

ભાસ્કર સભા ના. ૨૬૧૭/૨૦૧૮. ૬.૬.૨
૫૨)-સુચારિત સભા ના. ૨૬૧૬) ૨૦૧૬

BBA 2019 CBCS Syllabus

Saurashtra University

RAJKOT

(Accredited Grade A by NAAC)



Faculty of Business Management
Syllabus
For

**Bachelor of Business
Administration(B.B.A.)**
Choice Based Credit System
Effective From

JUNE - 2019

Saurashtra University

RAJKOT

(Accredited Grade A by NAAC)

BBA Semester-I

Sr. No	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA101	Foundation	Communication Skills and Business Writing	3	30	70	100
2	19BBA102	Core	Micro Economics	3	30	70	100
3	19BBA103	Elective	Elements of Business Mathematics	3	30	70	100
4	19BBA104	Core	Fundamentals of Management	3	30	70	100
5	19BBA105	Core	Forms of Business Organization	3	30	70	100
6	19BBA106	Elective	Principles & Practice of Accounting	3	30	70	100
7	19BBA107	Allied	Environmental Science	3	30	70	100
8	19BBA108	Core	Office Automation	2+2*	15-T	35-T 50-P	100
Total				24	225	575	800

* 2 Practical = 1 Credit

BBA Semester-II

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA201	Foundation	Conversational English	3	30	70	100
2	19BBA202	Core	Macro Economics	3	30	70	100
3	19BBA203	Elective	Advance Techniques of Business Mathematics	3	30	70	100
4	19BBA204	Core	Emerging Trends in Contemporary Management	3	30	70	100
5	19BBA205	Elective	Business Accounting	3	30	70	100
6	19BBA206	Allied	E-Commerce	3	30	70	100
7	19BBA207	Core	IT Tools for Business	2+2*	15-T	35-T 50-P	100
8	19BBA208	Project	Practical Studies	3	-	100	100
Total				24	195	605	800

* 2 Practical = 1 Credit

MICRO ECONOMICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	I	Core	19BBA102	Micro economics	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools of economics.
- To make enable students for understanding application/working of economic theories, concepts and tools in real market conditions.
- To develop ability of students to apply principles, concepts and tools of economics.
- To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.

COURSE CONTENT

Unit - 1	Definition of Economics:
	Definition of Economics: Meaning, history, definitions (classical, neo classical and scarcity), nature and scope. Concepts of economic activities and non economic activates
Unit – 2	Theories of Demand and Supply
	Theories of Demand and Supply I. Meaning of demand, demand schedule, demand curve, determinants of demand, law of demand, exceptions to law of demand II. Meaning of elasticity of demand, its types, factors affecting to price elasticity of demand, practical significance of price elasticity of demand III. Meaning of supply, factors determining supply, law of supply.
Unit - 3	Utility analysis,
	Utility analysis:- Utility, total and marginal utility. Law of diminishing marginal utility. Law of equiv.-marginal utility.
Unit – 4	Market structure
	Market structure: Meaning of market, classification, meaning and features of perfect competition, monopoly, oligopoly and monopolistic competition.

REFERENCES

- Principles of economics –by DM MITHANI
- Micro Economics by HL Ahuja-S.CHAND & COMPANY LTD

ELEMENTS OF BUSINESS MATHEMATICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	I	Core	19BBA103	Elements of Business Mathematics	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To sharpen mathematical abilities in making Business Decision

COURSE CONTENT

Unit - 1	Permutation & Combination
	<ul style="list-style-type: none"> • Permutations (Meaning, formula) • Permutations of different things • Permutations of Similar things • Restricted Permutation • Combinations (Meaning formula) • Combinations of things taken some or all at time • Some Restricted Combinations - Examples
Unit - 2	Arithmetic & Geometric progression
	<ul style="list-style-type: none"> • Sequence, Series • Arithmetic Progression <ul style="list-style-type: none"> ○ Definition ○ N^{th} Term, Sum of n terms (With Proof) • Geometric Progression <ul style="list-style-type: none"> ○ Definition ○ N^{th} Term, Sum of n terms (With Proof)
Unit - 3	Binomial Theorem
	<ul style="list-style-type: none"> • Introduction • Binomial Theorem (Without Proof) • Position of Terms • Characteristics of Binomial theorem • Binomial Coefficient • Examples
Unit - 4	Mathematical Induction
	<ul style="list-style-type: none"> • Introductions • Principle of Mathematical Induction • Meaning of Sequence and Series • Sigma Notation $\sum n, \sum n^2, \sum n^3$ (with proof) • Examples

REFERENCES

- Business Mathematics by Sancheti&Kapoor - Sultan & Chand

FUNDAMENTALS OF MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	I	Core	19BBA104	Fundamentals of Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

This course contains only introductory aspects of business management. It primarily focuses on meaning, importance, and functions of business management. The course helps students across the disciplines to overview business management. The basic objective is to help the students understand the fundamental concepts and principles of management. The students are required to study only primary aspects of management.

COURSE CONTENT

Unit - 1	Introduction to Business Management
	Concept of Management and Salient Features of Modern Management; Management as an Art and as a Science; Management as a Profession; Management Process (Functions of Management); Significance of Management; Brief idea of Managerial Role (Views of Mintzberg);
Unit - 2	Planning
	Concept and Definition of Planning; Nature of Planning; Planning Process; Planning Premises: Concept and types; Need and Importance of Planning Types or Components of Plans (Brief idea relating to objective, policy, rule, procedure, budget, strategy schedule, and project);
Unit - 3	Organising and Staffing
	Concept and Definitions of Organising; Organising Process (Creating Organisation Structure); Brief Idea of Situational Factors Affecting Organisation Structure; Elementary Idea (only concept) of Forms of Organisation Structure, including Functional Organisation, Committee Organisation, Project Organisation, Matrix Organisation, Network Organisation, and Virtual Organisation. STAFFING: Concept of Staffing; Functions of Staffing (in brief); Factors Affecting Staffing Decisions
Unit - 4	Directing and Controlling
	DIRECTING: Concept; Directing Tools (only concept and features of leadership, motivation, communication, and supervision); Importance of Directing. CONTROLLING: Concept; Controlling Process; Role/Importance of Controlling;

REFERENCES

- Ramesh Rudani: *Principles of Management*, McGraw-Hill India Private Limited, New Delhi, India, 2014
- LM Prasad: *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi, India.
- Koontz and Wehrich: *Essentials of Management*, McGraw-Hill, New Delhi, India.

FORMS OF BUSINESS ORGANISATION

Name of Course	Semester	Core/Elective/Allied/Practical Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	1	Core	19BBA105	Fundamentals of Management	3	30	70	2 1/2 Hours

COURSE OBJECTIVES

To make the students familiar with the basic concepts in commerce, trade and industry, to expose them to modern business world and to make familiar with different forms of business organizations, their formation and management.

COURSE CONTENT

Unit - 1	<ul style="list-style-type: none"> NATURE AND SCOPE: Meaning, scope and evolution of commerce & industry, - Industrial Revolution- its effects on Business and Economy. HUMAN OCCUPATION: Meaning, features, objectives and scope of Business, Profession, Employment and Vocation. Various forms of Business Organization: Sole proprietorship, Partnership, Joint Stock Company, Co-operative society, Public Enterprise, Non-profit organization.
Unit - 2	<ul style="list-style-type: none"> SOLE PROPRIETORSHIP: Meaning, characteristics, formation, merits and demerits. PARTNERSHIP: Meaning, characteristics, formation, merits and demerits. Types of Partnership firm, Limited Liability Partnership, Conversion of Partnership in to Joint Stock Company.
Unit - 3	<ul style="list-style-type: none"> JOINT STOCK COMPANY: Meaning, characteristics, formation, merits and demerits. Types of company, Concept of One Person Company. CO-OPERATIVE SOCIETY: Meaning, characteristics, formation, merits and demerits. Federal Co-operative Society
Unit - 4	<ul style="list-style-type: none"> BUSINESS COMBINATION: Meaning, Causes and Types of business combinations Brief study of following forms of combinations: Pools- Cartels-Holding Company - Merger and amalgamations Special Economic Zone: Meaning, Characteristics, Objectives, Merits and Demerits.

REFERENCES

- Fundamentals of Business Organisation by Y. K. Bhushan, Sultan Chand and Sons.
- Modern Business Organisation and Management, By S. A. Sharlekar
- Industrial Organization Management: By S.A. Sherlekar, Patil, Paranjpe, Chitale
- Business Organization and Management: By Jallo, Tata McGrawHill
- Industrial Organization and Management: By Dr. C. B. Gupta
- Business Organization and Management: By Dr. C. B. Gupta

PRINCIPLES AND PRACTICE OF ACCOUNTING

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	1	Core	19BBA106	Principles & Practice of Accounting	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding of the basic accounting system through book-keeping mechanism and to impart skills for preparation of financial statements.

COURSE CONTENT

Marks: 80 % Examples and 20 % Theory.

Unit - 1	<ul style="list-style-type: none"> Definition, Nature, Scope and Objectives of Accounting. Terms used in financial accounting, Relationship of accounting with economics and statistics, Role of Accountant. Generally Accepted Accounting Principles, Accounting as a Measurement discipline. Business Transactions – Meaning and Classification, Classification of Account, Rules of Debit and Credit, Accounting equation.
Unit – 2	<ul style="list-style-type: none"> Journal, Ledger, Posting and balancing of ledger accounts. Preparation of Trial Balance
Unit - 3	<ul style="list-style-type: none"> Subsidiary Books: Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Cash Book and Petty Cash Books
Unit – 4	<ul style="list-style-type: none"> Preparation of Final Accounts: Trading Account, Profit & Loss Account and Balance Sheet, Closing entries, Adjustments entries (Sole Proprietorship only). Accounting Errors – Types of Errors, Rectification of Errors, and Effects of Errors on Final Accounts.

REFERENCES

- Financial Accounting- by V.K. Goyal, Excel Books, New Delhi
- Principles and Practice of Accounting. - by Gupta and Gupta (Sultan Chand & Sons, Delhi)
- Introduction to Accountancy-by S.N. Maheshwari (Vikas Publishing House, New Delhi)
- Financial Accounting. By Narayan Swamy (Prentice Hall India, New Delhi)
- Financial Accounting. By Ashish Bhattacharya (Prentice Hall India, New Delhi)
- Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co, New Delhi)
- Principles and Practice of Accountancy-by Rana-Dalal (B.S.Shah, Ahmedabad)
- Principles and Practice of Accountancy –by S.P.Shah (Mahajan Publishing House, Ahmedabad)

ENVIRONMENTAL SCIENCE

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	I	Core	19BBA107	Environmental Science	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To create awareness among the students regarding environmental situation, Legislations and International treaties and motivate to contribution for creating awareness in the Society.

COURSE CONTENT

Unit - 1	<ul style="list-style-type: none"> Environment: Definition and Components of Environment: Lithosphere Hydrosphere Atmosphere, Biosphere. Biogeochemical cycles - Carbon, Nitrogen and Hydrological Cycle. Concept of Ecology and Ecosystem Environment Science: Definition, Principles and Scope; Environment awareness programmes.
Unit - 2	<ul style="list-style-type: none"> Natural Resources and Wealth: Meaning and Types of Resources, Exploitation of Resources. Wealth: Meaning, Distinction between Wealth and Resources, Optimum Conversion of Resources into wealth. Anthropogenic Waste, Man-made Industrial waste.
Unit - 3	<ul style="list-style-type: none"> Environmental Degradation: Meaning and Causes, Degradation of Urban Land, Forest and Agricultural Land due to natural causes and human interference: Global Warming Environmental Management: Meaning, Development and Environmental Linkages, Environmental concerns in India. The need for sustainable development,
Unit - 4	<ul style="list-style-type: none"> Disaster Management: Meaning, Need and Planning with reference to Flood, Storms, Tsunami, Cyclones and Earthquakes in India. Environmental Management System: ISO - 14000, Environment Audit, Eco-Friendly products (Ecomark), Green Industry, Carbon Credit.

REFERENCES

- Environmental Management: By N K Oberoi, ExcelBooks, Delhi
- Environmental Management: By G N Pandey, Vikas Publishing House.
- Text Book of Environment: By K M Agrawal, MacMillan.
- Environmental Impact Assessment: By L W Canter, McGraw Hill, New Delhi
- Environmental Priorities in India: By Khoshoo, Environmental Society, New Delhi
- Environmental Economics: By Karpagam M. Sterling Publishing, New Delhi

OFFICE AUTOMATION

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	I	Core	19BBA108	Office automation	2+2*	15-T	35-T 50-P	2 Hours

* 2 Practical = 1 Credit

COURSE OBJECTIVES

The objective of the course is to make students aware about basics of computers, peripheral devices, internet environment, word processing, spread sheets and presentation

COURSE CONTENT

Unit No. 1 to 3 -> Theory of 50 Marks and Unit No. 4 -> Practical of 50 Marks

Unit - 1	Computer Basics
	Definition of computer, Block Diagram of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital computer (Mini, Micro, Mainframe, Super), Hybrid computer <ul style="list-style-type: none"> Types of Memory: RAM, ROM, PROM, EPROM, EEPROM Storage Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive
Unit - 2	Input and Output Devices
	<ul style="list-style-type: none"> Input Devices: Key board, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen Output Devices <ul style="list-style-type: none"> - Visual Display Unit: CRT, LCD - Printers: Impact (Daisy Wheel, Dot Matrix Printer), Non-Impact (Drum, Ink-Jet, Laser)
Unit - 3	Internet Basic
	<ul style="list-style-type: none"> Internet Concept Internet Services: E – Mail, Chatting, Conferencing, Internet Telephony Internet Connection Methods: Dial Up Connection, Leased Line Connection Addressing: IP Addressing, DNS Overview: FTP, WWW, Web, Browser
Unit - 4	Practical
	<ul style="list-style-type: none"> MS-Word Editing, Font formatting, Paragraph formatting, Page setups and printing document, Mail-merge Ms-Excel Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(), if(), or(), and(), not(), date(), now(), time(), fv(), pv(), pmt(), ipmt(), irr(), yield(), rate()) MS- Powerpoint Preparing interactive presentation Viewing and navigating presentation

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Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Theory 2 Hours/week = 2 credits and additional practical 4 hours/week = 2 credits. Total credit is 4.

Examination:

- Theory Examination – Total marks 50 (35 marks of university examination and 15 marks of internal). University examination: 2 Hours
- Practical Examination – Total Marks 50 (No Internal Marks). University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 14 marks in University examination and minimum 6 marks in internal)
- Practical: Minimum 40% (Minimum 20 marks in University examination)

REFERENCES

- Computer Fundamentals and Information Technology – By Bharat & Co.
- Computer Fundamentals – BPB Publications - By P.K.Sinha

REFERENCES

- Spoken English: A Foundation Course by KamleshSadanand and SusheelaPunitha (Part I and Part II)
- Telephoning in English Third Edition by B. Jean NateropeAbd Rod Revell
- Business communication by Sultan Chand & Sons.

MACRO ECONOMICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA202	Macro Economics	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools of macro-economics.
- To make enable students for understanding application/working of macro-economic concepts and tools in actual conditions.
- To develop ability of students to apply principles, concepts and tools of macro-economics.
- To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of macroeconomics.

COURSE CONTENT

Unit - 1	Demographic issues
	Demographic issues: relationship between size of population and economic development, concepts of birth rate, death rate, life expectancy at birth and density of population. Recent demographic trends in India, causes of large size of population, its effects on economic development and current population policy
Unit – 2	Inflation
	Inflation: definition-inflation and deflation, types, causes, effects and measures to regulate inflation. Concept of price index-meaning and types
Unit - 3	National income
	National income: concepts of national income-GDP,GNP&NNP, PERSONAL INCOME,PERSONAL DISPOSABLE INCOME,,MONEY AND REAL INCMOE. Recent trends of national income, inequalities of income-causes, effects and remedies.
Unit – 4	International trade
	International trade: what is a trade? Distinction between internal and international trade, Balance of trade and balance of payment, Concepts of Devaluation, Dumping, Exchange rate, Tariff and Quotas.

REFERENCES

- Macro Business Environment: Suman K. Chakraborty- Himalaya publication house
- Indian economy: VK Puri& SK Misra - Himalaya publication house
- Principles Of Economics-DmMithani-

ADVANCE TECHNIQUES OF BUSINESS MATHEMATICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA203	Advance techniques of Business Mathematic	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To sharpen mathematical abilities in making Business Decision
- Improve logical and reasoning abilities

COURSE CONTENT

Unit - 1	Determinants
	<ul style="list-style-type: none"> • Definition • Order 2 \times 2, 3 \times 3 • Cramer's rule (two, three variables) • Properties of determinant • Examples
Unit - 2	Matrices
	<ul style="list-style-type: none"> • Definition • Types of Matrices • Matrix Operation • Transpose of Matrix • Adjoint of Matrix, Inverse of Matrix • Solution of Simultaneous linear equation using inverse matrix • Examples
Unit - 3	Limits
	<ul style="list-style-type: none"> • Introduction, meaning of $x \rightarrow a$, $x \rightarrow \infty$, $x \rightarrow 0$ • Limit of a Function, (Definition) • Rules of limits • Standard limits • $\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = n \cdot a^{n-1}$ • $\lim_{n \rightarrow \infty} (1 + 1/n)^n = e$ • $\lim_{h \rightarrow 0} \frac{a^h - 1}{h} = \log a$ • $\lim_{h \rightarrow 0} \frac{e^h - 1}{h} = 1$ (Without Proof) • Examples
Unit - 4	Mathematics of Finance

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| | <ul style="list-style-type: none">• Introduction• Simple Interest. Compound Interest• Effective Rate of Interest• Present Value of Money under compound interest• Annuity & Sinking Fund• Examples |
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REFERENCES

- | |
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| <ul style="list-style-type: none">• Business mathematics by sancheti& Kapoor – Sultan & Chand• Fundamental of mathematics and statistics by v.k.kapoor&s.c.gupta – Sultan & Chand |
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EMERGING TRENDS IN CONTEMPORARY MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA204	Emerging trends in contemporary management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

This course presents some issues relating to contemporary business management theory and practices. It primarily focuses on historical development of management as well some issues relevant to modern management. The objective is to help the students glimpse some key issues relevant to modern management practices across the globe.

COURSE CONTENT

Unit - 1	Schools of Management Thoughts and Modern Management
	Elementary Idea of Main Schools of Management Thoughts ----Scientific Management School; Administrative Management; Neoclassical Schools of Management; System School of Management; Contingency Schools of Management
Unit - 2	Managing Employee Motivation
	Employee Motivation: Concept of Motivation. Types of Financial and Non-Financial Motives; Job Enrichment: Concept and Techniques; Work Life Balance: Concept, Positive Effects, and Managerial Actions. Job Satisfaction: Concept and Factors;
Unit - 3	Management of Change
	Concept and Nature; Planned Change Process; Resistance to Change: Causes and Remedies; Change Agent: Internal and External Change Agent, Emerging Role of Change Agents;
Unit - 4	Some Issues in Managing Employees
	Creativity and Innovation: Concept of Creativity and Innovation, Promoting Innovation and Creativity; MIS: Concept, Process and Significance; TQM: Concept, Scope and Significance;

REFERENCES

- Ramesh Rudani: Principles of Management, McGraw-Hill India Private Limited, New Delhi, India, 2014
- LM Prasad: Principles and Practice of Management, Sultan Chand & Sons, New Delhi, India.
- Koontz and Weihrich: Essentials of Management, McGraw-Hill, New Delhi, India.
- David Fred R: Strategic Management, Prentice Hall, New Delhi.
- Internet sources: Companies' official websites, Wikipedia, and other Internet sources.

BUSINESS ACCOUNTING

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA205	Business Accounting	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding of the basic accounting system through book-keeping mechanism and to impart skills for preparation of financial statements.

Marks:80 % Examples and 20 % Theory.

COURSE CONTENT

Unit - 1	<ul style="list-style-type: none"> Accounting Standards: Definition, Objectives, Benefits, Accounting Standards Board of India, Preparation of Accounting Standard, Setting the Accounting Standards in India by Institute of Chartered Accountant of India (Introduction only)
Unit – 2	<ul style="list-style-type: none"> Depreciation Accounting: Concept and Methods of depreciation, Revenue and Capital expenditure. (Practical problems based on Straight Line Method and Reducing Balance Method only). Valuation of Inventories: Concepts of Inventory, Introduction to valuation methods. Determining the physical inventory, estimating the inventory value. (Practical examples on FIFO,LIFO, Simple average and Weighted average methods).
Unit - 3	<ul style="list-style-type: none"> Accounts of non-profit making organization: Distinction between Capital and Revenue Expenses, Receipts and Payments Account, Preparation of Income and Expenditure Account, and Balance Sheet from the Receipt and Payment Account and other information given. Distinction between Receipts and Payments Account and Income and Expenditure Account.
Unit – 4	<ul style="list-style-type: none"> Cost concepts and Preparation of Cost sheet with estimated cost sheet Operating Costing (Hospital, Hotel and Theatre operating costing)

REFERENCES

- Financial Accounting- by V.K. Goyal, Excel Books, New Delhi
- Principles and Practice of Accounting. - by Gupta and Gupta, Sultan Chand & Sons.
- Introduction to Accountancy-by S.N. Maheshwari, Vikas Publishing House
- Financial Accounting. By Narayan Swamy, Prentice Hall India.
- Financial Accounting-by P.C. Tulsian (Tata McGraw Hill Publishing Co.
- Principles and Practice of Accountancy-by Rana-Dalal, B.S.Shah,Ahmedabad .
- Principles and Practice of Accountancy –by S.P.Shah, Mahajan Publishing House.
- Cost Accounting – theory &Practice:Bhabatosh Banerjee-Prentice Hall of India Ltd.
- Advance Problem and solutions in Cost Accounting: S N Maheshwari, Sultanchand.

E - COMMERCE

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA206	E - Commerce	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To provide basic knowledge of Ecommerce.

COURSE CONTENT

Unit - 1	Introduction to E – Commerce
	<ul style="list-style-type: none"> Introduction/Concept and Meaning, History and Development (Evolution) Difference between traditional commerce and e-commerce Advantages and Limitations E – Commerce – Indian Scenario/E – commerce in India
Unit – 2	Types of E-commerce and E-marketing
	<p>Introduction to the following types:</p> <ul style="list-style-type: none"> B2C, B2B, C2B, C2C, B2G and G2C Introduction and meaning of E-marketing Challenges of traditional marketing Various methods or techniques of E-marketing
Unit - 3	E – Payments and Security
	<p>A brief overview of the following:</p> <ul style="list-style-type: none"> Credit card Debit card Smart Card (Electronic Credit Card) EFT E – wallet, e-check and e-cash Payment Gateway <p>Security in cyberspace – Kinds of threats and crimes, Credit Card Frauds and Internet security using VPN and firewalls.</p>
Unit – 4	Recent Trends in E – Commerce
	<ul style="list-style-type: none"> M – commerce – Introduction, growth and future, advantages and limitations Introduction and management of e – enterprises Ethical issues in e-commerce

REFERENCES

- E – Commerce and E – Business by Dr. C.S. Rayudu, Himalaya Publishing House
- Introduction to Banking by VijayaRaghavanlyengar, Excel Books

IT TOOLS FOR BUSINESS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Core	19BBA207	IT tools for Business	2+2*	15-T	35-T 50-P	2 Hours

* 2 Practical = 1 Credit

Unit - 1	Database and its Objects
	<ul style="list-style-type: none"> • Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page • Creating Database • Working with data including insert, modify and delete records • Navigating Database including record, find and replace • Access data types • Object naming rules
Unit - 2	Tables
	<ul style="list-style-type: none"> • Creating tables through wizard and design view, datasheet view • Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule, Validation text, Caption, Default value • Primary keys, foreign key, composite key and candidate key • Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete) • Importing Exporting and linking objects with another application.
Unit - 3	Queries and Forms
	<p>Query: Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in queries</p> <p>Form: Understanding types forms and its properties</p>
Unit - 4	Practical - Practical Exercise of Unit 1 to Unit 3

PRACTICAL STUDIES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	II	Project	19BBA208	Practical Studies	3	-	100	-

* 2 Practical = 1 Credit

COURSE OBJECTIVES

The objective of practical training is to develop among the students a feel about industrial environment and business practice. Also, to develop a practical base in them as a supplement to the theoretical study of the management in general.

GUIDELINES

PART-A: AREA OF STUDY

1. Minimum number of units to be visited: One.
2. The unit to be visited must be from the following sector.
 - a. Manufacturing Unit
 - b. Non-manufacturing Unit (Trading Unit)
 - c. Service sector (Bank, Insurance, Financial institution, Infrastructure unit, etc.)
 - d. Non-profit organization (Big educational institution, charitable institution etc.)
3. Nature of visit:

The visit will include the following aspects:

General Information:

- a. Form of organization
- b. Year of establishment and brief history
- c. Promoters and existing managing group.
- d. Installed and utilized capacity.
- e. Contribution of the unit to the industry.

Production Information:

- a. Products of the company
- b. Plant Lay-out
- c. Manufacturing process

Human Resource Department Information

- a. Number of Employees: Total employees, including Executives, Officers, Skilled, Semi skilled and unskilled
- b. Employee amenities and welfare activities

Marketing Information:

- a. Main products and brand name
- b. Distribution system – Modes and methods, channel of distribution, distributors, dealers, etc.
- c. Promotion activities: Advertising, sales promotion, publicity, etc.
- d. Distribution

Accounting & Financial Information for the last year:

- a. Share Capital: Authorised and Issued
- b. Reserve and Surplus
- c. Loan Fund: Debentures, Bank Loans etc.
- d. Sales: Local and export
- e. Profits: Before tax, after tax.
- f. Dividend

PART-B: GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:

Following instructions must be followed while preparing the training report:

1. The Practical Studies curriculum shall be assigned an overall weekly three credits equivalent teaching workload
2. The teacher concerned shall teach the students the topics referred to above prior to the visit to the concern.
3. All the students shall draft their report independently which shall be checked and certified by the teacher concerned
4. The Student shall prepare his Practical Studies report in two copies. First Copy submitted to College. Second copy as his Personal Copy.
5. Draft report must be in the following format:
 - a. Report must be typed in the Font size 12 pt, Time New Roman, 1.5 spacing line A4 size paper and printed on both the size of paper.
 - b. Title Page: Full name of students, Semester number, roll/seat number, name of unit visited, name of academic institutions, etc.
 - c. Company Detail: Name, address, phones, fax, website, e-mail address, etc.
 - d. A Copy of the Certificate issued by the concerned teacher
 - e. Student's declaration regarding originality of the report.
 - f. Acknowledge
 - g. Preface/Introduction
 - h. Index with contents and page number
 - i. Main part of the report
 - j. Conclusion and suggestions
 - k. Bibliography (if any)
 - l. Appendix (if necessary)
6. Only Practical aspects are required. Therefore, the Book-concepts should be avoided from the report so far possible.
7. The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.

NOTE

- The teacher concerned shall teach the students the topics referred to above prior to the visit to the industry.
- All students shall draft their report independently which shall be checked and certified by the teacher concerned.
- The Practical Studies curriculum shall be assigned an overall weekly three credits equivalent teaching workload.

Saurashtra University

RAJKOT

(Accredited Grade A by NAAC)



Faculty of Business Management

Syllabus

For

Semester III to VI

**Bachelor of Business Administration
(B.B.A.)**

Choice Based Credit System

Effective From

JUNE - 2020

BBA Semester – III (Effective from June- 2020)

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA301	Foundation	Personality Development & Corporate Skills	3	30	70	100
2	19 BBA302	Core	Managerial Economics	3	30	70	100
3	19 BBA303	Core	Business Statistics	3	30	70	100
4	19BBA304	Core	Principles of Marketing	3	30	70	100
5	19BBA305	Core	Human Resource Management	3	30	70	100
6	19BBA306	Core	Financial Management	3	30	70	100
7	19BBA307	Core	Corporate Accounting & Practices	3	30	70	100
Total				21	210	490	700

BBA Semester – IV (Effective from October- 2020)

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA401	Foundation	Entrepreneurship Development and Ethics	3	30	70	100
2	19BBA402	Core	Economics for Decision Making	3	30	70	100
3	19BBA403	Core	Statistics for Business Decisions	3	30	70	100
4	19BBA404	Core	Marketing Management	3	30	70	100
5	19BBA405	Core	Organization Behavior	3	30	70	100
6	19BBA406	Core	Corporate Finance	3	30	70	100
7	19BBA407	Project	Practical Studies	3	-	100	100
Total				21	210	490	700

BBA Semester -V (Effective from June- 2021)

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA501	Core	Business Environment	3	30	70	100
2	19BBA502	Foundation	Business Law	3	30	70	100
3	19BBA503	Core	Production & Operation Management	3	30	70	100
4	19BBA504	Allied	Direct Taxes	3	30	70	100
5	19BBA505	Core	Cost & Management Accounting	3	30	70	100
			Optional- Any Two of the Following				
6	19BBA506	Elective	Marketing Group- Advance Marketing	3	30	70	100
7	19BBA507	Elective	Finance Group – Investment Banking and Financial Services	3	30	70	100
8	19BBA508	Elective	Human Resource Group- Management of Industrial Relations	3	30	70	100
09	19BBA509	Elective	Statistics Group- Fundamentals of Operations Research	3	30	70	100
Total				21	210	490	700

BBA Semester – VI (Effective from June- 2021)

Sr. No.	Course Code	Course Category	Course Title	C	IM	EM	Total
1	19BBA601	Foundation	Legal Aspects of Business	3	30	70	100
2	19BBA602	Core	Direct Taxes & GST	3	30	70	100
3	19BBA603	Allied	Financial Institutions & Market	3	30	70	100
4	19BBA604	Core	Accounting for Managerial Decisions	3	30	70	100
5	19BBA605	Project	Practical Studies	3	-	100	100
			Optional- Any Two of the Following				
6	19BBA606	Elective	Marketing Group- Retail Management	3	30	70	100
7	19BBA607	Elective	Finance Group- Contemporary Issues in Investment	3	30	70	100
8	19BBA608	Elective	Human Resource Group- Performance and Compensation Management	3	30	70	100
09	19BBA609	Elective	Statistics Group Advanced Operations Research Techniques	3	30	70	100
Total				21	210	490	700

C = Credit, IM = Inter Exam Marks, EM = External Exam Marks

BBA SEMESTER – III (Effective from June- 2020)

PERSONALITY DEVELOPMENT & CORPORATE SKILLS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA301	Personality Development & Corporate Skills	3	30	70	2 ½ Hours

Teaching Hours 45 Hours per semester

COURSE OBJECTIVES

- To develop students soft skills
- To hone students communication and corporate skills
- To equip the students with skills and competence which will assist them in their career

COURSE CONTENT

Unit - 1	TEXT: 'English and Soft Skills' – By S P Dhanavel, Publication: - Orient Black Swan ISBN: - 978-81-250-3980-8	Marks
	English & Soft Skills by SP Dhanavel – Following Chapters <ul style="list-style-type: none"> • Teamwork Skills • Emotional Intelligence Skills • Problem-Solving Skills • Interview Skills • Adaptability Skills • Written Communication Skills 	40
Unit – 2	Share Market Report	10
Unit - 3	Statement of Purpose (SOP)	10
Unit – 4	GRAMMAR: Verbal Analogy (Only from the given Appendix I)	10
	Appendix I	

REFERENCES

- 'English and Soft Skills' – By S P Dhanavel, Publication: - Orient Black Swan ISBN: - 978-81-250-3980-8 (Unit 1 to 5 from the text)
- Business Communication – Pal and Suri, Sultan Chand & Sons, Delhi

SEMESTER END EXAMINATION PATTERN

Question No.	Details	Options	Marks
1	Textual Questions (40marks) Q. 1 Answer the following in short. (5/7)	5/7	10
2	Q.2 A Answer the following questions in brief. Q.2 B Short Note	4/6 1/2	20 10
3	Q.3 Statement of Purpose (SOP)		10
4	Q.4 Share Market Report		10
5	Q.5 Verbal analogy		10



MANAGERIAL ECONOMICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA302	Managerial Economics	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools of managerial economics.
- To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions.
- To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.

COURSE CONTENT

Unit - 1	Introduction to Managerial Economics & Demand Forecasting
	Managerial Economics: Meaning, Definition, Nature & Scope of Managerial Economics Demand Forecasting: Meaning, Objectives, Factors affecting it, Methods-Survey and Statistical Methods
Unit – 2	Production Analysis
	Meaning of Production, Production function, Law of Variable Proportion, ISO-Quant Curve, Iso-Cost Curve, Optimum Input Output Combination, Economies & Diseconomies of Scale
Unit - 3	Cost Analysis
	Concept of Cost of production, Concepts of Cost Accounting and Economic Cost, Variable and Fixed Cost, Opportunity Cost, Incremental and Sunk Cost, Marginal Cost, Relationship between Cost and Rate of Output in Short Run and Long Run.
Unit – 4	Equilibrium of Firm
	Equilibrium of firm under Perfect Competition, Monopoly, Oligopoly (Kinked Demand Curve) and monopolistic competition

REFERENCES

- Managerial Economics – P. L. Mehta, Sultan Chand & Sons
- Managerial Economics, Varshney and Maheshwari- Sultan Chand & Sons,
- Managerial Economics : DM Mithani- Himalaya Publishing House
- Managerial Economics – Joel Dean
- Managerial Economics – An analysis and Cases – Hynes Mate & Paul.

BUSINESS STATISTICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA303	Business Statistics	3	30	70	2 ½ Hours

Note : Total Lectures 45 in Each semester.

COURSE OBJECTIVES

- To clear the Fundamental of Statistics
- Improve Logical Abilities
- To develop Research Aptitude

COURSE CONTENT

Unit - 1	Linear Correlation	Marks	No. of lectures
	<ul style="list-style-type: none"> · Definition of variables · Meaning and Definition of Correlation · Types of Correlation · Properties of Correlation coefficient · Method of Correlation <ol style="list-style-type: none"> 1. Scatter Diagram 2. Karl Pearson's Correlation method 3. Spearman's Rank Correlation method · Probable Error of Coefficient of Correlation · Co-efficient of Correlation from bivariate frequency distribution · Examples 	14	10
Unit – 2	Linear Regression		
	<ul style="list-style-type: none"> • Meaning and Definition of Regression • Definition of Regression coefficient • Properties of Regression coefficients & Relation between Correlation and Regression coefficient • Two lines of Regression • Regression Co-efficient from bivariate frequency distribution • Examples 	14	10
Unit - 3	Probability		
	<ul style="list-style-type: none"> · Concept of Probability · Definition of Different Terms (Random Experiment , Sample Space, Types of Events...etc) · Mathematical and Statistical Definition of Probability · Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof · Examples 	14	9
Unit – 4	Mathematical Expectation and Binomial Distribution		
	<ul style="list-style-type: none"> · Concept of Discrete Random Variable and its Probability Distribution · Mathematical Expectation of Discrete Random Variable. · Mean and Variance of Discrete Random Variable. · Probability Distribution Function of Binomial Distribution · Properties and Application of Binomial Distribution · Mean and Variance of Binomial Distribution without Proof · Examples 	14	8

REFERENCES

- Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta – Sultan & Chand
- Fundamentals of Statistics by S. P. Gupta - Sultan & Chand
- Elements of Statistics by Elhance



PRINCIPLES OF MARKETING

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA304	Principles of Marketing	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of this course is to help the students understand the fundamental concepts and principles of Marketing and Marketing Management. The course will be useful to real understand basic marketing decisions, marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India.

COURSE CONTENT

Unit - 1	Introduction to Modern Marketing
	Concept, meaning, nature and Importance of marketing management. Concepts of marketing-Exchange, product, production, selling, marketing and societal marketing concepts. Difference between marketing-selling- societal marketing concept. Marketing Mix – meaning, elements and factors affecting marketing mix.
Unit – 2	STP – Segmentation, targeting and positioning.
	Market segmentation – Concept, objectives, significance and bases for segmenting consumer market (consumer characteristics and product characteristics approach) and Industrial market. Marketing targeting – concept of market targeting and target marketing, strategies of targeting. Positioning – concept, process.
Unit - 3	Consumer Behaviour
	Concept, Importance, Factors affecting consumer behavior (Cultural, Social, personal and psychological factors), Buying decision process – meaning, stages and managerial Implications.
Unit – 4	Marketing Environment and study of competitors
	Marketing Environment – Concept, factors and variables. Online Marketing – concept, process, benefits and limitations Green Marketing – Concept, Green Marketing Mix, Efforts and Importance Analyzing Competition – Concept and Importance. Process of analyzing competition, detailed study of marketing strategies for Market Leader, market challengers, Market followers and Market Nichers.

REFERENCES

- R. B. Rudani, Basics of Marketing Management, S. Chand & Company, New Delhi, 2015
- Philip Kotler, Kevin Lane Keller, Abraham Koshy, and MithileshwarJha, Marketing Management, 14th edition, Person education, New Delhi, 2012
- S.A. Sherlekar, Marketing Management, Himalaya Publishing House, Mumbai, India, 2009
- V. S. Ramaswamy and S. Namakumari, Marketing Management, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
- John Quelch, and Kasturi Rangan, Marketing Management: Text and Cases, Tata McGraw-Hill, New Delhi, 2005
- Internet Sources
- R. Shrinivasan, Case studies in Marketing, The Indian Context, PHI Learning, Private Limited, New Delhi, 2012

HUMAN RESOURCE MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA305	Human Resource Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To familiarize learners with basic concepts of Human Resource Management
- To introduce emerging issues in the field of HRM

COURSE CONTENT

Unit - 1	Human Resource Management
	Concept and Functions, characteristics and significance of HRM, HR Policies, HR Accounting, Changing environment of Human Resource Management- globalization, workforce diversity, corporate downsizing, technological advances, cultural environment, changing skill requirement, changing employee expectations
Unit – 2	Acquisition of Human Resource
	Human Resource Planning- process and significance, job analysis – job description and job specification; Recruitment – Concept and sources, e-recruitment, Selection – Concept and process, placement and induction.
Unit - 3	Training and Development
	Concept and Importance, Identifying Training and Development Needs, Designing Training Programmes, methods of training, Evaluating Training Effectiveness; Introduction to Management Development and Career Development.
Unit – 4	Performance appraisal and Compensation
	Concept, nature and objectives; Traditional and Modern Techniques of performance Compensation: concept- wage and salary, minimum, fair and living wage, factors influencing compensation levels, job evaluation; methods of wage payments with their merits and demerits.

REFERENCES

- K. Ashwathappa : HR &PM, Text and Cases: Tata MC Graw-Hill
- P. Subba Rao: Personnel and HRM: Text and Cases: Himalaya Publishing House
- Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.
- Rudrabasavaraj M.N. Dynamics personnel Administration- Management of Human Resources, Himalaya Publication House.
- Gary Dessler. A Framework for Human Resource Management. Pearson.
- DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication New Delhi.
- Ivancevich, John M. Human Resource Management. Mc.Graw Hill.

FINANCIAL MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA306	Financial Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of this course is to help the students understand the fundamental concepts and Finance & Financial Management.

COURSE CONTENT

Unit - 1	Introduction to Financial Management
	Meaning, Definitions and Nature, Functions/ Scope (Traditional Vs. Modern Approach), Objectives of Financial Management- Profit Maximization and Wealth Maximization, Time Value of Money: Concept; Compound Value and Present Value
Unit – 2	Sources of Finance
	Sources of Finance: Equity Shares, Preference Shares, Debenture, Term Loans, Retained earnings. Bridge finance, Venture Capital Financing – Lease Finance
Unit – 3	Capital Structure and Leverage
	Concept of financial structure and capital structure, types/patterns, ideal capital structure, determinants of capital structure Under capitalization and over capitalization: Meaning, symptoms, causes, effects and remedies Leverage: Concept of leverage, Operating Leverage, Financial Leverage (Simple problems should be asked)
Unit -4	Cost of Capital
	Meaning and concepts, Measurement of cost of capital – cost of debt, cost of preference shares, cost of equity shares, cost of retained earnings, overall cost of capital (WACC)

REFERENCES

- Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
- Financial Management: Khan & Jain, Tata McGraw Hill Publishing Co.
- Financial Management: I M Pandey, Vikas Publishing House, New Delhi.
- Financial Management: Ravi Kishor, Taxmann's Allied Services Pvt. Ltd. Delhi
- Fundamentals of Financial Management: Prasanna Chandra, Tata McGraw Hills
- Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad
- Financial Management: S. Bhatt, Excel Books
- Basic Financial Management: Saha, Tapas Rajan, World Press.
- Fundamentals of Financial Management: Bhabatosh Banerjee, Prentice Hall

CORPORATE ACCOUNTING & PRACTICES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA307	Corporate Accounting & Practices	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding regarding corporate accounting system and to prepare financial statements with reference to Laws applicable in this respect.

COURSE CONTENT

Marks: 80 % Examples and 20 % Theory.

Unit - 1	Amalgamation of Companies
	<ul style="list-style-type: none"> Introduction, Meaning and Concepts Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14 Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Amalgamation. Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)
Unit -2	Absorption and External Reconstruction of companies
	<ul style="list-style-type: none"> Introduction, Meaning and Concepts Accounting Treatment as per Indian Companies Act, 2013 and Indian Accounting Standard 14 Journal Entries and Ledger accounts with Balance Sheet (Vertical Form) after Absorption and External Reconstruction. Practical Questions to be asked of basic level only. (Excluding Inter Company Transactions)
Unit -3	Final Accounts of Company
	Horizontal and Vertical presentation of Final accounts - Provisions, Reserves and Capital Reserves - Divisible profits and dividend - Legal requirements for appropriation of profits - General Reserve. Preparation of final account in vertical form only (Simple terms).
Unit - 4	Analysis and Interpretation of Financial Statements
	<ul style="list-style-type: none"> Financial Statements: Meaning, objectives and limitations of financial statement, Classification of financial statements, Tools of analysis: Comparative Statements, Common size statements, Trend analyses, Ratio analysis. Meaning and limitations of ratios, Analysis of financial statements on the base of the following ratios: Profitability Ratios, Liquidity Ratios, Turnover Ratios, Capital Structure Ratios, Liquidity Ratios and Capital Gearing.

REFERENCES

- Financial Accounting - P.C.Tulsian, Tata McGraw Hill, Delhi
- Advanced Accounts - M.C.Shukla & - T.S. Grewal, S.Chand & Co., Delhi
- Advanced Accounting - S.N.Maheshwari, Sultan Chand & Sons, Delhi
- Advanced Accounting - R.L.Gupta & - M.Radhaswamy, Sultan Chand & Sons, Delhi
- Advanced Accounting - Ashok Sehgal & - Deepak Sehgal, Tata McGraw Hill, Delhi
- Modern Accounting – Hanif Mukherjee, Tata McGraw Hill, Delhi

BBA SEMESTER - IV (Effective from October- 2020)

ENTREPRENEURSHIP DEVELOPMENT AND ETHICS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	III	Core	19BBA401	Entrepreneurship development and Ethics	3	30	70	2 ½ Hours

COURSE OBJECTIVES

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.

COURSE CONTENT

Unit - 1	Introduction to Entrepreneurship
	<ul style="list-style-type: none"> • Concept, Meaning and Definitions • Evolution • Features & Functions • John Kao's Model of Entrepreneurship • Franchising – Concept, Features and Types
Unit – 2	Entrepreneurship Development Programme (EDPs)
	<ul style="list-style-type: none"> • Meaning and Objectives and Fundamental Facts • Evaluation of EDPs • Phases of EDPs • Role, relevance and achievements of EDP. • Funding support by Government
Unit -3	Startup India Policy
	Concept of Startup, Startup policy of Government, Specialized Institutions at National and State level and District centers for Entrepreneurship Development Women Entrepreneurship
Unit - 4	Introduction to Ethics
	<ul style="list-style-type: none"> • Concept and Meaning • Why ethical problems occur in business? • Ethical Principles • Moral Issues in Business: • Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics

REFERENCES

- Fundamentals of Entrepreneurship and Small Business Management, by Vasant Desai, Himalaya Publishing House.
- Entrepreneurship Development, Tata McGraw Hill Publishing Company Ltd.
- Entrepreneurial Development by Dr. S.S. Khanka, S. Chand, New Delhi
- Entrepreneurship and small business: Burns P. . New Jersey: Palgrave.
- Entrepreneurship: Hisrich R and Peters M. New Delhi: Tata McGraw Hill.
- Entrepreneurship new venture creation: Hilt D H., New Delhi: Prentice Hall of India.
- Manuel G Velasquez : Business ethics- concepts and cases Pearson.
- A.C. Fernando: Business Ethics Pearson Education.



ECONOMICS FOR BUSINESS DECISION

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Core	19BBA402	Economics for Business Decision	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools of managerial economics.
- To make enable students for understanding application/working of managerial economic theories, concepts and tools in real market conditions.
- To develop/enhance ability of student to take accurate decisions on basis of knowledge of principles, concepts and tools of economics.

COURSE CONTENT

Unit - 1	Introduction to Competition and Breakeven Analysis
	Competition Analysis: Price Competition & Non Price Competition, Predatory and Discriminatory Competition, Fair and Unfair Competition, Effective Competition Breakeven Analysis: Introduction to Breakeven Analysis, Breakeven Point, Breakeven Chart, Assumption and Uses
Unit – 2	Pricing Policies
	Importance, Objectives, Factors affecting it, Methods and Strategies of Pricing-Cost plus pricing, Going rate pricing, Skimming and Penetration pricing, Rate of return pricing, Multi Stage pricing and Peak load pricing
Unit - 3	Price Differentiation
	Meaning of Price Differentiation, When it becomes beneficial? Types of Differentiation-Distributor's Discounts, Quantitative discounts-Postage stamp pricing, Dual Pricing
Unit – 4	Capital Budgeting
	Meaning of Capital Budgeting, Nature of Capital Budgeting (demand for capital, supply of capital and capital rationing), methods of capital budgeting- <ul style="list-style-type: none"> Payback method Net present value method Average rate of return method Internal rate of return method

REFERENCES

- Managerial Economics : P. L. Mehta, Sultan Chand & Sons
- Managerial Economics: Varshney and Maheshwari, Sultan Chand & Sons,
- Managerial Economics : DM Mithani-Himalaya Publishing House
- Managerial Economics – Joel Dean

STATISTICS FOR BUSINESS DECISION MAKING

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Core	19BBA403	Statistics for Business Decision Making	3	30	70	2 ½ Hours

Note : Total Lectures 45 in Each semester.

COURSE OBJECTIVES

- To clear the Fundamental of Statistics
- Improve Logical Abilities
- To develop Research Aptitude

COURSE CONTENT

Unit - 1	Business Forecasting	Marks	No. of lecture
	<ul style="list-style-type: none"> Introduction Methods for forecasting <ol style="list-style-type: none"> 1. Moving Average Method 2. Least Square method <ul style="list-style-type: none"> - Linear Equation - Second degree parabola 3. Exponential Smoothing Method Examples 	20	12
UNIT 2	Statistical Quality Control	20	12
	<ul style="list-style-type: none"> Introduction Advantages of SQC Causes of Variations in Quality Control Types of Variations Control Charts <ul style="list-style-type: none"> - Variable Charts (Mean and Range) - Attribute Charts (p, np and C) Examples 		
UNIT 3	Statistical Decision Theory	15	11
	<ul style="list-style-type: none"> Introduction, meaning and scope Essential steps for Decision making Components of decision theory Decision Making without probabilities <ul style="list-style-type: none"> - Maximax , Minimax, Hurwicz, Laplace, Maximin Regret Criteria Decision Making with probability <ul style="list-style-type: none"> - EMV, EOL, EVPI Examples 		
UNIT 4	Sampling and Estimation (Only Theory)	15	10
	<ul style="list-style-type: none"> Introduction Basic statistical law Methods of Sampling Advantages of Sampling Sampling distribution Central Limit Theorem Theory of Estimation <ol style="list-style-type: none"> 1. Types of Estimates 		

	<p>2. Properties of Good Estimator</p> <ul style="list-style-type: none"> · Standard Error of Mean · Estimation of the Population Mean · Standard Error of Population Proportion · Sample Size 		
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REFERENCES	
<ul style="list-style-type: none"> • Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta – Sultan & Chand • Fundamentals of Statistics by S. P. Gupta - Sultan & Chand • Elements of Statistics by Elhance 	



MARKETING MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Core	19BBA404	Marketing Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The course contains some important areas of modern marketing management theory and practices. The objective of this course is to help the students understand and assimilate actual marketing practices and marketing environment. The topics in the course should be discussed in relations to real marketing practices within and outside India

COURSE CONTENT

Unit - 1	Product Decision
	Product – concept, importance and types of Products. Product Mix – concept of product line, product width, product depth, product item and consistency. New Product development – Concept, Process, Need, reasons for failure. Product Life cycle – concept, stages with strategies, factors affecting, Importance. Consumer Adoption Process – concept, stages and managerial Implications.
Unit – 2	Pricing Decision
	Concept, importance and objectives, factors affecting pricing, methods of price setting – Cost oriented pricing, Auction pricing, psychological, price/quality pricing, skimming and penetration pricing, price discrimination, discounts and allowances.
Unit - 3	Place (Distribution) Decision
	Physical distribution – concept, importance and key decision areas. Channel of distribution – concept, types Middlemen – concept, types and services provided by middlemen. Online Portals and Payment gateways- concept and functioning of online portals (snap deal, amazon, flip cart, etc). Functioning and role of payment gateways with examples.
Unit – 4	Promotion Decision
	Promotion – concept, objectives, factors affecting promotion decision Tools of Promotion: - Advertising – Concept and features. Personal selling – concept, features, difference between advertising and personal selling. Sales Promotion – concept, types, merits and demerits. Publicity and Public Relation – concept, features, parties.

REFERENCES

- R. B. Rudani, *Basics of Marketing Management*, S. Chand & Company, New Delhi, 2015
- Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mithileshwar Jha, *Marketing Management*, 14th edition, Person education, New Delhi, 2012
- S.A. Sherlekar, *Marketing Management*, Himalaya Publishing House, Mumbai, India, 2009
- John Quelch, and Kasturi Rangan, *Marketing Management: Text and Cases*, Tata McGraw-Hill, New Delhi, 2005

ORGANISATIONAL BEHAVIOUR

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Core	19BBA405	Organisational Behaviour	3	30	70	2 ½ Hours

COURSE OBJECTIVES

Organisational Behaviour (OB) is an integration and application of Behaviour sciences to work situations. Management students are expected to have basic knowledge of Organisational Behaviour (OB). The syllabus of this subject is designed to provide valuable inputs for understanding, reasoning, predicting, molding, and controlling human Behaviour. Various topics and theories have been incorporated to relate the subject to real-world problems and issues.

COURSE CONTENT

Unit - 1	Introduction To Organisational Behaviour
	Concept and definitions; salient Features, brief idea of contributing disciplines; Significance of OB; Limitations of OB, Relation between OB and Management, Concept and Components of International OB, Positive Organisational Behaviour – concept, characteristics and significance
Unit – 2	Understanding Individual Behaviour
	Concept of individual behaviour; Dynamics (Forces/Components) of Individual Behaviour; Perception: Concept and Characteristics, Perceptual Process, Concept and Factors of Perceptual Selectivity; Learning: Concept and Characteristics, Principles, Brief Idea of Components of Learning Process; Personality: Concept and Characteristics, Factors, Types of Personality
Unit - 3	Dynamics of Groups and Teams
	Concept of Group Dynamics and Factors; Concept and Characteristics of Group; Needs for Group Formation; Group Formation Process in Brief; Difference between Formal Group and Informal Group; Concept and Characteristics of Team; Popular Forms of Team; Making Teams Effective
Unit – 4	Basic Leadership and Motivation Theories
	Motivation Theories: Theory X and Theory Y, Adam’s Equity Theory; Leadership Theories: Life cycle theory of leadership, Fielders’ Contingency Theory; Managerial Grid; Concept of and Characteristics of Transformational Leadership and Charismatic Leadership

REFERENCES

- Ramesh B. Rudani, *Management and Organizational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
- Stephen P. Robbins, Timothy A. Judge, and Neharika Vohra, *Organizational Behaviour*, Pearson, New Delhi, India.
- John W Newstrom *Organisational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
- Fred E. Luthans, *Organisational Behaviour*, McGraw-Hill, New York, International Edition, 2005.

CORPORATE FINANCE

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Core	19BBA406	Corporate Finance	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To provide insight to understand the concepts and theories and to develop skills for practical application of financial data to make better financial decision.

COURSE CONTENT

Unit - 1	Long Term Investment Decisions
	Meaning, significance and process of Capital Budgeting Evaluation Techniques – Average Rate of Return Method, Pay Back Method, Net Present Value Method, Internal Rate of Return Method, Terminal Value Method, Profitability Index Method (including merits, demerits and practical problems)
Unit - 2	Working Capital Management
	Meaning and concepts of working capital, Need for working capital (including operating cycle concept), Factors determining working capital, A brief idea on Inventory Management, Cash Management and Inventory Management (only concept and objectives/significance)
Unit – 3	Inventory, Cash and Receivables Management
	Inventory Management: Concept, significance and techniques of inventory management, Receivables Management: Concept, significance and elements of receivables management. Cash management: Concept, significance, Cash budget (Simple problems should be asked excluding Cash Budget)
Unit – 4	Dividend Decision
	Meaning and Types of Dividend; Determinants of Dividend Policy; Dividend Policies: Constant Dividend Payout, Constant Dividend Rate, Optimum Dividend Policy

REFERENCES

- Financial Management: I Am Pandey, Vikas Publishing House, New Delhi
- Essentials of Financial Management: George E Picha, Haper & Row
- Financial Management and Policy: James Van Horne, Prentice Hall of India
- Financial Management: S N Maheshwari, Sultan Chand & Sons, New Delhi
- Financial Management: Khan & Jain, Tata McGraw Hill Publishing Co.
- Financial Management: Ravi Kishor, Taxmann's Allied Services Pvt. Ltd.
- Fundamentals of Financial Management: Prasanna Chandra, Tata McGraw Hills
- Financial Management: Pratapsinh Chauhan, Shanti Prakashan, Ahmedabad

PRACTICAL STUDIES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	IV	Practical	19BBA407	Practical Studies	3	-	100	-

A. Preparation of Product Project Report (50)

B. Viva – Voce (50)

Note: -Previous year's list of products should not be considered in the current year to avoid copy. It is advisable to present a rough copy of PPR duly verified and signed by a concerned teacher.

It is advisable to refer a concerned DIC and a concerned financial institute etc. to collect the relevant up to date information by a student.

A. PREPARATION OF PRODUCT PROJECT REPORT

A discussion of the following points should be made before the commencement of the preparation starting the Unit: Factors to be considered in relation to location of a project:

- ✓ DECLARATION
- ✓ ACKNOWLEDGEMENT
- ✓ PREFACE

1. INTRODUCTION: - PROJECT AT A GLANCE

- **PRODUCT SELECTION** : i) Self Contribution ii) Experience: Technical and Managerial or Business (Non-technical) iii) Knowledge: Product related and Business related iv) Product's Market Position: Market Competition v) Raw Materials, Labour, Skill requirements vi) Government Policy and attitude in terms of subsidy, loan etc. G.S.F.C., I.D.B.I or Government Banned item list.
- **NAME OF THE UNIT** – Relevant to product and services, Should be concise and easy to remember and pronounce.
- **PROFILE OF THE UNIT** –
 - i) Name of the Unit :
 - ii) Address for communication:
 - iii) Type of the Unit (form) :
 - iv) Name of the Product :
 - v) S.S.I .Registration No. : An application is made withDIC for registration vi)
 - Subsidy Registration No.: An application is made withDIC for registration vii)
 - Other Registration No. if any:
 - viii) Details of the location of the Unit:
 - A) Whether Rented B) G.I.D.C. Estate C) Purchase of Land
 - ix) Owner's Names and Addresses:
 - x) Bankers
- **OWNER'S / PROMOTER'S BIO-DATA**
- **PRODUCT INTRODUCTION AND MARKET ANALYSIS**
- **PROPOSED LOCATION'S JUSTIFICATION**
Site Selection: Raw Materials, Government Policy, Infrastructure facility, Market and Land allocation.
- **LAND ACQUISITION** – Self owned , Rented, Newly purchased Government Land.
- **GOVERNMENT INSTITUTIONS HELPFUL IN**

1) Product Selection - Industrial Extension Beuro, A'bad. Small Industry Service Institute (SISI) A'bad, Rajkot. Gujarat Industrial and Technical Consultancy Organisation Ltd.(GITCO), DIC, CED, Poly Techno. Transfer Centre (PTC), A'bad

2) Acquiring Land - G.I.D.C., Government Wasteful Land, Private Estates Loan Lending Institutes like G.S.F.C., Banks etc.

3) Marketing - GITCO, National Small Industry Corporation (NSIC), Gujarat Small Industries Corporation (GSIC) A'bad, Rajkot. Small Industry Service Institute (SISI) Gujarat Export Corporation.

4) Training -C.E.D., Dimond Jubilee Institute, Baroda, S.I.S.I. , P.T.C. for engineering products. D .I.C. for small and cottage industry, Hosiery Training Centre, A'bad and Khadi Gramodyog Board.

5) Raw Materials – Gujarat Small Industries Corporation and Small Industry Service Insti.(SISI).

- GOVERNMENT PROCEDURE - S.S.I. registration with District Industry Centre at District level. - Subsidy Registration. Other licenses from Central or State Govt., Local bodies like Municipal Authorities

2. PRODUCTION DEPARTMENT

- INTRODUCTION.
- MACHINERIES
Quotations for machineries and construction purposes (At least from 3 parties)
- RAW MATERIALS.
Types of raw materials required in production, Sources with name of suppliers.
- PRODUCTION PROCESS
Details of every step, material consumption, electricity consumption.
- PLANT LAYOUT.
- PRODUCTION CAPACITY
Installed -100% , Utilized----

3. MARKETING DEPARTMENT

- INTRODUCTION.
- MARKTING PLANNING.
- PRODUCT STRATEGIES.
Product mix and market testing
- PRICING STRATEGIES.
Specific Pricing method, specific factors consideration, price calculation.
- DISTRIBUTION STRATEGIES.
Channel of distribution, (Role and profit margin of middlemen)
- PROMOTION STRAGEGIES.
With respect to Advertising / personal selling /sales promotion and publicity.

4. FINANCE DEPARTMENT

- INTRODUCTION.
- FIXED CAPITAL COST OF A PROJECT.
- TOTAL COST OF A PROJECT
- WORKING CAPITAL REQUIREMENTS.
- FINANCIAL ARRANGEMENT.-

Sources of Finance / Financial Arrangement, Means of Finance

- PROFITABILITY OF A PROJECT.
- RENT – TAXES – INSURANCE.
- INTEREST, DEPRECIATION AND ADMINISTRATIVE EXPENSES
- TRADING ACCOUNT, PROFIT AND LOSS ANALYSIS AND BALANCE SHEET.
- B.E.P. STATEMENT.

5. HUMAN RESOURCE DEPARTMENT

- INTRODUCTION.
- HUMAN RESOURCE REQUIREMENTS.
Total manpower planning- skilled, semi skilled and unskilled.
- RECRUITMENT AND SELECTION.
Sources and process in short.
- TRAINING.
Specific Method/methods of training
- WAGES AND COMPENSATION.
Specific method for skilled and unskilled staff.
- EMPLOYEE WELFARE

6. PROJECT SUMMARY

7. PROJECT ADVANCEMENT AND FUTURE PROSPECTS

B. VIVA – VOCE (50) A viva should cover the questions pertaining to the above points duly discussed with the students before the commencement of the preparation of the report.

BBA SEMESTER - V (Effective from June- 2021)

BUSINESS ENVIRONMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Core	19BBA501	Business Environment	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic components of business Environment.
- To develop/enhance ability of student to know impacts of components of business Environment on operations of companies.
- To make enable students to know/measure possible impacts of changes in components of business Environment on functions of business organization.
- To develop ability of students to forecast/indicate possible impacts of change in economic policies and laws on operations of companies,

COURSE CONTENT

Unit - 1	Introduction to Business Environment
	Definition of business environment, Internal and External Environment (Micro & Macro Environment, Economic & Non Economic Environment)
Unit – 2	LPG
	Concepts of Liberalization, Privatization and Globalization, Meanings of Globalization & Privatization, their impacts on Indian Economy
Unit - 3	Public Finance
	Fiscal Policy-Objectives and tools, Public Debt, Public Revenue and Public Expenditure, Central Budget
Unit – 4	International Institutions
	History, Objectives, Structure, Functions, Achievement and failures of World Bank, International Monetary Fund, World Trade organization and European Union

REFERENCES

- Business Environment: Francis Cheru nilam - Himalaya Publishing house
- Essentials of Business Environment: K. Aswathapa- Himalaya Publishing house
- Indian economy: VK Puri& SK Misra - Himalaya publication house

BUSINESS LAW

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Core	19BBA502	Business Law	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To impart preliminary knowledge in respect of Laws to be followed while carrying the business.

COURSE CONTENT

Unit - 1	Introduction to law and legal system.
	<ul style="list-style-type: none"> Introduction to law, Object of law, Need for the knowledge of law, sources Mercantile law. Preamble to the constitution of India (with explanation of all the terms used in the preamble) Fundamental Rights, Fundamental Duties (Briefly). Hierarchy of the judiciary and the courts in India.
Unit – 2	Contract Law - I
	<ul style="list-style-type: none"> Object, definition and features of Contract law. Essential elements of contracts. Classification of contracts Offer and legal rules as to an offer, Acceptance and legal rules as to acceptance. Consideration and legal rules as to consideration. Exceptions to the rule ‘no consideration no contract’. Capacity to contract: contracts with a minor, contracts with people of unsound mind, contracts with people disqualified by law. Quasi Contracts.
Unit - 3	Contract Law - II
	<ul style="list-style-type: none"> Free consent: consent and free consent, (brief description of Coercion, Undue influence, Misrepresentation, Frauds and Mistake) Legality of Object: When consideration or object is unlawful. Unlawful and illegal agreements. Void agreements: List of void agreements, uncertain agreements, wagering agreements. Contingent contracts: meaning and rules of contingent contracts. Performance of contracts: Meaning and requisites of a valid tender, who must perform a contract. Discharge of contracts: Discharge by performance, Discharge by agreement or consent, Discharge by impossibility, Discharge by lapse of time, Discharge by operation of law, Discharge by breach of contract. Remedies for breach of contracts: Rescission of the contract, Suit for damages (very brief description of different types of damages), Suit upon quantum meruit, Suit for specific performance, Suit for injunction.
Unit – 4	Special Contracts – I & II
	<p>Indemnity and Guarantee</p> <ul style="list-style-type: none"> Definitions: Contracts of Indemnity and Contracts of Guarantee. Distinction between contracts Indemnity and Guarantee. <p>Bailment and Pledge</p> <ul style="list-style-type: none"> Definition of contracts of Bailment Requisites of Bailment. Definition of Contracts of Pledge. Difference between Bailment and Pledge. <p>Law of agency</p>

- Definition of Agent and Principal, Essentials of relationship of Agency, Rules of Agency.
- Creation of Agency: by Express Agreement, by Implied Agreement, by Ratification (Excluding Requisites of Ratification) and by Operation of Law.
- Classification of Agents.
- Rights and Duties of Agents.
- Rights and Duties of Principal.
- Termination of Agency

REFERENCES

- Elements of Mercantile Law, N. D. Kapoor, Sultan Chand & Sons, New Deli
- Indian Contract Act, Sale of Goods Act and Partnership Act; Desai TR : SC Sarkar & Sons
- Mercantile Law, S.S. Gulshan :,Excel Books
- Legal Aspect of Business, Pathak:,TMH
- The Negotiable Instruments Act; Khergamwala JS : NM Tripathi
- The Principles of Mercantile Law, Singh Avtar , Eastern Book Company
- Business Regulatory Framework, Maheshwari & Maheshwari:, Himalaya Publishing
- Business Law , Kapoor ND : Sultan Chand & Sons
- The Constitution of India: Bare Act with short notes for students
A. R. Khan, Publisher: Access Publishing.
- Indian Judicial System
Mathew, P.D. & P.M. Bakshi, Publisher: New Delhi: ISI, 2002



PRODUCTION AND OPERATION MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Core	19BBA503	Production & Operations Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

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

COURSE CONTENT

Unit - 1	Introduction to Production and Operations Management
	Concept and Definition of Production Management and Operations Management, Objectives of Operations management, decision areas in operations management, recent trends in operations management, difference between manufacturing and service operations.
Unit – 2	Process Selection
	An overview of major process decisions, A detailed study of the, advantages and limitations of job shop process, batch process, assembly process, continuous process characteristics and project process.
Unit - 3	Aggregate Planning and Maintenance Management
	Concept of aggregate plan, Importance of Aggregate plan, Approach to aggregate planning, Concept of Capacity Planning and CRP (Capacity Requirement Planning), Maintenance Management – Concept, Importance, Types of Plant Maintenance.
Unit – 4	Facility Location and Facility Layout
	Introduction to Facility Location, steps in location selection and factors affecting- selection of region, community and site selection. Introduction to Facility Layout, factors affecting facility layout, objectives of a good layout, types of layout (product, process, combined , cellular , static layout)

REFERENCES

- Production and Operation Management, S.A.Chunawalla and D.R. Patel, Himalaya Publishing House, Mumbai
- Production and operation Management K. Aswathappa and K. Shridhara Bhatt ,Himalaya Publishing House, Mumbai
- Operations Management, Mahadevan B, Pearson Education, New Delhi,2008
- Operations Management, Russel & Taylor, Pearson Education, New Delhi,2008
- Operations Management, Chase, Jabocs and Acquiliano, Tata McGraw Hill,
- Operations Management, Krajawski & Ritzman, , Pearson Education, New Delhi, 2003
- Production and Operations Management, Bedi Kanishka, OXFORD University Press
- Production and Operation Management, Bhatt K.S, Himalaya Publishing House,

DIRECT TAXES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Core	19BBA504	Direct Taxes	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding regarding Direct Tax Laws and to Prepare Returns and make them introduced with assessment procedure.

COURSE CONTENT

Marks: 80 % Marks for Practical Problems and 20 % Marks for theory questions.

Unit – 1	Introduction, Definition and Residential Status of an Assessee
	<ul style="list-style-type: none"> Introduction: Introduction of Direct Taxes and Methods of Taxes Definitions: Person, Income, Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income, Agricultural Income. Heads of Income Residential status and Incidence of Tax
Unit – 2	<ul style="list-style-type: none"> Income from Salary (Section : 80C)
Unit - 3	<ul style="list-style-type: none"> Income from House Property (Sec. 22 to 25 only)
Unit – 4	<ul style="list-style-type: none"> Income from Business/Profession

NOTE:

- The Syllabus is restricted to study of specified section only.
- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

REFERENCES

- Students guide to income tax- Vinod Singhania, Taxman Publication
- Systematic approach to income tax- Girish Ahuja & Gupta, Bharat Law Publication
- Income Tax: T M Manoahan
- Direct Tax ready reckoner, N. V. Mehta, Kuber Publication

COST & MANAGEMENT ACCOUNTING

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Core	19BBA505	Cost & Management Accounting	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To Impart the Knowledge of Basic cost concepts, element of cost & Preparation of Cost Sheet and to provide basic knowledge of important Methods & Techniques of costing.

COURSE CONTENT

Marks: 80 % Practical Examples, 20 % Theory.

Unit - 1	Process Costing
	<ul style="list-style-type: none"> • Introduction, meaning and Concepts • Practical questions of Normal Wastage, Abnormal Wastage/Gain • Practical questions excluding inter process profit and incomplete units.
Unit – 2	Budgetary Control
	Meaning and significance of budget and budgetary control, Types of Budget, budget centers; Procedure of budgetary control system, preparation of cash budget and flexible budget only.
Unit – 3	Standard Costing
	Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Computation of Material and Labor Variances only.
Unit – 4	Activity Based Budgeting
	Meaning, ABB and Traditional Budgeting, Process and Benefits of ABB Zero Base Budgeting – Meaning, Advantages and Limitations

REFERENCES

- Cost Accounting Principles and Practice: M N Arora, Vikas Publishing
- Cost Accounting: S P Jain and K L Narang, Kalyani, New Delhi
- Cost Accounting by S.N. Maheshwari, Sultan Chand, Delhi
- Cost Accounting Principles and Practice: M N Arora, Vikas Publishing
- Cost Accounting: S P Jain and K L Narang, Kalyani, New Delhi
- Practical Costing: P C Tulsian, Vikas Publishing
- Cost Accounting: Theory & Practice: Bhabatosh Banerjee, Prentice Hall of India Ltd., New Delhi
- Strategic Cost Management: Jawahar Lal, Himalaya Publishing House, Mumbai

ADVANCED MARKETING MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Elective	19BBA506	Advanced Marketing Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

Marketing theories and practices across the globe are drastically changing. Course contents of the course 'Advanced Marketing Management' contains some advanced and varied areas, topics and concepts to help students assimilate modern marketing theory and practices across the globe. The paper will help the student to develop necessary marketing knowledge and skills that will be instrumental in their career.

COURSE CONTENT

Unit - 1	Marketing Research
	Definition, objectives and Importance, process. Data sources (Primary and Secondary), Research Approaches (Survey, Observation, Panel, Experimental), Research Design(Exploratory, Descriptive, causal), Research Instrument - Questionnaire (Meaning, process and types of questions), Sampling (Sampling Unit, sample size and Sampling Procedure), contact methods (Interview, Telephonic, Mail, Online). Research Report (concept, qualities and format), Limitations of marketing research.
Unit – 2	Managing Advertising
	Meaning, Importance, objections (Positive and Negative aspects), Advertising Media (Meaning, types and factors), Advertising message (concept and process), Advertising budget (Concept, methods and factors), Advertising copy (Meaning, elements, types and layout), Advertising agency (Meaning, Functioning, functions, benefits and examples).
Unit - 3	International Marketing and online shopping
	International Marketing: Concept, characteristics, entry methods, Importance, Forces including Push and Pull forces leading to growth of international marketing, Online shopping: Concept and payment options. Majors players of online shopping
Unit – 4	Case Study
	Introduction - Define Case Study - Nature of Case Study - Objectives of Case Study - Importance of Case Study - Main Components of Case Study – Problems in Using Cases – Method of Using Case – Advantages – Limitations

REFERENCES

- Philip Kotler, Kevin Lane Keller, Abraham Koshy, and MithileshwarJha, *Marketing Management*, 14th edition, Person education, New Delhi, 2012
- R. B. Rudani, *Basics of Marketing Management*, S. Chand & Company, New Delhi, 2015
- S.A. Sherlekar, *Marketing Management*, Himalaya Publishing House, Mumbai, India, 2009
- John Quelch, and Kasturi Rangan, *Marketing Management: Text and Cases*, Tata McGraw-Hill, New Delhi, 2005
- V. S. Ramaswamy and S. Namakumari, *Marketing Management*, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
- R. Shrinivasan, *Case studies in Marketing*, The Indian Context, PHI Learning, Private Limited, New Delhi, 2012

INVESTMENT BANKING AND FINANCIAL SERVICES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Elective	19BBA507	Investment Banking & Financial Services	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of this paper is to know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management.

COURSE CONTENT

Unit - 1	Introduction
	Indian Financial System – an overview, Investment Banking – concept, functions and duties & responsibilities, SEBI guidelines for investment/merchant banker, Recent developments and challenges for merchant banker
Unit – 2	Issue Management
	Public Issue – Concept & procedure, Promoter’s Contribution, Book-Building and Issue Pricing, Green Shoe Option ,Right Issue, Private Placement ,Post Issue Work and Obligations Intermediaries to Issue – Brokers, Sub-brokers and Underwriters
Unit - 3	Leasing and Hire Purchase
	<ul style="list-style-type: none"> • Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only from Lessee’s angle), • Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase,
Unit – 4	Venture Capital and Credit Rating
	<ul style="list-style-type: none"> • Venture Capital – Concept, Evolution, Process, VC Scenario in India • Credit Rating – Concept, Types, Merits and Demerits, Credit Rating Agencies and their Methodology

REFERENCES

- M.Y.Khan: Financial Services, Tata McGraw –Hill.
- Machiraju: Indian Financial System, Vikas Publishing House.
- J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
- K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
- Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional

MANAGEMENT OF INDUSTRIAL RELATIONS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Elective	19BBA508	Management of Industrial Relations	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To acquaint students with concepts of Industrial Relations
- To introduce the concept of Industrial Disputes and the legal procedures for their settlement
- To provide a brief knowledge about the role of trade unions in the Industrial Relations system

COURSE CONTENT

Unit - 1	Basic framework of Industrial relations:
	Concept of Industrial relations characteristics, objectives, significance and factors affecting industrial relations, parties in industrial relations- workers employers and government, trade unions, approaches to industrial relations, globalization and industrial relation, Suggestions to improve Industrial Relations in India
Unit – 2	Industrial Disputes in India
	Meaning–Difference between Industrial Disputes and Industrial conflict –Forms of Industrial Disputes– Impact of Industrial Disputes– Difference between Human Relations and Industrial Relations– Prevention and settlement of industrial disputes, Industrial disputes Act 1947
Unit - 3	Worker’s Participation in Management
	Definition, origin, Nature, objectives, forms of Worker’s Participation in management- Works Committee - Joint management Councils, Shop councils - Joint councils, board level participation, Concept and working of Quality circles, Employee Empowerment
Unit – 4	Trade Unionism, Collective Bargaining and Negotiation
	Concept, Functions of Trade Unions, Types of Trade Unions, Problems of Trade Unions in India. Collective Bargaining –Concept, Principles– Forms of Collective Bargaining, Negotiation - Effective negotiation, Current trends, issues and practices in Negotiation in Indian Industries.

REFERENCES

- Arun Monappa, Industrial Relations, Tata McGraw-Hill
- C. B. Mamoria, Satish Mamoria & S. V. Gankar, Dynamics of Industrial Relations.
- C. S. Venkata Ratnam, Industrial Relations, Oxford
- G. A. Armstrong: Industrial Relations-An Introduction, George G. Harrap & Co. Ltd., London.
- P. C. Tripathy: Personnel Management and Industrial Relations, Sultan Chand & Sons, New Delhi.
- P.R.N. Sinha, Indu Bala Sinha and Seema Priyadarshani Shekhar: Industrial Relations, Trade Unions and Labour Legislations, Pearson
- Ratna Sen, Industrial Relations in India: Shifting Paradigm, Macmillan
- S. C. Srivastava: Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi

FUNDAMENTALS OF OPERATIONS RESEARCH

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	V	Elective	19BBA509	Fundamentals of operations research	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of this paper is to familiarize the students with basic techniques of operations research.

COURSE CONTENT

Unit - 1	Introduction of Operations Research
	<ul style="list-style-type: none"> · Nature of Operations Research · Characteristic of Operations Research · Methodology of Operations Research · Models of Operations Research · Applications of Operations Research
Unit – 2	Linear Programming -1
	<ul style="list-style-type: none"> · Meaning and uses of L.P. · Various terms which are used in L.P. · Mathematical Formulation of the L.P. · Assumptions and Limitations of L.P. · Optimum solution of L.P. by Graphical Method · Typical Examples.
Unit - 3	Linear Programming -2
	<ul style="list-style-type: none"> • Slack and Surplus variables. • Optimum solution of L.P. by simplex Method (for two & three variables only) • Transformation of a given problem into dual problem and its optimum solution. • Typical Examples.
Unit – 4	Transportation Problem
	<ul style="list-style-type: none"> • Introduction of T.P. • Initial method of solving T.P. <ol style="list-style-type: none"> (1) North-West corner rule method (2) Matrix minima method (3) Vogel's approximation method • Optimum method for solving T.P. <ol style="list-style-type: none"> (1) MODI method, (2) Stepping stone method

REFERENCES

- Operations Research Theory and Applications (2nd edition): J K Sharma (Macmillan India)
- Operations Research Techniques for Management: V.K. Kapoor (Sultan Chand & Sons)
- Operations Research: Kanti Swarop, P.K. Gupta & Man Mohan (Himalaya Publication)
- Quantitative Techniques in Management: N.D. Vera (TATA McGraw Hill)

BBA SEMESTER – VI (Effective from October- 2021)

LEGAL ASPECTS OF BUSINESS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA601	Legal aspects of Business	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and Rules. Case studies involving issues in corporate laws are required to be discussed.

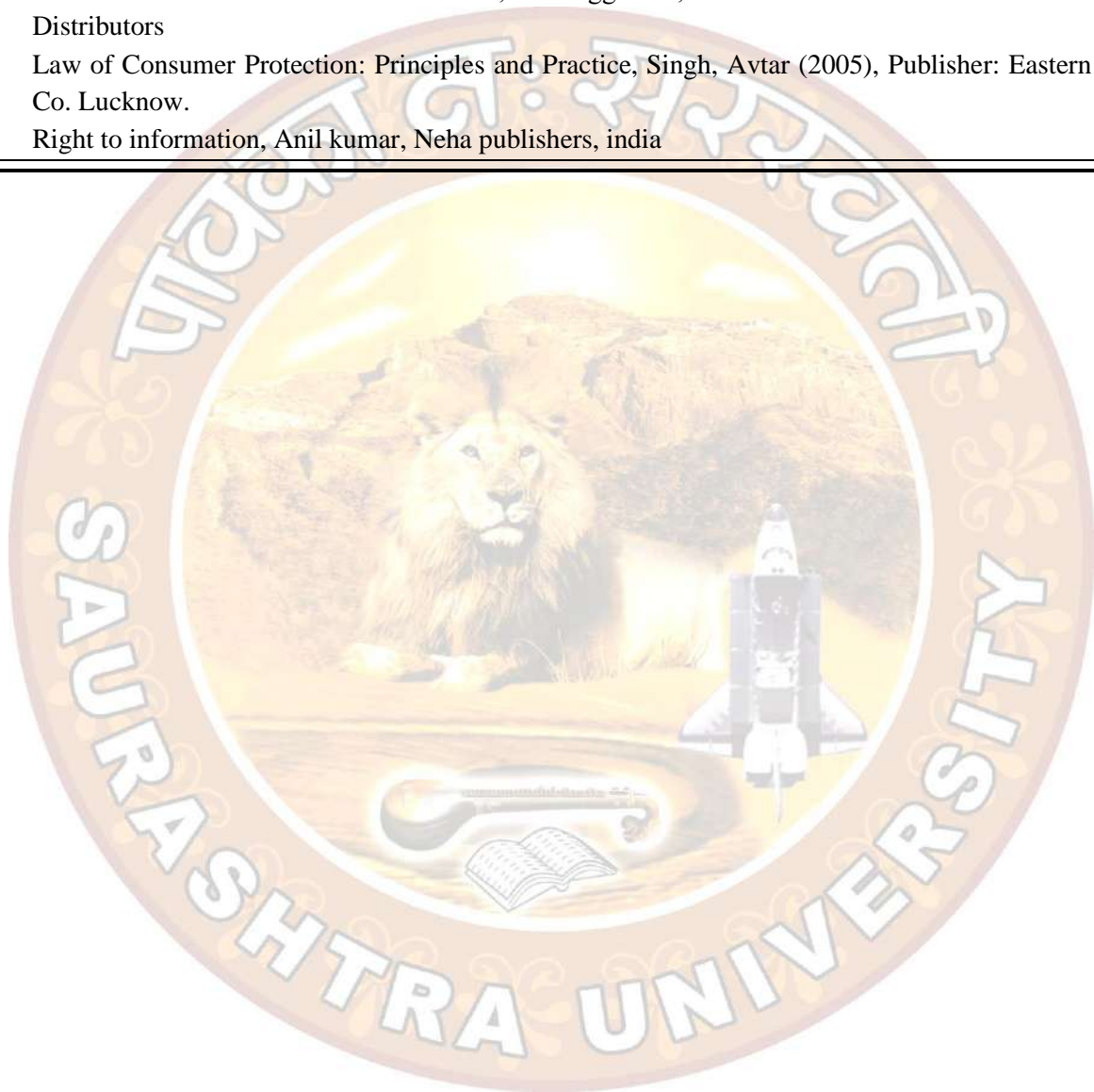
COURSE CONTENT

Unit - 1	Negotiable Instruments Act
	<ul style="list-style-type: none"> • Definition of Negotiable Instrument • Characteristics of Negotiable Instrument. • Promissory Note: Definition and essential elements. • Bill of Exchange: Definition and essential elements. • Difference between Promissory Note and Bill of Exchange. • Cheques: Definition. • Difference between Cheques and Bill of Exchange. • Holder and Holder in due course • Discharge of Negotiable Instrument.
Unit – 2	Sale of Goods Act 1930
	<ul style="list-style-type: none"> • Sale and agreement to sell. • Implied conditions and warranties, • Sale by non-owners. • Rights of unpaid seller. • Difference between sale and agreement to sell • Difference between sale and hire purchase agreement • Caveat Emptor with Exceptions
Unit - 3	Factories Act
	<ul style="list-style-type: none"> • Object and Scope of the Act • Important Definitions • Inspector: Appointment (section 8), Duties (section 9). • Certifying Surgeon: Appointment and Duties (section 10) • Health of workers (section 11 to 20) • Safety of workers (section 21 to 41) • Welfare of Workers (section 42 to 50) • Working hours of Adults (section 51 to 62)
Unit – 4	Other Laws
	<ul style="list-style-type: none"> • Consumer Protection Act: Rights of Consumer, Consumer council (briefly), Consumer Redressal Agencies (briefly) • Intellectual Property Rights: History, Overview of the law, Copyrights, Patents, Trademarks, Designs and Geographical Indicators.

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| | <ul style="list-style-type: none">• The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right. |
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REFERENCES

- Elements of Merchantile Law, N. D. Kapoor, Publisher: Sultan Chand & Sons.
- Law Relating to Intellectual Property Rights, M. K. Bhandari, Publisher: Central Law Agency
- Intellectual property rights & development in India, M. Kumar Singh, Publisher: NAVYUG Publishers & Distributors
- Intellectual Property Rights (IPRs): TRIPS Agreement & Indian Laws, E. T. Lokganathan, Publisher: New Century Publication
- Cases and Material on Consumer Protection Act, 1986, Prof. K. Madhusudhan Rao, Publisher: Asia Law House
- Consumer Protection – Law and Practice, V.K.Aggarwal, Publisher: Bharat Law House Publisher's Distributors
- Law of Consumer Protection: Principles and Practice, Singh, Avtar (2005), Publisher: Eastern Book Co. Lucknow.
- Right to information, Anil kumar, Neha publishers, india



DIRECT TAXES & GST

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA602	Direct Taxes & GST	3	30	70	2 ½ Hours

COURSE OBJECTIVES

This course aims at making students conversant with the concept of tax planning and Indian tax-laws, their practical applications and also to provide basic knowledge for tax planning and its impact on decision making.

COURSE CONTENT

Marks: 40 % Practical, 60% Theory

Unit - 1	Income from Capital gain
Unit – 2	Income from other sources
Unit - 3	Deductions and Relief from Gross Total Income (Section 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80TTA, 80U, 80G)
Unit – 4	Goods and Service Tax:- Introduction and Meaning, Benefits of GST, Types of GST, Rates of GST, Concept of Input Tax Credit and Supply- GST registration, GST council and GST service providers. Forms of GST.

NOTE:

- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- Study of rules is not implied for unless and until specifically mentioned.

REFERENCES

- Corporate Tax Planning: V K Singhanian, Taxmann Publications Pvt. Ltd., New Delhi.
- Corporate Tax Planning and Management: Girish Ahuja and Ravi Gupta. Bharat Law House, Delhi.
- Tax Planning under Direct Taxes: Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.

FINANCIAL INSTITUTIONS AND MARKETS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA603	Financial Institutions & Markets	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To provide basic knowledge basic principles, concepts and tools related to financial institutions.
- To make aware students about history, objectives, functions, policies and modus operandi of financial institutions.
- To develop ability of students to know impacts of change in policies of various financial institutions on various segments-individually and collectively.

COURSE CONTENT

Unit - 1	Money market
	<p>Introduction, importance, structure of money market</p> <ul style="list-style-type: none"> Unorganized sector (loan companies, chit funds, Nidhis, money lenders & indigenous bank) Organized sector <ul style="list-style-type: none"> - Sub market (call money market, treasury bill market, repo market, commercial money market, trade and commercial money market) - Participating institutions (RBI, discount and fiancé money house of India, mutual funds, IFC) - Instruments Reform measures to strengthening Indian money market.
Unit – 2	Capital market
	<ul style="list-style-type: none"> Introduction Structure of capital market <ul style="list-style-type: none"> o Financial institution (IFC, IDBI, EXIM bank, SIDBI, IDFCI, SFCs, LIC) o Securities market (Guilt – edged market, Corporate securities market) Role of capital market Growth of capital market <ul style="list-style-type: none"> o Government securities market o Corporate securities market Factors contributing to growth of capital market Problems of Capital Market <ul style="list-style-type: none"> o Problems of equity market o Problems of debt market
Unit - 3	Reserve Bank of India
	History, Organization & Management, functions, Monetary policy (definition, objectives, instruments of monetary policy)
Unit – 4	Institutional financing
	<p>Introduction, classification of financial institutions:</p> <ul style="list-style-type: none"> All India development institutions (IFCI, IDBI, SIDBI, ICICI) Specialized financial institutions (EXIM bank, TFCI, IDFC) <p>Note: weight should be given to history, objectives, functions and modus operandi of these institutions.</p>

REFERENCES

- Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill Publishing Company
- Indian Financial System: P.N. Varshney & D.K. Mital, Sultan Chand & Sons
- Indian Economy: V.K. Puri & S.K. Misra: Himalaya Publishing House
- Financial Services: M.Y. Khan, McGraw Hill Higher Education



ACCOUNTING FOR MANAGERIAL DECISIONS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA604	Accounting for Managerial Decisions	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

COURSE CONTENT

Marks: 80 % Practical Problems and 20 % Theory.

Unit - 1	Marginal Costing
	Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.
Unit – 2	Decision Making.
	Charges in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market
Unit - 3	Cash Flow Statement
	Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement as per companies act. and Accounting Standard 3
Unit – 4	Responsibility Accounting
	Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.

REFERENCES

- A Textbook of Cost and Management Accounting. M.N. Arora, Vikas Publishing
- Management Accounting: M.Y. Khan, and P.K. Jain
- Cost Accounting: Theory and Problems, S.N. Maheshwari, and S.N. Mittal, Shree Mahavir Book Depot (Publishers)
- Fundamental of Management Accounting - Ghosh and Gupta
- Management Accounting- Hingorani and Ramnathan
- Introduction to Management Accounting - CT Horngren
- Management Accounting – Principles- R N Anthony
- Management Accounting- N P Shrinivas
- Management Accounting- I M Pandey

PRACTICAL STUDIES

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Project	19BBA605	Practical Studies	3	-	50 P 50 V	-

COURSE OBJECTIVES

The objective of industrial training in Semester VI of B B A programme is to give them perspectives about the organization and functioning in the following areas of management:

COURSE CONTENT

(Practical Studies Report: 50 Marks, Viva Voce: 50 Marks)

PART-A:AREA OF STUDY:

The students shall be placed in any one of the different types of organizations including service and non-profit organization for a minimum period of 15 days for practical studies. Every student shall prepare a report on one of the special topics from the subjects given below pertaining to the organization in which he has been placed for training. The report must contain data for minimum period of last five years or a student may prepare a research based project on any one of the topics listed below.

1. Materials Management/Operations Management
2. Human Resource management,
3. Financial management,
4. Management Accounting.
5. Marketing Management

PART-B: GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:

- The Practical Studies curriculum shall be assigned an overall three credits equivalent workload.
- Students shall make arrangement for permission from the Units for Practical Studies under the guidance of concern faculty of the college.
- All the students shall draft their report independently, which shall be checked and certified by the faculty concerned
- The Student shall prepare his Practical Studies report in two copies, First Copy submitted to College, Second copy as his Personal Copy.
- Draft report must be in the following format:
 - a. Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both side of paper.
 - b. Title Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.
 - c. Company Detail: Name, address, phones, fax, website, e-mail address, etc.
 - d. Guide certificate
 - e. Student's declaration regarding originality of the report.
 - f. Acknowledge
 - g. Preface/Introduction
 - h. Index with contents and page number
 - i. Main part of the report
 - j. Conclusion and suggestions
 - k. Bibliography (if any)
 - l. Appendix (if necessary)
- Only Practical aspects are required. Therefore the Book-concepts should be avoided from the report so far possible.
- The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.

RETAIL MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA606	Retail Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

Retail business in India is booming, and has been prospering fast. Course contents of the course 'Retailing' contains some important topics of both retailing. The paper is useful for the students to be aware of the most crucial areas of marketing operations. The paper will help the student to develop necessary marketing knowledge and skills that will help them build their career in these fields.

COURSE CONTENT

Unit - 1	Introduction To Retail Business
	Meaning -retail, retailer and retailing, historical evolution, key features, importance, drivers of retail change, role of retailer as a link between producer and consumer, as a channel member and as an image creator, challenges to retail development in India.
Unit – 2	Key Decisions
	Retail modes – types / formats, Retail consumer behaviour – need, understanding and factors affecting. Retail strategy formulation- concept and steps, Retail store location – decision and factors.
Unit - 3	Merchandise Management
	Merchandise management – concepts and steps Visual Merchandizing – Retail store design (Interior and Exterior store design) Retail Decisions- Retail price, Retail brand, Retail Communication/Promotion, Supply chain Management – concept and nature.
Unit – 4	Some Issues Relating To Retailing Business
	Service Retailing – Concept, Nature / characteristics of service, service marketing strategies. FDI in Retailing – Single and Multi -brand retailing. Short Notes – Food retail, apparel retail, footwear retail and consumer durables.

REFERENCES

- Swapna Pradhan: Retailing Management – Text and cases, 4th Edition, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Arif Sheikh and Kaneez Fatima: Retail Management, Himalaya Publishing House, Mumbai, 2014.
- Harjit Singh: Retail Management, S. Chand Publication, New Delhi.
- V. S. Ramaswamy and S. Namakumari, Marketing Management, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
- R. B. Rudani, Basics of Marketing Management, S. Chand & Company, New Delhi, 2015
- Berman & Evarv: Retail Management, Prentice Hall of India, New Delhi.
- Internet Sources

CONTEMPORARY ISSUES IN INVESTMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA607	Contemporary Issues in Investment	3	30	70	2 ½ Hours

COURSE OBJECTIVES

To familiarize student with various investment markets and functioning of markets, to equip the students with the theoretical and practical knowledge of capital market and to develop the skills for developing the portfolio construction, revision, reconstruction and investment advisory.

COURSE CONTENT

Unit - 1	Introduction to the Landscape of Investment
	Definition of investment, investment alternatives, assets – innovative products, the process of investment trading, margin trading, etc. , various indices and its construction, risk and return in investment, real return, nominal return, historical and expected return, risk – valuation of risk, sources of risk
Unit – 2	Mutual Funds
	Meaning and organization structure of Mutual Funds; Origin and Growth of Mutual Funds in India; Benefits of Mutual Funds; Mutual funds Concepts: Net asset value, expenses ratio, entry and exit load, assets under management (AUM); Types of Mutual Funds; Role of AMFI.
Unit - 3	Stock Market Operation
	Trading System in Securities Exchange, Introduction, NEAT & BOLT, Screen based trading system (SBTS), Market phases, order management, trade management , market window operations & Auction., Trading strategies: Long v/s Short and brief introduction to settlement and market margins.
Unit – 4	Insurance
	Role of Insurance; Principles of Insurance; History of Insurance in India; Nationalisation of Insurance in India; Liberation of Insurance in India; Insurance Regulatory and Development Authority (IRDA); Advantages of a Life insurance and Types of Life insurance policies in India.

REFERENCES

- Investments Analysis and Portfolio Management: Reilly/Brown, Cengen
- Investment Analysis an Portfolio Management: M. Rangantham and R.Madhumathi, Pearson
- The Indian Financial System
-

PERFORMANCE AND COMPENSATION MANAGEMENT

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA608	Performance & Compensation Management	3	30	70	2 ½ Hours

COURSE OBJECTIVES

- To familiarize students about concepts of performance and compensation management.
- To relate its application for attracting, retaining and motivating employees to high performance.

COURSE CONTENT

Unit - 1	Introduction- Concept, Philosophy of performance management Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.
Unit – 2	Performance management and reward systems. Performance Indicators, Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, Ethical Perspectives in performance appraisal.
Unit - 3	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. –Types of benefits, Choice of benefits, administering employee benefits, Flexible benefits/Cafeteria Plans–Pension Schemes–ESOP
Unit – 4	The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, Wage differentials , Regulating payment of wages, wage boards, Pay commissions, dearness allowances, Modern trends in compensation - from wage and salary to cost to company concept, competency based pay, compensation benchmarking

REFERENCES

- Armstrong, M., Performance Management: Key strategies and practical guidelines, Kogan Page, London.
- Armstrong, M. & Baron, A: Performance Management and Development, Jaico Publishing House
- Bagchi, S. N.: Performance Management, Cengage Learning India.
- Bhattacharyya, D.K.: Performance Management Systems and Strategies, Pearson Education.
- Bhattacharyya Dipak Kumar, Compensation Management, Oxford University Press.
- Gary Dessler, Human Resource Management, Prentice Hall.
- Herman Aguinis: Performance Management, Prentice Hill.
- Milkovich & Newman, Compensation, McGraw Hill.
- Richard Henderson: Compensation Management in Knowledge Based World, Prentice Hall.
- Robert B.: Performance management, McGraw-Hill Education India.
- T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX
- T.N.Chhabra& SavithaRastogi Compensation management, Sun India Publications.

ADVANCED OPERATIONS RESEARCH TECHNIQUES (AORT)

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Elective	19BBA609	Advanced operations research techniques	3	30	70	2 ½ Hours

COURSE OBJECTIVES

The objective of this paper is to familiarize the students with advanced techniques of operations research.

COURSE CONTENT

Unit - 1	PERT and CPM
	<ul style="list-style-type: none"> Presentation of an activity Arrow Diagram Using a Dummy Activities & its logic Network Determination of ES,EF,LS and LF: Critical path Total, free & independent floats Distribution of project duration, Probability of completion duration of the project
Unit - 2	Sequencing Problem
	<ul style="list-style-type: none"> Introduction Assumption Algorithm for solving sequencing problem <ul style="list-style-type: none"> - Processing n jobs through 2 machines - Processing n jobs through 3 machines - Processing n jobs through 4 machines
Unit-3	Assignment methods
	<ul style="list-style-type: none"> Introduction Hungarian assignment method Some typical examples Travelling salesman problem
Unit – 4	Replacement Theory
	<ul style="list-style-type: none"> Replacement Policy for Equipment which deteriorates gradually Replacement of items that fail suddenly Group replacement policy

REFERENCES

- Operations Research Theory and Applications (2nd edition): J K Sharma (Macmillan India)
- Operations Research Techniques for Management: V.K. Kapoor (Sultan Chand & Sons)
- Operations Research: Kanti Swarop, P.K. Gupta & Man Mohan (Himalaya Publication)
- Quantitative Techniques in Management: N.D. Vera (TATA McGraw Hill)