material Management:
	Materials Planning and Material Requirement Planning

	System; Concept of Material Budgeting, Scope of Material Management, Basic concepts of maximum stock, minimum stock, reorder point, buffer stocks, Inventory costs & EOQ Model.
IV	Latest Concepts: Modern concepts in Production & Materials management and Japanese contribution to world class quality manufacturing like single piece flow, JIT, KANBAN, SMED, CAD, CAM, KAIZEN, POKA YOKE, Right First Time, Zero Defects. Numerical in unit 3 (EOQ & Inventory)

- 1. **Operations Management**, Shridhar, Himalaya Publishing House.
- 2. **Operations Management**, Nair: TMH.
- 3. **Production and Operations Management**, Adam & Ebert, Prentice Hall India.
- 4. **Operations Management**, Chary, Mcgraw Publications, 4th edition.
- **5. Warehouse Management and Inventory Control**, JP Saxena, Vikas Publications.

SEMESTER IV

	Strategic Manag	gement (BBAC 4.5)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To develop basic knowledge of strategic management and business environment.			

Learning Outcome:

To help in understanding and expose students to various perspectives and concepts in the field of Strategic Management. Help students develop skills for applying these concepts to the solution of business problems.

Unit	Contents
I	Introduction to Strategic Management: Introduction, Definition,
	Characteristics, Importance and elements- Strategic Management,
	Strategic Management Process, Difference between Policy, Strategy
	and Tactics, Organizational Objectives- hierarchy of objectives, Setting
	of objectives, Process of setting objectives, SWOT analysis,

	Competitive analysis of a firm- Porter's Five Forces Model.
II	Purpose and Environment Analysis: Definition, Characteristics and importance of a Vision and Mission statement, External environment of a firm- Definition and Components, Internal environment of a firm-Definition and Components. Environmental Scanning-Definition and process of environmental scanning of a firm, Core Competence of a firm- definition, importance and characteristics, Synergy- Types and benefits of synergy, Competitive advantage of a firm- types of competitive advantages.
III	Strategy Formulation and Implementation: Portfolio approach and analysis- Definition, Characteristics, advantages and disadvantages, BCG Matrix, GE matrix, Strategic Business Units-Concept, Nature, Merits and demerits, Strategy Implementation-meaning and definition, nature, process, strategic leadership, functions of strategic leader, power and politics, bases of power.
IV	<u>Types of Strategies</u> : Corporate Strategy- types- Stability, expansion, retrenchment and combination strategy- merits and demerits; Growth expansion strategies- Integration and diversification- types of integration and diversification; defensive strategies- turnaround strategies, divestment, bankruptcy, liquidation- types, global strategy- types, reasons for globalization, market entry strategies.

1. Business Environment for Strategic Management, Dr. Aswathappa, Tata McGraw Hill.

नागपर

- 2. **Business Policy and Strategic Management, Subbarao**, HPH.
- 3. **Strategic Management an Integrated Approach**, Charles W.L Hill and Gareth R. Jones, Cengage Learning
- 4. Business Policy and Strategic Management, Azhar Kazmi, Tata McGraw Hill
- 5. **Strategic Management and Business Policy**, C. Appa Rao, Excel Books.
- 6. **Business Policy and Strategic Planning and Management**, Ghosh P.K., Tata McGraw Hill.
- 7. **Strategic Management**, Pillai, Jaico Pub.
- 8. Business Policy and Strategic Management, Lawerence, Tata McGraw Hill.
- 9. **Business Policy and Strategic Management**, Sathyashekar : I.K International Publishing House Pvt. Ltd.

SEMESTER IV

	Environmental Stu	idies (BBASFC 4.0)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Foundation
Objective: The objective of the paper is to understand the bases of diversity and its			
linkages with the	people, livelihood, oo	ccupational diversity	and socio-economic

Learning Outcome:

challenges.

- i) The concept of Ecosystems and Environment
- ii) The facts about use and over exploitation of Natural resources and the role of individual in conservation of such natural resources
- iii) The concept of biodiversity and its conservation and environmental pollution.
- iv) Population issues and environment, role of information technology in environment and human health.

Unit	Contents
Onic	
I	Multidisciplinary Nature of Environmental Studies-
	Environment, Environment Studies, Need for public Awareness,
	Environmental Degradation, Shelter Security, Economic Security,
	Social Security, Effects of Housing on Environment, Effects of
	Industry on Environment. Natural Resources- Introduction, Types
	of Natural Resource, Forest Resources, Water Resources, mineral
	Resources, Food Security Resources, Energy resources, Land
	Resources, Conservation of Natural Resources, Sustainable
	Lifestyles, Sustainable Water Management (SWM), Biogeochemical
	Cycle.
II	Natural resources & Conservation: Natural resources (overview,
	challenges, conservation strategies) – renewable and non-renewable,
	energy, water, forest, soil, mineral resources; Role of an individual in
	conservation of natural resources; the rights of animals – basic
	rights, arguments for and against animal rights.
III	Biodiversity and its Conservation
	a) Definition, Genetic, Species and Ecosystem diversity,

	Bio- geographical classification ofIndia.
	b) Value of biodiversity: Consumptive use, Productive use, Social,
	Ethical, Aesthetic and optionvalues.
	Environmental pollution
	a) Definition, Causes, effects and control measures of Air pollution.
	Water pollution and Soilpollution.
	b) Causes, effects and control measures of Marine pollution, Noise
	pollution, NuclearHazards.
IV	Social Issues and the Environment- Introduction, Sustainable
	Development, Urbanization, Water Conservation, Resettlement and
	Rehabilitation of People ; Its Problems and Concerns, Social Issues
	and The Environment, Wasteland Reclamation, ACTs for
	Environmental Protection, Carbon Credits, Industrial Symbiosis,
	Initiatives and Roles of Nongovernmental Organization (NGOs) in
	Environmental Protection, Issues Involved in Enforcement of
	Environmental Legislation ,Animal Husbandry. Human population
	and the Environment- Population Growth, Family Welfare
	Programs, Environment and Human Health, Fundamental Rights,
	Human Rights, Value Education, HIV/AIDS, Environmental
	Education, Women's Education, Role of Information Technology in
	Environment and Human Health.

- 1. A text book of environmental, K M Agrawal, P K Sikdar, S C Deb", Macmillan.
- 2. Environment management, N K Uberoi, Excel Books.
- 3. Environment management, Dr. Swapan Deb", Jaico Publishing House.
- 4. **Environmental Management**, S K Agrawal", A.P.H. publishing Corporation.
- 5. Environmental Studies, Rajagopalan, Oxford.

SEMESTER V

Corporate Accounting (BBAC 5.1)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objectives: To help the students to acquire the conceptual knowledge of the corporate			
accounting and to learn the techniques of preparing the financial statements.			

Learning Outcome:

- 1. To understand the practical aspects in preparation of final accounts of joint stock company
- 2. To understand the concept of holding companies and procedure of preparation of consolidated financial statement
- 3. To understand the procedure of calculation of loss of stock and insurance claims
- 4. To get acquainted with the concept of goodwill and its valuation

Unit	Contents
I	Final Account of Joint Stock Company:
	Theory: Meaning of Joint Stock Company, Characteristics, types of Share Capital, Statutory Provision regarding preparation of Companies Final Account as per Amended Company Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend.
	Practical Problems: Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	Holding Company Accounts:
	Theory: Meaning of Holding and Subsidiary Company, Objectives of Holding Company, Advantages and Disadvantages of Holding Company, Status of Subsidiary Company, Meaning of Minority Interest, Capital Profit, Revenue Profit, Issue of Bonus Shares, Intercompany Transaction, Goodwill, Capital Reserve and consolidated Balance Sheet
	Practical Problems: Preparation of Consolidated Balance sheet from the adjustments of Issue of Bonus Share and Inter-company Transactions
III	Insurance Claims:
	Theory: Meaning, Need and Advantages of Insurance, Meaning of Fire Insurance, Loss of Stock, Salvage Stock, Average Cause and Gross Profit. Meaning of Memorandum Trading A/c, Meaning of Average Gross Profit and Weighted Average Gross Profit.
	Practical Problems: Calculation of Loss of Stock, Preparation of Creditors A/c and Debtors A/c.
IV	Valuation of Goodwill:
	Theory: Meaning and features of Goodwill, Need for valuation of goodwill, factors influencing valuation of goodwill. Methods of

valuation of goodwill - Average profit method, Weighted average profit method, Super profit method, Annuity Method, Capitalization method.

Practical Problems: Calculation goodwill by Average profit method, Weighted average profit method, Super profit method, Annuity Method, Capitalization method

Books Recommended:

- 1. **Fudamentals of Corporate Accounting**, J.R. Monga, Mayur Paper Backs, New Delhi.
- 2. **Advanced Accounts**, M.C. Shukla, T.S. Grewal, and S.C. Gupta. Vol.-II. S. Chand & Co., New Delhi.
- 3. **Corporate Accounting**, S.N. Maheshwari, and S. K. Maheshwari. Vikas Publishing House, New Delhi.
- 4. **Fundamentals of Corporate Accounting**, Ashok Sehgal, Taxman Publication, New Delhi.
- 5. Corporate Accounting, V.K. Goyal and RuchiGoyal, PHI Learning.
- 6. Corporate Accounting, Jain, S.P. and K.L. Narang, Kalyani Publishers, New Delhi.

SEMESTER V

Indian Financial System (BBAC 5.2)		
	140	1
Teaching Hours: 4	Total Credit: 4 Total Marks: 8	80 Group: Core
Objective: To acquire basic knowledge of Indian Financial System and its constituents		

Learning Outcome:

- i) The concept of money markets, capital markets and various instruments of money and capital markets.
- ii) The instruments of global capital markets, financial markets.
- iii) The meaning and working of derivative market in India.

Unit	Contents
I	Components of formal financial system- Structure & Functions of
	Financial system, Nature and role of financial institutions and
	financial markets, financial system and economicgrowth.

	Money Markets - Overview of money markets, functions &		
	operations, instruments, Treasury Bills and types,		
	Commercialpapers, Commercial bills, Call money market,		
	Moneymarket intermediaries, Money markets and monetory		
	policies in India.		
	CAPITAL MARKET		
	Capital Market: Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market - Interlink between		
	Money Market and Capital Market - Overview of Debt Market in India		
II	Financial regulations & financial services-		
	Financial Regulation - SEBI – Management, powers and functions,		
	Investor protection measures, RBI – objectives, organization, role.		
	Financial services: Meaning, need and importance Factoring,		
	Securitization of debt, Plastic money, Venture Capital, Credit rating		
III	Financial Instruments:		
	Traditional Instruments: Equities, Debentures and Bonds; Hybrid		
	Instruments: Different types of bonds such as Floating Rate Bonds,		
	Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds		
IV	The Derivative Market in India:		
	JE AB A 3		
	Meaning of Derivatives; Participants in the Derivatives Markets –		
	Hedgers, Arbitragers and Speculators; Significant of Derivative		
	Market; Types of Financial Derivatives – Forwards, Futures, Options		
	and Swaps; Derivatives Trading inIndia		

- 1. **Financial Markets & Services**, E. Gordon & K. Natarajan, Himalaya Publishing House, 2007.
- 2. **Banks & Institution Management (A new Orientation)**, Vasant Desai, Himalaya Publishing House, 2006.
- 3. Indian Financial System, MY Khan, Tata McGraw Hill.
- 4. Indian Financial System, Bharti V. Pathak, Pearson education.
- 5. Capital management, V.A.Avadhani, Himalaya Publishing House, 2007.

SEMESTER V

	Service Sector Mana	gement (BBAC 5.3)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To develop conceptual understanding of Service Sector and its practical application.			

Learning Outcome:

Student will be able to understand the various concepts in the field of service sector management related to services like Banking, Finance, Insurance, Hospitality, Health care, etc and the ability to develop the skills for applying these concepts for better management.

Unit	Contents
I	Introduction to Service Sector Management:
	Nature, Concept, Scope & Trends, Importance classification of services, Forms of Service Sector and Their Management Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry and their management and benefits to modern business, Changing face of these service sectors with technological advancements.
II	IT and Banking & Insurance sector:
	Overview of IT industry and its trends, role and importance of ITES, Innovations, Challenges and opportunity in ITES sector, Future of IT industry in India, Banking and Insurance sector, Importance of Banking and Insurance Industry in services sector, challenges and opportunities in financial sectors like banking, insurance and AMC's, Users of Banking & insurance services and their behavioral profiles.
III	Services Quality Management:
	Development of Quality Management in services sector, Customer Service, Customer focused marketing, The Marketing Concept, Logistics as a Core Strategic Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added services, Customer Focused Services, Promotion-Focused Services, Manufacturing-Focused Services, Time Focused Services. Basic Service Customer Satisfaction, Cost-Effectiveness, Market Access. Market Extension, Market Creation.
IV	Distribution and advertising in service industry:

Planning and managing service delivery Challenges in distribution of services, advertising and sales promotion in service industry creating delivery systems in price, cyberspace and time, The nature of Service Consumption, Understanding customer's needs and Expectations, Monitoring & measuring customer satisfaction, Employment generation in services sector and its contribution to GDP. Methods and sources of Revenue generation, Utilization of funds in different services sector, Requirement of finances in service sector, Utilization of financial resources in services sector, Government's reforms in various services sector.

Books Recommended:

- 1. **Service Sector Management**, Sanjay Patnakar, Himalaya.
- 2. **Managing Services**, Christopher H. Lovelock, Prentice Hall.
- 3. Total Quality Management, JE Ross, Prentice Hall
- 4. Total Quality Management, DH Besterfield, CB Michna: Prentice Hall
- 5. Services Marketing, Ravi Shankar, TMH
- 6. **Services Marketing**, S M Jha; Himalaya Publishing House.
- 7. Strategic services Management, Boyle, Pergamon Pub.
- 8. Services marketing and Management, Balaji, A.H. Wheeler.

SEMESTER V

	Financial Manage	ment (BBAC 5.4)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To familiarize the students with the principles and practices of financial			
management.			

Learning Outcome:

Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.

Unit	Contents
I	Introduction and Leverages:
	Theory: Conceptual Framework- Finance - Definition - Nature and

	 Theory: Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models. Practical Problems: Calculation of dividend valuation models by Gordon, Walter and Modigliani-Miller models.
IV	Dividend policies:
	Theory: Meaning of Debtors and Creditors Management, Need, Importance and Objectives of Debtors Management, Various cost associate to the debtors management. Concepts and importance of credit policy Credit policy, factors affecting to credit policy. Practical Problems: Problems on Deciding Credit Policy, Calculation of Average Collection Period, Debtors Turnover Ratio, Average Payment Period and Creditor Turnover Ratio.
III	Practical Problems: Calculation of Working capital and working capital cycles. Debtors and Creditors Management:
II	Working Capital Management: Concept, significance, types of working capital. Adequacy of working capital, Factors affecting working capital needs, Financing approaches for working capital, Methods of forecasting working capital requirements.
	Practical Problems: Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage.
	scope of finance function. Financial Management - Meaning - Scope and Objectives Organizational framework of financial management-Relationship of finance Department with other department-Role of finance manager

- 1. Financial Management, P.V. Kulkarni, Himalaya Publishing House, Mumbai.
- 2. **Corporation Finance**, S.C. Kucchal,- Chaitanya Publishing House, Allahabad.
- 3. **Financial Management**, I.M. Pandey, Vikas Publishing House.
- 4. Financial Management, R.M. Shrivastava PragatiPrakashan, Meerut.
- 5. **Financial Management**, M.Y. Khan and P.K. Jain Tata McGraw Hill Publishing co. Ltd., New Delhi.
- 6. **Financial Management**, Prasanna Chandra, Tata McGraw Hill Publishing co. Ltd., New Delhi.

SEMESTER V

Indian Banking & Insurance System (BBADE 5.51)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific Ele	Discipline ctive
Objective: To familiarize the students with the principles and practices of Banking and Insurance.				

Learning Outcome:

- i) Principles of borrowing and lending.
- ii) Internet banking.
- iii) Concepts of insurance.

Unit	Contents
I	Introduction to Banking:
	Basic Concepts: Origin, Need, Types, Scope and Functions of
	Banking, Brief history, Forms of banking - unit banking, branch
	banking, Group banking, Chain banking, Satellite and affiliate
	banking, Correspondent banking, Managerial functions in banks.
II	Principles of Bank Lending & Internet Banking:
	Types of advances - Loans, Cash Credit, Overdraft, Bills Purchased,
	Bills Discounted, Letters of Credit - Types of Securities - Sound
	principles of BankLending,
	Internet Banking -
	Meaning, Benefits, Virtual banking, E-payments, ATM Card/
	Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS
	(credit/debit), E-money, Electronic purse, Digital cash.
III	Introduction to Insurance:
	Need and Scope of insurance Basic concept of risk, Life cycle
	needs including solutions, Kinds of business risks, Principles of
	insurance - Types of insurance and policies: Life and Non-life, Re-

	insurance - Risk and Return relationship		
IV	Insurance Business Environment in India-		
	Evolution of Insurance -Growth of Insurance Business - Actuarial Role- Claim and Settlement Procedures - Power, functions and Role of IRDA.		

- 1. **Principles of Bank Management**, Vasant Desai, Himalaya Publishing house, Delhi
- 2. **Basics of Banking & Finance**, Dr. K. M. Bhattacharya, Himalaya Publishing House
- 3. **Banking Theory, Law & Practice**, Gorden & Natrajan, Himalaya Publishing House
- 4. **Banking Theory & Practice**, Dr. P. K. Shrivastava, Himalaya Publishing house, Delhi
- 5. Insurance & Risk Management, Dr. P. K. Gupta Himalaya Publishing House

SEMESTER V

Internatio	nal Trade & Busine	ss Administration	(BBADE 5.52)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group:	Discipline
	1 Ko		Specific Elec	tive

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business.

Learning Outcome:

Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.

Unit	Contents
I	Introduction to International Business:
	Importance, nature and scope of International Business. Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

II	Theories of International Trade:		
	An overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage factor endowment theory comparative cost theory); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components Balance Of Trade.		
III	Regional Economic Co-operation:		
	Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia Structure and functioning of NAFTA, EU , ASEAN and SAARC . International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign investments - types and flows; Foreign investment in Indian perspective. Measures for promoting foreign investments into and from India.		
IV	Foreign Exchange Rate and Management:		
	Foreign Exchange Rate: Meaning and importance of foreign exchange rate. Fixed and flexible exchange rate; Merits and demerits. Foreign exchange market-meaning functions, effects of changes in exchange rate. Foreign Exchange Control: Meaning. Objectives of exchange control.		

- 1. **International Business**, Charles W.L. Hill and Arun Kumar Jain,. New Delhi: McGraw Hill Education.
- 2. **International Business**, Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. Pearson Education.
- 3. International Business Themes & Issues in the Modern Global Economy, Johnson, Derbe., and Colin Turner. London: Roultedge.
- 4. International Business, SumatiVarma, Pearson Education.
- 5. International Business: Text and Cases, Cherunilam, Francis. PHI Learning
- 6. **International Business**, Michael R. Czinkota. et al.. Fortforth: The Dryden Press.
- 7. **International Business**, Bennett, Roger. Pearson Education.
- 8. **International Business Environment**, Francis Cherunilam Himalaya Publishing House.
- 9. The International Business Environment, Anant K. Sundaram/J.Stewart Black-

Prentice Hall.

10. International Business, K. Aswathappa, Mcgraw hill education.

SEMESTER V

Organizational Behavior (BBADE 5.53)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific E	Discipline lective
Objective: The objective is to familiarize the students with the concepts and importance				
organizational behavior.				

Learning Outcome:

After learning this subject, the student will be able to understand:

- i) Personality and attitudes.
- ii) Effects of stress.
- iii) Concept of organisational development.

Unit	Contents			
I	Introduction to Organizational Behaviours - Organizational Behaviours - Definition, nature, importance & role of Organizational Behavior, relationship of Organizational Behavior with other sciences			
II	Foundations of Individual Behavior and Group Behavior - Perception Process - Nature & Importance - Perceptual Selectivity - Perceptual Organization			
	Personality & Attitudes - Meaning of personality - Development of personality - Nature and dimensions of attitude - Job Satisfaction - Organizational Commitment, Values.			
	Learning - Process of Learning - Principles of Learning - Theorie Learning.			
Foundations of Group Behavior: The nature of groups- for informal groups, stages of group formation, group dynamics norms, group cohesiveness, small groups in organization, lead and its theories.				
III	Conflict and Organisational Change Management: Conflict:			

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	concept, goal conflict, conflict levels, sources of conflict in organizations, symptoms and causes of conflict, strategies for the management of conflict, functional and dysfunctional aspects of organizational conflict.
	 Management of Change - Importance - Forces responsible for change Resistance to change - Overcoming resistance to change - Introduction of change in the organization -Organizational Development as a tool for introduction of change. Work Stress: Concept, Sources of Stress, Effects of stress and stress management.
IV	Organizational Development Techniques: Organizational Development Techniques: Goals of organizational development, principles underlying Organizational Development and process of Organizational Development, Organizational Development interventions. Organizational Culture - Organizational Effectiveness.

- 1. **Organizational Behaviour**, K. Aswathappa, HPH.
- 2. Management and Behavioural Process, Appanniah&, HPH.
- 3. **Organizational Behavioural**, Rekha&Vibha –VBH.
- 4. **Organizational Behaviour**, Robbins, International Book House.
- 5. **Organizational Behaviour**, John W. Newstrom&Kieth Davis, McGraw Hill.
- 6. **Organizational Behavior**, P.G. Aquinas, Excel Books.
- 7. **Organizational Behaviour**, Fred Luthans, McGraw Hill.
- 8. **Organizational Behaviour**, M. Gangadhar. V.S.P.Rao and P.S.Narayan, Pearson.
- 9. **Organisational Behaviour and Corporate Development**, M.N.Mishra: HPH.
- 10. **Organizational Behaviour**, N.S. Gupta, HPH.
- 11. **Organisational Behaviour**, Jit. S. Chandan, Vikas Publishing House.
- 12. **Management and Behaviour Process**, Sharma R.K & Gupta S.K, Kalyani Publishers.
- 13. **Organisational Behaviour**, K.Venkataramana, , SHBP.

SEMESTER V

Retail Management (BBADE 5.54)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group:	Discipline

	Specific Elective

Objective: The objective is to familiarize the students with the management and dynamics of retail trade.

Learning Outcome:

The students will be able to understand the ways of building blocks of a winning sales force, and enduring in retail environment. The framework to diagnose and address retail sales issues in the new marketing environment. The changing buyer and role of the salesperson and digital channels. How new retailing channels impact sales force structure, size and deployment and channel partner decisions

Unit	Contents
I	Introduction to Retailing:
	Definition – functions of retailing – types of retailing – forms of retailing based on ownership. Retail theories – Wheel of Retailing – Retail life cycle. Retailing in India – Influencing factors – present Indian retail scenario. Retailing from the International perspective
II	Retail Consumer Behaviour and Operations:
	Buying decision process and its implication to retailing – influence of group and individual factors. Customer shopping behaviour - Customer Service satisfaction. Retail planning process – Factors to consider – Preparing a complete business plan – implementation – risk analysis. Choice of Store location – Influencing Factors, Market area analysis – Trade area analysis – Rating Plan method - Site evaluation. Retail Operations: Store Layout and visual merchandising – Store designing – Space planning, Retail Operations - Inventory management – Merchandise Management – Category Management.
III	Retail Marketing Mix:
	Retail marketing mix –Introduction. Product – Decisions related to selection of goods (Merchandise Management revisited) –Decisions related to delivery of service. Pricing – Influencing factors – approaches to pricing – price sensitivity - Value pricing – Markdown pricing. Place – Supply channel – SCM principles – Retail logistics – computerized replenishment system – corporate replenishment policies. Promotion – Setting objectives – communication effects – promotional mix. Human Resource Management in Retailing – Manpower planning – recruitment and training – compensation –

	performance appraisal.
IV	Impact of it in Retailing :
	Non store retailing (E tailing) The impact of Information Technology in retailing - Integrated systems and networking - EDI - Bar coding - Electronic article surveillance - Electronic shelf labels - customer database management system. Legal aspects in retailing. Social issues in retailing. Ethical issues in retailing.

- 1. **Retail Management A Strategic Approach**, Barry Bermans and Joel Evans, 8th edition, PHI Private Limited, New Delhi, 2002.
- 2. Retail Management, Suja Nair: HPH.
- 3. **The Art of Retailing**, A.J. Lamba, 1st edition, Tata McGrawHill, New Delhi, 2003.
- 4. **Retailing Management**, Swapna Pradhan, 2/e, 2007 & 2008, TMH
- 5. **Retail Management**, K. Venkatramana, SHBP.
- 6. **Retail Marketing**, A. Siva Kumar; Excel Books.
- 7. **Integrated Retail Management James** ,R. Ogden & Denise T. Ogden, , Biztantra Cengage Learning, 2007.
- 8. **Retail Managemen**, R.S. Tiwari: HPH.
- 9. **Retail Management**, Araif Sakh: HPH.
- 10. **Retail Management**, Levy & Weitz, TMH 5th Edition 2002.

SEMESTER V

Quantitative Aptitude and Logical Reasoning (BBAGE 5.61)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective	

Objectives:

- **1.** To develop an understanding of the basic mathematical and statistical tools and their application in business and finance.
- 2. To develop logical reasoning skills and apply the same in simple problem solving.
- 3. The students should be able to evaluate various real life situations by resorting to analysis of key issues and factors

Learning Outcome:

- i) Concept of ratio and proportion.
- ii) Concept of interest.

iii) Logical reasoning.

Unit	Contents		
I	Ratio & Proportion and Indices		
	Ratio - Meaning, properties, the concept & application of inverse ratio.		
	Proportion – Meaning, properties of proportion, laws on proportion (Invertendo, Alternendo, Componendo, Dividendo)		
	Indices – Meaning of indices & laws of indices (Easy applications)		
II	Simple & Compound Interest& Annuity		
	Concept of interest, reasons why interest is charged, definition of Interest, Principal, Rate of interest & Accumulated amount.		
	Simple interest & Compound interest, difference between SI & CI, effective rate of interest, basic concept of Annuity & Future value, future value of an annuity regular, basic concept of present value.		
III	Basic Concepts of Permutation & Combination		
	Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level).		
IV	Logical Reasoning		
	Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level)		

Books Recommended:

- 1. **Quantitative Aptitude for competitive exams,** Dr. R. S. Agrawal, S. Chand.
- 2. A Modern Approach to Logical Reasoning, Dr. R. S. Agrawal, S. Chand
- 3. **Quantitative Aptitude for all competitive exams,** Abhijit Guha, Tata Mac Graw Hill.
- 4. **Quantitative Aptitude for CAT,** Deepak Agrawal & D. P. Gupta.
- 5. **Quantitative Aptitude,** Shripad Deo, Allied Publishers Pvt. Ltd.
- 6. **ICAI study module of CA Foundation course,** Paper 3 Business Mathematics & Logical Reasoning & Statistics.

SEMESTER V

	Econometrics	(BBAGE 5.62)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective	
Objectives: The course is designed to equip students with basic econometric skills				

required for applied research in Economics.

Learning Outcome:

Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.

The students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution.

Unit	Contents		
I	Introduction		
	Concept, Meaning and Definition; Methodology of Econometrics-		
	Statement of Theory or Hypothesis, Specification of the Econometric		
	Model of Consumption, Forecasting or Prediction, Use of the Model for		
	Control or Policy Purposes.		
	Types of Econometrics.		
II	Classical Linear Regression Model		
	Types of Data: Cross-Section, Time Series, Panel Data; Steps in		
	Empirical Econometric Analysis; Concept of Population Regression		
	Function and Sample		
	Regression Function;		
III	Estimation and Results		
	Estimation of the SRF using OLS; Analysis of Variance;		
	Coefficient of Determination R2 ; Assumptions underlying		
	Classical Linear Regression		
	Model; Gauss Markov Theorem		
IV	Multiple Linear Regression Model -I		
	Interpretation of Partial Regression Coefficients; Interval		
	Estimation and Hypothesis Testing: Parametric and Non-		
	Parametric Tests (F-test, t-test, Z-		
	test, chi-square test)		

Books Recommended:

- 1. **Basic Econometrics,** Gujarati, Damodar N.; Porter, Dawn C. & Gunasekar, Sangeetha: (5th ed.) New Delhi. Tata Mcgraw Hill Education Private Limited, 2012.
- 2. **Introduction to econometrics,** Dougherty, Christopher: (4th ed.) New Delhi. Oxford University Press, 2011.
- 3. **Econometric models, techniques and applications,** Intriligator, Michael D.: New Delhi. Prentice-Hall Of India Private Limited, 1980.

4. **Elements of econometrics,** Kmenta, Jan: (2nd ed.) New York. Macmillan Publishing Company, 1986.

SEMESTER V

	E-Governance	(BBAGE 5.63)	
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective
Objectives: To aware students about the application of information and communication			
technology (ITC) for delivering government services, exchange of information			

technology (ITC) for delivering government services, exchange of information, communication transaction, etc.

Learning Outcome:

- i) Compliance norms of e-governance related to tax filings.
- ii) Compliance norms of e-governance related to GST filings.
- iii) Compliance norms of e-governance related to Companies and LLP.

Unit	Contents		
I	Introduction to E-Governance:		
	1. Overview of e-governance and role of ICT in GoodGovernance		
	2. Objectives, Need and Importance of E-Governance		
II	E-governance Compliance in Direct Taxes:		
	 Procedure for registration for online portal of Income Tax; Procedure for e-filing of Income Tax Returns; Various types of forms of income tax return; E-verification of Income Tax Returns, E- payment of Income Tax: Due Dates; Various Challans for E- payment of IncomeTax. E-filing of audit Report: Various forms of Audit Report:3CA, 3CB, annexures to Audit Report 3CD. 		
III	 E-governance Compliance in Indirect Taxes: GST Network: Meaning, Facilities provided byGSTN Procedure for online registration of a dealer for Good and Service Tax Procedure for filing GST returns; Various types of GSTReturns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08. 		
IV	E-governance Compliance for Companies and Limited Liability		

Partnerships (MCA21 Portal):

- 1. Services provided by Ministry of Corporate Affairs online portal; Procedure for online application for Director's Identification Number (DIN); Procedure for online application for Corporate Identification Number (CIN), E-filing of Annual returns of Company
- 2. Services for Limited Liability Partnership (LLP): Check LLP name; Annual E-filing for LLP; Change LLP Informationetc.

Books Recommended:

- 1) **E-Governance and Social Inclusion Concepts and Cases,** Scott Baum and Arun Mahizhnan, IGI Publications.
- 2) E-Governance, Pankaj Sharma, APH Publishing
- 3) E-Governance in India Initiatives and Cases, R. P. Sinha

SEMESTER V

Introduction to Travel and Tourism (BBAGE 5.64)					
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Generic Elective					
Objectives:					

- 1. To make students understand the scope in travel and tourism and various aspects related to it.
- 2. To give brief description about the Indian tourism vis-à-vis world tourism.
- 3. To aware about basic concepts and types of travel and tourism.

Learning Outcome:

- i) Tourism development.
- ii) Impact of tourism.
- iii) Rural tourism and other related aspects.

Unit	Contents
I	Tourism Concepts & Significance
	Definitions, Tourist, Tourism, Leisure, Recreation, Terminology, An overview of Tourism, Historical Development of Tourism, A historical perspective. of travel, Famous travelers, The Industrial revolution and

	travel, History of transport and its impact on tourism development
II	Tourism Systems, Scope, & Impacts
	System approach to Tourism; Tourism Industry; Structure and Components: Attractions, Accommodation, Activities, Transportation, F&B, Shopping, Entertainment, Infrastructure and Hospitality, Ideals of • Responsible Tourism, Alternate Tourism, Tourism Impacts, Tourism Area Life Cycle (TALC), Demonstration Effect, Push and PullTheory
III	Travel Motivations & Types
	Major motivations and deterrents to travel; Typology of Tourism, Emerging areas of tourism - Rural, Eco, Medical, MICE, Literary, Indigenous, Wellness, · Film, Golf, etc., Classification of Tourists; Tourism Destinations of India: Ecotourism, Rural Tourism, Golf Tourism, Wine Tourism, Camping Tourism, Medical Tourism, MICE Tourism, Pilgrimage Tourism
IV	Tourism Communication System
	Process of Communication, Formal and Informal Communication,
	Verbal and non-Verbal Communication, Barriers to Communication, Role of Language in Tourism Communication, Communication
	Process, Tourism Communication System, Methods of achieving
	Effective Communication, Measurement of Impact of Communication, Mass Media, Media Relations

- 1. **International Tourism Management,** Bhatia, A.K. (2001), Sterling Publishers, New Delhi.
- 2. **Tourism Operations and Management,** SunetraRoday, et al (2009), Oxford UniversityPress.
- 3. **Tourism Past, Present and Future,** Burkart A.J., Medlik S. (1974), Heinemann, London.
- 4. **The Travel Industry,** Chuck Y. Gee, James C. Makens & Dexter J. L. Choy (1989), Van Nostrand Reinhold, NewYork.
- 5. Effective Business Communication, Kaul, Asha (2005), PHI, NewDelhi.

SEMESTER VI

Auditing & Corporate Governance (BBAC 6.1)					
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core					

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

Learning Outcome:

- i) Mechanisms of Corporate Governance.
- ii) Role of Board of Directors in Corporate Governance
- iii) Corporate Governance in Indian context.

Unit	Contents
I	Introduction: Definition of audit, Objectives and Advantages of
	auditing, Basic principles of auditing, Types or Classification of
	auditing, Techniques of Auditing.
	Internal control system - Features, Objectives, Advantages &
	Disadvantages.
	Internal check – Fundamental Principles & Advantages.
	Internal audit - Need and function of internal auditing.
	Audit Plan & documentation of audit plan. Audit programme &
	constructing an auditprogramme, Audit evidence.
II	Company Audit: Qualification, Disqualification, Appointment &
	Removal of auditors. Ceiling on number of audits, rights, powers &
	duties of a company auditor, remuneration of auditor, Audit
	Committee. Civil liabilities of an auditor, professional negligence.
III	Audit Reports
	Introduction and Basic elements of an auditor's report, Form of
	opinion (Modified, Unmodified, Qualified, Adverse and Disclaimer of
	opinion) and basis for opinion, Introduction to Standards on
	Auditing (SA).
	Companies (Auditor's Report) Order, 2020

	Introduction to CARO 2020, Applicability of CARO 2020, Overview		
	of reporting requirement under CARO 2020		
IV	Corporate Governance:		
	Meaning, definition, need & objectives, importance, features of good		
	corporate governance. Role of SEBI in corporate governance, Good		
	corporate governance companies in India, Models & Theories of		
	corporate governance.		
	Reforms & Committees:		
	Corporate governance reforms in India, Types of Committee Reports		
	on Corporate Governance, Principles of corporate governance,		
	Corporate Governance Failure (Case Studies of ENRON, WAL-MART		
	& SATYAM)		

- 1. Auditing Principles and Practice, Ravinder Kumar and Virender Sharma, PHI Learning.
- 2. Auditing, ArunaJha, Taxmann Publication.
- 3. **Auditing Theory and Practice**, A. K. Singh, and Gupta Lovleen. Galgotia Publishing Company.
- 4. Corporate Governance: Theory and Practice, Anil Kumar, Indian Book House, New Delhi
- 5. **Modern Indian Company Law**, MC Kuchhal, Shri Mahaveer Book Depot. Publishers. (Relevant Chapters)

SEMESTER VI

Corporate Tax Planning (BBAC 6.2)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objective: To provide basic knowledge about corporate tax planning and practices and				
its impact on decision making.				

Learning Outcome:

- i) The provisions of direct taxes relating to corporate tax.
- ii) The application of tax provisions in respect of tax planning considerations relating to companies.

Unit	Contents
I	Introduction of Income Tax Act 1961 and basic concepts
	Theory: Introduction to Income Tax Law: Overview of Income Tax
	Law in India, Constitutional powers to levy Income Tax, Concepts of
	Finance Act, Income Tax Rules, Circulars and Notifications, Levy of
	Income Tax, Rates of Taxes applicable for various assessees for
	relevant assessment year, Introduction to heads of Income.
	Residential Status - Rules for determining residential status of
	Individual, HUF, Firm and Company, need to determine residential
	status, Incidence of tax
II	Profits and Gains from Business and Profession
	Theory: Scope of Chargeability (Section 28), Admissible Deductions
	(Section 30 to 37) (excluding depreciation on assets held by power
	generation units). Inadmissible Deductions (Section 40),
	Disallowances under certain circumstances (Section 40A), Deemed
	Profits (Section 41), Deductions on the basis of actual payments
	(Section 43B)
	Problems:Computation of Income from Profits and Gains from
	Business or Profession
III	Capital Gains and Othe <mark>r Sou</mark> rces
	Income under the head Capital Gains: Basis of charge -Section 45
	(1), definition of Capital asset & kinds of capital asset, transfer of
	capital asset, simple problems on computation of capital gain, tax
	on capital gain, exemptions under section 54D, 54EC, 54EE.
	Income under the head Other Sources: Scope of Chargeability
	[Section 56]; Dividends Section 2(22) & taxation of dividends,
	meaning of securities, interest on securities, kinds of securities, ex-
	interest & cum-interest transactions, Admissible Deductions
	(Section 57), Disallowances (Section 58) and simple problems on
	computation of income from other sources.
IV	Tax Planning
	Theory: Introduction to Tax Planning: Concept of Tax Planning, Tax
	Management, Tax Evasion and Tax Avoidance.; Problems on
	Assessment of companies Pofinitions Company Types of companies Indian Company
	Definitions - Company, Types of companies, Indian Company,
	Domestic Company, Foreign Company.
	Computation of Tax Liability of a corporate assessee including
	Computation of Minimum Alternate Tax (MAT) (Section 115JB), Tax
	planning in respect of managerial decisions.

Note: Academic year will be considered as Assessment Year.

Books Recommended:

- 1. **Corporate Tax Planning**, Singhania, Vinod K. and Monica Singhania. Taxmann Publications Pvt. Ltd., New Delhi.
- 2. **Corporate Tax Planning and Management**, Ahuja, Girish. and Ravi Gupta. Bharat Law House, Delhi
- 3. **Tax Planning under Direct Taxes**, Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.
- 4. Law of Transfer Pricing, D.P. Mittal, Taxmann Publications Pvt. Ltd., New Delhi.
- 5. **IFRSs, IAS 12 and AS 22. 6**, T.P. Ghosh, Taxmann Publications Pvt. Ltd. New Delhi.

SEMESTER VI

Financial Markets, Institutions & Services (BBAC 6.3)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core	
Objective: To provide basic knowledge about framework of financial markets,				
institutions and services and their interrelationship.				

Learning Outcome:

- i) Operation of Financial Markets.
- ii) Role of SEBI
- iii) Functioning of Financial Institutions in India

Unit	Contents
I	Financial Markets :
	a. Introduction-meaning-features-Role of financial markets-financial system-financial crises.
	b. Money and capital markets: organization, functions & instruments, structure and reforms in India; Indian equity market – primary and secondary markets
II	SEBI:
	Objectives of SEBI – Organization - Functions and Functioning of SEBI

	- Powers of SEBI - Role of SEBI in marketing of Securities and Protection of Investor Interest.
III	Financial Institutions: Commercial banking – introduction, its role in project finance and working capital finance; Life and non-life insurance companies in India; Mutual Funds – Introduction-Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money
IV	Market, Non-banking financial companies (NBFCs). Financial Services:
	a) Overview of financial services industry: Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating
	b) Recent trends-Personalized Banking – ATM – Tele-banking & E-banking - Credit & Debit Card - Customization of Investment Portfolio - Financial Advisors.

- 1. Financial Markets & Services, E Gardon& K Natarajan, HPH.
- 2. Financial Markets & Financial Services, Vasant Desai, Himalaya Publishing House.
- 3. Financial Markets & Financial Services, K. Nanje Gowda, VBH.
- 4. Financial Services in India, V.A. Avadhani, HPH.
- 5. Financial Institutions and Markets, Meir Kohn, Tata McGraw Hill.
- 6. **Dynamics of Financial Markets & Institutions in India**, R.M Srivastava / D. Nigam; Excel Books.
- 7. **Financial Institutions and Markets**, L M Bhole, Tata McGraw Hill.

SEMESTER VI

Security Analysis and Portfolio Management (BBADE 6.41)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific Elec	Discipline ctive

Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Learning Outcome:

Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.

Unit	Contents
I	Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Systematic and Unsystematic Risk, Fundamental analysis: EIC framework.
II	Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions.
III	Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier
IV	Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line.

Books Recommended:

- 1. **Security Analysis & Portfolio Management**, Fischer, D.E. & Jordan, R.J., Pearson Education.
- 2. Investments, Sharpe, W.F., Alexander, G.J. & Bailey, J Prentice Hall of India.
- 3. Security Analysis & Portfolio Management, Singh R,. Excel Books.
- 4. **Investment Analysis and Portfolio Management**, Frank K Reilly & Keith C Brown: Cenage India Pvt. Ltd.

SEMESTER VI

Goods and Service Tax (BBADE 6.42)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific Ele	Discipline ctive
Objective: To know the basic regulatory aspects of Banking and Finance				

Learning Outcome:

- i) The concept of charge and levy of Goods and Service Tax
- ii) The concept of supply and computation of tax liability of Goods and Service Tax.

Unit	Contents
I	Introduction to GST: Constitutional Background of GST; GST Network (GSTN); GST online portal.
	Registration: Procedure of registration; Procedure for making application of registration; Procedure of verification of application and its approval; Physical verification of business premises; Procedure for issuance of registration certificate; Suo Motu Registration; Method of authentication; Assignment of unique identity number to certain special entities; Deemed Registration; Amendment of Registration; Cancellation or suspension of
	Registration.
II	Concept of Taxable Supply; Exempt Supply; Non-taxable Supply; Inward supply; Outward Supply; inter-State and Intra-State supplies; Zero-rated supplies; Taxability of mixed and composite supply. Place of Supply: Need for determination of place of supply; Place of supply of goods in domestic transactions i.e. within India; Place of Supply of Services: General provisions [Section 12(1) and (2)] Time of Supply: Time of supply of goods under forward charge; Time of supply of services under forward Charge; change in the rate of tax in respect of supply of goods or services. Taxable Supply: Value of Taxable Supply; Inclusions in the value of supply; Exclusions in the value of supply; Computation of value of taxable supply.
III	Input Tax Credit: Concept of Input Tax Credit; Eligibility and conditions for availing Input Tax Credit; Time limit for availing of

ITC, Reversal of Input Tax credit in case of non-payment of consideration; Case studies on input tax credit eligibility; Tax liability for Goods in transit.

Accounts & Records: Accounts and other records; E-Records, Records prescribed by the Rules; Period of retention of accounts; Manner of maintaining accounts; Procedure of Generation and maintenance of electronic records; Invoice; Credit Note and Debit Note.

GST Returns:

Returns and due dates for filing GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08; Procedure of e-filing of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08.

IV Payment of Tax, TDS and TCS:

Manner of payment of tax, interest, penalty and other amounts [Section 49]; Electronic Cash Ledger; Electronics Credit Ledger; Electronic Liability Ledger; Concept of Common Portal Identification Number (CPIN), Challan Identification Number (CIN), Bank Reference Number (BRN), Electronic Focal Point Branch (E-FPB); Interest on delayed payment of tax; Concept of Tax deduction at source (TDS) and Tax Collection at Source (TCS); Difference between TDS and TCS; Due dates of payment of GST; Process of Online Payment of GST through Challans.

Books Recommended:

- 1. **Indirect Taxes Law and Practice,** V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi.
- 2. **Students Guide to Indirect Taxes**, Written by CA Vineet Sodhani, Taxmann Publications.

SEMESTER VI

Industrial & Labour Laws (BBADE 6.43)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific Ele	Discipline ctive
Objective: To develop conceptual knowledge about industrial law				

Learning Outcome:

- i) Functioning of factories and industries.
- ii) Compensation Laws.
- iii) Union Laws.

Unit	Contents
I	Indian Factories Act 1948
	Provisions regarding workers health, safety and welfare; rules
	relating to employment of young persons, employment of women,
	adult; Provisions relating to hours of work for adult and young
	person; Rules of annual leave
	Industrial Disputes Act, 1947
	Definition of Industry; Meaning of industrial dispute; Concept of
	Strike, lockout, Lay-off and Retrenchment, Difference between strike
	and lockout; Closure, authorities for settlement of industrial dispute
	namely- Works committee, Conciliation Officer, Conciliation Board,
	Court of Enquiry, Labor Court, Industrial Tribunal, National Tribunal
II	Labour Welfare: Meaning and objectives of labour welfare, theories
	of labour welfare, welfare officer in Indian industry, qualification
	and role of welfare officers
	Workmen's Compensation Act: Object, definition of employer and
	employee, partial disablement and total disablement, occupational
	disease, employer's liability for compensation
III	Payment of Bonus (as per Code on wages 2019): meaning of
	bonus, eligibility for bonus, disqualification for bonus, minimum
	and maximum bonus, available surplus, allocable surplus, set on and
	set off of allocable surplus, Time limit for payment of bonus
	Payment of Gratuity Act : Concept, Scope and application of the act,
	Provisions relating to payment of gratuity, nomination, Employers
	duty to pay gratuity
IV	Child Labour (Prohibition Regulation) Act, 1986: Object, Scope,
	application, Provisions regarding hours and period ofwork,
	Provisions regarding health and safety of working children
	Trade Unions Act 1926
	Objectives of the Act, Definitions of the Trade Unions; Trade
	Disputes, Registration of Trade Unions, Advantages of Registered
	Trade Unions, Rights and Liabilities of Office Bearers; Functions of
	Trade Union inIndia
Books Reco	ommended:

- 1. Labour Legislation, Dr. M. M. Verma &R. K. Agrawal, King Books, New Delhi
- 2. General & Commercial Laws, Taxmann Publication
- 3. **Industrial Relation &Labour Law**, P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons.

SEMESTER VI

	E-Commerce	(BBADE 6.44)		
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Specific Elec	
Objective: To develop application based understanding and knowledge about commerce.				about E-

Learning Outcome:

- i) Concepts of E-Commerce & E-Business
- ii) Basic requirements of E-Commerce.
- iii) Use of digital payment systems.

Unit	Contents
I	E-Commerce: Introduction, Definition, Benefits of E-Commerce,
	Impact of E-Commerce on business models, Traditional Commerce
	Vs E-Commerce, Advantages and Disadvantages of E-Commerce,
	Electronic Commerce and the Trade Cycle.
II	The Elements of e-Commerce: Elements, e-Visibility, The e-Shop,
	Online Payments, Delivering the Goods, After Sales Service, Internet
	e- Commerce Security.
	E-Payment Systems: Electronic Fund Transfer, Immediate Payment
	Systems (IMPS), Real Time Gross Settlement; Unified Payment
	Interface (UPI) and other Modern e-Payment Systems, Steps for
	electronic payment
III	E-Business: Introduction, Internet Bookshops, Grocery Supplies,
	Software Supplies and Support. Electronic Newspapers, Internet
	Banking, Virtual Auctions, Online Share Dealing, Gambling on the
	Net, e-Diversity Electronic Market: Usage, Advantages and

	Disadvantages and its future.		
IV	Electronic Data Interchange (EDI): Introduction, Benefits, Trade		
	Cycle and Example. Internet Commerce: Introduction, Internet		
	Trade Cycle and example, Internet Security: Issues, Security		
	threats like damage to data, loss of data and unauthorized use of		
	data, Security Procedure : Firewall, Encryption, Password, Access		
	Control List, Digital Certificate.		
Rooks Recomm	ended:		

Books Kecommenaea:

- 1. E-Commerce, Agarwala & Agarwala, Wiley Publications.
- 2.. E-Business, Bajaj & Nag, TMH, New Delhi.

SEMESTER VI

Gandhian Economics (BBAOE 6.51)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Elective
01 : .:			·

Objectives:

- 1. To familiarize the students with the application of Gandhiji's principlaes and value in economics.
- 2. To imbibe the teaching and thoughts of Gandhiji that are applicable to present day economic and financial aspect in overall economy.

Learning Outcome:

Students would be aquainted with the understanding about the various aspects of socioeconomic principles of Gandhian ideology related to economics

Students would be able to understand the implications of Gandhian ideology with respect to **Economics**

Unit	Contents
I	Introduction & basic concepts underlying Gandhian Thought, Truth, Non-violence and purity of ends and means. Fundamental Principles of Gandhian Economic thought. Labour capital relations, Theory of trusteeship, use of local energy sources. Gandhi's views on distribution of wealth. Concept of Economic Equality. Economic problems of India, Welfare Economics.
II	Gandhian Concept of Rural Economic development, Role of Co-operative

	Sector in Rural Development, Micro planning and Village Swaraj, Community Development, Concept of Self-sufficient Villages through local industries development, Economics of Khadi and Small-Scale Industries Development, Agricultural Sector Reforms, Economic Reconstruction of Villages.
III	Swadeshi Economic Pattern AndSarvodaya Economics; Decentralisation and its present relevance; Economics ideas of Gandhi; Gandhian theory and Business Ethics; Social Responsibility of Corporates; Economics and Ethics; Relevance of Gandhian Economic Thought in Indian and Global Content.
IV	Ethical Man vs Economic Man; Simplicity of Life and Limitation of wants; Use of Appropriate Technology; and Alternative Development; Sustainable Development. Importance and Co-operation in Economic Development; Economic Value Based Approach.

- 1. **"Foundations and Gandhian Thought",** Mahajan P. M. and Bhakti K. S. Dattson, Nagpur
- 2. "Gandhian Economics: A Human Approach", Sharma R: Deep & Deep Publishers, New Delhi
- 3. "A Critical Study of Gandhian Economic Thought", Jha S. N.: Agra Publication.
- 4. **Gandhi M.K.: "The Story of my Experiments with Truth",** Navjeevan Publishing House, Ahmedabad.

SEMESTER VI

Introduction to Public Administration (BBAOE 6.52)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Open Elective				

Objectives:

- 1. To introduce to the students three types of administration in India Democratic Republic.
- 2. To acquaint students of principles of administration.
- 3. To acquaint the students the scalar chain applicable in Indian Government.

Learning Outcome:

After learning this subject, the student will be able to understand:

i) Functioning of Public Administrative Authorities

- ii) The Concept of Democratic Governance.
- iii) Functioning of Parliament.

Unit	Contents		
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government		
II	Constitutional framework of government: Salient features and value premises; Constitutionalism; Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of		
	State policy.		
III	Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance.		
IV	Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's Office; Central Secretariat; Ministries and Departments.		

- 1. **Indian Public Administration: Institutions and Issues,**Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
- 2. **From Government to Governance,** Kuldeep Mathur: National Book Trust, New Delhi, 2010.
- 3. **Indian Administration**, Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
- 4. Indian Administration, S.R. Maheshwari: Orient Longman, Delhi, 2005.
- 5. **Public Administration in India,** S.R. Maheshwari: Oxford University Press New Delhi, 2005.
- 6. **Public Adminstration in India,** Padma Ramchandran: Natonal Book Trust, New Delhi, 2006.
- 7. **Indian Administration**, Ashok Chanda: George Allen & Unwin, Lndon, 1958.
- 8. **State Governments in India,** S.R. Maheshwari: Orient Longman, Delhi, 2005.
- 9. **Agenda for Improving Governance,** Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.

- 10. **Public Institutions in India,** Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.
- 11. District Administration in India, M.I. Khan: Anmol Publication, New Delhi, 1997.
- 12. **Indian Administration-Politics, Policies and Prospects** Kamala Prasad:, Pearson Education, New Delhi, 2000.
- 13. BharatiyaPrashashan, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)
- 14. **BharatiyaPrashashan**, Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)
- 15. **PrashashanachePailu, Vol. I and II,** Mahav Godbole: ShreevidyaPrakashan, Pune, 1999 and 2000. (Marathi)
- 16. **Bhartiya Prashasanachi Roopresha,**Shyamsunder Waghmare and others: RajmudraPrakashan, Latur, 2008. (Marathi)

SEMESTER VI

Intellectual Property Rights (BBAOE 6.53)				
Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Open Elective				

Objectives:

- 1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.
- 2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc.
- 3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registred under regulations of IPR.

Learning Outcome:

- i) The concept of Intellectual Property Rights.
- ii) Functioning of Patents.
- iii) Concepts of Copyright and Trademarks

Unit	Contents
I	Overview of Intellectual Property
	Introduction of IPR, Scope of IPR, Need for intellectual property right

	(IPR), Intellectual property related problems in India, Introduction to			
	the leading International instruments concerning Intellectual Property			
	Rights: The Berne Convention, The World Intellectual Property			
	Organization (WIPO); International Trade Agreements concerning IPR			
	— WTO — TRIPS			
II	Patents			
	Definition of patent, invention and new invention; Need for patent,			
	Inventions not patentable, Classification of patents in India,			
	Classification of patents by WIPO, Categories/types of Patent,			
	procedure for grant of patent, opposition to grant of patent, Patent			
	Rights, Regulatory authority, Patent misuse, Penalties, Macro-economic			
	impact of the patent system			
III	Copyrights			
	Definition of copyright, concept of Copyright, Procedure for			
	registration of copyrights, Term of copyright, Works that can be			
	copyrighted, Copyright in literary, dramatic and musical works,			
	computer programmes and cinematograph films Neighbouring rights,			
	Rights of performers and broadcasters, etc, Infringement of copyrights,			
	Remedies for infringement of copyright			
IV	Trademark			
	Concept of Trademark, Definition, Types of Trademark,Importance,			
	Registration process for Trademark, Grounds for refusal of			
	registration, Rights of Trademark, Duration of Trademark,			
	Infringement of Trademark			
	Geographical indication —			
	Concept of Geographical indication (GI), Difference between GI and			
	Trademarks, Need for GI, Registered GI in India,			
Books Recom	mended:			

- 1) Indian Patents Law Legal & Business Implications, AjitParulekar and Sarita D' Souza, Macmillan India Ltd., 2006
- 2) Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
- 3) Law of Copyright and Industrial Designs, P. Narayanan; Eastern law House, Delhi, 2010.
- 4) Handbook of Indian Patent Law and Practice, Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998.

SEMESTER VI

Constitution of India and Human Rights (BBAOE 6.54)				
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Open Elective	

Objectives:

- 1. To understand the significance of constitution of India.
- 2. To understand the concept of Human rights.
- 3. To understand the role of constitution of India in protection and promotion of human rights

Learning Outcome:

- i) The basics of the Constitution.
- ii) Citizenship rights
- iii) Human rights

Unit	Contents
I	Meaning of Constitution, Need for constitution, Salient features of Indian Constitution, Union and State Legislatures - Composition, Powers, Functions and Privileges,
	President and Union Council of Ministers, Governor and State Council of Ministers - Powers of President and Governor
II	Citizenship under Indian Constitution -Person vis-s-vis Citizen; Fundamental Rights- Meaning, Nature and Significance Right to Equality: Concept and Significance; Equality before Law and Equal Protection of Law, Right against discrimination, Equality in Public Employment, Right to Education, Right Against Exploitation
III	Meaning and definition of Human Rights, Sources of Human Rights, Universal Declaration of Human Rights, UN Charter Right to development, Right to Healthy Environment, Protection of human rights of Women, Protection of human rights of child, Protection of human rights of migrant workers and disabled persons
IV	Human Rights Protection in India- Steps taken to protect human rights in India, Salient features of National Human Rights Commission of India (NHRC); Functions of NHRC, Role of NGOs in protection of human rights, Role of UN in

Protection and Promotion of Human Rights

Books Recommended:

- 1. Indian Constitutional Law, M.P. Jain, Wadhwa & Co, Nagpur
- 2. Constitution of India, V.N. Shukla, Eastern Book Company, Lucknow
- 3. Indian Constitutional Law, G.C. V. Subba Rao, S.Gogia & Co., Hyderabad
- 4. Constitutional Law of India, N.Pandey, Central Law Agency, Allahabad
- 5. **Human Rights and International Law: Legal and Policy Issues,** Meron Theodor
- 6. Human rights Under International Law and Indian Law, S.K. Kapoor
- 7. Human Rights in India, C. J. Nirmal, Oxford
- 8. International Human Rights Documents, P.R. Gandhi, Universal, Delhi

SEMESTER VI

	Project Work (BBAPR 6.6)					
	(Any one – FIN/ MM/HRM/BM)					
Tea	Teaching Hours: 4 Total Credit: 4 Total Marks: 80 Group: Core					

Learning Outcome:

Industry based live projects will allow students to gain valuable work experience during study. This will pave way for self-empowerment through skill building and hands-on-training.

PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

Time: 3.00 Hours Marks: 80

Note: All questions are compulsory.

		THEORY SUBJECTS	NUMERICAL SUBJECTS		
Q. No.	Sub- Question	Nature		Unit	Marks
1.		LAQ	LAQ	-	
	A	Theory	Problem	Unit No. I	10
	OR	0 710	OR		
	В	Theory	Problem	Unit No. I	10
2.		LAQ	LAQ		
	A	Theory	Problem	Unit No. II	10
	OR		OR		
	В	Theory	Problem	Unit No. II	10
3.		LAQ	LAQ		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	В	Theory	Problem	Unit No. III	10
4.		LAQ	LAQ		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		

	В	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
	В	Theory	Theory	Unit No. I	4
	С	Theory	Theory	Unit No. I	4
6.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. II	4
	В	Theory	Theory	Unit No. II	4
	С	Theory	Theory	Unit No. II	4
7.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. III	4
	В	Theory	Theory	Unit No. III	4
	С	Theory	Theory	Unit No. III	4
8.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. IV	4
	В	Theory	Theory	Unit No. IV	4
	С	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE	VSAQ (All)		
		(All)	E.		
	A & B	Theory	Theory	Unit No. I	2
	C & D	Theory	Theory	Unit No. II	2
	E & F	Theory	Theory	Unit No. II	2
	G & H	Theory	Theory	Unit No. IV	2
	TOTAL		,	•	80

B.B.A. (Semester I)

(Time: 3 Hours) English Language Skills (Total Marks: 80)

Uni	Unit	0	Sub.Q	Jan Har Ster man	Marks
		Q.	/	Alfan Alla	Marks
t	Marks	No.	. No. 🤙	E Bears I	
I	48	1	Answe	er the following questions in about 150-200	
			words each:		
			A	Lesson 1	8
				OR	
				Lesson 2	
			В	Lesson 3	8
				OR	
				Lesson 4	
	2	2	Answe	er the following questions in about 75-100 words	16
			each (Any Four).	
			a.	Lesson 5	
			b.	Lesson 5	
			C.	Lesson 6	
			d	Lesson 6	
			e.	Lesson 1	
			f.	Lesson 2	
		3	A	Answer the following questions in about 3-4	

				sentences each:	
			a.	Lesson 3	8
			b.	Lesson 4	
			C.	Lesson 5	
			d.	Lesson 6	
			В	Use the following idioms and phrases into sentences of your own (Any FOUR)	8
				Six options; idioms/phrases from the text-book.	
II	16	4	A	Answer the following question in about 150-200 words:	
				Topic 1 (LAQ)	
				OR	8
				Topic 2(LAQ)	
			В	Give short notes on the following in about 75-100 words (Any Two):	8
			a.	TE SON SHIP	
			b.	良(度) 多多)動] 动口	
			c.	te / 18 3/3/	
			d.	No.	
III	8	5 Do as directed:			
			A	Grammar	8
			a.		
			b.		
			C.		
			d.		
			e.		
			f.		
			g.		
			h.		
IV	8		В	Vocabulary: e.g. Noun from verbs (Any Four):	4

	С	Vocabulary: e.g. Adjectives from nouns (Any Four):	4
TOTAL			80

