



Barrackpore Rastraguru Surendranath College

Teaching Plan

2022-23

BBA (Hons)

NAME OF THE PROGRAMME

BBA Honours (CBCS)

PROGRAMME OUTCOME

At the end of three-year BBA (Honours) programme, the students will be able to:

PO 1- Build a strong foundation in accounting, taxation, management and business subjects to gain insights into general business functions and changing business environment.

PO 2- Develop skills and attitudes needed for critical thinking to add dimensions to their business acumen and managerial decision making.

PO 3 – Hone interpersonal and communication skills to deliver business information effectively.

PO 4 – Develop entrepreneurial skills by instilling in them competencies needed to become an entrepreneur.

PO 5 – Seek variety of career options in accounting, management and business related fields.

PO 6 – Make vertical progression pursuing master's or professional programmes and also

Semester		I			
Course Title	Environmental Studies				
Course Code	ENVSAEC01T	Credit	2		
Course Outcome					
Scheme of Instruction					
Total Duration		Class/Week		Hours/week	

Instruction Mode					
Scheme of Examination					
Maximum Score		Internal		End Semester	
Course Mapping					
Units	Course Content			Lecture Hour (Cumulative)	

Semester		I			
Course Title	PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR				
Course Code	BBAACOR01T	Credit		6	
Course Outcome	The objective of the paper is to provide the student with an understanding of basic management concepts, principles and practices.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit-I	Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business Ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic Alliance, Evolution of Management Theory: Managerial Functions and Roles, Insights from Indian practices and ethos.				20
Unit-II	Overview of Planning: Types of Plans & The Planning Process; Decision Making: Process, Types				45

	and Techniques; Control: Function, Process and Types of Control; Principles of Organising; Common Organisational Structures; Delegation & Decentralization: Factors affecting the extent of Decentralisation, Process and Principles of Delegation.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit-III	Importance of Organisational Behaviour; Perception and Attribution: Concept, Nature, Process, Personality, Learning: Concept and Theories of Learning; Motivation: Concepts and their application, Need, Control & Process: Theories, Contemporary Leadership Issues: Charismatic, Transformational Leadership.	60
Unit-IV	Groups and Teams: Definition, Difference between Groups and Teams; Stages of Group Development, Group Cohesiveness; Types of teams; Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window. Organisational Power and Politics: Nature of Organisational Politics. Conflict: Concept, Sources, Types, Stages of Conflict, Management of Conflict, Organisational Change: Concept, Resistance to Change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change, Managing Stress: Insights from Indian ethos	90

Semester		I			
Course Title	Financial Accounting				
Course Code	BBAACOR02T	Credit	6		
Course Outcome	To familiarize students with the mechanics of financial accounting and preparation of financial statements along with the basic knowledge of partnership accounting and corporate financial statements.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6

Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I: Introduction to Financial Accounting	Accounting – Importance, Scope and Limitations, Users of Accounting Information; Accounting Equation; Nature of Accounts and Rules of Debit and Credit; Recording Transactions in Journal, Preparation of Ledger Accounts, Cash Book, Trial Balance, Opening and Closing Entries; Bank Reconciliation Statement.				20
Unit II: Basis of Accounting – Cash and Accrual	Different Accounting Concepts and Conventions; Generally Accepted Accounting Principles; Introduction to International Financial Reporting Standards (IFRS) and Ind AS; Salient provisions of Ind AS 1: Presentation of financial Statements, Ind AS 8: Accounting Policies, Changes in Accounting Estimates & Errors, Ind AS 16: Property Plant & Equipment.				35
Unit III: Depreciation Accounting	Concept, Methods of charging Depreciation – Straight-line Method, and Written-down-value Method; Reserves and Provisions – Concepts, Types and Purposes; Adjustment Entries; Rectification of errors; Revenue and Capital Transactions.				50
STUDENT SEMINAR / INTERNAL ASSESSMENT					
Unit IV: Partnership Accounting	Features of Accounting of Partnership Firms; Capital Accounts: Fixed and Fluctuating; Profit & Loss Appropriation Account; Admission of a Partner (excluding goodwill).				60
Unit V: Preparation of Financial Statements	Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor; Understanding the contents of a Corporate Annual Report – Income Statement, Balance Sheet, Cash Flow Statement, Notes to Accounts,				90

	Directors Report, Management Discussion and Analysis; Understanding Financial Statements for a Joint Stock Company as per Companies Act 2013.	
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Semester		I	
Course Title	BUSINESS MATHEMATICS AND STATISTICS		
Course Code	BBAHGEC01T	Credit	6
Course Outcome	The objective or aim of this paper/course is to familiarize the students with the basic mathematical and statistical tools with an emphasis on applications to business and economic situations.		
Scheme of Instruction			
Total Duration	90 Hours	Class/Week	6
		Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc		
Scheme of Examination			
Maximum Score	75	Internal	25
		End Semester	50
Course Mapping			
Units	Course Content		Lecture Hour (Cumulative)
Unit 1: Set Theory	Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.		04
Unit 2: Matrices and Determinants	Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Crammer's Rule.		14
Unit 3: Basic	Functions and their types – linear, quadratic,		34

Mathematics of Finance	polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 4: Basics of Statistics	Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.	39
Unit 5: Measure of Central Tendency & Dispersion	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.	54
Unit 6: Bivariate Analysis	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.	74
Unit 7: Time-based Data: Index Numbers and Time-Series Analysis	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.	90

Semester		II			
Course Title	ENGLISH COMMUNICATION				
Course Code	ENVSAEC02T	Credit		2	
Course Outcome					
Scheme of Instruction					
Total Duration		Class/Week		Hours/week	
Instruction Mode					
Scheme of Examination					
Maximum Score		Internal		End Semester	
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)

Semester		II	
Course Title	Core Discipline Course : Business Laws		

Course Code	BBAACCOR03T	Credit	6		
Course Outcome	The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	Classroom Teaching, Seminars, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1: Indian Contract Act, 1872	Definition of contract, essentials of contract and its difference with agreement, clarification of contract according to their enforceability, formation and performance, Offer and acceptance, Consideration, Capacity to contract, Free consent, coercion, undue influence, mistake, misrepresentation and fraud, Legality of object and consideration, difference between void and illegal agreement, Void, voidable, unenforceable and illegal agreements, Bailment and pledge, Breach of contract and remedies.				25

UNIT 2: Negotiable Instruments Act, 1881	Definition and characteristics of different types of negotiable instruments: bills of exchange, promissory notes and cheques, Parties to negotiable instruments, Holder and holder in due course, Dishonour of negotiable instrument.	35
UNIT 3: Sale of Goods Act, 1930	Difference between sale and agreement to sell, Essential features of contract of sale, Conditions and warranties, Unpaid seller and his rights.	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4: Consumer Protection Act, 1986	Objectives of the Act, Definition of consumer and complaint, Rights of consumers, Jurisdiction of Forums under the Act, Procedure of filing complaint Remedies available.	55
UNIT 5: Companies Act, 2013	Nature and kinds of companies, Formation of company, Memorandum of Association – contents and procedure of alteration, Prospectus, Capital – share, debenture, borrowing powers, minimum subscription, Directors, Meetings and Proceedings – Requisites, Types, Quorum, Resolution, Winding up of Companies.	80
UNIT 6: Intellectual Property Law	Patents, trademarks and copyrights.	90

Semester	II
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Course Title	Core Discipline Course : COST & MANAGEMENT ACCOUNTING				
Course Code	BBAACOR04T	Credit	6		
Course Outcome	This paper will acquaint the students with cost and management accounting concepts and its application for decision making.				
Scheme of Instruction					
Total Duration	90Hours	Class/Week	6	Hours/week	6
Instruction Mode	CLASSROOM TEACHING, PRACTICE SESSIONS, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	90
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1	Meaning, scope and importance of Cost Accounting and Management Accounting; Comparison of Cost Accounting with Management Accounting and Financial Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of cost, Classification of Costs; preparation of Cost Sheet.				10
UNIT 2	Material: Purchasing, storing and pricing of stores issued, Stores Ledger, EOQ; Labour: Methods of				35

	remuneration, incentive plans; Overheads: Definition, classification, collection, apportionment and absorption of overheads; Determination of overhead rates; under and over absorption of overhead.	
UNIT 3	Job Costing – Concept and job cost accounts; Contract Costing – Concept, Contract account and determination of profit or loss on incomplete contract; Process Costing: concept and process accounts with process losses and gains	50
UNIT 4	Definition of Marginal Cost and Marginal Costing; Assumptions and uses of Marginal Costing; Differences between Marginal Costing and Absorption Costing; Marginal Cost equation; Computation of Contribution, Profit-Volume Ratio, Break Even Point, Margin of Safety, Angle of Incidence, Application of CVP Analysis to Business Problems, Pricing, Make or Buy, Exploring New Markets, Export Order.	65
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 5	Concepts of Budget, Budgeting, Budgetary Control; Steps in Budgetary Control, Fixed and Flexible Budget, Cast Budget.	80
UNIT 6	Meaning of Standard Cost and Standard Costing; Advantages and limitations of Standard Costing; Standard Costing vs. Budgetary Control; Analysis of Variances – material and labour.	90

Semester	II
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Course Title	Generic Elective Course : BUSINESS ETHICS & CORPORATE GOVERNANCE				
Course Code	BBAHGEC02T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Module I :Business Ethics					
Unit1: Introduction	Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach				15
Unit 2 : Social Aspects of Business	Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader				30

Ethics		
Unit 3: Managing Ethical Dilemmas	Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Module II : Corporate Governance		
Unit 1: Framework of Corporate Governance in India	Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013	60
Unit 2: Major Corporate Scandals in India and Whistle- blowing policy	Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India	75
Unit 3: Corporate Social Responsibility (CSR)	Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013	90

OR,

Semester		II			
Course Title	Generic Elective Course : INDIA'S DIVERSITY AND BUSINESS				
Course Code	BBAHGEC02T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I : Recognizing, Accommodating and valuing diversity	<ul style="list-style-type: none"> • Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources; • Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements • Social diversity in India: Peopling , demography, languages, castes, ethnicity, 				30

	religions, sects, family, kinship and social institutions; socio-cultural regions.	
Unit 2 : People, Livelihood and Occupational Diversity	<ul style="list-style-type: none"> • Traditional livelihoods and their nature - agriculture, crafts, industry and services; • Region, occupation and employment. 	50
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 3 : Linkages between Diversity and India's Socio-economic challenges	<ul style="list-style-type: none"> • Regional variations in terms of geographic and socio-economic factors- trends and emerging options; • Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development; 	70
Unit 4 Diversity and Business	<ul style="list-style-type: none"> • Indian Consumers and marketing; Rural and Urban context • Diversity, manufacturing, industry and services; • Diversity and Innovation; • Workforce diversity and management. 	90

Semester		III				
Course Title	Core Discipline Course : MARKETING MANAGEMENT					
Course Code	BBAACOR05T	Credit		6		
Course Outcome						
Scheme of Instruction						
Total Duration	90 Hours	Class/Week		6	Hours/week	6

Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit 1: Overview of Marketing Management	Marketing: Market, Defining Marketing, Marketing Management: Different types of Demands, Marketing Management Orientations, Marketing Management Process: Marketing Opportunity Identification, Segmentation, Targeting & Positioning, Developing Marketing Mix, Consumer Needs and wants; Marketing Environment: Macro Environment: Demographic Environment, Socio-cultural Environment, Economic Environment, Technological Environment, Legal Environment, Micro Environment				15
Unit 2: Product & Brand Management	Value Creation, Product Categories: Goods, Services & Experiences, Convenience, Shopping & Specialty Goods, Industrial Goods & Consumer Goods, Product Levels, Product Mix: Product Line, Product Length, Product width, Product Depth & Product consistency, Product Lifecycles, New Product Development, New Service Development; What is Brand?, Brand elements, brand vs. product, Can anything be branded? Branding challenges & opportunities, strategic brand management process				30
Unit 3: Pricing Decisions	Pricing Decisions: Price, Economic & Marketing Perspective, Pricing Method: Cost Oriented Pricing Approach, Demand & Perceived Value Oriented Pricing,				45

	Competition Oriented Pricing, Pricing Strategy: Price Penetration, Price Skimming, Pricing a New Product: Pricing Policies, Factors Affecting New Product Price Determination, Pricing strategy for service related products.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 4: Channels of Distribution	Introduction, Place, Distribution Channel Management, Channel Levels: Factors affecting channel Levels, Channel Management: Channel Member Selection, Member Motivation, Channel Member Evaluation, and Channel Conflict	60
Unit 5: Promotions Strategy	Promotion: Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses; Concept of Integrated Marketing Concept	75
Unit 6: New Developments in Marketing	Green Marketing: Need & Concept, Digital Marketing, Services Marketing, Retail Marketing, Rural Marketing	90

Semester		III	
Course Title	Core Discipline Course : HUMAN RESOURCE MANAGEMENT		
Course Code	BBAACOR06T	Credit	6
Course Outcome	The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases Course Contents		
Scheme of Instruction			

Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1	Human Resource Management –Meaning and Importance, Quality of good human resource managers, Human Resources Planning – Objectives - HRP Process - Manpower Estimation – Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept.				15
UNIT 2	Recruitment & Selection: meaning and importance, sources of recruitment (internal and external), steps of selection process, e- recruitment, types of Interviews and tests. Orientation process				30
UNIT 3	Training and development: meaning and importance, Steps in training programme difference between training and development. Types of training (on job and off the job), Effectiveness of training programme.				45
STUDENT SEMINAR / INTERNAL ASSESSMENT					
UNIT 4	Compensation and Motivation-: meaning and Importance, , features of sound compensation plan,				60

	Factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits.	
UNIT 5	Performance Appraisal: Importance, Steps of performance appraisal. Different methods of Performance Appraisal., Factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages	75
UNIT 6	Industrial Relations - Meaning & features Industrial Relations, Industrial Disputes - Causes and Settlement of Industrial Disputes. Grievance: - concepts, causes & grievance redressal machinery, discipline: -concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining. Workers Participation in Management – concept and objectives.	90

Semester		III			
Course Title	Core Discipline Course : FINANCIAL MANAGEMENT				
Course Code	BBAACOR07T	Credit	6		
Course Outcome	To acquaint students with the techniques of financial management and their applications for business decision making				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6

Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT - I	Financial management - meaning, nature and scope of financial management. Financial goals- profit maximization, wealth maximization. Finance functions- investment, financing and dividend decisions. Time value of money- meaning, significance, compounding and discounting techniques.				15
UNIT - II	Financial Planning, Sources of capital, Capital structure - definition, optimum capital structure, factors determining capital structure, theories on capital structure .Cost of capital- meaning and significance of cost of capital, calculation of cost of -debt; preference capital; equity capital and retained earnings. Weighted average cost of capital (book value as weight and market value as weight, marginal cost of capital.				30
UNIT - III	Unit III: Concept of leverage and types of leverage- Operating, Financial and Combined leverage- meaning, utility, measurement of leverages, effects of operating and financial leverages on profit.				40
STUDENT SEMINAR / INTERNAL ASSESSMENT					
UNIT - IV	Dividend decisions- meaning, types of dividend, factors influencing dividend decision, dividend models- Walter, Gordon, Modigliani & Miller-				50

UNIT - V	Short term investment decisions-Working capital Management- meaning, significance and types of working capital. Operating cycle. Factors determining working capital requirement in an organization. Estimation of working capital, Financing of working capital, management of cash, management of account receivables, concept of factoring & management of inventory.	70
UNIT - VI	Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method., NPV and IRR comparison.	90

Semester		III			
Course Title	Core Discipline Course :MANAGERIAL ECONOMICS				
Course Code	BBAHGEC03T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					

Units	Course Content	Lecture Hour (Cumulative)
Unit I: Introduction	Economic Terms and Basic concepts, Definitions, nature and scope of managerial economics, various models of managerial economics, role of managerial economics. Economic problems- Problem of Scarcity, Problem of Choice, Problem of Efficiency	20
Unit II: Basic Concepts and techniques	Consumer theory, Theory of demand, demand functions, Law of demand and its Exceptions; Elasticity of Demand- Own Price Elasticity, Income Elasticity and Cross Price Elasticity of Demand, Measurement of Elasticity Arc Price Elasticity and Point Price Elasticity, Factors Determining Demand Elasticity; Demand Distinctions; Demand Forecasting – Importance, Criteria for Good Forecasting, Methods – Survey Method Analytical Method, Experimental Method; Different Revenue Concepts, Relations Concerning AR, MR and Price Elasticity . Income and substituting effects.	40
Unit III: Productions and Cost analysis	Production functions, process, law of variable proportions, concepts of Total Product, Average Product, Marginal Product and their relations. Isoquant, Isocost Lines and Choice of Optimum Input combination, Cobb-Douglas Production Function and its Important Properties, Returns to scale, expansion path. short run and long run concepts of cost, concepts of MC, AC & TC, application based numerical problems.	55
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit IV: Pricing & Market Structure	Determinants, objectives, pricing under different market conditions. cost curves, break even analysis and cost control, theory of firm, profit maximization, sales maximizations, ownership and control. market structure – perfect competition, monopoly, oligopoly with special reference to duopoly, monopolistic competition. Application based numerical problems.	75

Unit V: Macro Economics aggregate Concepts	GNP and GDP Aggregate Consumption, Gross Domestic livings, Gross Domestic capital Formation, concept and measurement of National Income , determination of National Income - consumption Function, investment function, business cycle.	90
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Semester		III			
Course Title	Skill Enhancement Course : INTRODUCTION TO COMPUERS & COMPUTER PRACTICAL				
Course Code	BBASSE01M	Credit	2		
Course Outcome					
Scheme of Instruction					
Total Duration	45 Hours	Class/Week	2	Hours/week	2
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	25	Internal	15	End Semester	10
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Module I :Introduction to Computer (Theory)					

Unit1: Computers and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic], Hardware, Software, Different Memories, RAM & ROM, Hard Disk, Cache Memory, Operating System, Application Software.	15
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Module II :Computer Practical		
Unit 2 : Word Processing	Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities. Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.	30
	Spreadsheet and its Business Applications Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators	45

	<p>in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.</p> <p>Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.</p> <p>Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression</p>	
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Semester		IV			
Course Title	Core Discipline Course : Management Information System & E-Commerce				
Course Code	BBAACOR08T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	135 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50

Course Mapping		
Units	Course Content	Lecture Hour (Cumulative)
Module I :Management Information System & E-Commerce (Theory)		
Unit 1 : Management Information System	Definition, basic concepts, framework, role & need of MIS. Concept of Information System-ERP, ESS,CRM OAS,TPS etc.; Definition and concept of system, system boundary and system environment; classification of system, Decision Support System (DSS); characteristics, components & capabilities of DSS, GDSS; data storage hierarchy, Files: Definitions, different file organizations, problems with traditional file system	15
Unit 2 : Overview of System Analysis and Design	Introduction to different methodologies and Structured System Analysis – Problem identification – requirement analysis, Systems Development Life Cycle, tools and techniques – feasibility analysis – Operational, Technical and Economical Feasibility – details of SDLC approach. Business Systems Concept; Data Flow Diagram (DFD).	30
Unit 3 : Electronic Data Interchange and E-Payments	Concept of EDI, FEDI, features, advantages, Special features required in payment systems for e-commerce, Types of e-payment systems: E-Cash, e-cheques, credit cards, smart cards, electronic purses and debit cards, Operational, credit and legal risks of e-paymentsystems, Risk management options in e-payment systems, Components of an effective electronic payment system, e-banking, online banking and core banking solutions, security threats to e-banking.	45

STUDENT SEMINAR / INTERNAL ASSESSMENT**Module II :Management Information System & E-Commerce (Practical)**

Unit 4 : Database and DBMS	Three Layered Architecture, Advantages and Disadvantages of a Database, Data Modelling – Object Oriented and Record Based Models, E – R Model, E – R Diagram and mapping Cardinalities- Examples and Exercises, Hierarchical Model, Network Model and Relational Model; concepts of RDBMS, E.F. Codd’s 12 Rules for a relational Database; basic concept of Relational algebra, SQL: SQL Language – DML commands – Select, Insert, Update, Delete – retrieving data, summarizing data, adding data to the database, updating data to the database and deleting data.	75
Unit 5 : Concept of Algorithm, Flow chart and computer language	Concept of Flow Chart and Algorithm, C language – constants, variables and basic data types in C language. Concept of decision making & looping, arrays, functions and programming using C language.	105
Unit 6 : Data Base Management System	Creation of Tables, Defining Primary key, Multiple Table Handling – Defining Relationship, Foreign Key, Generating simple and Conditional Queries. Types of queries [Update, Delete, Append], Designing Forms and Reports.	135

Semester**IV****Course Title****Core Discipline Course : INCOME TAX**

Course Code	BBAACOR09T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1	<p>a) Basic Concepts of Direct and Indirect Taxes: Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income</p> <p>b) Residential Status and Incidence of Tax of Individual Assessee</p> <p>c) Exempted income – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).</p>				15

UNIT 2	Computations of Taxable Income under the head: a) Salaries and b) Income from House Property	35
UNIT 3	a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend	55
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4	Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.	75
UNIT 5	Filing of Returns: Due date of filing return, different types of returns, PAN, TAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax.	90

Semester		IV	
Course Title	Core Discipline Course : PRODUCTION AND OPERATIONS MANAGEMENT		
Course Code	BBAACOR10T	Credit	6
Course	To understand the production and operation function and familiarize		

Outcome	students with the technique for planning and control.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1	Nature and scope of production and Operations Management, Resources in an operating system, Principal functions of an operating system; Structures of Operating Systems, classifications of production/manufacturing processes - continuous production, repetitive process, job shop, mass manufacturing, process manufacturing, batch production, intermittent process; Preliminary idea of the problem areas of Operations Management.				15
UNIT 2	Product design and process design- meaning and steps, Facility location/Plant Location – Introduction and Meaning, Need for selecting a Suitable Plant Location, Factors Influencing Plant Location; Plant				32

	Layout – Objectives, Principles and Types of Layout - Process layout. Product layout, Fixed position layout, Cellular layout, Advantages and Limitations of Each Type of Layout, Types of manufacturing systems & layouts, material handling – principles – equipments, line balancing – problems.	
UNIT 3	Operations decisions – Production Planning and Control (PPC) in mass production / in batch / job order manufacturing - Introduction and Meaning, Need for PPC, Objectives, Phases and Functions of PPC; Capacity Management – Measurement of Capacity, Process of Capacity Planning; Scheduling Principles and Types of Scheduling.	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4	Work Study – Introduction, Advantages; Method Study – Objectives, Scope, Steps or Procedure involved in method study, Charts used in method study; Work Measurement – Objectives, Techniques; worksampling, work environment, industrial safety; Time Study – Introduction and Meaning, Steps in Making Time Study.	62
UNIT 5	Statistical Quality Control – Need for Controlling Quality, Steps in Quality Control, Objectives and Benefits of Quality Control; Quality assurance-acceptance sampling, Statistical Process Control – Control Charts – Characteristics, Benefits and Objectives of Control Charts; Quality Circles; Introduction to Total Quality Management (TQM) – Definition, Concept, Benefits; ISO-9000, Maintenance management, Safety management; Basic idea of product/ systems reliability	75

	management.	
UNIT 6	Material management- An overview of material management, Meaning and Scope, Role of Materials Management; Classes of Materials; Codification – Objectives, Advantages, Methodology; Standardization – Relevance, Definition, Specification, Advantages, Techniques; Material planning and inventory control - Need for Inventory, Right Quantity, Different Functions and Types; Inventory Control: Benefits, Techniques; ABC Analysis, VED, Economic Order Quantity (EOQ), Just-in-Time (JIT) Inventory System.	90

Semester		IV			
Course Title	Generic Elective Course :ENTREPRENEURSHIP DEVELOPMENT				
Course Code	BBAHGEC04T	Credit	6		
Course Outcome	This course provides students with a solid introduction to the entrepreneurial process of creating new businesses , role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies ,context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				

Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
1. Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship, and social entrepreneurship.				18
2. Entrepreneurship and Micro, Small and Medium Enterprises	Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.				36
3. Sustainability of Entrepreneurship	Public and private system of stimulation, support and sustainability of entrepreneurship; Role of Central Government and State Government in promoting entrepreneurship; Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups; The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.				66
STUDENT SEMINAR / INTERNAL ASSESSMENT					

4. Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	78
5. Mobilization of Resources	Mobilizing resources for start-up - Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems.	90

OR,

Semester		IV			
Course Title	Generic Elective Course :ECONOMETRICS				
Course Code	BBAHGEC04T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, etc.				
Scheme of Examination					

Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit 1	<p>Introduction to Econometrics; Basics of Probability; Classical Two Variable Linear Regression Model: Types of Data: Time Series, Cross Section and Panel Data. Concept of Population Regression Function (PRF) and Sample Regression Function (SRF). Estimation of the SRF using Ordinary Least Square (OLS). Analysis of variance and R squared. Understanding the residuals/error term. Assumptions of the model. Expectation and standard errors of the regression coefficients and the error term. Gauss Markov Theorem. Confidence intervals and tests on population regression coefficients, variance of population disturbance term, and forecasts. Testing the significance of the model as a whole. Testing the normality assumption.</p>				30
Unit 2	<p>Multiple Regression Model: The three variable case. Derivation of the coefficients. Correlation. Additional assumptions. Adjusted R square. Confidence intervals and testing of the regression coefficients. F and t tests for structural stability, contribution and justification of an explanatory variable.</p>				50
STUDENT SEMINAR / INTERNAL ASSESSMENT					

Unit 3	Other Functional Forms: Regressions in deviation form and through the origin. The log-log, log-lin, lin-log, reciprocal, log-reciprocal models with application. Dummy variables & Introduction to panel data: Intercept dummy variables, slope dummy variables, Interactive dummy variables. Dummies for testing the presence of seasonal trends. Use of dummies in fixed and random effects.	70
Unit 4	Relaxing the Assumptions of the Classical Linear Model: Multi-collinearity: The problem. Detection, Solution, Heteroscedasticity: The problem. Detection. Solution. GLS. Autocorrelation: Problem. Tests for detection. Solutions. Specification Errors: Omission of a variable, Inclusion of irrelevant variable, tests for detecting errors, errors in explanatory and dependent variable.	90

Semester		IV			
Course Title	Skill Enhancement Course : COMPUTER PRACTICALS & INDUSTRY VISIT REPORT				
Course Code	BBASSECO2M	Credit	2		
Course Outcome					
Scheme of Instruction					
Total Duration	60 Hours	Class/Week	3	Hours/week	3

Instruction Mode	Field visit, Practical Demonstration etc.				
Scheme of Examination					
Maximum Score	25	Internal	15	End Semester	10
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Module – 1 : Computer Practical					
Unit 1 : Word Processing	<p>Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.</p> <p>Creating Business Documents using the above facilities</p>				10
Unit 2 : Preparing Presentations	<p>Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.</p> <p>Creating Business Presentations using above facilities.</p>				15
Unit 3 : Spreadsheet	<p>Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling</p>				30

and its Business Applications	operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.	
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STUDENT SEMINAR / INTERNAL ASSESSMENT

Module – 2 : Industry Visit Report60

Objectives: to provide basic and hand on understanding of the industry.

Each student of this Honours Course shall undergo Practical Internship of four weeks during the vacations after fourth semester in an approved Business/Industrial/Govt./Service organization. The objective of this training is to make the student acquainted with the industrial / business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 25 marks, including Viva-Voce Examination. It will be evaluated by two examiners (one internal and one external). The training report is part of the Fourth semester. It is to be submitted by the date fixed by the College.

The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

Alternatively, if it is not possible to do industrial internship the students will prepare a project report on a topic assigned to him/ her by the college. The project report will be evaluated as

above.

Semester		V			
Course Title	Core Discipline Course : BUSINESS POLICY AND STRATEGIC MANAGEMENT				
Course Code	BBAACOR11T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I : Nature & Importance of Business Policy & Strategy	Introduction to the strategic Management Process and related concepts: Characteristics of Corporate, Business & Functional Level Strategic Management Decisions. Company's Vision and Mission : need for a mission statement, criteria for evaluating a mission statement – Goal, Process & input formulation of the mission statement.				20
Unit II: Environmental Analysis &	Analysis of Company's External Environment, Environmental Impact on Organization's Policy and Strategy, Organization's dependence on the Environment, Analysis of Remote Environment,				45

Diagnosis	Analysis of Specific Environment, Michael E. Porter's 5 Forces Model, Internal Analysis; Importance of organization's capabilities, Competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit III : Formulation of Competitive Strategies	Michael E. Porter's generic competitive strategies, implementing competitive strategies – offensive & defensive moves. Formulating Corporate Strategies : Introduction to strategies of growth, stability and renewal, types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi-domestic approach, franchising, licensing and joint ventures), types of renewal strategies – retrenchment and turnaround.	65
Unit IV : Strategic Framework	Strategic analysis & choice, strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix, Behavioural considerations affecting choice of strategy, culture and strategic leadership : implementing & operationalising strategic choice, impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic Control & Evaluation, Strategic Surveillance.	90

Semester	V
Course Title	Core Discipline Course : INDIRECT TAX

Course Code	BBAACOR12T	Credit	6
Course Outcome	To provide basic knowledge of the principles and provisions of GST and Customs Laws.		
Scheme of Instruction			
Total Duration	90 Hours	Class/Week	6
		Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc		
Scheme of Examination			
Maximum Score	75	Internal	25
		End Semester	50
Course Mapping			
Units	Course Content	Lecture Hour (Cumulative)	
UNIT-1: GST: Basic concepts	Concept of Goods and Service tax; Pre- and post-GST indirect tax structure in India; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.	10	
UNIT-2: GST: Supply	Meaning of taxable event; Meaning of goods and services; Supply – Definition, Supply of goods and services, negative list; Different types of supply – taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; Meaning of Reverse Charge, Supplies of goods and services liable to be reverse charged, Composition Levy.	20	

UNIT-3: GST: Valuation, Time and Place of Supply	Transaction value – Meaning, Inclusion in and exclusion from transaction value; Time of supply – Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Place of supply – how to find out.	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT-4: GST: Input Tax Credit and Tax Liability	Meaning of input tax, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Time limit to avail input tax credit; Documentary requirements, Input tax credit for payment of SGST, CGST, UTGST and IGST; Payment of GST.	60
UNIT -5: GST: Registration and Returns	Persons liable to be registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note; GST returns and filing.	70
UNIT -6: Customs	Definition as per Customs Act – Territorial waters, Indian customs waters, Goods, Customs Station, India, Imported Goods, Export Goods; Taxable event; Types of Customs duties (brief idea); Valuation for Customs Duty (simple problems on transaction value only); Flow patterns of import and export of goods.	90

Semester		V	
Course Title	BANKING AND INSURANCE		
Course Code	BBAADSE01T	Credit	6
Course Outcome			

Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit-1: Introduction	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.				15
Unit-2: Cheques and Paying Banker	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.				30
Unit-3: Banking Lending	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.				45
STUDENT SEMINAR / INTERNAL ASSESSMENT					
Unit-4: Internet	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM				75

Banking	Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	
Unit-5: Insurance	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	90

Semester		V			
Course Title	CORPORATE ACCOUNTING				
Course Code	BBAADSE02T	Credit	6		
Course Outcome	To enable the students to acquire the basic knowledge of Corporate Accounting and to learn the techniques of preparing the financial statements.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour

		(Cumulative)
Unit-I : Introduction and Accounting for Shares and Debentures	Meaning of company, Maintenance of books of accounts; Statutory books, Annual return. Issue of shares – Issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares; Issue of debentures, sweat equity. Issue of Rights and Bonus Share – Rules and accounting. Underwriting of shares and debentures; Rules and determination of underwriters' liability – with marked, unmarked & firm underwriting. Employee Stock Option Plan – Meaning; rules; vesting period; exercise period, Accounting for ESOP.	20
Unit-II : Buy back and Redemption of Preference Shares	Buy back of securities – Meaning, rules and accounting. Redemption of preference shares – Rules and accounting.	30
Unit-III: Redemption of Debentures	Redemption of debentures – Important provisions, Accounting for redemption by conversion, by lot, by purchase in the open market (cum and ex interest), held as investment and use of sinking fund.	40
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit-IV : Company Final Accounts	Preparation of profit and loss account and balance sheet of corporate entities; Treatment of managerial remuneration; Compulsory transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve).	55
Unit-V : Company Merger and Reconstruction	Amalgamation, absorption and reconstruction – Meaning; relevant standard and accounting in the books of transferor company, Accounting in the books of transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company	70

	transactions (including inter-company share holding). Internal reconstruction – Meaning, provisions and accounting, Surrender of shares for redistribution; Preparation of balance sheet after reconstruction.	
Unit-VI : Valuation of Goodwill and Shares	Valuation of goodwill – Valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Valuation of Shares – Valuation using different methods, i.e. intrinsic, earnings, dividend yield, earnings-price and fair value.	90

Semester		V			
Course Title	CONSUMER BEHAVIOUR & CUSTOMER RELATIONSHIP MANAGEMENT				
Course Code	BBAADSE03T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50

Course Mapping		
Units	Course Content	Lecture Hour (Cumulative)
Unit - I	Consumer Behaviour: Nature, scope & application : Importance of Consumer Behaviour in Marketing Decisions, Characteristics of Consumer Behaviour, Role of Consumer Research, Consumer behaviour – Interdisciplinary Approach.	05
Unit - II	Consumer Needs & Motivation: Characteristics of Motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McClelland's APA Theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement. Personality & Consumer Behaviour: Importance of personality, theories of personality – Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self-image, Role of self-consciousness. Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception. Perceptual Process: selection, organization & interpretation. Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories; classical conditioning, instrumental conditioning, cognitive learning & involvement theory.	25
Unit - III	Group Dynamics & Consumer Reference Groups: Different types of Reference Groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups. Family & Consumer Behaviour: Consumer Socialisation Process, Consumer Roles within a family, purchase influences and role played	45

	by Children, family life cycle. Social Class & Consumer Behaviour: Determinants of Social Class, Measuring & Characteristics of Social Class.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit - IV	Introduction: Concepts, Goals of Relationship Marketing, Evolution of Marketing Orientation, Transaction and Relationship Marketing, Customer Relationship Management – Measurement – Qualitative Measurement Methods – Quantitative Measurement Methods – Calculating Relationship Indices, Customer Relationship Survey, Design – Statistical Analysis of Customer Surveys – using Customer Relationship Survey Results.	60
Unit - V	Building Customer Relationship: Understanding Customer-Firm Relationship, Relationship value of the Customer, Customer Lifetime Value, Customer Profitability, Targeting Right Customers, Relationship Development Strategies, attracting customers and relationship challenges, Relationships in Marketing – Relationship Concepts – Relationship Drivers – Lasting Relationships, Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.	80
Unit - VI	Maintaining Relationship: Retaining customers, retention dynamics, redesigning strategies for defection, service failure and recovery, building loyalty, customer database and databasemarketing, CRM in manufacturing and service industries. The Technological Revolution – Relationship Management – Changing Corporate Cultures.	90

Semester		V			
Course Title	RETAIL MANAGEMENT & MARKETING OF SERVICES				
Course Code	BBAADSE04T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit 1: Retailing – Roles, Relevance & Trends	What is Retailing?-Functions of Retailing-Retail Strategy-Theories of Structural Change in Retailing-Retail Strategies with respect to specific product categories. Why do people shop?-Factors affecting consumer Decision Making-Stages of Consumer Decision Process-Consumer Decision Rules				15
Unit 2: Marketing Mix in Retailing	Product Management-Brand Management and Retailing-constraining factors-Category Management, Retail category management, External influences on Retail Pricing Strategies-Retail Pricing Objectives-				30

	Retail Pricing Objectives-Retail Pricing Approaches and Strategies, Selection of Promotion Mix-Advertising-Media Selection-Sales Promotion-Personal Selling-Relationship Marketing in Retailing, Retail distribution channel.	
Unit 3: Retail Space Management	Retail Location strategy-Store Space Management-Atmosphere of Internet Retailing, What is e-Marketing?-Strategy and Performance-Strategic Planning of e-Marketing, e-Business Models, e-Marketing Planning Process.	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 4: Introduction to Services	Services Vs. Customer Service, Tangibility Spectrum, Differences in Goods vs Services Marketing: Intangibility, Heterogeneity, Inseparability, Perishability, Challenges Confronted by Service Sector: Infrastructure, Technology, Employees, Consumers, Competition, Suppliers, Service Management: Traditional Marketing Mix, Expanded Marketing Mix of Services, People, Physical Evidence, Process, Expanded Mix for Services	60
Unit 5: Customer Expectations of Service	Meaning and type of Service Expectations, Level of Expectations, The Zone of Tolerance, Factors that Influence Customer Expectations of Service: Sources of Desired Service Package, Facilitator, Socializer, Differentiator; Framework for Understanding Servicescape Effects on Behaviour: The Underlying Framework, Behaviours in the Servicescape, Internal Responses to the Servicescape, Environmental Dimensions of the Servicescape, Concept of Service blue printing	75

Semester	V
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Course Title	HUMAN RESOURCE DEVELOPMENT : SYSTEMS AND STRATEGIES				
Course Code	BBAADSE05T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I : Introduction to Human Resource Development	Concept; Relationship between human resource management and human resource development; HRD matrix; HRD interventions; Roles and competencies of HRD professionals; Challenges in HRD.				15
Unit 2 : HRD Process	Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs				30
Unit 3: Training and	Training and development: objectives, overview of training process, Training Need Identification,				45

Development	analysis and assessment, designing training methods, factors in designing a training programmes, role of trainer in training programmes, determining effectiveness of training programmes	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 4: HRD Interventions and Applications	<p>HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.</p> <p>HRD Applications: Coaching and mentoring, Career management and development; Employee counselling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.</p>	60
Unit 5: Evaluating the HRD Effort	Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD	75
Unit 6: Emerging issues in HRM and International HRM	<p>Concept and Importance of Strategic HRM in the Modern Business World. E-HRM;</p> <p>HRIS (Human Resource Information System)-Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices.</p>	90

Semester	V
Course Title	TRAINING AND DEVELOPMENT

Course Code	BBAADSE06T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I : Introduction	Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training ; Role of external agencies in Training and Development.				10
Unit II : Training Needs Assessment (TNA)	Organizational Support for need assessment, operational analysis / Organizational analysis, requirement analysis, individual analysis. Motivational aspects of HRD :Development cycle; Reinforcement for behaviour modification- Learning theories, stages of learning, learning principles, challenges to				20

	<p>become learning organization, trainee readiness, trainee motivation to learn, motivational theories.</p>	
<p>Unit III : Training and Development Methodologies</p>	<p>Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment.</p> <p>Development Techniques for enhancing decision- making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brain Storming, Counselling, Position Rotation, Team Building, and Sensitivity Training .</p>	40
STUDENT SEMINAR / INTERNAL ASSESSMENT		
<p>Unit IV: Evaluation of Training and Development</p>	<p>Reasons for evaluating Training and development programs, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Methods of evaluating effectiveness of</p> <p>Training Efforts ; Kirkpatrick</p>	55

Unit V : Emerging Trends in Training and Development	Team training and six sigma training; Electronic Enabled Training Systems (EETS)-Concept and types, benefits and challenges in using EETS; concerns in implementation of EETS – availability, incorporation, extension, and learning renewals for EETS; use of EETS and its up scalability; follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.	70
Unit VI : Human Resource Development concept	HRD at micro and macro levels - Sub - systems of HRD - role of HRD function-concept of career – career Stages - career planning and development - need - steps in career Planning - methods of career planning and development - career development Actions and programs - career problems and solutions - guidelines for Career management. Concept of management development - need and importance of Management development - management development process- Leader centered techniques of management development.	90

Semester		VI			
Course Title	FINANCIAL INSTITUTIONS & MARKETS				
Course Code	BBAACOR13T	Credit	6		
Course Outcome	The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6

Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1: Financial System	Meaning and functions of a financial system, Nature and role of financial instruments, financial institutions, financial markets and financial services, Linkages between Economy and Financial System, Structure of Indian Financial System: An overview of the Indian financial system.				10
UNIT 2: Money and Banking	Definition and functions of money, Creation of money, Salient provisions of the Banking Regulation Act, Present structure of commercial banking system in India, functions of banks, Priority sector lending, Risk management in Indian banks, NPAManagement, Products offered by Banks and FIs: Retail banking and corporate banking products, Role of Technology in Banking services: Core Banking Solution (CBS), NEFT, RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs, Salient provisions of RBI Act, Role of RBI as a central banker.				30
UNIT 3: Financial Markets	Role and Importance of Financial Markets, Financial Markets: Money Market and Capital Market, Factors affecting Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market, Role and functions of these markets. Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of				55

	Shares, Preferential Issue of Shares. Corporate Listings: Listing and Delisting of Corporate Stocks.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4: Secondary Markets in India	Introduction to Stock Markets: Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues. Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split) on index with numerical examples, free float vs. full float methodology, classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE.	80
UNIT 5: Money Markets in India	Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market.	90

Semester		VI	
Course Title	RESEARCH METHODOLOGY & PROJECTWORK		
Course Code	BBAACOR14T	Credit	6

Course Outcome	To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research.				
Scheme of Instruction					
Total Duration	45 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS, DISSERTATION				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Module – 1 : Research Methodology (3 credits)					
Unit I: Introduction to Research Methodology, Research Process and Design	Definition, Meaning, Objectives and Categories of Research, Features of good research studies, Types of Research Studies, Scientific & non scientific methods, Research Methods & Research Methodology, Research Problem formulation and statement of research objectives – definition, selection of the Problem– techniques involved; Meaning, need, features of Research Design.				07
Unit II: Sampling Design & Measurement Scales	Some Fundamental Definitions and Need for Sampling, Different types of sampling, Basic concepts of statistic, parameter, Standard Error, Important Sampling Distributions. Concept, meaning and definition of measurement and scaling. Types of data and measurement scales- nominal, ordinal, interval and ratio. Concept of reliability and validity, Basic Concepts.				22
Unit III: Methods of Data Collection and Data Analytics – Basic Concept	Concept of Primary data and secondary data. Methods of Collection of Primary Data. Questionnaire Design. Concept of null hypothesis, alternative hypothesis, Type-I error, Type-II error, level of significance and power of a test. Parametric tests (considering univariate single/two /three population set up) - z -test, t- test, F- test, χ^2 test, Nonparametric tests.				38

Unit IV : Interpretation and Report Writing	Interpretation – Meaning, techniques, precaution, significance of Report Writing, Steps in Writing Report, Layout and Types of the Research Report, Oral Presentation, Procedure of writing Bibliography, Use of Computer & Computer Technology.	45
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STUDENT SEMINAR / INTERNAL ASSESSMENT

Module – 2: Project Work (3 credits)90

Each of the students has to undertake a project individually under the supervision of a teacher of the concerned college and to submit the same following the guidelines stated below.

- Language of the Project Report and Viva-Voce Examination must be in English. It must be typed and spirally bounded.
- Failure to submit the Project Report or failure to appear at the Viva-Voce Examination shall be treated as “absent” in the examination. In such case, he / she can submit the Project Report and appear at the Viva-Voce Examination in the subsequent year(s) (within the time period as per University rules).
- No marks will be allotted on the Project report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted to Viva-Voce Examination unless a candidate submits his / her Project report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average of the marks awarded by the internal and external experts will be allotted to the candidate.
- The project report should be restricted to 2,500 words.
- Components of the Project Report

Cover page: This should contain the title of the project proposed, to whom it is submitted, for which degree, name of the author, name of the supervisor, year of submission, name of university.

Acknowledgement: Various organizations & individuals who might have provided assistance / co- operation during the process of carrying out the study.

Documents to be attached with the Final Project Report:

1. Approval letter from the supervisor (As per Annexure 1)
2. Student’s declaration (As per Annexure 2)
3. Certificate from the competent authority of the organization/ institution, if the student undertakes the project work in any organization / institution.

• **Body of the Report:** The body of the report should have these four logical divisions:

Introduction: this will cover the background, rationale / need / justification, brief review of literature, objective, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), and Chapter Planning.

Conceptual Framework/ National/ International scenario (relating to the topic of the

Project).

Presentation of Data, Analysis & Findings (using the tools and techniques mentioned in the methodology). **Conclusion, limitations and Recommendations:** In this section, the concluding observations based on the main findings, limitations of the study and suggestions are to be provided.

Bibliography and References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

Annexure: Questionnaires (if any), relevant report etc.

• **No. of copies to be prepared:** Three (3) copies of the Project Report are to be prepared – one for the student and other two for submission.]

Annexure-1
Supervisor's Certificate

This is to certify that Mr. / Msa student of BBA(Hons.) of(College) under the West Bengal State University, Barasat, has worked under my supervision and guidance for his / her Project Work and prepared a Project Report with the title

.....

.....

..... His / her work is genuine and original to the best of my knowledge.

Place : Signature Date : Name: Designation:

Annexure-2
Student's Declaration

I hereby declare that the Project Work with the title (in block letters)

.....

.....

..... submitted by me for the partial fulfilment of the degree of BBA(Hons.) under the West Bengal State University, Barasat, is my original work and has not been submitted earlier to any other University / Institution for the fulfilment of the requirement for any course of study. I also declare that no chapter of this manuscript in whole or part has been incorporated in this report from any earlier work done by others or by me. However, extracts of any literature which has been used for this report are duly acknowledged providing details of such literature in references.

Signature

Name:
 Address:
 Place: Registration No.
 Date: Roll No.

..... Cover Page / Title page.....

Project Report
 (Submitted for the Degree of BBA(Hons.)
 at (College) under West Bengal State University)

Title of the Project
 XXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 ... (Month & Year of Submission) ...

Submitted by
 (Name of the Candidate)
 Registration No. :
 Roll No. :

Supervised by
 (Name of the Supervisor)
(Designation)
(Name of the College).....

Semester		VI			
Course Title	FINANCIAL STATEMENT ANALYSIS				
Course Code	BBAADSE08T	Credit	6		
Course Outcome	Our purpose is to learn financial statement analysis from the point of view of the primary and everyday users of financial statements: company managers, lenders, and stock analysts.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				

Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content			Lecture Hour (Cumulative)	
UNIT1: Introduction to Financial Statements Analysis	Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits.			20	
UNIT2: Ratios for FSA	Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios.			40	
UNIT 3: Fund Flow and Cash Flow Statements	Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statements as per relevant Accounting Standard; analysis and interpretation of the cash flow position.			60	
STUDENT SEMINAR / INTERNAL ASSESSMENT					
UNIT4: Equity Analysis	Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-			80	

	EarningsRatio; Why P/E multiples vary; DuPont Formula.	
UNIT 5: Corporate Distress Prediction	Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis.	90

Semester		VI			
Course Title	INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT				
Course Code	BBAADSE07T	Credit	6		
Course Outcome	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.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit 1: Introduction	Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Concept and measurement of Return and Risk; Systematic and Unsystematic Risk; Securities Markets (primary and secondary); Market Indices.				05
Unit 2: Security Analysis	Sources of Information; Valuation of securities - valuation of shares (Dividend discount models - no growth, constant growth, two stage growth model) and price of bond; Fundamental Analysis-Economic, Industry and company analysis; Technical Analysis – various techniques (No numerical in technical analysis).				35
Unit 3: Efficient market Hypothesis	Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their implications for investment decisions. (No numerical				40

	in EMH).	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit 4: Portfolio Management	Portfolio returns and risk - Diversification of risk; Markowitz's portfolio model - risk and return for 2 and 3 asset portfolios; Investor risk and return preferences: Indifference curves and concept of efficient frontier; Optimum portfolio; Market Model: concept of beta; Systematic and unsystematic risk (Including numerical).	60
Unit 5: Capital Market Theories	Capital Market Line; Capital Asset Pricing Model - Characteristic line, Security market Line; Expected return, Required return; Overvalued and undervalued securities.	80
Unit 6: Mutual Fund and Portfolio Evaluation	Mutual Funds, Classification of mutual fund schemes, Advantages and disadvantages of investing through mutual funds, Calculation of Net Asset Value (NAV) of a Fund; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures.	90

Semester		VI			
Course Title	INTREGRATE MARKETING COMMUNICATIONS & BRAND MANAGEMENT				
Course Code	BBAADSE09T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1: Introduction to IMC	Understanding IMC - Marketing Communication, Concepts, definitions, Advertising – Advertising strategy: advertising campaign, strategy statement				15

	and approach, Sales Promotion: sales promotion programme, trade, consumer contest, push and pull strategy, POP display, sampling, Corporate Advertising, PR & Publicity, Direct Marketing.	
UNIT 2: Media planning & Strategy	Media Planning & Strategy - Developing the Media Plan Introduction to media planning, developing media plan, Steps, Information required, different types of media planning, Budget & Control – Steps, approaches, methods, advertising effectiveness, pre testing post testing, testing tools, Measuring IMC performance, Setting communication effectiveness, conduct research, ad testing process, post testing, and testing promotional tools.	30
UNIT 3: Legal & Ethical Aspects of Advertising	The Legal & Ethical Aspects of Advertising – Broad concept, regulations regarding legal and ethical aspects of advertising, ASCII, deceptive and misleading advertising	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4: Developing a Brand Strategy	Customer based brand equity, Making a strong brand, brand knowledge, sources of brand equity, identifying & establishing brand positioning, defining a brand mantra, Brand elements, brand vs. product, Can anything be branded? Branding challenges & opportunities, strategic brand management process.	60
UNIT 5: Brand Resonance & Brand Value chain	Building a strong brand – the four steps of brand building, Building brand communities, the brand value chain – value stages, implications, Criteria for choosing brand elements, Options & tactics for brand elements, Product strategy, pricing strategy, channel strategy, Co – branding, celebrity endorsement.	75
UNIT 6: Developing a Brand & Brand Equity	Brand Building: brand knowledge, brand portfolios & market segmentation, steps in brand building, Brand Equity – the brand equity concept, identity & image, establishing a brand equity management system, measuring sources of brand equity & consumer mindset.	90

Semester		VI			
Course Title	DISTRIBUTION & LOGISTICS MANAGEMENT				
Course Code	BBAADSE10T	Credit	6		
Course Outcome					
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1: Channel Management	Introduction, Marketing Channels, Designing Channels, Selection and Recruitment of Channel Partners, Channel Motivation, Channel Relationships Management, Channel Evaluation, Information Systems for Channels.				20
UNIT 2: Emerging Concepts in Distribution Management	Introduction, Indian Distribution Scenario at Present, Vertical Marketing System, Horizontal and Multi-Channel Marketing Systems, Understanding Distribution of Services, Transportation, Inventory, Warehousing and Packaging Decisions.				40
UNIT 3: Introduction to Logistics	Introduction, Definition of Logistics and Logistics Management, Types of Logistic Activities, Importance of Logistics Management, Determinants of Designing Logistical System, Role of Logistics in an Economy, Difference between Logistics and Supply Chain Management, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organized Retail in India.				60
STUDENT SEMINAR / INTERNAL ASSESSMENT					
UNIT 4: Logistical	Introduction, Objectives, Concept of Logistical Packaging, Design Consideration in Packaging,				70

Packaging	Types of Packaging Material, Packaging Costs.	
UNIT 5: Integrated Logistics	Introduction, Objectives, Concept of Integrated Logistics, Inventory flow, Information flow, Operational Objectives of Integrated Logistics, Barriers to Integration, Organisation structure, Measurement system, Inventory ownership, Information technology, Knowledge transfer capability, Logistical Performance Cycle, Logistics performance cycle, Manufacturing support performance cycle, Procurement performance cycle.	90

Semester		VI			
Course Title	INDUSTRIAL RELATIONS & H.R. COMPLIANCES				
Course Code	BBAADSE11T	Credit	6		
Course Outcome	The objective of the course is to enable the student to become familiar with the concept of industrial relations and its approaches as well as key institutions.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
Unit I	Nature, concept, scope and environment. Evolution of IR and models(confrontation,collaboration).				18
Unit II	Contemporary issues: quality circles, labour and ILO, WTO. Reports of the National Labour Commission.				36
Unit III	Causes and effects, Methods of settling disputes(conciliation, mediation, arbitration,adjudication). Collective bargaining: concepts, necessity and significance, process,limitations, productivity types of bargaining,				54

	negotiation.	
STUDENT SEMINAR / INTERNAL ASSESSMENT		
Unit IV	Nature(structure and leadership) role, emergence, functions, problems, relevance and evolution of trade union movement(including in management in India, contemporary role of trade union in service sector organizations).	72
Unit V	Empowerment and worker participation (including reference to India). Future direction of IR(implications of contractual labour).	90

Semester		VI			
Course Title	PERFORMANCE & COMPENSATION MANAGEMENT				
Course Code	BBAADSE12T	Credit	6		
Course Outcome	To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.				
Scheme of Instruction					
Total Duration	90 Hours	Class/Week	6	Hours/week	6
Instruction Mode	CHALK & TALK, SEMINARS etc				
Scheme of Examination					
Maximum Score	75	Internal	25	End Semester	50
Course Mapping					
Units	Course Content				Lecture Hour (Cumulative)
UNIT 1: Conceptual Framework of Performance Management	Performancemanagement process; Objectives of performance management system; Historicaldevelopment in India; Performance management and performance appraisal; Linkage of performance management system with other HR practices.				15
UNIT 2: Components of Performance Management	Performance planning;Ongoing support and coaching; Performance measurement and evaluation; Performancemanagement and appraisal; Methods of performance appraisal;				30

System	Appraisal Communication; Counseling; Identifying potential for development; Linking pay with performance.	
UNIT 3: Implementation and Issues in Performance Management	Implementing performance management system - Strategies and challenges; Characteristics of effective performance metrics; Role of HR professionals in performance management; Performance management as an aid to learning and employee empowerment; Ethical and legal issues in performance management; Use of technology and e-PMS; Performance management practices in Indian organizations.	45
STUDENT SEMINAR / INTERNAL ASSESSMENT		
UNIT 4: Compensation Management	Compensation management process, Forms of pay, Financial and nonfinancial compensation; Introduction to Job Evaluation; Methods of Job Evaluation; Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components; Construction of optimal pay structure; Modern trends in compensation.	60
UNIT 5: Incentive and other benefits	Incentives plans for production employees and for other professionals; Developing effective incentive plans, Pay for performance, Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits; Benefits & Incentive practices in Indian industry.	75
UNIT 6: Legal framework of Wage determination	Different aspects: Tax Planning, Downsizing, VRS, Gratuity, Commutation, Pension plans, Machinery for wage fixation – Wage Boards – Pay Commissions – Statutory Wage Fixation; Welfare Legislations; Overview of the Payment of Wages Act, 1936, the Payment of Bonus Act, 1965, the Minimum Wages Act, 1948.	90