

## SCHEME OF TEACHING

&

## SYLLABUS (Based on CBCS)

For

## BACHELOR OF BUSINESS ADMINISTRATION

B.B.A.

(Three Year Six Semester Program)



SCHOOL OF BUSINESS STUDIES  
SHOBHIT UNIVERSITY,  
NH-58, MODIPURAM - MEERUT (U.P.) – 250110

Approved and adopted in year 2017 (Board of Studies, January 7, 2017)  
by 20<sup>th</sup> Academic council (Agenda no-3.1 b)

**PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEM IN**

**B.B.A.**

<b>SEMESTER</b>	<b>CORE COURSE (18)</b>	<b>ABILITY ENHANCEMENT COMPULSORY COURSE (AECC) (2)</b>	<b>ABILITY ENHANCEMENT ELECTIVE COURSE (AECC) (SKLL BASED) (2)</b>	<b>ELECTIVE DISCIPLINE SPECIFIC DSE (4)</b>	<b>ELECTIVE GENERIC (GE)</b>
<b>I</b>	BS312 Microeconomics  BS314 Management Principles and Applications  BS315 Business Organization	BS311 Environmental Studies			BS313 Financial Accounting
<b>II</b>	BS321 Business Law  BS324 Business Mathematics  BS325 Organizational Behaviour	BS322 Business Communication			BS323 Cost Accounting
<b>III</b>	BS331 Macroeconomics  BS332 Corporate Law  BS335 Income Tax Law and Practices		BS334 Computer Applications in Business		BS333 Human Resource Management
<b>IV</b>	BS341 Business Statistics  BS343 Indian Economy  BS345 Entrepreneurship		BS344 E-Commerce		BS342 Principles of Marketing
<b>V</b>	BS351 Fundamentals of			DSE-1 (Any	

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**BBA (Three Year Program) SYLLABUS w.e.f. Academic Session 2017-18**

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	Financial Management  BS352 Production and Operation Management  BS353 Corporate Accounting			One of Group A/B/C)  DSE-2 (Any One of Group A/B/C)	
VI	BS361 Business Policy and Strategy  BS362 Goods and Services Tax and Customs  BS365 Project Report and Viva			DSE-3 (Any One of Group A/B/C)  DSE-4 (Any One of Group A/B/C)	

**Project Work/ Dissertation in lieu of one of the Elective Core discipline papers**

**LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE):**

**Human Resource Management (Group- A)**

1. H1 - Industrial Relations & Labour Laws
2. H2:- Human Resource Planning
3. H3:- Training and Development of Human Resources
4. H4:- Compensation Management

**Marketing (Group- B)**

1. M1:- Advertising & Consumer Behaviour
2. M2:-Sales & Distribution
3. M3:- Retail Management
4. M4:- Marketing of Services

**Finance (Group- C)**

1. F1:- Financial Markets, Institutions & Services
2. F2:- Security Analysis and Portfolio Management
3. F3:- Insurance & Risk Management
4. F4:- Banking Principles & Operations

**FIRST YEAR****First Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BS311</b>	<b>Environmental Studies</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
BS312	Microeconomics	5	0	0	5
BS313	Financial Accounting	4	1	0	5
<b>BS314</b>	<b>Management Practices &amp; Applications</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>BS315</b>	<b>Business Organisation</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Total</b>		<b>24</b>	<b>1</b>	<b>0</b>	<b>25</b>

**Second Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
BS 321	Business Law	5	0	0	5
<b>BS322</b>	<b>Business Communication</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>BS323</b>	<b>Cost Accounting</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
<b>BS324</b>	<b>Business Mathematics</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>
BS325	Organisational Behaviour	5	0	0	5
<b>Total</b>		<b>23</b>	<b>2</b>	<b>0</b>	<b>25</b>

**SECOND YEAR**

**Third Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BS331</b>	Macroeconomics	5	0	0	5
<b>BS332</b>	Corporate Laws	5	0	0	5
BS333	Human Resource Management	5	0	0	5
<b>BS334</b>	Computer Applications in Business	4	0	2	5
<b>BS335</b>	Income Tax & Practices	5	0	0	5
<b>Total</b>		<b>24</b>	<b>0</b>	<b>2</b>	<b>25</b>

**Fourth Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BS341</b>	Business Statistics	4	1	0	5
<b>BS342</b>	Principles of Marketing	5	0	0	5
<b>BS343</b>	Indian Economy	5	0	0	5
<b>BS344</b>	E-Commerce	5	0	0	5
<b>BS345</b>	Entrepreneurship	5	0	0	5
<b>Total</b>		<b>24</b>	<b>1</b>	<b>0</b>	<b>25</b>

**THIRD YEAR**

**Fifth Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
BS351	Fundamentals of Financial Management	5	0	0	5
BS352	Production & Operations Management	5	0	0	5
BS353	Business Policy & Strategy	5	0	0	5
BS3E1	F1/H1/M1	5	0	0	5
BS3E2	F2/H2/M2	5	0	0	5
<b>Total</b>		<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>

**Sixth Semester**

<b>Paper Code</b>	<b>SUBJECTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BS361</b>	<b>Corporate Accounting</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>BS362</b>	<b>Goods and Services Tax and Customs</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>
BS3E3	F3/H3/M3	5	0	0	5
BS3E4	F4/H4/M4	5	0	0	5
BS365	Project Report & Viva	5	0	0	5
<b>Total</b>		<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>

**BBA: Semester-I**

**ENVIRONMENTAL STUDIES**

**Sub. Code: BS311**

**Unit 1**

Multidisciplinary nature of environmental studies Definition, scope and importance.

**Unit 2**

Natural Resources : Renewable and non-renewable resources : Natural resources and associated problems.

a) Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, Mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification. • Role of an individual in conservation of natural resources. • Equitable use of resources for sustainable lifestyles.

**Unit 3**

Ecosystems • Concept of an ecosystem. • Structure and function of an ecosystem. • Producers, consumers and decomposers. • Energy flow in the ecosystem. • Ecological succession. • Food chains, food webs and ecological pyramids. • Introduction, types, characteristic features, structure and function of the following ecosystem:-

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 4**

Biodiversity and its conservation • Introduction – Definition : genetic, species and ecosystem diversity. • Biogeographically classification of India • Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels. • India as a mega- diversity nation V • Hot-spots of biodiversity. • Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. • Endangered and endemic species of India • Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**Unit 5**

Environmental Pollution Definition • Cause, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards • Solid waste Management : Causes, effects and control measures of urban and industrial wastes. • Role of an individual in prevention of pollution. • Pollution case studies. • Disaster management: floods, earthquake, cyclone and landslides.

**Unit 6**

Social Issues and the Environment • From Unsustainable to Sustainable development • Urban problems related to energy • Water conservation, rain water harvesting, watershed management • Resettlement and rehabilitation of people; its problems and concerns. Case Studies • Environmental ethics: Issues and possible solutions. • Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. • Wasteland reclamation. • Consumerism and waste products. • Environment Protection Act. • Air (Prevention and Control of Pollution) Act. • Water (Prevention and control of Pollution) Act • Wildlife Protection Act • Forest Conservation Act • Issues involved in enforcement of environmental legislation. • Public awareness.



**Unit 7**

Human Population and the Environment • Population growth, variation among nations. • Population explosion – Family Welfare Programme. VII • Environment and human health. • Human Rights. • Value Education. • HIV/AIDS. • Women and Child Welfare. • Role of Information Technology in Environment and human health. • Case Studies.

**Unit 8**

Field work • Visit to a local area to document environmental assets river/forest/grassland/hill/mountain • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural • Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hill slopes, etc.

**MICRO ECONOMICS**

**Sub. Code: BS312**

**Objective:**

The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**Unit 1: Demand and Consumer Behaviour**

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

**Unit 2: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

**Unit 3: Perfect Competition**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

**Unit 4: Monopoly**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

**Unit 5: Imperfect Competition**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable market theory. Pricing Public Utilities.

**Suggested Readings:**

1. Pindyck, R.S., D.L. Rubinfeld and P.L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C. Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A. Samuelson, William D. Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

**FINANCIAL ACCOUNTING**

**Sub. Code: BS313**

Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

**Course Contents**

**Unit I:** Introduction to Financial Accounting: Accounting as an Information System, Importance and Scope, Limitations; Users of accounting information, Concepts, Principles and Conventions – Generally Accepted Accounting Principles; The Accounting Equation; Nature of Accounts, Types of books (Primary and Secondary) and

**Unit II:** Rules of Debit and Credit; Recording Transactions in Journal; Preparation of Ledger Accounts; Opening and Closing Entries; Preparation of Trial Balance.

**Unit III:** Preparation of Financial Statements: Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries.

**Unit IV:** Indian Accounting Standards (Ind-AS): Concept, benefits, procedure for issuing Ind-AS in India, salient features of Ind-AS issued by ICAI; International Financial Reporting Standards(IFRS): Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization. Depreciation: Concept, Methods of charging depreciation, accounting treatment of depreciation.

**Unit V:** Financial Statement Analysis: Objective of financial statement analysis, sources of information; Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis; Financial Ratios: Meaning and Usefulness of Financial Ratios. Analysis of ratios from the perspective of Stakeholders like Investors, Lenders, and ShorttermCreditors.Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios; Limitation of ratio analysis

**Suggested Readings:**

1. Monga, J.R., *Financial Accounting: Concepts and Applications*, Mayur Paperbacks
2. Tulsian, P.C., *Financial Accounting*, Pearson
3. Maheshwari, S.N. &Maheshwari, S.K. , *Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses*, Vikas Publishing House Pvt. Ltd.
4. Ghosh, T.P., *Financial Accounting for Managers*, Taxman Allied Services (P) Ltd.
5. Balwani, Nitin, *Accounting and Finance for Managers*
6. Gupta, Ambrish: *Financial Accounting for Management*
7. Bhattacharyya, Asish K., *FinancialAccounting for Business Managers*
8. Jain, S.P. &Narang, K.L., *Advanced Accountancy*.
9. Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, *Introduction to Financial Accounting*, Pearson

**Note:** Latest edition of the text books should be used.

## Management Principles & Applications

### Sub. Code: BS314

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

#### Unit 1: Introduction

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO- Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

#### Unit 2: Planning

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

#### Unit 3: Organising

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority  
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

#### Unit 4: Staffing and Leading

- a. *Staffing*: Concept of staffing, staffing process
- b. *Motivation*: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- c. *Leadership*: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
- d. *Communication*: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

#### Unit 5: Control

- a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management

#### Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P. Robbins and Madhusree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI

5. JamesH.Donnelly,*FundamentalsofManagement*, PearsonEducation.
6. B.P.SinghandA.K.Singh,*EssentialsOfManagement*,ExcelBooks
7. Griffin,*ManagementPrinciplesandApplication*, CengageLearning
8. RobertKreitner,*ManagementTheoryandApplication*, CengageLearning
9. TNChhabra,*ManagementConceptsandPractice*,DhanpatRai&Co.(Pvt.Ltd.),NewDelhi
10. PeterFDrucker,*PracticeofManagement*,MercuryBooks,London

**Business Organisation**

**Sub. Code: BS315**

**Unit – I:**

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.

**Unit – II:**

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.

**Unit – III:**

Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

**Unit – IV:**

Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

**Unit – V:**

Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

**Suggested Readings:**

1. Modern Business Organization by S. A. Sherlekar
2. Industrial Organization Management: Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management By Jallo, Tata McGraw Hill
4. Business Environment Text and Cases By F. Cherunilam (Himalaya Publication House)
5. Organizing and Financing of Small Scale Industry By Dr. V. Desai
6. Industrial Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delh
7. Business Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

**BBA: Semester – II  
BUSINESS LAW**

**Sub. Code: BS321**

**Objective:**

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

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract—meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract—modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi-contracts

**Unit 2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Unit 3: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership of goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller—meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 4: Partnership Laws**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firm
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

**Unit5: The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

**Suggested Readings:**

- 2. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- 3. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- 4. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- 5. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
- 6. Aggarwal SK, *Business Law*, Galgotia Publishers Company, New Delhi.
- 7. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
- 8. Sushma Arora, *Business Laws*, Taxmann Publications.
- 9. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
- 10. PCTulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
- 11. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi



**BUSINESS COMMUNICATION**

**Sub. Code: BS322**

**Objective:**

To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Unit 1: Introduction:**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

**Unit 2: Business Correspondence:**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

**Unit 3: Report Writing:**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, checklists for reports.

**Unit 4: Vocabulary:**

Words often confused, Words often misspelt, Common errors in English.

**Unit 5: Oral Presentation:**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

**COST ACCOUNTING**

**Sub. Code: BS323**

**Objective:**

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.

**Unit 1: Introduction**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of costing system; Role of a cost accountant in an organisation

**Unit 2: Elements of Cost: Material and Labour**

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

**Unit 4: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**Unit 5: Book Keeping in Cost Accounting**

Integral and non-integral systems; Reconciliation of cost and financial accounts

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I. C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

**Business Mathematics**

**Sub. Code: BS324**

**Objective:**

The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

**Unit 1: Matrices and Determinants**

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule, The Leontief Input Output Model (Open Model Only).

**Unit 2: Calculus I**

- a. Mathematical functions and their types - linear, quadratic, polynomial, exponential,
- b. Logarithmic function Concept of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

**Unit 3: Calculus II**

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
- c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
- d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve

**Unit 4: Mathematics of Finance**

- a. Rates of interest - nominal, effective – and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.
- c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.  
(General annuities to be excluded)

**Unit 5: Linear Programming**

- a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
- b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

**Suggested Readings:**

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.

9. Soni,R.S.,*BusinessMathematics*.AneBooks,NewDelhi.
10. SinghJ.K.,*BusinessMathematics*.HimalayaPublishingHouse.

**Organisational Behaviour**

**Sub. Code: BS325**

**Course Contents:**

**Unit I**

Conceptual Foundations and Importance of organisation Behaviour, Management Challenges, A Paradigm Shift, Individual Behaviour at Work, Perception and Attribution: Concept, Nature, Process, Attitude: Components, functions and changing attitudes; Personality: Concept, Types and Theories of Personality: Learning: Concept and Theories of Learning, reinforcement, Right and Left brain concept, Emotional Intelligence.

**Unit II**

Motivation: Concepts and their application, Need (Maslow and Herzberg), Content & Process theories, Expectancy theory, Equity theory, goal Setting theory, Empowerment and economic incentives as motivational tools.

**Unit III**

Leadership: Leaders and Leadership Process: Traits, Behaviours, and situations theories, Blake & Mouton's: Managerial grid, Hersey & Blanchard's situational Leadership Model, Likert's 4 system model, Fiedler's Leadership contingency theory, House's Path-goal theory, Contemporary Leadership issues: Charismatic, Transformational Leadership, Substitutes and Neutralizers for Leadership.

**Unit IV**

Group Dynamics: Definition, Stages of Group Development, Group Cohesiveness, Formal and Informal Groups, Group Processes and Decision Making, Dysfunctional Groups, Importance of team work in organisations, developing team leadership skills, Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

**Unit V**

Organisational Change: Concept, Nature, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict.

**Readings:**

1. Robbins Stephen P.: Organisational Behaviour, Pearson Education, 12th Edition
2. Luthans Fred : Organisational Behaviour, Tata Mc Graw Hill
3. Davis, Keith: Human Behaviour at Works, Tata Mc Graw Hill, New Delhi.
4. Hersey Paul, Blanchard, Kenneth H and Johnson Dewey E.: Management of Organisational Behaviour: Leading Human Resources, Pearson Education, 8th Edition

**Supplementary Readings:**

1. Newstrom John W.: Organisational Behaviour, Tata Mc Graw Hill, 12th Edition
2. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. - Organisational Behaviour; Tata Mc Graw Hill, 3rd Edition

**BBA: Semester – III  
MACRO ECONOMICS**

**Sub. Code: BS331**

**L – 4, C – 4.**

**Objectives:**

The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

**Unit1: Introduction**

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

**Unit2: Economy in the short run**

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

**Unit3: Inflation, Unemployment and Labour market**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

**Unit4: Open economy**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**Unit5:**

Behavioral Foundations- Investment – determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transaction theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

**Suggested Readings**

1. Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. Harper Collins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G.S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
10. S N Singh, समिB अथशाट्ट, Pearson Education

**CORPORATE LAWS**

**Sub. Code: BS332**

**Objective:**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**UNIT1:Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT2:Documents**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT3:Management**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.  
Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT4:**

**Dividends, Accounts, Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up. **Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

**UNIT 5: Depositories Law**

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**Suggested Readings:**

1. MCKuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

**HUMAN RESOURCE MANAGEMENT**

**Sub. Code: BS333**

**Objective:**

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

**Unit1:Introduction**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human ResourceManagement;Workforcediversity;Empowerment;Downsizing;VRS;HumanResource InformationSystem

**Unit2:AcquisitionofHumanResource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

**Unit3:TrainingandDevelopment**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes;Role-SpecificandCompetency-BasedTraining;EvaluatingTrainingEffectiveness; TrainingProcessOutsourcing;ManagementDevelopment;CareerDevelopment.

**Unit 4:PerformanceAppraisal**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Unit5:Maintenance**

Employeehealthandsafety;employeeelfare;socialsecurity;Employer-Employeerelations-an overview;grievance-handlingandredressal;IndustrialDisputes:causesandsettlementmachinery

**Suggested Readings:**

1. GaryDessler.*AFrameworkforHumanResourceManagement*.PearsonEducation.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. BohlanderandSnell,*PrinciplesofHumanResourceManagement*,CengageLearning
4. Ivancevich,JohnM.*HumanResourceManagement*.McGrawHill.
5. WreatherandDavis.*HumanResourceManagement*.PearsonEducation.
6. RobertL.MathisandJohnH.Jackson.*HumanResourceManagement*.CengageLearning.
7. TNChhabra,*HumanResourceManagement*,DhanpatRai&Co.,Delhi
8. BiswajeetPattanayak,*HumanResourceManagement,PHILearning*



**COMPUTER APPLICATIONS IN BUSINESS**

**Sub. Code: BS334**

**Objectives:**

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

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge; including linking with Database; Printing documents

**Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities**

**Unit 3: Spreadsheet and its Business Applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs  
**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship (ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Workbook-10 Marks) and duration of Examination shall be 3 Hrs.
3. **Teaching arrangement need to be made in the computer Lab**
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

**Income Tax Law & Practices**

**Sub. Code: BS335**

**Objective:**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Unit 1: Introduction**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

**Residential status;** Scope of total income on the basis of residential status  
Exempted income under section 10

**Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

**Unit 5: Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Note:**

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of textbooks and Software may be used.

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Journals**

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**BBA: Semester – IV  
Business Statistics**

**Sub. Code: BS341**

**Objective:**

The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

**Unit 1: Statistical Data and Descriptive Statistics**

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency
  - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
  - ii. Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement of Karl Pearson and Bowley's measures; Kurtosis

**Unit 2: Probability and Probability Distributions**

- a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)
- b. Expectation and variance of a random variable
- c. Probability distributions:
  - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
  - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
  - iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

**Unit 3: Simple Correlation and Regression Analysis**

- a. **Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

**Unit 4: Time Series Analysis**

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

**UNIT 5 : Sampling Concepts, Sampling Distributions and Estimation: (5 Lectures) Sampling:**

Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

**Concept of Sampling distributions and Theory of Estimation:** Point and Interval estimation of means (large samples) and proportions.

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and H M Siddiqui. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N.D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

**PRINCIPLES OF MARKETING**

**Sub Code: BS342**

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Unit1:**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit2:**

**a. Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**b. Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit3:Product:**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit4:**

**a. Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.

**b. Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middleman; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

**Unit5:**

**a. Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**b. Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S.K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

**INDIAN ECONOMY**

**Sub. Code: BS343**

**Unit 1: Basic Issues in Economic Development**

Concept and Measures of Development and Underdevelopment; Human Development

**Unit 2: Basic Features of the Indian Economy at Independence**

Composition of national income and occupational structure, the agrarian scene and industrial structure

**Unit 3: Policy Regimes**

- a) The evolution of planning and imports substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

**Unit 4: Growth, Development and Structural Change**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

**Unit 5: Sectoral Trends and Issues**

- a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

**Suggested Readings:**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. ICDhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPMSundaram, Indian Economy, S.Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch2.
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India. A.O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
8. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol.34.No.45.
9. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
10. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

## E-COMMERCE

**Sub Code: BS344**

**Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means**

### **Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**Technology used in E-commerce:** The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

### **Unit 2: Security and Encryption:**

Need and concepts, e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

### **Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signature certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

### **Unit 4: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

### **Unit 5: On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Website designing**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

#### **Suggested Readings**

2. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
3. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
4. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education
5. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
6. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
7. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
8. Sushila Madan, *E-Commerce*, Taxmann
9. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

## **Entrepreneurship**

**Sub Code: BS345**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

### **Unit 1: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

### **Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

### **Unit 3:**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

### **Unit 4: Sources of business ideas and tests of feasibility.**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

### **Unit 5: Mobilising Resources**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

### **Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SSKhanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Report on Small Scale Industries Sector.



**BBA V SEMESTER  
FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Sub Code: BS351**

**Objective:** To familiarize the students with the principles and practices of financial management.

**Unit 1: Introduction:** Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

**Unit 2: Investment Decisions:** The Capital Budgeting Process, Cashflow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

**Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management - text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

**Production & Operations Management**

**Sub Code: BS352**

**Objectives:**

To develop basic understanding of concepts, theories and techniques of production process and operation management

**Unit I**

Introduction to Operation Management and Forecasting of Demand : Why study OM, Five P's of Production, Types of Transformation : Forecasting, Quantitative & Qualitative Techniques in Forecasting

**Unit II**

Waiting Line & Inventory Management: Economics of Waiting Line, Queuing System, Four Waiting Line Models alongwith application: Inventory management and analysis, Inventory Models.

**Unit III**

Quality Management & Statistical Quality Control: TQM, Quality Specification, Design Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka –Yokes, Quality Awards; Statistical Quality Control: Acceptance Sampling, AQL & LTPD, P—Chart, X & R Chart.

**Unit IV**

Facility Location and Layout: Issue in Facility Location, Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Four Basic Lay Out Formats, Assembly Line Balancing, splitting Tasks, Problems in Facility Layout.

**Suggested Readings**

1. N.J. Aquilano, R.B. Chase & F.R. Jacob: Operation Management for Competitive Advantage, Tata Mac Graw –Hill, 9th Edition.
2. R.C. Manocha: Production & Operation Management (Latest Edition).
3. S.P. Gupta; Statistical Method, Sultan Chand,
4. E.S. Buffa; Modern Production Management, John Wiley Ed. 2002.
5. S.N. Charry; Production and Operation Management, Tata Mc Graw-Hill, 2000.
6. Paneerselvam: Production and Operation Management, Prentice Hall, 2003.
7. D.D. Sharma; Total Quality Management, Sultan Chand & Sons, Ed. 2002.

**Business Policy & Strategy**

**Sub Code: BS353**

**Objectives:**

The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

**Unit I**

Introduction: Nature, scope and importance of the course on Business Policy; Evolution of this course – Forecasting, Long-range planning, strategic planning and strategic management. Strategic Management Process: Formulation Phase – vision, mission, environmental scanning, objectives and strategy; implementation phase – Strategic Activities, Evaluation and Control.

**Unit II**

Environmental Analysis: Need, Characteristics and categorization of environmental factors; approaches to the environmental scanning process – structural analysis of competitive environment; ETOP a diagnosis tool.

**Unit III**

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of analysis and diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis.

**Unit IV**

Formulation of Strategy: Approaches to Strategy formation; major strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy – BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of strategy: Organization structure; leadership and resource allocation.

**Suggested Readings:**

1. Ghosh, P. K.; Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 8th ed., 2000.
2. Kazmi, Azhar; Business Policy, Tata McGraw-Hill, New Delhi, 2000.
3. Suri R.K.; Business Policy & Strategic Management, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland; Strategic Management, McGraw Hill, New York, 1999.
5. Ansoff, H. Igor, "Corporate Strategy", Penguin.
6. McCarthy, Minichiello & Curran; Business Policy and Strategy: Concepts and Readings, Richard D. Irwin and AITBS, Delhi, 4th ed., 1996.
7. Jauch and Glueck; Business Policy and Strategic Management, McGraw-Hill.

**BBA Semester – VI  
CORPORATE ACCOUNTING**

**Sub Code:BS361**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Unit 1. Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

**Unit 2. Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

**Unit 3. Valuation of Goodwill and Valuation of Shares**

Concepts and calculation: simple problem only

**Unit 4. Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit 5. Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Unit 6. Cash Flow Statement**

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

**Suggested Readings:**

2. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
3. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
5. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
6. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
7. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
8. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
9. P.C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S. Chand
10. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
11. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Goods & Service Tax (GST)& Customs Law**

**Sub Code:BS362**

**Objective:**To provide students with a working knowledge of principles and provisions of GST and Customs Law

**Unit I: Introduction**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); concept of indirect tax, differentiation between direct tax and indirect tax ,Major Defects in the structure of Indirect Taxes prior to GST; Meaning of GST Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network

**Unit II: levy and collection of tax**

Taxable event-“Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rule; Exemption from GST; Classification of Goods and Services.

**Unit III: Input Tax Credit**

Eligible and Ineligible Input Tax Credit;Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes;

Unit IV: Registration, assessment, refund, offences and penalty

Provision for registration of existing manufacturer and new manufacturer to GST, assessment, provision for offences and penalties,appeal and revisions.

**Unit V: Custom law**

Basic concepts of custom law, role of customs in international trade, important term and definition under custom act 1962-: Assessable Value, Baggage, Bill of entry, Bill of lading , export manifest., types of custom duties; Baggage rules and exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

**Suggested Readings**

- 1.The Central Goods and Services Tax, 2017
- 2.The Integrated Goods and Services Tax, 2017
- 3The Union Territory Goods and Services Tax, 2017
- 4.The Goods and Services Tax (Compensation to States), 2017
- 5.The Constitution (One hundred and First Amendment) Act,
- 6.Nitya Tax Associates; Basic of GST: Taxman’s
7. B.Vishwanathan: Basic of Good & services tax in India, New Centurypublication ,ed2016

**SPECIALISATION ELECTIVE COURSE**  
**Specialization 1:- Human Resource Management**

**BS3H1: Industrial Relations & Labour Laws**

**Objective:**

Organisational efficiency and performance are intricately interlinked with industrial relations. This course is an attempt to appreciate the conceptual and practical aspects of industrial relations at the macro and micro levels.

**Unit -I:**

Introduction: Meaning of Industrial Relations; Factors Affecting Industrial Relation; Significance and Objectives of Industrial Relation; Human Relations and Industrial Relations; Characteristics of Industrial Labour, Pre-requisites for Congenial IR.

**Unit -II:**

Functions and Approaches to IR; Trade Union: Meaning and Functions of Trade Union, Types and Structure of Trade Unions; Problems of Trade Unions; Workers Education and Training. Salient Features of the Trade Union Act, 1926; Discipline and Grievance Management.

**Unit -III:**

Anatomy of Industrial Conflicts, Essentials of disputes, Classification of Industrial Disputes; Industrial Unrest in India; Salient Features of Industrial Disputes Act, 1947.

**Unit -IV:**

Labour Welfare and Social Security: Basic Feature, Need and Objectives, Approaches and Measures Wage Regulation Machinery.

**Unit -V:**

Workers Participation in Management; Collective Bargaining; Profit Sharing and Co-partnership; IR and Globalisation; Employee Empowerment and Quality Management; Industrial Relations and Technological change.

**Suggested Readings:**

1. Kochan, T. A. & Katz Henry: Collective Bargaining and Industrial Relations, 2<sup>nd</sup> ed., Homewood, Illinois, Richard D. Irish
2. Mankooottam, K: Trade Unions, Myth and Reality, New Delhi, Oxford University Press
3. Niland J. R. etc.: The Future of Industrial Relations, New Delhi, Sage
4. Papola, T. S. & Rodgers, G.: Labour Institutions and Economic Development in India, Geneva, ILO
5. Ramaswamy, E. A.: The Rayon Spinners – The Strategic Management of Industrial Relations, New Delhi, Oxford University Press
6. Virmani, B. R.: Participative Management Vs Collective Bargaining, New Delhi, Vision Books, Webb, Sidney & Webb, Beartrice. Industrial Democracy, Melbourne, Longman

**Specialization 1:- Human Resource Management**

**BS3H2: Human Resource Planning**

**Objective:**

The objective of this paper is to develop a conceptual as well as a practical understanding of Human Resource Planning, Development and Development in Organisations.

**Unit - I: Human Resource Planning**

Human Resource Planning Process, Tools and Methods of Analysis; Employee integration with the Organisation (Induction, Socialisation Process, Placement)

**Unit - II: Human Resource Development**

Concepts, Objectives, Role and Significance; Structure of HRD System; Role of Training in HRD; Career Planning, Succession Planning; Skills and Multi-Skill Development.

**Unit - III: Measurement Tools in Human Resource Planning**

Human Resource Information System; Human Resource Audit; Human Resource Accounting – Concepts and Methods

**Unit - IV: HRD- Strategies, Experiences and Emerging Issues**

HR Strategy; Human Resource Retention Strategies; Task Analysis; Counselling and Monitoring; HRD Practices in Indian Corporate Sector. Quality of Work Life and Role Efficiency; Developing Self-Renewal – OD and Research.

**Unit – V**

**Case Studies:** The List of the Case studies shall be provided in the class.

Note: A single case relating to the issues detailed under one or more of the first four units shall be given as Unit V. As far as possible the theoretical questions and the case should not relate to the same issues / topics.

**Suggested Readings:**

1. Pareek & Rao: Designing & Managing Human Resource System, IBH, New Delhi
2. Bhattacharya: Human Resource Planning, Excel Books, New Delhi.
3. Beardwell & Holden: Human Resource Management, McMillan India Ltd.
4. Arthur, M. Career Theory Handbook, Englewood Cliff, Prentice Hall Inc.
5. Belkaoui, A. R. and Belkaoui, J. M.: Human Resource Valuation: A Guide to Strategic and Techniques, Greenwood, Quorum Books

**Specialization 1:- Human Resource Management**

**BS3H3: Training & Development of Human Resources**

**Objective:**

The purpose of this paper is to provide an in-depth understanding of the role of Training in the HRD, and to enable the course participants to manage the Training systems and processes.

**Unit -I:**

Nature and Importance of Training in Organisation Development and Individual Development.; Learning through Training; Knowledge and Skill Development Organisational Set-up and Responsibility for Training.

**Unit -II:**

Making Training Effective, Designing, Budgeting and Organising for Training Programme. Instructional Objectives and Lesson Planning, Learning Process.

**Unit -III:**

Developing Training Climate, and Pedagogy; Developing Training Modules; Trainer and Training Styles; Evaluation and Follow-up of Training Programme; Facilities Planning and Training Aids; Training Communication; Training and Development in India

**Unit - IV:**

Comprehensive Case Study equivalent to Two Units.

**Note:** A compulsory comprehensive case (running into not more than 3 to 4 printed pages) relating to the issues detailed under one or more of the first three units shall be given as Unit IV. As far as possible the theoretical questions and the case should not relate to the same issues / topics. The case study will be equivalent to Two units value

**Suggested Readings:**

1. Beunet, Roger ed.: Improving Training Effectiveness, Aldershot, Gower.
2. Buckley R & Caple, Jim: The Theory & Practice of Training, London, Kogan & Page
3. Lynton, R Pareek, U.: Training for Development, 2<sup>nd</sup> ed., New Delhi, Vistaar
4. Pepper, Allan D.: Managing the Training and Development Function, Aldershot, Gower
5. Rae, L.: How to Measure Training Effectiveness, Aldershot, Gower
6. Reid, M. A. etc.: Training Interventions: Managing Employee Development 3<sup>rd</sup> ed., London, IPM
7. Senge, P.: The Fifth Discipline: The Art and Practice of the Learning Organisation, London, century



**Specialization 1:- Human Resource Management**

**BS3H4: Compensation Management**

**Objective:** To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

**Unit I**

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Contemporary PMS.

**Unit II**

4 dimensions of PMS, Performance Planning, Feedback and coaching, performance appraisal outcome and reward. Performance Planning, Goal Sheet, Goal Alignment, Coaching and mentoring processes. Alignment with organizational goals. Performance Counselling-Planning for new cycle, Strategic PMS, International Aspects of PMS.

**Unit III**

Incentives for production employees, Modern trends in compensation-from wage and salary to cost to company concept, compensation surveys, managers & executives. Incentives for other professionals: Developing effective incentive plans. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits & Incentive practices in industry.

**Unit IV**

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity,.

**Suggested Readings:**

1. Milkovich & Newman , Compensation, 9th Edition
2. T.J.Bergman , Compensation Decision Making, 4th Ed
3. National commission on labour, report, Labour Law Reviews Govt. of India.
4. Harvard Business review on compensation :
5. Rober E. Sibson, Compensation, 5th Ed
6. Richard Henderson , Compensation management in a knowledge, 7th Ed, based world.
7. T.N.Chhabra & Savitha Rastogi Compensation management, 2007
8. Gary Dessler , Human Resource Management(2007)

**SPECIALISATION ELECTIVE COURSE**

**Specialization 2:- Marketing**

**BS3M1: Advertising & Consumer Behaviour**

**Objective:**

Designed for students planning to make a career in the field of Marketing. The course objective is to familiarize them with the world of media and advertising which has gradually emerged as an industry with reference to India. Effort has also been made to provide them with practical exposure to the field through illustrations, case studies, and exercises in various aspects of the craft of advertising and media planning.

**Unit - I: Introduction:**

Promotion mix and a comparative analysis of promotional tools. Career options in media and advertising. Functions of an Ad. Agency. The 5 M framework for advertising management. Designing a promotional/advertising campaign.

**Unit - II: Advertising Objectives:**

Objectives of advertising. DAGMAR approach. Functions, advantages and limitations of advertising. Effects of advertising. Social, Ethical and Legal Issues in Advertising.

**Unit -III: Consumer Behaviour**

Nature, Importance; Types of Consumers, Basic Determinants of Consumer Behaviour, Consumer Decision Making Process, Motivation, Motivation Research.

**Unit -IV: Cultural, Social and Economic Factors Affecting Consumer Behaviour**

Consumer Attitude Formation and Change, Group Influence, Buying Roles, Status and Family Influences, Consumer Behaviour and Marketing Communication.

**Unit – V**

**Case Studies:** The List of the Case studies shall be provided in the class

**Suggested Readings:-**

1. C. Glenn Walters: Consumer Behaviour, Richard D. Irvin Inc., Homewood, Illinois
2. Douglas W. Mellott Jr.: Fundamentals of Consumer Behaviour, McMillan Publishing Co., New York.
3. Chunawala, S. A.: Foundation of Advertising – Theory and Practice, HPH
4. Aaker, David A., Batra, Rajiv, Myers, John G.: Advertising Management, New Age International Publishers
5. Mathur, U. C.: Advertising Management, New Age International Pulishers

**Specialization 2:- Marketing**

**BS3M2: Sales & Distribution**

**Objective:**

The course will focus on manufacturer's perspective on sales and distribution and understanding of their management.

**Unit I**

The Selling Process: Preapproach – acquiring product knowledge, acquiring competition and market knowledge, Identifying and qualifying prospects – sources of prospecting, conditions for qualification, Opening a sale – methods of approaching, Sales presentation – presentation strategies and methods, Sales demonstration – planning effective demonstration, use of sales tools, Handling objection – types of objections, determining hidden objections, strategies for handling objections, Closing a sale – trial close, closing techniques, Post sales follow up.

**Unit II:**

Introduction to sales force management: Objectives of Sales management, Role of a sales manager; Managing Sales force – Recruitment, Selection, Training, Compensation and evaluation of sales force; Sales Territory Coverage: Sales Territory Concept, Reasons for establishing sales territories, procedures for selling up sales territories

**Unit - II:**

Distribution Management – Meaning, Nature, Objectives and Constraints, Channel Design, Channel Levels, Managing Channel members, Channel Conflict and Management.

**Unit –III:**

(a). Market Logistics – Objectives, Logistics Decision, Nature and Scope of Sales Management.  
(b). Personal Selling, Sales Organisation, Warehousing.

**Unit – V**

**Case Studies:** The List of the Case studies shall be provided in the class.

**Suggested Readings:-**

1. Still, Cundiff & Govani – Sales Management, 5th Edition. Prentice Hall of India
2. Charles Futrell – Fundamentals of Selling.
3. Ingram, Avila, Schwepker – Sales Management.
4. Hair, Anderson & Mehta – Sales Management.
5. Anderson – Professional Sales Management.
6. Professional Selling A trust based approach, Ingram, Laforge, Avita: Harcourt College Publications.
7. Smart Selling, Christopher Power.
8. What makes a good salesman, David Mayer and H M Greenberg.
9. Management of Sales force, Stanton, Bursnick and Spiro.

**Specialization 2:- Marketing**

**BS3M3: Retail Management**

**Objective:**

The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

**Unit I:**

Introduction to retailing Definition, Characteristics, Evolution of Retailing in India, Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry. Retail Formats Retail Sales by ownership, On the basis of Merchandise offered, non-store Based retail mix & Non traditional selling.

**Unit II:**

Store Planning, Design & Layout; STORE PLANNING: Location Planning and its importance, Store design and the retailing image mix, Effective Retail Space Management, Floor Space Management.

**Unit III:**

Retail Marketing Advertising & Sales Promotion, Retail Mktg. Strategies, Store Positioning, Retail Marketing. Mix, CRM, Advertising in Retailing, Types of Retail Sales Promotion.

**Unit IV:**

Retail Merchandising Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management. Merchandise Pricing Concept of Merchandise Pricing, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing.

**Suggested Readings:-**

1. Cullen & Newman – Retailing – Environment & Operans.
2. Berman & Evarv – Retail Management.
3. Bajaj, Tuli & Srivastava , Retail Management- Oxford University Publications
4. Ogden & Ogden Integrated Retail Management, Biztantra Publications
5. Gibson G Vedamani , Retail Management: Functional principles & practices, Jaico Publishing House

**Specialization 2:- Marketing**

**BS3M4: Marketing of Services**

**Objective**

The subject aims to provide the basic insights into the marketing of services and develops the understanding of various types of services and current scenario of service sector in India.

**Unit I:**

Meaning and nature of services marketing, goods and services - a comparative study, significance, marketing mix for services, Classification of services.

**Unit II:**

MIS in Service Marketing, Market Segmentation and positioning, Behaviour of consumer, Service Management.

**Unit III:**

Marketing of Services in India: bank, insurance, tourism, hospital and consultancy.

**Unit IV:**

Promotion mix strategy for services, Relationship marketing, Services under WTO .

**SUGGESTED READINGS:**

1. Helen Woodruffe, Services Marketing.
2. Zieeithaml Valarie, Parasuraman A. and Leonard L. Berry, Delivering Quality Services.
3. Shetty Y.K. and J.E. Ross, Quality and its Management in Services.
4. Lovelock Christopher H., Service Marketing.

**SPECIALISATION ELECTIVE COURSE**

**Specialization 3:-Finance**

**BS3F1: Financial Markets, Institutions & Services**

**Objective:**

To provide a conceptual framework for analysis of debt instruments and familiarize students with some aspects of Merchant Banking and Financial services.

**Unit I**

Money Market: Inter Bank call money market, Term Money; Retail & Wholesale; BSE, NSE: Instruments & Players, T Bill, dated Govt. securities, Commercial paper, certificate of deposit, Role of RBI in regulation of money market.

**Unit II**

Basic Introduction to Primary & Secondary Market: Primary Market: New Issue Market, DIP Guidelines, Eligibility conditions, Red herring prospectus, green shoe option, IPO grading, book building, French option, dutch option, minimum subscription, pricing (band, floor), Settlement & Allotment, Escrow account, listing, Secondary Market: Stock market, trade operations & settlement, margin requirement, types of margin, Indices – NIFTY & SENSEX (meaning & composition)

**Unit III**

Financial Services: Leasing & Hire Purchase: meaning, types, benefits of lease to lessor & lessee, methods of determining lease rental (stepped up, ballooned), difference between lease and hire purchase, Factoring & forfeiting: Concept, distinction between factoring and forfeiting, benefits of factoring, impact of factoring on balance sheet, Venture capital: Main features, venture capital process, difference between venture capital finance and conventional sources of finance, disinvestment avenues, Housing finance: Concept, role of NHB, HFCs, different schemes & limits of housing finance, risk associated with housing finance

**Unit IV**

Credit rating: process, evaluation of a company, benefits of credit rating to investors, reliance on credit rating for investment decision, Securitization: Concept, origin, features, process, MBS, ABS, risk associated with securitization, Merchant Banking: Introduction, evolution of merchant banking, types of merchant bankers, activities undertaken by different types of merchant bankers, Merger & Acquisition: Concept of merger and takeovers, reasons for merger & acquisitions, Steps involved in merger and amalgamation, case study on mergers, demergers. Insurance: types of insurance (life, non life), types of insurance policies.

**Suggested Readings:**

1. M Y Khan , Indian Financial System, Tata Mc Graw Hill
2. M Y Khan , Financial Services, Tata McGraw Hill
3. H.R. Machiraju, Indian Financial System, Vikas Publishing House

**Specialization 3:-Finance**

**BS3F2: Security Analysis & Portfolio Management**

**Objective:**

The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and to give the students an in-depth knowledge of the theory and practice of Portfolio Management.

**Unit - I:**

**Fundamental Analysis** - Economic analysis, Industry Analysis and Company analysis; **Technical Analysis** - Price and volume indicators, indices and moving averages; Interpretation of trends and indices.

**Unit - II:**

**Efficient Market Hypothesis** – Weak, Semi-strong and Strong Markets; Testing of different forms of Market efficiency and their significance; **Valuation of Fixed Income Securities** – Bonds, Debentures, Preference Shares and Convertible Securities; **Valuation of Variable Income Securities** – Equity Shares.

**Unit - III:**

**Portfolio Management** – Meaning, Importance, Objective and Various Issues in Portfolio Construction, Revision of Portfolio and Evaluation; **Portfolio Analysis** - Estimating rate of return and standard deviation of portfolio return; Effects of combining securities; Markowitz risk – return optimization.

**Unit - IV:**

**Single Index Model** – Portfolio total risk, Portfolio market risk and unique risk; Sharpe's optimization solution; **Capital Market Theory** – Capital market line, Security market line; Risk free lending and borrowing.

**Unit - V:**

**Portfolio Construction** - Techniques of Portfolio Construction, Feasible Portfolio, Efficient Frontier; **Portfolio Performance Evaluation** – Measure of return, Risk adjusted measures of performance evaluation, Market timing, Evaluation criteria and procedures

**Suggested Readings:**

1. Fischer, Donald E. and Jordan, Ronald J.: Security Analysis and Portfolio Management, PHI, New Delhi
2. Bhall, V. K.: Investment Management – Security Analysis and Portfolio Management, S. Chand, New Delhi
3. Alexander, Gordon J. and Sharpe, William F.: Fundamentals of Investments: Englewood Cliffs, Prentice Hall Inc, New Jersey
4. Elton, Edwin J and Gruber, Martin J. : Modern Portfolio Theory and Investment Analysis, John Wiley, New York.
5. Amling, Frederic: Investment, Englewood Cliffs, Prentice Hall, New Jersey

**Specialization 3:-Finance**  
**BS3F3: Insurance & Risk Management**

**Objective:-**

It will help the students to learn the basics and fundamentals of insurance principles and practices being practiced in the insurance industry. The knowledge in this field of insurance may help the students to adopt this as a career.

**Unit I**

Introduction: History of insurance in general and in India in particular. Basic nature of insurance. Definition of insurance. Comparison of Life Insurance with other forms of insurance. Principles of contract and its applicability to the valid insurance contract.

**Unit II**

Principles of Life insurance and its impact on insurability. Morality tables and its kind. Basic elements in computation of premium. Peculiarities of life insurance product and the classification Nature of group insurance and types of group Insurance covers Policy claims and its procedures for settlement of various type of claims. Policy document and its various components including conditions and privileges under the policy.

**Unit III**

Study of various proposal and policy forms used in general Insurance Scope of coverage of fire insurance and Marine insurance, Motor insurance Various kinds of miscellaneous insurances Describe classes of insurances requiring specialized knowledge i.e industrial all risk insurance, aviation insurance, oil and gas insurance Regulatory provisions under Insurance Act 1938, and IRDA Act 1999. Underwriting practice and procedures, types and classification of hazards

**Unit IV**

Basic concept of risk, classification of risks, and process of risk management. Identification and evaluation of risk – risk analysis. Risk control – loss prevention and its importance. Risk financing and transfer of risks, Risk retention and its importance/basis of reinsurance

**Suggested Readings:**

1. Books published by Insurance Institute of India.
2. “Life Insurance”, - By Kenneth Black (Jr.) and Harold Skipper (Jr.)
3. “Fundamentals of Risk and Insurance”, by Emmett J. Vaughan, Therase Vaughan
4. “Principles of Risk management and Insurance”, by George E. Rejda





**Specialization 3:-Finance**

**BS3F4: Banking Principles and Operations**

**Unit I:**

Indian financial System, Banking System in India, Financial sector reforms in India, RBI – role, functions, monetary policy and credit control, commercial banking in India, Regulatory Environment for commercial bank in Indian core banking.

**Unit II:**

Operational Aspect of commercial banks in India, Relationship between Banker and customers, Types of customer a/c, Cheques, Endorsement, Presentment, Dishonour, Rights and liabilities of Paying and collecting Banker, Time Value of money – calculation of interest on loan & deposits, EMIs, Present Value, future value and loan Amortization.

**Unit III:**

Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and Purchasing, ancillary Services of the Bankers.

**Unit IV:**

Employment of funds by Commercial Banks Financial statement analysis, Types of securities, mode of creating charge, Bank guarantees, Asset – liability management in commercial Banks. Basel norms.

**SUGGESTED READINGS**

1. Shrelekhkar: Banking
2. Jaiswal Bimal : Banking Operations Management
3. Jhinghan M.L. : Banking Theory & Practice