

Shiksha Mandal's

G. S. College of Commerce & Economics, Nagpur

NAAC Accredited "A" Grade Autonomous Institution

Revised Syllabus for the Course of
BACHELOR OF BUSINESS
ADMINISTRATION
w.e.f. 2022-2023

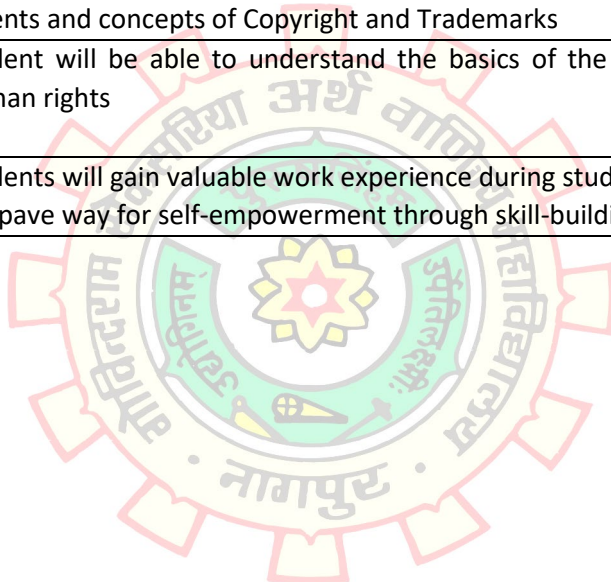


BACHELOR OF BUSINESS ADMINISTRATION [B.B.A.]	
A	PROGRAMME OUTCOMES
	After completing three years of BBA programme, students are expected to
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Business Management and Administration, Commerce, Accountancy and Statistics, Economics, Information Technology in Commerce and Business Communication 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 recognize and resolve unethical issues arising into business organizations by learning the concepts of Business Ethics and Corporate Culture systematically and diligently.
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.
B	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 Application and data analytical skills in business decisions making
PSO-14	Be acquainted with business ethics and corporate culture and corporate governance

C COURSE CONTENTS		
	Course	Outcome
1.	English Language Skills	Students will be 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 Management	Students will be able to understand the concepts related to Business and demonstrate the roles, skills and functions of management.
4.	Economics	Students will be able to relate the concepts and theories of economics with the real world and its practical application in business.
5.	Business Organization and Systems	Students will be able to get a basic idea about business 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 Statistics	Students will be able to get detailed understanding of various 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 Framework	Students will be able to understand the features and 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 Corporate Culture	Students will be able to understand the concept of ethics in business and their importance and develop acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
10.	Cost Accounting	Students will be able to understand the fundamentals of Cost 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 Secretarial Practice	Students will be able to understand the process of formation 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 meetings of companies.
12.	Principles of Human Resource Management	Students would be able to build understanding about managing Human Resources in an organization. They will also be able to build Human Resource policies related to various Human Resource functions of the organization.
13.	Principles of Marketing Management	Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application and understand the principles of marketing management.
14.	International Business Environment	Students would be able to develop an understanding of the working of international business environment as well as the functioning and 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 analyze and solve economic issues.
15.	Computer Application in Business	Students will be able to use of MS Word, MS Power point and 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 Development	Students will be able to understand historical evolution of entrepreneurship, various entrepreneurship trends, procedures of opportunity scouting and idea generation, the concept, need, problems of Rural entrepreneurship and measures to develop the same.
19.	Production and Operations Management	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 organization through optimum use of effective resources of the organization.
20.	Strategic Management	Students will be able to understand and explore various 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 of company.
23.	Indian Financial System	Students will be able to understand the concept of money markets, capital markets and various instruments of money and capital markets, the instruments of global capital markets, financial markets and the meaning and working of derivative 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 Insurance System	Student will be able to understand the principles of borrowing and lending, Internet banking and concepts of insurance.
27.	International Trade & Business Administration	Students will be able to develop the ability to take decisions 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.
30.	Quantitative aptitude and Logical reasoning	Students will be able to understand concept of ratio and 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 Tourism	Student will be able to understand tourism development impact of tourism and rural tourism and other related aspects.
34.	Auditing and Corporate Governance	Student will be able to understand mechanisms of Corporate 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 and Services	Student will be able to understand operation of Financial Markets, Role of SEBI and Functioning of Financial Institutions in India
37.	Security Analysis and Portfolio Management	Students will be able to understand risk and return analysis, share valuation and portfolio Management through application 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 Gandhian Economics with respect to Indian Economy.
42.	Introduction to Public Administration	Students will be able to understand functioning of Public Administrative Authorities, Concept of Democratic 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 Human Rights	Student will be able to understand the basics of the 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 Credits: 4	Total Marks: 80	Group: Language
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Objectives:

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

Learning Outcomes:

Unit I - The objective of implementing great entrepreneurs would be 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	Content
I	Great Entrepreneurs Akio Morita, Dhirubhai Ambani, Mallika Srinivasan, Rahul Bajaj, Ratan Tata, Priya Paul
II	Communication: <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • Formation of words: Primary words, compound words, primary derivatives, secondary derivatives (Pre-fixes/suffixes) • Formation of nouns from verbs/adjectives; adjectives from nouns/verbs

Books Recommended:

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 Credits: 4	Total Marks: 80	Group: Core
<p>Objectives: 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.</p>			
<p>Learning Outcomes:</p> <ol style="list-style-type: none"> 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	Content		
I	<p>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</p>		
II	<p>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</p>		
III	<p>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.</p>		
IV	<p>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.</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. Financial Accounting, Paul, S. K, New Central Book Agency 2. Financial Accounting for Managers- Ghosh, T. P. Taxman Allied Service 3. Financial Accounting - Dr. V. K. Goyal, Excel Books 4. Financial Accounting - Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 5. Financial Accounting- Grewal, Shukla, S. Chand Publications, Delhi 			

SEMESTER I

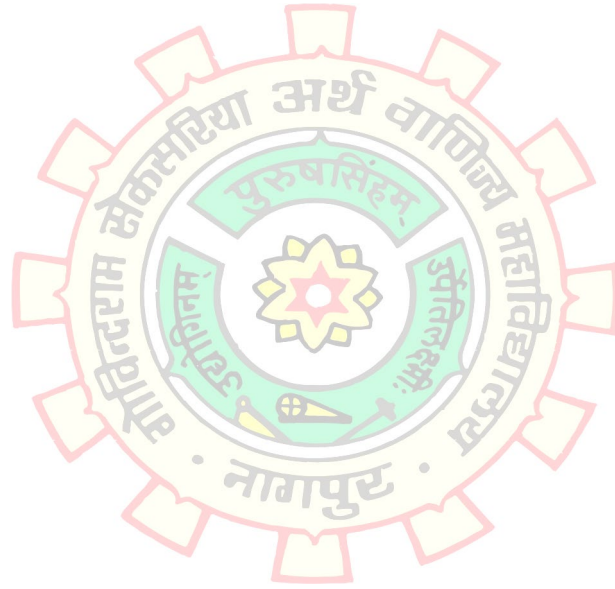
Principles of Business Management (BBAC 1.2)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.</p>			
<p>Learning Outcome: Students will be able to understand the concepts related to Business and Demonstrate the roles, skills and functions of management and help perform roles related to business management.</p>			
Unit	Content		
I	<p>A. Introduction: Meaning, Objectives, Scope, Importance of Management, Functions of Management, Role of Managers, Quality of Managers.</p> <p>B. Development of Management Thought: Contribution of F. W. Taylor and Henry Fayol.</p> <p>C. Management and Administration: Management as a profession, Management as an Art and Science.</p>		
II	<p>A. Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans.</p> <p>B. Organizing: Meaning, Principles, Importance and Types of Organization.</p> <p>C. Co-Ordination: Meaning, Concept, Importance, Need of Coordination.</p>		
III	<p>A. Decision Making: Meaning, Concept, Importance of Decision Making, Process of Decision Making, Types of Decisions</p> <p>B. Directions: Meaning, Concept Importance of Direction, Limitations of Direction.</p> <p>C. Communication: Meaning, Importance, Types and Media of Communication.</p>		
IV	<p>A. Delegation of Authority: Meaning, Concepts, Objectives, Advantages and Limitations.</p> <p>B. Motivation: Meaning, Importance, Objectives of Motivation, Factors of Motivations.</p> <p>C. Controlling: Meaning, Concept, Need, Objectives, Advantages and Limitation of Controlling.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Core
Objectives:			
<ol style="list-style-type: none"> To provide the students an understanding of basic concepts of business economics By the end of the Semester, students will be able to analyze and predict consumption and production behaviour. 			
Learning Outcomes:			
<p>Students would be able to relate the concepts and theories of economics with the real world and its practical application in business.</p> <p>By the end of the Semester, students will be able to analyze and predict consumption and production behavior.</p>			
Unit	Content		
I	Foundation of Business Economics <ol style="list-style-type: none"> Business Economics – meaning, nature, scope Micro & Macro economic analysis – meaning, merits and demerits Utility – Concept of utility, Law of Equi-marginal utility & law of diminishing utility Indifference Curve Analysis: Concept, definition, Properties, Indifference Map, Consumer’s equilibrium 		
II	Demand – Elasticity of demand & demand forecasting <ol style="list-style-type: none"> Demand – Meaning, determinants of demand, Law of demand with exceptions, Expansion and Increase of demand, Contraction and Decrease of demand Elasticity of Demand- Meaning, Types, Degree of price elasticity of demand, Methods of measurement of elasticity of demand Demand forecasting- Meaning, importance & techniques of demand forecasting Concept of demand estimation 		
III	Theory of production, cost & revenue <ol style="list-style-type: none"> Production Function: Concept, assumptions, Cobb & Douglas Production function; SDG 12 Sustainable Consumption & Production Law of variable proportion (Short Run Production function); Law of returns to scale (Long Run Production function); Costing Concepts- Cost function, Fixed cost, Variable cost, Total cost, Average cost, Marginal cost (Short and Long run) Concepts of revenue, types of revenue- Average revenue, Marginal revenue, Total Revenue 		
IV	Market Structure <ol style="list-style-type: none"> 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. Monopolistic Competition: Meaning, features, price and profit determination. Oligopoly: Meaning, features, types, Kinked demand curve 		
Books Recommended:			
<ol style="list-style-type: none"> Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004. Modern Economics, H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004. Micro Economics, P. N. Chopra, , Kalyani Publishers. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company. Principles of Economics, D.M.Mithani, Himalaya Publishing House, Latest Revised Edition. Modern Economic Theory, K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition. 			

8. **Advance Micro Economic Theory**, M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition.
9. **Micro Economic Theory**, M. L. Jhingan, Vrinda Publishing Pvt. Ltd, Latest Revised Edition.
10. **Business Economics**, Rashi Arora, Sheth Publishers Pvt Ltd, 6th Edition, 2010.



SEMESTER I

Business Organization and Systems (BBAC 1.4)

Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
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Objective:

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

Learning Outcome:

1. To develop a basic idea about business organization and various forms of business organization
2. To build up the conceptual, analytical, technical and managerial skills of students for efficient business organization
3. To make them aware of the recent trends in business organization, familiarize them with the roles and responsibilities of Chairman, CEO & KMP
4. 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
5. To develop entrepreneurial & employability skills among the students

Unit	Content
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 chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; E-commerce, E-business, E- banking.

Books Recommended:

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 Credits: 4	Total Marks: 80	Group: Core Skill Foundation
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Objective:

The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Learning Outcome:

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	Content
I	<p>Introduction Meaning, definition & functions of statistics, scope, importance & limitations of statistics.</p> <p>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).</p>
II	<p>Measures of Central Tendency Meaning, definition, functions & characteristics, merits & demerits of mean, median & mode, standard deviation, quartiles, deciles, quartile deviation, Skewness. (Theory) Mean, median, mode, standard deviation, quartiles, deciles, quartile deviation, Skewness (Practical Problems)</p>
III	<p>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)</p> <p>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)</p>
IV	<p>Business Mathematics Profit & loss, Ratio & proportion, Simple Interest & compound interest (Theory & Practical Problems)</p>

Books Recommended:

1. **Fundamentals of statistics**, D. V. Elhance & Veena Elhance
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 Credits: 4	Total Marks: 80	Group: Language
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Objectives:

1. Introducing great Economic Thinkers
2. Developing knowledge of business communication
3. Developing Grammar and Vocabulary Components

Learning Outcomes:

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principles propagated 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	Content
I	<p>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)</p>
II	<p>Business Correspondence:</p> <ul style="list-style-type: none"> • Application for Job • Preparing Bio-data • Letter of enquiry/Reply to enquiry • Order letter/Reply to Order letter • Complaint (Claims) Letter • Internal Communication <p>(Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices)</p>
III	<p>Grammar</p> <ul style="list-style-type: none"> • Active/Passive voice • Direct/Indirect Narration
IV	<p>Vocabulary</p> <ul style="list-style-type: none"> • Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc. • Idioms and phrases

Books Recommended:

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 Credits: 4	Total Marks: 80	Group: Core
Objectives: To give the knowledge about the preparation of various accounts and their practical utilization.			
Learning Outcomes:			
<ol style="list-style-type: none"> 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	Content		
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, Pro- rata 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 Recommended:			
<ol style="list-style-type: none"> 1. Financial Accounting, Paul, S. K, New Central Book Agency 2. Financial Accounting For Managers- Ghosh, T. P. Taxman Allied Service 3. Financial Accounting - Dr.V.K.Goyal, Excel Books 4. Financial Accounting - Jain S.P., Narang K.L., Kalyani Publishers, Delhi. 5. Financial Accounting- Grewal, Shukla, S. Chand Publications, Delhi 			

SEMESTER II

Monetary Economics (BBAC 2.2)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>Objectives: The objective of this course is to apply the basic theories of economics in critical thinking and problem solving.</p>			
<p>Learning Outcomes:</p> <ul style="list-style-type: none"> • 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	Content		
I	<p>Money Evolution</p> <ol style="list-style-type: none"> 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 5. Method, Minimum Reserve Method: Concept, merits & demerits 		
II	<p>Commercial Banks</p> <ol style="list-style-type: none"> 1. Meaning & Importance of Commercial Banks 2. Functions of Commercial Banks 3. Credit Creation by Commercial Banks 4. Principles of Sound Banking System 5. Non Performing Assets - Concept, Causes, Consequences & Remedies 6. Commercial banking schemes for Women - Concept, Role. 		
III	<p>National Income & Economic Issues</p> <ol style="list-style-type: none"> 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	<p>RBI & Money Market</p> <ol style="list-style-type: none"> 1. History, Meaning & Functions of Central Bank 2. Importance of Monetary Policy 3. Methods of Credit Control by Central Bank 4. Money Market: Concept, Objectives, importance 5. Overview of Current Monetary Policy of RBI 		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. Monetary Economics, RR Paul, Kalyani Publishers, New Delhi. 2. Money, Banking, Trade & Public Finance, M. V. Vaish, New Age International Pvt. Ltd, New Delhi. 3. Money, Banking and International Trade, K.P.M. Sundaram , Sultan Chand, New Delhi. 4. Public Finance, Tyagi & Jai Prakash, Nath Publishers, Kolkata 5. Money and Financial System, P.K. Deshmukh, Phadke Prakashan, Kolhapur 6. Principles of Economics, H.L Ahuja, S Chand Publication, New Delhi 			

SEMESTER II

Business Environment (BBAC 2.3)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objective:			
<ol style="list-style-type: none"> 1. To enable students to understand the impact of environment on the business. 2. To give orientation about different forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of external business environment. 			
Learning Outcome:			
<ol style="list-style-type: none"> 1. To make the students aware of the business and business environment and develop the skills for analysis of business environment 2. To acquire knowledge about the types of business organizations 3. To familiarize them with the global economic environment and create an awareness about various international trade institutions (UNO, IMF, World Bank) 4. To know about the purpose of regulation & regulatory role of the Government 5. To develop conceptual understanding about LPG and the role of WTO 6. To acquaint the students with the concept of corporate social responsibility and its emerging importance in Indian context 			
Unit	Content		
I	<ol style="list-style-type: none"> 1. 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 2. 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 3. Socio-Cultural Environment: Introduction, nature of culture, impact of culture, Demographic environment 		
II	<ol style="list-style-type: none"> 1. Political Environment: Introduction to Political Environment, elements of political environment of India, Business Risks Posed by the Indian Political System, unemployment problem in India 2. Legal Environment: Introduction, Laws Impacting Industry in India. 3. Economic Role of Government: Regulatory role of Government, objective of regulatory function of government, regulatory authorities, purposes of regulation 		
III	<ol style="list-style-type: none"> 1. Liberalization: Meaning, Role of liberalization, objectives, benefits and limitations 2. Privatization: Meaning of Privatization, Objectives, routes (measures) of Privatization, conditions for success of privatization, benefits and problems with Privatization, obstacles to privatization in India 3. Globalization: Meaning of Globalization, reasons for globalization, features and benefits of Globalization 		
IV	<ol style="list-style-type: none"> 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:			
<ol style="list-style-type: none"> 1. Business environment; Veena K Pailwar; PHI 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. Business Environment, Dr. V C Sinha, SBPD Publications. 			

SEMESTER II

Business Regulatory Framework (BBAC 2.4)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.</p>			
<p>Learning Outcome: After learning this subject, students will be able to</p> <ol style="list-style-type: none"> 1. Understand the features and importance of Indian Constitution. 2. Develop an understanding about the Business Law. 3. Understand the Judicial System in India 4. Develop an understanding of the provisions of various Business Laws in India. 			
Unit	Content		
I	<p>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.</p> <p>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.</p>		
II	<p>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.</p>		
III	<p>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.</p>		
IV	<p>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.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 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 and Corporate Culture (BBASFC 2.0)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core Skill Foundation
<p>Objectives: 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.</p>			
<p>Learning Outcomes:</p> <ul style="list-style-type: none"> 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. 			
Unit	Content		
I	<p>Introduction to Business Ethics Meaning & definition of ethics, nature of ethics and sources of ethics, values & types of values. Difference between values, morals & ethics Meaning of business ethics, objectives of business ethics, need & Importance of business ethics. Conflict of interest & ethical dilemma, Theories & Business Ethics</p>		
II	<p>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.</p>		
III	<p>Corporate Culture Meaning of corporate culture, objectives & importance of corporate culture, factors affecting corporate culture. Types of attitudes, types of ego, how to deal with interpersonal conflict between coworkers, Relevant Case Studies.</p>		
IV	<p>Corporate Social Responsibility: Concept of CSR, Need of CSR, forms & dimensions of CSR. Corporate Governance: Concept of CG, objectives of CG, features of good corporate governance, advantages of good corporate governance, corporate governance and its obligations to stakeholders.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Business Ethics, CSV Murthy, Himalaya Publishing House, Mumbai 2. Business Ethics, An Indian Perspective; A.C. Fernando, Pearson, Chennai 			

SEMESTER III

Cost Accounting (BBAC 3.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objectives: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Learning Outcomes:			
<ol style="list-style-type: none"> 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	Content		
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 Reconciliation Statement of Profit of Cost Sheet and Financial Account by various methods.		
III	Contract Account Theory: Meaning of Contract, Types of Contracts, 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 Disadvantages 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		
Books Recommended:			
<ol style="list-style-type: none"> 1. Cost Accounting, Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000. 2. Cost Accounting, Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016. 3. Cost Accounting, Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015 4. Cost Accounting, Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001. 			

SEMESTER III

Company Law and Secretarial Practice (BBAC 3.2)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objectives: To impart knowledge of company law and basic practices of a secretary among the students.			
Learning Outcomes: After learning this subject, the student will be able to understand:			
<ol style="list-style-type: none"> 1. The formation and incorporation of Company in India. 2. The framework of Memorandum of Association and Article of Association and Prospectus. 3. The concept of Share Capital and Shareholders, Members and Role of a Managing Director. 4. Understand the conduct of Company Meetings 			
Unit	Content		
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 Prospectuses - 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		
Books Recommended:			
<ol style="list-style-type: none"> 1. Company Law & Secretarial Practice, Kapoor, N.D, Sultan Chand & Sons, New Delhi. 2. Indian Company Law, Singh Avtar, Eastern Book Company, Lucknow. 3. Company Law and Secretarial Practice, Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur 4. Corporate & Allied Laws, Munish Bhandari, Best Word Publication 5. Analysis of Companies Act, 2013 CCH 			

SEMESTER III

Principles of Human Resource Management (BBAC 3.3)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objectives:			
<ol style="list-style-type: none"> 1. Enable students to learn the basic concepts and frameworks of human resource Management (HRM) 2. Enable students to understand the role of HR in an effective business administration 3. Improve critical thinking skills of the students about HRM System as a tool for organizational success 			
Learning Outcome:			
Students would be able to understand the Aspects of HRM in an organization			
Unit	Content		
I	<p>Introduction to HRM: Concept, Nature, Scope, Objective, Functions and Importance of HRM, role of personnel Manager, evolution of the concept of HRM in India.</p> <p>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.</p>		
II	<p>Job Design and Job Evaluation: 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 & exercises to understand Job analysis</p>		
III	<p>Training & Development – Meaning, definition, importance, need, types (on-the-job and off-the-job training), evaluation & effectiveness of training (with successful cases of training), TNA- Training Need Analysis, task analysis, organizational analysis, Role of a Trainer</p>		
IV	<p>Performance Appraisal and Merit Rating: Nature, objective, limitation- various methods- modern & traditional, performance test & field review techniques, appraisal, Rewards & Recognitions, awards and incentives, promotion. HR record, MIS, HR report, HR formats, personal files, attendance, leave, medical records, absenteeism, Merit rating- concepts, methods</p> <p>Remuneration and Compensation: Introduction to Code on Wages 2019</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. A Textbook of Human Resource Management, C. B. Mamoria & S. V. Gankar. Himalaya Publishing House 2. Personnel and human Resource management, Text & cases, P Subba Rao, Himalaya Publishing House 3. Human resource Management, P. Jyothi, Publication, Oxford University Press. 4. Human Resource Management, R.Wayne Mondy, Robert M, Noe, Pearson Education, Ninth Edition, 5. Human Resource and Personnel Management Text and cases, K. Ashwathappa, Publication, TATA Mc-Graw Hill Publications 			

SEMESTER III

Principles of Marketing Management (BBAC 3.4)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>Objective: This course aims to familiarize students with the marketing function in organizations. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing.</p>			
<p>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</p>			
Unit	Content		
I	<p>Concepts, Nature & Scope of Marketing: Core concepts of Marketing, New Concepts-Relationship Marketing, Database Marketing, Online Marketing, Green Marketing. Different philosophies of marketing. Various demand states and marketing tasks. The marketing environment & Environment Scanning.</p>		
II	<p>Market Segmentation- Concept, Types of Market Segmentation (Consumer & Industrial) Marketing Plan: Steps in Marketing Process, Content of Marketing Plan, Marketing Mix.</p>		
III	<p>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.</p>		
IV	<p>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)</p>		
Books Recommended:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Core
<p>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.</p>			
<p>Learning Outcome:</p> <ul style="list-style-type: none"> • 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	Content		
I	<p>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</p>		
II	<p>International Business Environment: Economic, Political, Cultural and Legal environments in International Business. LPG Policy; Liberalization, Privatization, Globalization- Meaning, Features, impact, WTO- Introduction, Organisational structure, working and functions. Impact of Carbon emissions – Effect on trade</p>		
III	<p>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.</p>		
IV	<p>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. Country wise GDP Structure</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. International 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 Application in Business (BBASFC 3.0)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core Skill Foundation
Objectives: <ol style="list-style-type: none"> 1. To enable students to understand advanced functions of basics of MS-office. 2. To acquaint students to the procedures of computerized accounting in Tally software. 3. To acquaint students with practical understanding the e-compliances under various Acts. 			
Learning Outcomes: <ol style="list-style-type: none"> 1. The use of MS Word, MS Power point and MS Excel Softwares in business. 2. The computerized accounting with the Tally accounting software 3. E-filing procedures of Direct Taxes 4. E-compliances of Indirect Taxes 			
Unit	Content		
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 Tax Act: 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.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Accounting with Tally, K.K. Nadhani, BPB Publication. 2. Tally Tutorial, K.K. Nadhani and A.K. Nadhani, BPB Publication. 3. Advances Accounts Vol-I: M.C. Shukla, T. S. Grewal and S. G. Gupta, S. Chand & Company, Delhi. 4. Accounting Principles, Anthony R.N. and J.S. Richard, Irwin Inc. 5. Advanced Accountancy, P.C. Tulsian, Tata McGraw HILL Publication. 6. Fundamentals of Computers, ITL Education Solutions Ltd. (Pearson) 7. Microsoft Office -2000/2007, Gini Courter, Annelte Marquis BPB 8. IT Today (Encyclopaedia), S. Jaiswal 9. A First Course in Computers, Sanjay Saxena 10. First Textbook on Information Technology, Srikant Patnaik 			

SEMESTER IV

Management Accounting (BBAC 4.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>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.</p>			
<p>Learning Outcomes:</p> <ol style="list-style-type: none"> 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	Content		
I	<p>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 Budgets, Advantages and Disadvantages of Cash Budget Practical Problems: Preparation of Cash Budget.</p>		
II	<p>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.</p>		
III	<p>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.</p>		
IV	<p>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</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Management Accounting, Surendra Singh, PHP Learning Pvt. Ltd., Delhi, 2016. 2. Management Accounting, M. Y. Khan. K. P. Jain, Tata McGraw Hill Education Pvt. Ltd., Delhi, 2011. 3. Management Accounting, Dr. B. K. Mehata, SBPD Publication, Agra, 2015. 4. Management Accounting, RSN Pillai, S. Chand & Co., Ltd., New Delhi, 2012. 5. Management Accounting, M. Muni raju, Himalaya Pub. House, 2011. 6. Management Accounting, Dr. Jawaharlal, S. Chand & Co., Ltd., New Delhi, 2006. 7. Principles of Management Accounting, S. N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 2007. 8. Financial Management, Ravi M. Kishore, Taxmann, New Delhi. 9. Accounting for Management Planning and Control, Richard M. Lynch and Robert Williamson. 10. Advanced Management Accounting, Ravi Kishor, Taxmann, New Delhi. 			

SEMESTER IV

Business Laws (BBAC 4.2)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objectives: To provide a brief idea of the laws available for the common man.			
Learning Outcomes: 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	Content		
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 to consumers 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; procedure for registration of copyright, works that can be copyrighted Trademark Act1999- Definition of trademark; 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		
Books Recommended:			
1. Business Laws , Kapoor N.D., Sultan Chand & Sons, New Delhi 2. Intellectual property Rights & Law , G.B. Reddy –Gogia Law agency Hyderabad. 3. Law and Practice of intellectual Property , Vikas Vashisht, Bharat Law House Delhi, 1999. 4. I.T. Rules with Information Technology Act, 2000 , Taxmann Publication Pvt. Ltd. New Delhi 5. Law of Information Technology , Paintall D; Taxmann Publication Pvt. Ltd., New Delhi			

SEMESTER IV

Entrepreneurship Development (BBAC 4.3)			
Teaching Hours: 4	Total Credits: 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 behaviour.			
Learning Outcome: After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> 1. Introduction to entrepreneurship. 2. Techniques of Idea generation. 3. Types of Start-ups, Sources of Finance for entrepreneurs, Evaluation of New Venture proposals etc. 4. Special issues for entrepreneurs such as challenges and opportunities, disruptive innovation, and business models etc. 			
Unit	Content		
I	Introduction: Entrepreneur - Meaning- importance- nature, types, and challenges. Role and Functions of Entrepreneur, 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. Ease of doing business, Case studies of: Govt. initiatives for promotion of Entrepreneurship in India, Start-up nation, Obstacles for women entrepreneur.		
II	Entrepreneurial Skills: - Entrepreneurial leadership- meaning and characteristics, entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening, Steps of Idea Generation.		
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 expansion strategies 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.		
Books Recommended:			
<ol style="list-style-type: none"> 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 Cengage Learning, Allen, K.R., 4. Entrepreneurship Development, Ramachandran K., Tata McGraw Hill, New Delhi, India. 5. Entrepreneurship, Roy, Rajeev, Oxford University Press. 6. Entrepreneurship, Hisrich, Robert D., Michael Peters and Dean Shepherd, Tata McGraw Hill, New Delhi 			

SEMESTER IV

Production and Operations Management (BBAC 4.4)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
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	Content		
I	Introduction: Nature, Scope, Importance of productions and operations management, 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. Difference between 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. Numerical Problems on EOQ & INVENTORY COSTS.		
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.		
Books Recommended:			
<ol style="list-style-type: none"> 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 Management (BBAC 4.5)			
Teaching Hours: 4	Total Credits: 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	Content		
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, Reasons for Failure of Strategic Management Competitive analysis of a firm- Porter's Five Forces Mode		
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	Types of Strategies: Corporate Strategy- types- Stability, expansion, retrenchment and combination strategy- merits and demerits; Growth Strategies expansion strategies- Integration and diversification- types of integration and diversification; defensive strategies- turnaround strategies, divestment, bankruptcy, liquidation- types, global strategy- types, new market entry strategies.		
Books Recommended:			
1. Business Environment for Strategic Management , Dr. Aswathappa, Tata McGraw Hill. 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 , Lawrence, Tata McGraw Hill. 9. Business Policy and Strategic Management , Sathyashekar : I.K International Publishing House Pvt. Ltd.			

SEMESTER IV

Environmental Studies (BBASFC 4.0)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core Skill Foundation
<p>Objectives: The objective of the paper is to understand the bases of diversity and its linkages with the people, livelihood, occupational diversity and socio-economic challenges.</p>			
<p>Learning Outcomes: After learning this subject, the student will be able to understand:</p> <ol style="list-style-type: none"> 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	Content		
I	<p>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.</p>		
II	<p>Natural resources & Conservation: Natural resources (overview, challenges, conservation strategies) – renewable and non-renewable, energy, water, forest, soil, mineral resources, Food Security Resources; Conservation of Natural Resources, Sustainable Lifestyles, Sustainable Water Management (SWM), Biogeochemical Cycle. Role of an individual in conservation of natural resources; the rights of animals – basic rights, arguments for and against animal rights.</p>		
III	<p>1. Biodiversity and its Conservation a) Definition, Genetic, Species and Ecosystem diversity, Biogeographical classification of India. b) Value of biodiversity: Consumptive use, Productive use, Social, Ethical, Aesthetic and option values.</p> <p>2. Environmental pollution a) Definition, Causes, effects and control measures of Air pollution, Water pollution and Soil pollution. b) Causes, effects and control measures of Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.</p>		
IV	<p>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.</p> <p>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.</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. A textbook 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. 6. Environmental Studies, Shashi Chawla, McGraw-Hill, New Delhi. 			

SEMESTER V

Corporate Accounting (BBAC 5.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.</p>			
<p>Learning Outcome:</p> <ol style="list-style-type: none"> 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	Content		
I	<p>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 Companies 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.</p>		
II	<p>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, Inter-company 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</p>		
III	<p>Profit Prior to Incorporation: Theory: Meaning of Profit Prior to Incorporation, Need, Importance, Advantages and Disadvantages of Profit-Prior to Incorporation, Meaning of Standing Ratio and Sales Ratio, Meaning of Un-common Expenses. Basis of Allocation of Expenses. Practical Problems: Preparation of Trading and Profit and Loss Accounts Showing Profit Pre-Incorporation and Post-Incorporation</p>		
IV	<p>Valuation of Share: Theory: Meaning of Valuation of Shares, Need of Valuation of Shares, Advantages and Disadvantages of Valuation of Shares, Methods of Valuation of Shares and its Advantages and Disadvantages. Practical Problems: Calculation of Value of Shares by Net Assets Method and Yield Method.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 1. Fundamentals 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 Ruchi Goyal, PHI Learning. 6. Corporate Accounting, Jain, S.P. and K.L. Narang, Kalyani Publishers, New Delhi. 			

SEMESTER V

Indian Financial System (BBAC 5.2)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
Objectives: To enable and equip the students with the understanding of Indian Financial System.			
Learning Outcomes: After learning this subject, the students will be able to understand:			
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	Content		
I	Components of formal financial system- Structure & Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth. Money Markets - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary 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: Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitraders and Speculators; Significant of Derivative Market; Types of Financial Derivatives – Forwards, Futures, Options and Swaps; Derivatives Trading in India		
Books Recommended:			
1. Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2nd Edition) , Pearson Education, New Delhi. 2. Financial Institutions and Markets, Growth and Innovation , Bhole L. M., Tata McGraw-Hill, New Delhi, 2008. 3. Financial Economics , Bodie, Z. et. el, Pearson Education, New Delhi, 2009. 4. Introduction to Futures and Options Market , Hull John, Prentice Hall of India, Delhi, 2002. 5. Financial Services , Khan M.Y., Tata McGraw Hill, New Delhi, 2007. 6. Management of Banking and Financial Services , Paul, J. and P. Suresh, Pearson Education, Delhi, 2008. 7. Reserve Bank of India (various issues) Report on Currency and Finance , RBI, Mumbai. 8. Reserve Bank of India , Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997. 9. Derivatives: An Introduction , Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002. 10. Futures and Options , Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006.			

SEMESTER V

Service Sector Management (BBAC 5.3)			
Teaching Hours: 4	Total Credits: 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	Content		
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, service 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.		
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, , Government's reforms in various services sector.		
Books Recommended:			
<ol style="list-style-type: none"> 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 Management (BBAC 5.4)			
Teaching Hours: 4	Total Credits: 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	Content		
I	Introduction and Leverages: Theory: Conceptual Framework- Finance - Definition - Nature and 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 Practical Problems: Preparation of Income/Profitability Statement and Calculation of Operating Leverage, Financial Leverage and Combined Leverage.		
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. Committees on working capital financing. Practical Problems: Calculation of Working capital and working capital cycles.		
III	Debtors and Creditors Management: Theory: Meaning of Debtors and Creditors Management, Need, Importance and Objectives of Debtors Management, Various cost associate to the debtor's 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.		
IV	Dividend policies: 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.		
Books Recommended:			
<ol style="list-style-type: none"> 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 – Pragati Prakashan, 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 Systems (BBADE 5.51)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
Objectives: To familiarize the students with the principles and practices of Banking and Insurance.			
Learning Outcome: After learning this subject, the student will be able to understand: <ul style="list-style-type: none"> • Principles of borrowing and lending. • Internet banking. • Concepts of insurance. 			
Unit	Content		
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 Bank Lending, 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.		
Books Recommended:			
<ol style="list-style-type: none"> 1. Banking and Insurance, Agarwal, O.P., Himalaya Publishing House 2. Financial Services Banking and Insurance, Satyadevi, C., S.Chand 3. Practical and Law of Banking, Suneja, H.R., , Himalaya Publishing House 4. Elements of Banking Law, Chabra, T.N., Dhanpat Rai and Sons 5. Elements of Banking and Insurance, Jyotsna Sethi and Nishwan Bhatia, PHI Learning 			

SEMESTER V

International Trade & Business Administration (BBADE 5.52)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
<p>Objectives: 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.</p>			
<p>Learning Outcome: Students will be able to Explain the concepts in international business with respect to foreign trade/international business and Administration.</p>			
Unit	Content		
I	<p>Introduction to International Business: Evolution of International Business, Importance, nature and scope of International Business, Advantages & Problems of International Business. Globalization and its importance in world economy; Impact of globalization; International business vs. Domestic business, Modes of entry into international business.</p>		
II	<p>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 and Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components, Disequilibrium in BOP, Balance Of Trade.</p>		
III	<p>Regional Economic Co-operation: Forms of regional groupings; Advantages of Integration, 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.</p>		
IV	<p>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, Dealings on the foreign exchange Market, effects of changes in exchange rate. Foreign Exchange Control: Meaning. Objectives of exchange control.</p>		
Books Recommended:			
<ol style="list-style-type: none"> 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: Routledge. 4. International Business, Sumati Varma, 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 Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
<p>Objectives: The objective is to familiarize the students with the concepts and importance organizational behavior.</p>			
<p>Learning Outcome: After learning this subject, the student will be able to understand:</p> <ol style="list-style-type: none"> 1. Personality and attitudes. 2. Effects of stress. 3. Concept of organisational development. 			
Unit	Content		
I	<p>Introduction to Organizational Behaviours - Organizational Behaviours – Definition, nature, importance & role of Organizational Behavior, relationship of Organizational Behavior with other sciences</p>		
II	<p>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 – Theories of Learning. Foundations of Group Behavior: The nature of groups- formal and informal groups, stages of group formation, group dynamics, group norms, group cohesiveness, small groups in organization, leadership, and its theories.</p>		
III	<p>Conflict and Organisational Change Management: Conflict: 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.</p>		
IV	<p>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.</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 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 Behaviour, 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 Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
Objectives: 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	Content		
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, 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. 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.		
Books Recommended:			
<ol style="list-style-type: none"> 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 McGraw-Hill, 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 Management, 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 Credits: 4	Total Marks: 80	Group: Generic Elective
Objective:			
<ol style="list-style-type: none"> To develop an understanding of the basic mathematical and statistical tools and their application in business and finance. To develop logical reasoning skills and apply the same in simple problem solving. The students should be able to evaluate various real-life situations by resorting to analysis of key issues and factors. 			
Learning Outcome:			
After learning this subject, the student will be able to understand:			
<ol style="list-style-type: none"> Concept of ratio and proportion. Concept of interest. Logical reasoning. 			
Unit	Content		
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:			
<ol style="list-style-type: none"> Quantitative Aptitude for competitive exams, Dr. R. S. Agrawal, S. Chand. A Modern Approach to Logical Reasoning, Dr. R. S. Agrawal, S. Chand Quantitative Aptitude for all competitive exams, Abhijit Guha, Tata Mac Graw Hill. Quantitative Aptitude for CAT, Deepak Agrawal & D. P. Gupta. Quantitative Aptitude, Shripad Deo, Allied Publishers Pvt. Ltd. ICAI study module of CA Foundation course, Paper 3 Business Mathematics & Logical Reasoning & Statistics. 			

SEMESTER V

Econometrics (BBAGE 5.62)

Teaching Hours: 4

Total Credits: 4

Total Marks: 80

Group: Generic Elective

Objective:

The course is designed to equip students with basic econometric skills required for applied research in Economics.

Learning Outcome:

1. Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.
2. The students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution.

Unit	Content
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 Sample Regression Function and Population Regression Function; Bivariate regression model, Relation between GDP and Stock market in India- Analysis with example
III	Estimation and Results Estimation of the SRF using OLS; Analysis of Variance; Coefficient of Determination R^2 ; 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. Research ethics –Plagiarism, Referencing

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.

SEMESTER V

E-Governance (BBAGE 5.63)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Generic Elective
Objective: To aware students about the application of information and communication technology (ITC) for delivering government services, exchange of information, communication transaction, etc.			
Learning Outcome: After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> 1. Compliance norms of e-governance related to tax filings. 2. Compliance norms of e-governance related to GST filings. 3. Compliance norms of e-governance related to Companies and LLP. 			
Unit	Content		
I	Introduction to E-Governance: <ol style="list-style-type: none"> 1. Overview of e-governance and role of ICT in Good Governance 2. Objectives, Need for and Importance of E-Governance 		
II	E-governance Compliance in Direct Taxes: <ol style="list-style-type: none"> 1. 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 Income Tax. 2. E-filing of audit Report: Various forms of Audit Report:3CA, 3CB, annexures to Audit Report 3CD. 		
III	E-governance Compliance in Indirect Taxes: <ol style="list-style-type: none"> 1. GST Network: Meaning, Facilities provided by GSTN 2. Procedure for online registration of a dealer for Good and Service Tax 3. Procedure for filing GST returns; Various types of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08. 		
IV	E-governance Compliance for Companies and Limited Liability Partnerships (MCA21 Portal): <ol style="list-style-type: none"> 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 Information etc. 		
Books Recommended:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Generic Elective
Objectives:			
<ol style="list-style-type: none"> 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:			
After learning this subject, the student will be able to understand:			
<ol style="list-style-type: none"> 1. Tourism development. 2. Impact of tourism. 3. Rural tourism and other related aspects. 			
Unit	Content		
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 Pull Theory		
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		
Books Recommended:			
<ol style="list-style-type: none"> 1. International Tourism Management, Bhatia, A.K. (2001), Sterling Publishers, New Delhi. 2. Tourism Operations and Management, Sunetra Roday, et al (2009), Oxford University Press. 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, New York. 5. Effective Business Communication, Kaul, Asha (2005), PHI, NewDelhi. 			

SEMESTER VI

Auditing & Corporate Governance (BBAC 6.1)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Core
<p>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.</p>			
<p>Learning Outcome: After learning this subject, the student will be able to understand:</p> <ol style="list-style-type: none"> 1. Mechanisms of Corporate Governance. 2. Role of Board of Directors in Corporate Governance 3. Corporate Governance in Indian context. 			
Unit	Content		
I	<p>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 audit programme, Audit evidence.</p>		
II	<p>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.</p>		
III	<p>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</p>		
IV	<p>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)</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. Auditing Principles and Practice, Ravinder Kumar and Virender Sharma, PHI Learning. 2. Auditing, Aruna Jha, 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 Credits: 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: After learning this subject, the student will be able to understand: <ul style="list-style-type: none"> • The provisions of direct taxes relating to corporate tax. • The application of tax provisions in respect of tax planning considerations relating to companies. 			
Unit	Content		
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 Other Sources 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 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:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Core
Objective: To provide basic knowledge about framework of financial markets, institutions and services and their interrelationship.			
Learning Outcome: After learning this subject, the student will be able to understand:			
<ol style="list-style-type: none"> 1. Operation of Financial Markets. 2. Role of SEBI 3. Functioning of Financial Institutions in India 			
Unit	Content		
I	Financial Markets: Introduction to Financial System & its Components, Introduction to Financial Markets, Importance; Overview of Types of Markets - Stock, Bond, Commodities, Derivative, Forex, OTC, Crypto Currency Markets, Mutual Fund Markets & Trading in these respective Markets; Role of Financial Markets in Indian Economy		
II	Financial Regulatory – Sebi & RBI SEBI – Introduction, Objectives, Management of Sebi, Regulations & Guidelines Issued by SEBI, Regulation of Securities Market, Self-regulatory Organizations (SROs), Investor Protection Measures, Grievance Redressal RBI – Introduction, Working, Role, Legal Framework, Subsidiaries		
III	Financial Institutions: Introduction, Banking & Non-Banking Financial Companies (NBFCs). Commercial Banking – Introduction, its Role in Project Finance And Working Capital Finance; Life And Non-Life Insurance Companies in India; Development Financial Institutions (DFIs) – IFCI , SIDBI , EXIM, NABARD : An Overview and Role in Indian Economy; Mutual Funds – Introduction, Growth of Mutual Funds In India - Mutual Fund Schemes – Money Market Mutual Fund		
IV	Financial Services Overview of Financial Services Industry: Consumer and Housing Finance; Investment Banking , Merchant Banking, Depositories & Custodians – NSDL & CDSL , Venture capital finance; Factoring services, Bank Guarantees and Letter of Credit; Credit rating – CRISIL & CARE ; Recent trends- Personalized Banking – ATM – Tele-banking & E- banking - Credit & Debit Card - Customization of Investment Portfolio - Financial Advisors.		
Note: Academic year will be considered as Assessment Year			
Books Recommended:			
<ol style="list-style-type: none"> 1. Indian Financial System, Bharati V Pathak, Pearson 2. Financial Markets & Services, E Gardon & K Natarajan, HPH. 3. Financial Markets & Financial Services, Vasant Desai, Himalaya Publishing House. 4. Financial Markets & Financial Services, K. Nanje Gowda, VBH. 5. Financial Services in India, V.A. Avadhani, HPH. 6. Financial Institutions and Markets, Meir Kohn, Tata McGraw Hill. 7. Dynamics of Financial Markets & Institutions in India, R.M Srivastava / D. Nigam; Excel Books. 8. Financial Institutions and Markets, L M Bhole, Tata McGraw Hill. 			

SEMESTER VI

Security Analysis and Portfolio Management (BBADE 6.41)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
<p>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.</p>			
<p>Learning Outcome: Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.</p>			
Unit	Content		
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. Market efficiency in case of Indian Markets.		
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:			
<ol style="list-style-type: none"> 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 (BCDE 6.51)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
Objective: This paper aims to provide students with the practical knowledge of Goods and Service Tax in India.			
Learning Outcome: After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> 1. The concept of charge and levy of Goods and Service Tax 2. The concept of supply and computation of tax liability of Goods and Service Tax. 3. Payment methods of GST and various Forms of GST returns etc. 			
Unit	Content		
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:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
Objective: To develop conceptual knowledge about industrial law.			
Learning Outcome: After learning this subject, the student will be able to understand: <ol style="list-style-type: none"> 1. Functioning of factories and industries. 2. Compensation Laws. 3. Union Laws. 			
Unit	Content		
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 of work, 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 in India		
Books Recommended:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Discipline Specific Elective
<p>Objective: To provide knowledge about the electronic transaction in the business and brief about various modes used in the process.</p>			
<p>Learning Outcome: After learning this subject, the student will be able to understand:</p> <ol style="list-style-type: none"> 1. Concepts of E-Commerce & E-Business 2. Basic requirements of E-Commerce. 3. Use of digital payment systems. 			
Unit	Content		
I	<p>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.</p>		
II	<p>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</p>		
III	<p>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.</p>		
IV	<p>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.</p>		
<p>Books Recommended:</p> <ol style="list-style-type: none"> 1. E-Commerce - David Whiteley, Tata McGraw Hill, New Delhi 2. E-Business- Bajaj & Nag, TMH, New Delhi 			

SEMESTER VI

Gandhian Economics (BBAOE 6.51)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Open Elective
Objectives:			
<ol style="list-style-type: none"> 1. To familiarize the students with the application of Gandhiji's principles 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:			
<ol style="list-style-type: none"> 1. Students would be acquainted with the understanding about the various aspects of socio- economic principles of Gandhian ideology related to economics 2. Students would be able to understand the implications of Gandhian ideology with respect to Economics 			
Unit	Content		
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. Gandhi's thoughts on Women Empowerment-Concept; Role		
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. Rural Economic development in India-Constraints, Remedies		
III	Swadeshi Economic Pattern and Sarvodaya Economics; Decentralization 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.		
Books Recommended:			
<ol style="list-style-type: none"> 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 Credits: 4	Total Marks: 80	Group: Open Elective
Objectives:			
<ol style="list-style-type: none"> 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:			
<ol style="list-style-type: none"> 1. Functioning of Public Administrative Authorities 2. The Concept of Democratic Governance. 3. Functioning of Parliament. 			
Unit	Content		
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government, Approaches, Concept of social equity & sustainability, Emerging issues & challenges in public administration		
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. Measures to improve public administration in India		
Books Recommended:			
<ol style="list-style-type: none"> 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 Administration in India, Padma Ramchandran: National Book Trust, New Delhi, 2006. 			

SEMESTER VI

Intellectual Property Rights (BBAOE 6.53)			
Teaching Hours: 4	Total Credits: 4	Total Marks: 80	Group: Open Elective
Objectives:			
<ol style="list-style-type: none"> 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 registered under regulations of IPR. 			
Learning Outcome:			
After learning this subject, the student will be able to understand:			
<ol style="list-style-type: none"> 1. The concept of Intellectual Property Rights. 2. Functioning of Patents. 3. Concepts of Copyright and Trademarks 			
Unit	Content		
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 Patents, 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 Neighboring rights, Rights of performers and broadcasters, etc., Infringement of copyrights, Remedies for infringement of copyright		
IV	Trademark Concept of Trademark, Definition, Types of Trademarks, 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 Recommended:			
<ol style="list-style-type: none"> 1. Indian Patents Law – Legal & Business Implications, Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006 2. Law Relating to Patents, Trademarks, 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 Credits: 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:

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

1. The basics of the Constitution.
2. Citizenship rights
3. Human rights

Unit	Content
I	Meaning of Constitution, Need for constitution, Salient features of Indian Constitution, Union Legislatures- Rajya Sabha, Lok Sabha- Composition, powers, functions; President-qualifications, term of office, impeachment, powers of President State Legislatures – Legislative Assembly-composition, qualification, disqualification, powers; Legislative Council- composition, qualification, disqualification, powers; Governor- powers, role of 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 based (BBAPR 6.6) (Any One – FIN/MM/HRM/BM)

Teaching Hours: 4

Total Credits: 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.

