

**JIS University, West Bengal**  
**Syllabus for 3-YEAR B.B.A. (After Class XII)**

**1<sup>st</sup> Semester B.B.A.**

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-101	Quantitative Methods	3	1	0	4
BBA-102	Principles of Management	2	1	0	3
BBA-103	Organizational Behavior -I	2	1	0	3
BBA-104	Economic Environment of Business	2	1	0	3
BBA-105	Business Communication	2	1	0	3
BBA-106	Computer Fundamentals & Application	2	1	0	3
BBA-107	Business Accounting	2	1	0	3
BBA-108	Skill Development & Presentation	1	0	0	1
<b>Practical</b>					
BBA-191	Computer Fundamental and Application Lab-	0	0	2	2
<b>Total Credits</b>					<b>25</b>

## QUANTITATIVE METHODS

**Credit: 3**

### **Module –I**

- Ratio –Proportion and Percentage
- Simple Interest
- Profit and Loss

### **Module -II**

- Set theory – Concepts and business applications
- Functions – basic concepts, different types and applications
- Derivatives (single variable) – basic working rules; applications to optimization problems and curve sketching

### **Module -III**

- Matrices and their applications
- Permutations and Combinations; Inclusion-Exclusion principle
- Probability and its applications in business and economics

### **Module - IV**

- Law of Indices- A.P, G.P, and its business application
- Theory of quadratic equations- Functions, number and nature of roots, simultaneous quadratic equatio

### **Suggested Readings**

- Learning Anthony, M. and Biggs, N. – Mathematics for Economics and Finance: Methods and Modeling;
- CUP Dowling, E.T. – Introduction to Mathematical Economics; Schaum's Outline Series Hoy Michael et.al. - Mathematics for Economics(2<sup>nd</sup> edition); PHI
- Raghavachari, M– Mathematics for Management; TMH \
- Business Mathematics by Dr. AmarnathDikshit& Dr. Jinendra Kumar Jain.
- Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi

# **PRINCIPLES OF MANAGEMENT**

**Credit: 3**

## **Module I -Management**

Definition, nature, importance, evolution of management thought, contribution made by Taylor, Fayol, Hawthorne experiments Maslow; Is managing a science or art? Functions of manager, ethics in managing and social responsibility of managers.

## **Module II -Planning & Control**

Why Management process starts with planning, steps in planning, types of planning, barriers to effective planning, operational plan, strategic planning, Mckinsey's 7's Approach, SWOT analysis, Controlling- concept, Planning- control relationship, process of control, human response to control, dimensions of control, MBO.

## **Module III -Decision Making & Organizing**

Nature, process of decision making, decision making under Certainty and Uncertainty, decision-tree, group-aided decision, brain-storming. Organizing – concept, nature and process of organizing, authority and responsibility, delegation and empowerment, centralization and decentralization, concept of departmentation.

## **Module IV -Staffing**

Concept, Manpower planning, Job design, recruitment & selection, training and development, performance appraisal.

## **Unit V -Leadership & Communication**

Defining leadership and its role, should managers lead, leadership style, leadership development, Leadership behavior. Communication- Process, Bridging gap-using tools of communication, electronic media in Communication.

## **Unit- VI- Group Dynamics-**

Concept of group, Stages of group development, Types of groups, Work Teams Vs. Work Groups, Group Synergy.

## **Unit- VII Recent trends in Management**

Social responsibility of Management- environment friendly management  
Management of Change  
Management of Crisis  
Total Quality Management  
Stress Management  
International Management

### **Suggested Readings:**

- Koontz – Principles of Management (Tata McGraw Hill, 1st Edition 2008)
- Robbins & Cautler – Management (Prentice Hall of India, 8th Edition)
- L.M. Prasad – Principles & Practices of Management (Sultan Chand & Sons, New Delhi)
- Parag Diwan – Management Principles and Practices (Excel Books, New Delhi)
- Stoner, Freeman, Gilbert, Jr. – Management (Prentice Hall of India, 6th Edition)
- Koontz, Weihrich – Essentials of Management (TMH, 5th Edition)

## **ORGANIZATIONAL BEHAVIOUR**

**Credit: 3**

### **Module – I**

- OB – Overview – Meaning of OB, Importance of OB, Field of OB, Contributing Disciplines, Applications in Industry.
- Organization Theory – Classical Theories : Scientific Management, Administrative Principles, Theory of Bureaucracy; Human Relations Approach; Modern Theories : Systems Approach, Contingency Approach, Quantitative Approach, Behavioural Approach

### **Module – II**

- Work Motivation – Approaches to Work Motivation, Theories of Motivation – Maslow's Hierarchy of Need Theory, Alderfer's ERG Theory, Herzberg's Motivation-Hygiene Theory, McClelland's Achievement – Motivation Theory, McGregor's Theory X & Y, Vroom's Expectancy Theory, Porter and Lawler Expectancy Model.
- Personality and Individual Differences – Meaning of Personality, Determinants of Personality, Theories of Personality, Measurement of Personality, Development of Personality.

### **Module – III**

- The Process of Perception – Process and Principles, Nature and Importance, Factors Influencing Perception, Perceptual Selectivity, Making Judgements, Social Perception.
- Learning – Concepts and Principles, Theories of Learning, Types, Techniques of Administration, Reinforcement, Punishment, Learning about Self.

### **Module – IV**

- Attitudes and Job Satisfaction – Sources of Attitudes, Types of Attitudes, Attitudes and Consistency, Cognitive Dissonance Theory, Attitude Surveys.

Work Stress – Understanding Stress, Potential Sources of Stress, Consequences of Stress, Managing Stress. Job Frustration: Meaning, Concept of Job Frustration, Managing Frustrations.

### **Suggested Readings**

- Daft, R.L. : Organisational Theory and Design, Thomson Fincham, R & Rhodes, P. :
- Principles of Organizational Behaviour, OUP Hellriegel, D. Slocum Jr JW. , Woodman RW :
- Organizational Behaviour, Thomson Luthans, Fred :
- Organizational Behaviour, McGraw Hill Newstrom J. W. & Davis K. : Organizational Behaviour, McGraw Hill. Robbins, S. P., Judge, T.A. & Sanghi, S. :
- Organizational Behaviour, Pearson Shukla, Madhukar :
- Understanding Organizations – Organizational Theory & Practice in India, Prentice Hall

## **ECONOMIC ENVIRONMENT OF BUSINESS 0**

**Credit: 3**

### **Module – I**

- Circular Flow of Income and Concepts of Macro Aggregates:
- Core concepts of business cycle and phases; National Income Accounting, Three methods of measuring GDP/GNP, concepts in open and closed economy
- Theory of Income Determination

### **Module – II**

- Simple Keynesian Model: closed economy, concepts of consumption and investment as addition to capital stock, private autonomous expenditure multiplier, introducing the Government – fiscal policy – Government expenditure multiplier
- Tax Rate Multiplier, Balanced Budget Multiplier, Extension: Paradox of Thrift

### **Module – III**

- Introduction of money and asset market: IS-LM: Fiscal policy and monetary policy, comparison of crowding out effects.
- Introduction to foreign trade: export and import multipliers
- Inflation and Unemployment
- Concepts of inflation – demand pull and cost push, Stabilization policies, introduction to Philips curve as relation between inflation and unemployment.
- International Linkages

### **Module – IV**

- Concepts of Balance of Payments; alternative exchange rate systems – fixed, flexible and managed float; Comparative
- Advantage as basis for trade; tariff and non-tariff barriers.
- Planning, Growth and Development

- A brief introduction to Indian Planning system, Planning and Marketization, Imperative and Indicative Planning

**Reference:**

- Principles of Macroeconomics, SoumyenSikdar, Chapter 7
- Managerial Economics, Suma Damodaran, Chapter 15
- Economics(Eleventh Edition)– Lipsey& Chrystal – chapter 22,23
- Macroeconomics – Dornbusch& Fischer – Chapters 12
- Economics(Sixteenth Edition) - Samuelson &Nordhaus – 34,35
- Economic Environment of Business: S.K. Mishra andV.K. Puri
- Growth and Development, A P Thirlwal

**BUSINESS COMMUNICATION**

**Credit: 3**

**Module – I**

- Principles of Communication– Definition, Purpose, Process, Types
- Verbal Communication – Target group profile, Barriers of Communication, Listening, Feedback, Presentation Skills, Use of Aids, Public Speaking, Practice Presentation, Non Verbal Communication

**Module – II**

- Written Communication – Stages of Writing, Composing Business Messages, Preparing Notes, Style, Punctuation,
- Using simple words, Proof Reading.
- Report Writing– Report Planning, Types of Reports, Developing an outline, Nature of Headings, Ordering of Points,
- Logical Sequencing, Graphs, Charts, Executive Summary, List of Illustration, Report Writing.

**Module – III**

- Internal Communication – Circulars, Notices, Memos, Agenda and Minutes
- External Communication – Resume/CV, Using Facsimiles (Fax), Electronic Mail, Handling Mail

**Module – IV**

- Writing Business Letters– Formats, Styles Types – Request, Enquiry, Placing Order, Instruction, Action, Complaint, Adjustment, Sales, Reference, Good News & Bad News, Acknowledgement
- Handling Business Information– Annual Report, House Magazine, Press Release, Press Report.

### **Readings**

- Blundell J. A & Middle N. M. G.: Career – English for the Business and Commercial World, Oxford University Press. .
- Kaul ,Asha - Effective Business Communication, Prentice Hall.
- Raman, M & Singh, P - Business Communication, OUP
- Rizvi, M. Ashraf - Effective Technical Communication, Tata McGraw Hill
- Taylor, Shirley - Communication for Business, 4<sup>th</sup>Edn.-Pearson Education

# **COMPUTER FUNDAMENTALS & APPLICATION**

**Credit: 3**

## **Computer Fundamentals**

### **Unit -I**

Data and Information: meaning & concept, levels of data processing, data representations;

### **Unit -II**

Introduction to memory organization – characteristic terms for various memory devices, main/primary memory, external/auxiliary memory, high speed memory.

### **Unit-III**

Introduction to I/O organization; CPU organization, binary arithmetic, ALU, control logics, software concept & terminology; Operating Systems Concepts ; Introduction to Graphical User Interface;

### **Unit-IV**

Introduction to Management Information Systems; Fundamental or Data Communication; Network Concepts and Classification; Introduction to internet and its application.

### **Unit-V**

Overview of Computer Applications in Public Services and Business; Office Automation Applications – Word Processor (MS - Word), Spreadsheet (MS-Excell), Graphics & Presentation (MS-Powerpoint); Database Management System (ACCESS)

### **Readings**

- V. Rajaraman : Fundamentals of Computers, Prentice-Hall.
- S. K. Basandra :Computers Today, Galgotia Books.
- J. Shelly & R. Hunt : Computer Studies, Wheeler Publish



## **BUSINESS ACCOUNTING**

**Credit : 3**

### **Module1: Financial Accounting-**

- definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting.
- users of accounting information and limitations of Financial Accounting.
- Brief overview of accounting cycle – introduction to Balance Sheet and Income Statement.

### **Module2: Conceptual Frame work:**

- Accounting Concepts, Principles and Conventions,
- Accounting Standards-concept, objectives, benefits, brief review of Accounting Standards in India,
- Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates.

### **Module3: Accounting for Fixed assets –**

- Introduction – Valuation of Fixed assets – principles and norms of standard accounting treatment,
- Depreciation – Methods – Accounting – Importance,
- Revenue Recognition - Introduction -Definitions -Sale of Goods -Rendering of Services -The Use by Others of Enterprise Resources Yielding Interest-
- Royalties and Dividends -Effect of Uncertainties on Revenue Recognition - accounting standard.

### **Module 4**

Journalising Transactions: Journal, Rules of Debit and Credit, Compound Journal Entry, Opening Entry. Sub Division of Journal: Cash Journal, Petty Cash Book, Purchase Journal, Sales Journal, Sales Return Journal, Voucher System.

Ledger Posting and Trial Balance: Ledger, Posting, Relationship between Journal and Ledger, Rules Regarding Posting, Trial Balance, Final Accounts of Sole Proprietorship and Firms.

## **Module 5:**

Secondary Books: Introduction, Secondary Books, Cash Book, Petty Cash Book, Ledger

Trial Balance and Rectification of Errors: Introduction, Trial Balance, Error in Accounting

Final Accounts – 1: Introduction, Meaning, Objectives and Characteristics of Final Accounts, Adjustments before Preparing Final Accounts, Closing Entries

Final Accounts – 2: Introduction, Trading Account, Profit and Loss Account, Balance Sheet, Treatment of Adjustments, Practical Problems

Introduction to Company Final Accounts: Important provisions of Companies Act, 1956 in respect of preparation of Final Accounts. Understanding of final accounts of a Company.

## **Module5:**

Accounting Standards: Introduction, Objectives of Accounting Standards, Procedure for Issuing Accounting Standards, Advantages of Accounting Standards, Accounting Standards in India

### **Suggested Readings:**

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal& R Srinivasan (Tata McGraw –Hill)
4. Financial Accounting For Management: By Amrishi Gupta (Pearson Education) Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)

## Syllabus for 3-YEAR B.B.A.

### 2<sup>nd</sup> Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-201	Business Law	3	1	0	4
BBA-202	Human Resource Management	2	1	0	3
BBA-203	Marketing Management	2	1	0	3
BBA-204	Business Ethics & CSR	2	1	0	3
BBA-205	Business Organization	2	1	0	3
BBA-206	Cost Accounting	2	1	0	3
BBA-207	Managerial Economics	2	1	0	3
BBA-208	Presentation	1	0	0	1
<b>Practical</b>					
BBA-291	Communication Skill and Language Lab	0	0	2	2
<b>Total Credits</b>					<b>25</b>

## **BUSINESS LAW**

### **Module I**

What is Law, various sources of Law, significance of law, business law, impact of law on society & business economic aspects of Constitution & its implications. Law of Contract – Definition & Nature of Contract, types of contract, offer & acceptance, consideration & capacity to contract, free constant, legality of object & consideration, contingent contract, quasi contract, discharge of contract, remedies for breach of contract, indemnity & guarantee, pledge, Principal – agent relationship & rights & obligation of Principal & agent.

### **Module II**

Sale of Goods Act 1930 Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, Rights of an unpaid seller.

### **Module III**

The Negotiable Instruments Act 1881 – Essentials of a Negotiable instruments, Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by endorsements, crossing of a cheque and Dishonour of a cheque.

### **Module IV**

The Companies Act 1956 (Basic elementary knowledge) Essential characteristics of a company, types of companies, memorandum and articles of association, prospectus, shares – kinds, allotment and transfer, debentures, essential conditions for a valid meeting, kinds of meetings and resolutions. Directors, Managing Directors-their appointment, qualifications, powers and limits on their remuneration, prevention of oppression and mismanagement.

### **Module V**

Law of Partnership- nature of Partnership, Registration of firms, kinds of partners, Relationship between partners, relation of partners' third parties, Partnership deed, Rights of partners, obligations of partner, Reconstitution of firms, dissolution of firms.

### **Readings:**

1. Mercantile Law – M. C. Kuchhal

2. Maheshwari, S.N. and S.K. Maheshwari; A Manual of Business Law, 2<sup>nd</sup> Edition, Himalaya Publishing House, 2004.

3.Kapoor, N. D.; Elements of Mercantile Law, Sultan Chand & Sons, New

## **HUMAN RESOURCE MANAGEMENT**

### **Resource Management**

**BBA- 201**

**Credit- 3**

#### **Module 1:Human Resource Management**

- Overview : Scope & Coverage of HRM, Development of HR Functions, Structure and Function of HR Manager.
- Role of Line Managers in Managing Human Resources.

#### **Module 2:Human Resource Planning:**

- Need for HR Planning Assessment of available HR in the Organization, Work load Analysis, Manning Norms, Demand Analysis of Future Requirement of HR, HR Policy.

#### **Module 3:Employment Administration:**

- Recruitment & Selection of HR – Methods and Processes; Training & Development of HR – Types and Techniques.
- Performance Appraisal – Instruments and Administration; Discipline & Grievance Handling;
- Promotion, Transfer and Demotion – Meaning and Importance, Employee Separation-Exit Policy, VRS, Lifetime employment without guarantee, Lay-off, retrenchment.

#### **Module 4:Compensation Management:**

- Components of remuneration, factors effecting wage and salary levels, variable compensation and incentive schemes.

#### **Module 5:Employee Benefits:**

- Employee Benefits & Services- Factors influencing Benefits & Services, Employee Security Benefits, Old-age & retirement Benefits, Employee Health & Safety, Accident Prevention- Safety Engineering.

#### **Module 6:Industrial Relations in India:**

- Concepts, Theory, Approaches, Context of IR.
- Growth and Structure of Trade Unionism, Trends in Industrial Disputes; Industrial Disputes Settlement Machinery under ID Act,
- Collective Bargaining; Worker's Participation in Management; Labor Welfare.

**Suggested Readings**

1. V.S.P. Rao: Human Resource Management, Excel Books
2. Dwivedi: Human Resource Management, Vikas
3. C.S. VenkataRatnam& B.K. Srivastava : Personnel Management and Industrial Relations, Tata McGraw Hill.
4. Anjali Ghanekar : Human Resource Management, Everest Publishing
5. A.M. Sheikh : Human Resource Development and Management, S.Chand
6. E.A. Ramaswamy : Managing Human Resources, Oxford University Press
7. M.S. Saiyadain : Human Resource Management, Tata McGraw Hill
8. Dipak Kumar Bhattacharya -Human Resource Management, Excel Books
9. Arun Monappa - Managing Human Resource, Laxmi Publications
10. P. Subba Rao - Essential of HRM and Industrial Relations , Himalaya Publications
11. C.B. Memoria& S.V. Gankar - Personnel Management , Text and Cases, Himalaya Publications.



# MARKETING MANAGEMENT

## **Module 1 : Introduction**

Marketing – Definition, Concepts Significance & functions of Marketing, Approaches to the study of Marketing, Fundamentals of Marketing - Role of Marketing - Relationships of Marketing with other functional areas - Concept of marketing mix - Marketing Management of Product services - Marketing approaches - Selling - Various Environmental factors affecting the marketing functions

## **Module 2: Buying Behavior**

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Buyer Behavior Model - Factors influencing buyer behavior Market segmentation - Need and basis of Segmentation - Marketing strategy - segmentation - Targeting - Positioning

## **Module 3: Marketing Mix**

Meaning – Scope, Utility – Product mix, Product concept, Product life Cycle – Product Simplifications – Decertification Elements Price mix – factors, Methods, Importance.

## **Module 4: Market Segmentation**

Meaning, Definition, Different ways to Segmentation, Essential of effective Market Segmentation, Distinction between differential Marketing & Concentrated Marketing.

## **Module 5: Sales Forecasting**

Sales Forecasting - Various methods of Sales Forecasting - Analysis and Application. The Product - Characteristics - Benefits - Classifications - Consumer goods - Industrial goods - New product development process Product Life Cycle - Product Portfolio analysis - Product line and product mix decisions - Branding - Packaging.

## **Module 6: Pricing**

Pricing - Factors influencing pricing decisions - Pricing objectives - Pricing policies and procedures - Pricing strategies - Physical distribution - importance of various kinds of marketing channels - Distribution problems - Salesman motivation - Compensation – Control.

## **Module 7: Advertising and Promotion**

Promotion - Advertising - Publicity - Public relations - Personal Selling - Direct selling - Sales Promotion Administration

## **Module 8: Marketing Research**



Marketing Research – Meaning & scope – marketing research procedure – types & techniques of Marketing Research – Managements use of Marketing Research.

**Books Recommended:**

**Study Books**

1. Marketing Management By Philip Kotlers
2. Marketing – A Managerial Introduction By Gandhi

**Reference Books**

1. Marketing Management Cravens By Hills – Woodruff
2. Marketing Information System By Davis – Olsan
3. Consumer BehaviorBySchiffman – Kanuk
4. Principles and practice of Marketing By John Frain

## **BUSINESS ETHICS & CSR**

**Module1:** Meaning of Ethics, Definition of Ethics and Business Ethics, Introduction to Business ethics, Need, Importance, Nature, Scope, Objectives of Business Ethics, Û Types of Business Ethics. Factors influencing Business Ethics, Characteristics of Business Ethics, Ethical aspects in Marketing, Ethical decision making. Corporate Ethics – ethical behavior& audit of ethicalbehavior. Individual ethics, Professional Ethics.

**Module2:** Introduction, Importance and need for Business Ethics in Indian Context, roots of unethical behaviour and Issues, Corporate Governance Ethics, How ethics can make corporate governance more meaningful. Gandhian Philosophy. Social Audit.

**Module3:** Indian Values and Ethics - Respect for Elders, Hierarchy and Status, Need for Security, Non - Violence, Cooperation, Simple Living high Thinking, Rights and Duties, Ethics in Work life, Attitudes and Beliefs.

**Module4:** Business Ethics in Global Economy: Concept of Globalization. Global Business Network. Relationship among Business, Business Ethics and Business Development. Developing Business ethics in Global Economy. Marketing ethics in foreign trade.

**Module 5:** Corporate social Responsibility of business, Obligations under Law, Environmental Protection, Fair Trade Practices, Health and Well-being of Under-privileged People, Social Welfare and Community Development Activities.

### **Module5: Case Studies**

1. A.C. Fernando, Corporate Governance, Pearson ( Also Refer for Cases)
2. C.S.V. Murthy, Business Ethics, Text and Cases, HPH
3. Hartman, Perspectives in Business Ethics, TMH
4. Business Ethics - An Indian Perspective, Ronald D. Francis & Mukti Mishra, TMH

## **BUSINESS ORGANIZATION**

**TIUBBA-205**

**L-T-P: 2-1-0**

**Credit: 4**

**Module1:** Meaning, scope and evolution of commerce & industry, -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium. Profit maximization vs Social responsibility of business.

**Module2:** Business Enterprises: Entrepreneurship – Concept & Nature; Locations of Business Enterprise (Weber’s Theory); Government Policy on Industrial Location.

Business sectors & forms of business organizations- private sector, Cooperative sectors, public sector, joint sector, Services sector.

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Organization; Types of Companies, Choice of form of organization; Promotion of a company – stages in formation; documentation (MOA, AOA).

**Module3:** Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright

**Module4:** Small Business: Scope and role; Government Policies. Government and Business interface, Stock Exchange in India, Business combinations – causes, types, effects, Trade Associations and Chamber of Commerce – FICCI, CII Association, AIMO.

Multinationals – Concept and role of MNCs; Transactional Corporations (TNCs); International Business Risks.

**Module5:** Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.

### **Books Recommended:**

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. Delhi
7. Business Organization and Management by Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

## **COST ACCOUNTING**

### **Module I**

**Meaning and Scope of Cost Accounting:** Basic cost concepts – Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing. Advantages and Limitations of cost accounting; Difference between Financial and Cost Accounting; Cost Unit and Cost Centre

**Materials Control:** Meaning – Steps involved – materials and inventory – techniques of material/inventory control – valuation of incoming & outgoing material – material losses.

**Labour costs** — remuneration methods, monetary and non-monetary incentive schemes, payroll procedures, labour analysis and idle time,

### **Module II**

**Overheads** — nature, collection and classification.

**Production overheads** — collection, apportionment, absorption, use of predetermined recovery rates, treatment of under and over absorption, fixed, variable and semi variable overhead, report for control of overhead cost

**Administration, selling and distribution overheads** — analysis, accounting and control, treatment of miscellaneous items in cost accounting.

**Preparation of Cost Sheet**

### **Module III**

**Methods of costing:**

**Specific order costing** — job, batch and contract, determination of cost accounting in job, batch and contract, valuation of work – in – progress in job costing, features of contract costing, certification of work done, profit on incomplete contracts, cost plus contracts.

**Process costing** — treatment of normal and abnormal losses and gains, valuation of work – in – progress using first – in – first – out and average methods ( equivalent production), inter – process transfer and pricing, concepts and accounting for joint products, by-products, waste, scrap, spoilage and defectives, research and development expenses.

**Service or Operating Costing** — unit costing and multiple costing, application, identification of cost unit and cost determination and control.

**Cost Accounting Records** — cost ledgers, reconciliation of cost and financial accounts ; integrated accounts, basis of computerization of accounts.

### **Module IV**

Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control  
Advantages and disadvantages of Budgetary Control Types of Budget

### **Module V**

**Marginal costing and break-even analysis** — basic concepts, marginal costing and absorption costing, cost-volume-profit analysis, break-even analysis, limitations of break-

even analysis, differential cost analysis and relevant cost analysis, applications for management decision making (simple types)

**Standard Costing** — concepts / uses and setting of standard cost accounting methods, computation of simple cost variances ; relationship of standard costing and budgetary control, possible reasons for variation in costs.

**Readings:**

1. Cost Accounting-An Introduction, Nigam & Jain, PHI
2. Cost & Management Accounting ,Inamdar.EP
3. Maheshwari, S. N. and S. N. Mittal; Cost Accounting – Theory and Problems, 22nd Revised Edition, ShriMahavir Book Depot, New Delhi
4. Jain and Narang; Cost Accounting, Kalyani Publishers, 2002.
5. Arora,M.N.,Cost Accounting 2<sup>nd</sup> Edition, Vikas Publication.
6. Advanced cost Accounting by Saxena and Vasistha.
7. . Advanced Cost Accounting – Made Gowda,Himalaya Publication

## MANAGERIAL ECONOMIC

### **Module 1: Introduction to Managerial Economics**

Managerial Decision Making and Economic Theory, Goals of the firm: Measuring and Maximising Economic Profit, Economic Cost of Using Resources, Economic Profit versus Accounting Profit, Other Goals Forms of Business Organisation, Separation of Ownership and Control, Pricing decisions under Risk and Uncertainty, The Principal-Agent Problem, Asymmetric Information, Moral Hazard and Adverse Selection.

### **Module 2: Demand Analysis**

- (A) Demand Functions - Law of Demand, Explaining the law of demand, Violations of the Law of Demand, Shifts in Demand; Elasticity of Demand: Price Elasticity, Factors affecting price elasticity, Price elasticity and Change in Total Revenue, AR, MR and Price elasticity, Range of Values of Price Elasticity; Income Elasticity, Inferior, Superior and Normal goods, Income Elasticity and Share in Total Expenditure; Cross Price Elasticity, Substitutes and Complements;
- (B) Introduction to methods of demand estimation
- (C) Indifference curves, budget line and consumer equilibrium, ICC, PCC

### **Module 3: Production and Cost Analysis**

- (A) Production Function, Short Run and Long Run, Production with One Variable Input, Total Product, Average and Marginal Products, Law of Variable proportions, Relationship between TP, AP and MP.
- (B) Short Run Costs of Production, Fixed and Variable Costs, Short Run Total, Average and Marginal Cost and Relationship between them, Short Run Cost Curves, Relationship between AVC, MC, AP and MP; Long run cost curves, Relationship between LAC and SAC, Economies of Scale and Scope
- (C) Production with Two Variable Inputs, Isoquants – Characteristics, Marginal Rate of Technical Substitution, Laws of Returns to Scale, Iso cost Curves, Finding the Optimal Combination of Inputs, Production of a given output at Minimum Cost, Production of Maximum Output with a given level of Cost, Expansion Path, Finding the Long Run Cost Schedules from the Production Function
- (D) Law of supply, elasticity of supply, market equilibrium, changes in equilibrium.

### **Module 4 : Managerial Decision Making under Alternative Market Structures**

- (A) Characteristics of Perfect Competition, Profit Maximisation in Competitive Markets, Output Decision in the Short Run, Shut Down Point, Short Run Supply for the Firm and Industry; Output Decision in the Long Run, Break Even Point, Long Run Supply for the Perfectly Competitive Industry, Profit Maximising Input Usage under Competitive Conditions;
- (B) Profit Maximisation under Monopoly, Output and Pricing Decisions in the Short and Long Run,

- (C) Short and long run equilibrium under monopolistic competition
- (D) Interdependence of strategic decision making – oligopoly, Collusion – cartels, price leadership.

### **Module 5 : Pricing Decisions**

Price Discrimination under Monopoly, Average Cost Pricing, Marginal cost pricing, Peak Load Pricing, Limit Pricing, Multiproduct Pricing, Transfer Pricing.

### **Module 6: Externalities and Market Failure**

Understanding externalities and market failures, pricing under market failure

### **References:**

- Damodaran, Suma – Managerial Economics – Oxford University Press
- Hirschey, Mark – Economics for Managers – Thomson South-Western
- Lipsey & Chrystal - Economics (Eleventh Edition) – Oxford University Press
- Maddala & Miller - Micro Economics – Theory & Applications (International Edition) – Tata McGraw Hill
- Maurice & Thomas – Managerial Economics – Tata McGraw Hill
- Peterson & Lewis – Managerial Economics – Prentice Hall of India Pvt. Ltd. / Pearson Education.
- Pindyck and Rubinfeld (Sixth Edition) - Micro Economics – Prentice Hall of India Pvt. Ltd / Pearson Education
- Salvatore, Dominick - Managerial Economics in a Global Economy – Oxford University Press -
- Salvatore, Dominick - Micro Economics – Theory & Applications (Fourth Indian Edition) – Oxford University Press
- Samuelson & Nordhaus – Economics (Sixteenth Edition) - Tata McGraw Hill
- Sen, Anindya - Micro Economics – Theory & Applications – Oxford University Press

## Syllabus for 3-YEAR B.B.A.

### 3<sup>rd</sup> Semester B.B.A.

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-301	Financial Accounting	3	0	0	3
BBA-302	Company Law and Corporate Governance	3	0	0	3
BBA-303	Production Management	3	0	0	3
BBA-304	Operation Research	3	0	0	3
BBA-305	Entrepreneurship Development	2	0	0	2
BBA-306	Organization Behaviour -II	3	1	0	4
BBA-307	Management Information System	2	0	1	3
BBA-308	Skill Development	1	0	0	1
<b>Practical</b>					
BBA-392	Communication Skill and Language Lab -II	0	0	1	1
<b>Sessional</b>					
CSL-391	Minor Project	0	2	0	2
<b>Total Credits</b>					<b>25</b>



## **Module I**

Introduction to Financial Accounting: Introduction, Meaning of Book Keeping, Accounting and Accountancy, Distinction between Book Keeping and Accounting, Accounting Process, Objectives of Accounting, Various users of Accounting Information, Limitations of Accounting, Accounting Terminologies.

Recording of Transactions: Introduction, Meaning of Assets, Liabilities, Equity, Accounting Equation and Effects of Financial Transaction on Accounting Equation, Classification of Accounts under Modern Approach Method, Double Entry System and Rules of Debit and Credit Entries

## **Module III**

Bank Reconciliation Statement: Introduction, Meaning of Bank Reconciliation Statement, Importance of Bank Reconciliation Statement, Reasons for Difference, Procedure for Reconciliation

Bills of Exchange: Introduction, Bill of Exchange, Acceptance of a Bill, Due Date, Recording of Bill of Exchange in the books of Accounts

Partnership Accounts – Admission of a Partner: Introduction, Partnership - Meaning and Features, Partnership Deed and Contents, Admission of a Partner, Good will-Meaning, Accounting Treatment of Goodwill at the Time of Admission, Revaluation of Assets and Liabilities, Adjustments of Reserves and Accumulated Profits or Losses

Retirement and Death of a Partner: Introduction, Meaning of Retirement of Partner, Calculation of New Profit Sharing Ratio and Gaining Ratio, Adjustments with Regard to Goodwill, Revaluation of Assets and Liabilities, Settling the Claim of Retiring Partner, Death of Partner

## **Module IV**

Revenue Recognition - Introduction -Definitions -Sale of Goods -Rendering of Services -The Use by Others of Enterprise Resources Yielding Interest-Royalties and Dividends -Effect of Uncertainties on Revenue Recognition -accounting standard  
Provisions – Doubtful Debt – Bad Debt – Importance – Provisions – Reservations – Accounting Treatments

## **Module V**

Introduction to Company Accounts: Introduction, Kinds of Companies, Formation of Companies, Share Capital, Issue of Shares, Under Subscription & Oversubscription, Issue of Shares at Premium & Discount, Buy back of Shares and Treasury Stock, Accounting Treatments and Ledger Preparation. Debentures and of Types of Debentures, Writing off Loss on Issue of Debentures, Accounting Entries, Redemption of Debentures. Joint Stock Company.

Company Accounts: Introduction, Forfeiture of Shares, Reissue of Shares, Issue of Bonus Shares, Rights Issue, Share Split, Buy Back of Shares, Redemption of Preference Shares, Debentures

## **Module VI**

Liabilities and Accounting for Liabilities: Explain known and unknown amounts; Identify contingent liabilities; Understand bond accounting; Distinguish debt from equity financing; Explain reporting and lease liabilities.

### **Readings:**

Gupta, R.L. and V.K. Gupta; Financial Accounting: Fundamentals, Sultan Chand Publication

Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayoor Paperbooks, 2005.

## COMPANY LAW AND CORPORATE GOVERNANCE

### **Module I**

Definition and Nature of Company, Types of Companies, Formation of Companies, Liability of Promoters, Incorporation of Companies, Commencement of Business.

### **Module II**

Memorandum of Association (MOA), Contents, Doctrine of Ultra-vires, Articles of Association (AOA), Doctrine of Indoor Management and exception to it.

### **Module III**

Prospectus, Statement in lieu of Prospectus, Mis-statement and its remedies, Share Capital, Allotment of Shares- definition of Share, Share Warrant, Share Certificate, Difference between Share and Stock, Types of Shares, Voting Rights, Right Issues.

### **Module IV**

Management of Company, Appointment of Directors, Legal Position, Duties, Liabilities and Powers, Company Meeting: Statutory, Annual General Meeting, Extraordinary Meeting; Meeting of BOD: Quorum, Kinds of Resolutions.

### **Module V**

Modes of Winding-up, Rules regarding Issue of Debenture, Dividends and Issue of Bonus Shares, Buy-back of Shares. Provisions regarding Borrowing and Issue of Debentures, Dividend and Bonus Shares, Modes of Winding-up; Salient features of Indian Companies Act, 2013.

### **Module VI**

Corporate Governance - Objectives, issues, features, Corporate Governance codes – Cadbury report, CII recommendations, Corporate Governance for public sector, Corporate Governance & Investment – ethical investing, Insider trading.

### **Readings:**

1. Bare Acts- Govt. or Private publication
2. Company Law – Singh Avtar, 11th Ed., Eastern Book Co., Lukhnow
3. Mercantile Law – Shukla – 30th Ed. – S. Chand & Co.

## **PRODUCTION MANAGEMENT**

### **Module 1:**

- History and Overview of Production Management.
- Capacity Planning.
- Location Planning.
- Types of Production Processes.
- Layout Planning

### **Module 2:**

- Productivity Management.
- Purchasing and Warehousing.
- Methods Study, Motion Study and Work Measurement.

### **Module 3:**

- Job Evaluation
- Materials management.

### **Module 4:**

- Total Quality Management
- Case Studies

### **Recommended Books:**

#### **Study Books:**

- K.Ashwathappa, SreedharBhat, Production and Operations Management, HPH, 2012.
- Dipak Kumar Bhattacharyya, Production and Operations Management, Universities Press
- J.K, Sharma: Operations Research, Macmillian, 2013.

#### **Reference Books:**

- Ajay K Garg, Production and Operations Management, TMH, 2012
- B. Mahadevan, Operations Management: Theory and Practice, Second Edition, Pearson, 2010.
- Kenneth K. Boyer, RohitVerma, Operations Management: Cengage Learning, 2011.
- Prof. L.C. Jhamb: Production Operations Management, 18th edition, Everest Publishing House,
- Richard B. Chase, Ravi Shankar, Operations and Supply Management 12th Edition, TMH

## **OPERATIONS RESEARCH**

### **UNIT -1. LINEAR PROGRAMMING**

- a) Formulation of LP Models
- b) Graphical LP Solution
- c) Simplex Method
- d) Artificial Variables – Big M - Method and Two-phase Method
- e) Duality, Sensitivity Analysis, Shadow Price and their economic interpretation

### **UNIT -2. TRANSPORTATION, TRANSHIPMENT AND ASSIGNMENT MODELS**

- a) Construction of Transportation, Trans-shipment and Assignment Models
- b) The Transportation Algorithm
- c) The Hungarian Method for the Assignment Problem
- d) The Trans-shipment problem

### **UNIT -3. GOAL PROGRAMMING**

- a) Construction of Goal Programming Models
- b) Goal Programming Algorithms

### **UNIT -4. INTEGER LINEAR PROGRAMMING**

- a) ILP Algorithms - Branch and Bound, Cutting Plane Algorithm

### **UNIT -5. DECISION ANALYSIS**

- a) Decision Making under Certainty – Analytic Hierarchy Process
- b) Decision Making under Risk and Uncertainty

### **UNIT -6. QUEUEING MODELS**

- a) M/M/1 Queues and applications
- b) M/M/c and M/M/c/k Queues and their applications

### **UNIT -7. SIMULATION MODELS**

- a) Construction of Simulation Models
- b) Generation of Random numbers from discrete distributions  
Application models to be discussed in detail

### **Suggested Readings**

- Anderson, Sweeny and Williams - Quantitative Methods for Business (8th edition); Thomson learning

- Hillier, F.S. and Lieberman, G.J. : Operations Research (8 th
- edition), TMH
- Kasana, H.S. & Kumar, K.D. - Introductory Operations Research; Springer Rander B, Stair R M Jr, Hanna M E : Quantitative Analysis for Management (9<sup>th</sup> edition); Pearson Education
- Ross, Sheldon – Simulation; Elsevier Taha, H.A. : Operations Research - An Introduction (8<sup>th</sup> edition), Prentice Hall/Pearson Education
- Vohra, N. D. Quantitative Techniques for Management (3<sup>rd</sup> edition), TMH
- Winston, Wayne L. – Operations Research: Applications and Algorithms (4<sup>th</sup> edition); Thomson Learning

## **ENTREPRENEURSHIP DEVELOPMENT**

### **Module -I**

Entrepreneurship: Meaning & concept; psychological & social factors; conditions needed for entrepreneurship; role of government; qualities of a prospective entrepreneur.

### **Module -II**

Entrepreneurial Motivation : McClelland's N-Ach theory; self – analysis, personal efficacy, culture & values, risk- taking behaviour, technology backup. Entrepreneurial Skills: Creativity, problem solving, decision making, communication, leadership quality.

### **Module -III**

Information : Assistance from different organizations in setting up a new venture; technology parks; industrial corporations; directorate of industries / cottage and small scale industries, SISI, Khadi& Village Industries Commission, DGS & DNSIC, DGFT

### **Module -IV**

How to apply for assistance – procedure, forms, procedures for obtaining contract from Railways, Defence, P & T etc., SIDBI.

Preparation of Project Report: Product/service selection; feasibility report preparation

### **Module -V**

Case Studies: Diagnostic case studies of successful / unsuccessful entrepreneurs; key variables explaining success/ failures

### **Suggested Readings**

- Chandra, Prasanna – Projects (6<sup>th</sup> Edition); TMH
- Clements and Gido – Effective Project Management; Thomson Learning
- Clifford F. Gray and Erik W. Larson – Project Management (3<sup>rd</sup> edition); TMH
- Donald F. Kuratko and Richard M. Hodgetts – Entrepreneurship (7<sup>th</sup> edition); Thomson Learning

## **ORGANIZATION BEHAVIOUR-II**

### **Module I**

Individual & Interpersonal Behaviour: Biographical Characteristics; Ability; Values; Attitudes-Formation, Theories, Organisation related attitude, Relationship between attitude and behavior; Personality – determinants and traits; Emotions; Learning-Theories and reinforcement schedules, Perception – Process and errors. Interpersonal Behaviour: Johari Window; Transactional Analysis – ego states, types of transactions, life positions, applications of T.A.

### **Module II**

Group Behaviour & Team Development: Concept of Group and Group Dynamics; Types of Groups; Formal and Informal Groups; Stages of Group Development, Theories of Group Formation; Group Norms, Group Cohesiveness; Group Think and Group Shift. Group Decision Making; Inter Group Behaviour; Concept of Team Vs. Group; Types of teams; Building and managing effective teams.

### **Module III**

Attitudes and values - Attitudes, Components of attitudes, Attitudes and behaviour, Attitudes and cognitive consistency, Job satisfaction as an attitude; development Values, Sources and types of values, Patterns and trends in values, Managing values and attitudes.

### **Module IV**

Organization Culture and Conflict Management: Organizational Culture Concept, Functions, Socialization; Creating and sustaining culture; Managing Conflict – Sources, types, process and resolution of conflict; Managing Change; Managing across Cultures; Empowerment and Participation.

### **Module IV**

Organizational Development - Goals of organisational development: Principles underlying organisational development, Ethical aspects of organisational development, The process of organisational development.

### **Readings**

1. Organisation Behaviour, Luthans 8th Tata McGraw Hill
2. Organisation Behaviour, Robbins, 9th Pearson Education Asia
3. Principal of Organizational Behaviour 4th Ed. By R. Fincham –Oxford



4. 4. Prentice Hall India Organisational Behaviour: Human Behaviour at Work  
Newstrom & Davis, 10th, Tata Macgraw Hill.

## MANAGEMENT INFORMATION SYSTEM

### **Module I**

Introduction: Definition, Purpose, Objectives and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization – concept and design. Transaction Processing System, Decision Support System, Executive Information system, Expert System, and their recent developments in the field of MIS.

### **Module II**

System Development: Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc. Relevance of choice of System in MIS, Integration of Organization Systems and Information Systems, System Development Life Cycle, System Analysis, Design and Implementation, MIS Applications in Business.

### **Module III**

**Information and Managerial Effectiveness** : Information as a corporate resource, pervasiveness of information, types of information – operational, tactical and strategic; Levels of management and information needs of management; Process of generation of information; Quality of information; information systems for finance, marketing, manufacturing, research and development and human resource areas.

### **Module IV**

**Information Systems** : Information systems and their role in business systems, changing role of information systems, users of information systems; Types of information systems – transaction processing systems, MIS decision support systems, executive support system; Enterprise Resource Planning (ERP) system, geographical information system, business expert system, etc; Procurement options and outsourcing information system services.

### **Module V**

**Relation databases**; Data Base Management Systems

(DBMS) and their components; Concept of entity and relationships; Data dictionary, SQL and other related concepts in DBMS; Normalisation process.

Implementation, Evaluation and Maintenance of System : Methods and steps in implementation of system; Approaches and process of evaluating MIS.

### **Module VI**

**Security Issues Relating to Information Systems:** Threats to information systems; Vulnerability, risk and control measures.

**Suggested Readings**

1. Arora& Bhatia: Management Information Systems,Excel Books
2. O'Brien James : Management Information Systems, Tata-McGraw Hill
3. Kumar, Muneesh : Business Information Systems, Vikas Publishing House
4. Rajaraman, V : Analysis and Design of Information Systems for Modern Management, Prentice Hall

## Syllabus for 3-YEAR B.B.A.

### 4<sup>th</sup>Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-401	Financial Management	3	1	0	4
BBA-402	Retail Management	2	1	0	3
BBA-403	Statistical Methods for Management Decision Making	2	1	0	3
BBA-404	Industrial Relations and Labour Welfare	2	1	0	3
BBA-405	Small Business Management	2	1	0	3
BBA-406	International Trade and Commerce	2	1	0	3
BBA-407	E-Commerce and Web Technology	2	1	0	3
BBA-408	Presentation	1	0	0	1
<b>Practical</b>					
BBA-491	Web Technology and Business Application Lab	0	0	2	2
BBA-492	Evaluation of Summer Internship/ Project	0	0	2	2

## **FINANCIAL MANAGEMENT**

**Module 1:** Financial Management: Financial goals; Profit vs wealth maximization; Financial functions –investment, financing, and dividend decisions; Financial planning.

**Module 2:** Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.

**Module 3:** Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

**Module 4:** Operating and Financial Leverage: Measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

**Module 5:** Capital Structure: Theories and determinants.

**Module 6:** Dividend Policies: Issues in dividend policies; Walter’s model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

**Module 7:** Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital – cash, receivables, and inventories.

### **Suggested Readings**

1. S.Bhatt: Financial Management, Excel Books
2. Van Horne, J.C. : Fundamentals of Financial Management; Prentice Hall of India.
3. Khan M.Y. and Jain P.K. : Financial Management - Text and Problems; Tata McGraw Hill.
4. Prasanna Chandra : Financial Management - Theory and Practice; Tata McGraw Hill.
5. Pandey I.M. : Financial Management : Vikas Publishing House.
6. Saha, Tapas Ranjan : Basic Financial Management, World Press
7. Bhabatosh Banerjee, Fundamentals of Financial Management , Prentice Hall of India Ltd., New Delhi, 1st Ed., 2008

## **RETAIL MANAGEMENT**

- 1) **Marketing Channels:** Definition & Importance, Functions of Marketing Channels – Intensive, Selective & Exclusive distribution strategies, Decisions in Channel Management
- 2) **Wholesaling:** Concept, Importance, Functions –Wholesaler Marketing Decisions – Trends in Wholesaling
- 3) **Retailing:** Concept, Importance, Functions - Indian Vs. Global Scenario
- 4) **Retail formats:** Store & Non Store Retailing –Franchising-Unconventional channels
- 5) **Retail Location:** Factors affecting location decision – Site Selection –Location based retail Strategies
- 6) **Store Design:** Interiors and Exteriors - Store layout – Types of layouts –Factors affecting store layout – Store image mix – Store Façade – The Internet Store.
- 7) **Store Administration:** Floor space management–Managing store inventories and display
- 8) **Retail Communication Mix:** Planning retail communication - Managing in-store promotions and events
- 9) **Integrated Marketing Channels:** Channels for Consumer goods, Industrial goods & Services – Horizontal, Vertical, Multichannel Marketing Systems

### **Books:**

- 1) Retailing Management – SwapnaPradhan
- 3) Retail Management – Gibson Vedamani
- 3) Channel Management & Retail Management – MeenalDhotre

## **STATISTICAL METHODS FOR MANAGEMENT DECISION MAKING**

### **Module 1: Introduction**

Statistics – Definition, Importance and Scope in Managerial Decision Making , Collection of Data - Primary Data and Secondary Data, Presentation of Data - Classification and Tabulation of Data, Pie Diagrams, Histograms, Frequency Polygons, Ogives, Application of Diagrams and Graphs.

### **Module 2: Measures of Central Tendency**

Arithmetic Mean, Geometric Mean and Harmonic Mean, Median and Mode, Quartiles and Percentiles.

Measures of Variation, Concepts, Range, Mean Deviation, Standard Deviation, Coefficient of Variation.

### **Module 3: Correlation and Regression**

Concepts, Scatter Diagram, Coefficient of Correlation - Karl Pearson's and Spearman's Rank Correlation, Regression Analysis - Regression Lines and Regression Coefficient.

Business Forecasting, Methods of Forecasting, Time Series Analysis: Components of Time Series,

### **Module 4: Index Numbers**

Concepts and Applications, Unweighted Index Numbers, Weighted Index Numbers, Consumer Price Index Numbers.

### **Module 5: Probability**

Concepts, Addition Law, Multiplication Law, Conditional Probability and Bayes' Theorem, Normal Distribution.

Estimation of Parameters, Point and Interval Estimation, Confidence Limits for Population Mean, Proportion, Difference of

Means and Proportions.

### **Module 6: Sampling and Sampling Distribution**

Concepts, Random Sampling and Non Random Sampling, Sampling Distribution – Central Limit Theorem, Sampling Distribution of the Mean, Proportions, Difference of Means and Proportions.

**Module 7:** Test of Hypothesis

Type I and Type II Errors, One Tailed and Two Tailed Test, Chi Square Test, Analysis of Variances - ANOVA tables, One-Way Classification, Statistical Quality Control Charts

Minimum 5 cases to be discussed

**Module 8:**

Chi-square test, F-Test, T-test

**Suggested Readings**

1. Business Statistics, J.K. Sharma, Pearsons Education.
2. Statistics for Management, Richard I. Levin & Rubin, Pearson Education
3. Quantitative Analysis for Management , Render and Stair, TMH
4. Quantitative Business Analysis - Text & Cases, Samuel Bodily
5. Quantitative Methods in Business, Anderson , Thomson Learning.
6. Business Statistics, S.P. Gupta & M.P. Gupta, Sultan Chand and Sons.

## **INTERNATIONAL TRADE AND COMMERCE**

### **Module 1**

International Business Environment – Globalization – Forces, Meaning, dimensions and stages in Globalization – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade – Tariff and Non-tariff Barriers – Trade Blocks – Rise of new economies like Japan, South East Asia and China as compared to India.

### **Module II**

Country Risk Analysis – Political, Social and Economic – Cultural and Ethical practices – Halsteade model - Responsibilities of International Business  
Managing Multinational Enterprises – Problems and Potential – Multinational Service Organizations – Indian companies becoming Multinationals – Potential, Need and Problems

### **Module III**

Introduction to International Financial Management – Balance of Trade and Balance of Payment – International Monetary Fund, Asian Development Bank and World Bank – Financial Markets and Instruments – Introduction to Export and Import Finance – Methods of payment in International Trade – Introduction to current EXIM policy.

### **Module IV**

Bilateral and Multilateral Trade Laws – General Agreement on Trade and Tariffs, (GATT), World Trade Organization – IPR, TRIPS, TRIMS, GATS – Ministerial Conferences.  
International Marketing – Entry strategies – Market selection – Barriers  
Perspectives- International monetary systems and financial markets, IMF, World Bank IBRD, IFC, IDA, existing international arrangements; Globalization and foreign, investment-  
Introduction FDI, national FDI policy framework, FPI, Impact of globalization.

### **Module V**

Global sourcing and its impact on Indian Industry – Globalization and internal reform process – India's competitive advantage in industries like IT, Textiles, Gems & Jewellery etc. – Potential and threats

### **Books Recommended:-**

1. International Business Environment – Sundaram and Black
2. International Business Environment – Bhalla and Raju
3. International Business – Francis Cherulinam
4. International Business – Rao and Rangachari
5. Export Management – Rathod



## **SMALL BUSINESS MANAGEMENT**

### **Module-1**

Concept of a small Business, Getting Started, Franchises & Buyouts, The Family Business

The Marketing Plan, Organization, Legal, Strategic Alliances, Location Plan, The Financial Plan, Sources of Financing, Harvest Plan or Exit Strategy

### **Module- 2**

Building Customer Relationships, Product & Supply Chain Management, Pricing & Credit, Decisions, Promotional Planning, Global Marketing

### **Module- 3**

Professional Management, Managing Human Resources, Managing Operations, Managing Risk,  
Managing the Firm's Assets, Evaluating Financial Performance

### **Module- 4**

Role of Support Institutions and Management of Small Business :Director of Industries; DIC; SIDO; SIDBI; Small Industries Development Corporation (SIDC); SISI; NSIC; NISBUD; State Financial Corporation SIC; Marketing Management; Production Management; Finance Management; Human Resource Management; Export Marketing;

### **Module- 5**

Small industry setup: Types of organization-sole proprietorship, partnership, joint stock company, cooperative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

**Books:**

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore

**INDUSTRIAL RELATIONS AND LABOUR WELFARE****Module I**

Introduction to Industrial Relations: Meaning, definition, importance, scope of Industrial Relations and factors in Industrial Relations.

Approaches towards the study of Industrial Relations (Psychological Approach, Sociological Approach, Socio-Ethical Approach, Gandhian Approach, Industrial Relations Approach and HR Approach)

Evolution of Industrial Relations & Trade Unions: concept, functions, TU Movement in India

**Module II**

Industrial Disputes, Collective Bargaining & Workers Participation in Management: Meaning, definition & Causes of Industrial Disputes; Model Grievance Procedure; Types of Conflict Resolution: Negotiation, Investigation, Mediation, Conciliation, arbitration & Adjudication. Works Committee, Conciliation Officer, Board of Conciliation, Court of Enquiry, Labour Court, Industrial Tribunal & National Tribunal. Collective Bargaining – Meaning, Characteristics, Importance, Process, Pre-requisites and Types. Employee Engagement: Concept, Importance & Employee Engagement in India. Workers Participation in Management (WPM): Meaning, Pre-Requisites, Advantages & Disadvantages, Levels and Types of Labor Laws.

**Module III**

The Industrial Disputes Act, 1946 & The Factories Act 1948: The Industrial Disputes Act, 1946 - Definitions, Authorities under the Act, Power & Duties of Authorities, Strike & lockout, Lay-off, retrenchment, closure and dismissal, Grievance Redressal Machinery, Penalties.

The Factories Act, 1948 - Definitions, Authorities, Provisions regarding Safety, Provisions regarding Health, Provisions regarding Welfare, Provisions regarding Leave with Wages, Provisions, regarding Working hours of adults, Penalties.

**Module IV**

The Payment of Wages Act, 1936 - Definitions, Provisions, Penalties.

The Minimum Wages Act ,1948 - Definitions, Provisions, Penalties.

### **Module V**

Trade Union Laws: The Trade Union Act 1926: Definitions, authorities and all provisions.  
Maharashtra Recognition of Trade Union and Prevention of Unfair Labour practices Act,  
1971: Definition, authorities and all provisions under the Act

### **Readings**

1. Dynamics of IR – Mamoria, Mamoria and Gankar
2. Industrial Relations – Arun Monappa
3. 4. Industrial & Labour Laws -S.P.Jain

## Syllabus for 3-YEAR B.B.A.

### 5<sup>th</sup> Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-501	Corporate Taxation	2	1	0	3
BBA-502	Strategic Management	3	1	0	4
BBA-503	Customer Relationship Management	2	1	0	3
BBA-504	Business Research Methodology	3	1	0	4
BBA-505	Elective -1	3	0	0	3
BBA-506	Elective -2	3	0	0	3
BBA-507	Skill Development	1	0	0	1
<b>Practical</b>					
BBA-591	Pilot Project	0	0	4	4
<b>Total Credits</b>					<b>25</b>

## **STRATEGIC MANAGEMENT**

### **Introduction to Business Policy & Strategic Management:**

- Definition, Concept, Objective and Significance
- The levels at which strategy operates
- Characteristic of Strategic Management
- An Overview: Strategic Management Process
- Concept of Strategic Decision Making

### **II Strategy Formulation:**

- Understanding Strategic Intent: Vision, Mission, Business Definition, Goals and Objectives
- Concepts of Strategic Stretch, Leverage & Fit
- Environment Appraisal: Concept & Environmental Sector; PEST Analysis
- Organizational Appraisal: Concepts & Capability Factors ; Porter's Value Chain Model
- Framework for developing Strategic Advantage
- SWOT Analysis as a Tool for assessing Organizational Capabilities and Environment Opportunities
- Type of Strategies: Corporate Level (Concept of Grand Strategies) , Business Level and Functional Level.
- Guidelines for Crafting Successful Business Strategies

### **III Strategy Analysis and Choice:**

- Corporate Level Strategy Analysis: BCG Matrix & GE 9 cell Matrix,
- Business Level Strategy Analysis: Life Cycle Analysis, Porter's Five Forces of Industry Analysis
- Concept of Strategic Decision Making.
- Subjective Factors in Strategic Choice and Process of Strategic Choice

### **IV Strategy Implementation:**

- Interrelation Between Strategy Formulation and Implementation
- Aspects of Strategy Implementation
- An overview of Project, Procedural Implementation, Resource Allocation
- Structural Implementation: An overview of: Structural Consideration, Structure for Strategies.
- Behavioral Implementation: An overview of: Leadership, Corporate Culture, Corporate Politics and Use of Power, Personal Values and Business Ethics.
- Functional /Operational Implementation: An overview of: Functional Strategies. V

### **Strategy Evaluation and Control :**

- An Overview of Strategic Evaluation and Control
- Strategic Control and Operational Control
- Techniques for Strategic Evaluation and Control
- Role of Organizational Systems in Evaluation
- Mc Kinsey's 7s Framework.

**Cases in Strategic Management:**

- Minimum five cases encompassing the above topics to be analyzed and discussed in the class. Cases to be incorporated in Question Paper

**Books Recommended**

1. Business Policy & Strategic Management – AzharKazmi
2. Strategic Management, 12th Ed. – Concepts and Cases – Arthur A. Thompson Jr. and A.J. Strickland
3. Management Policy and Strategic Management (Concepts, Skills and Practices) – R.M. Shrivastava
4. Business Policy and Strategic Management – P. Subba Rao
5. Strategic Planning Formulation of Corporate Strategy - Ramaswamy Suggested

**Readings**

1. Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
2. Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
3. Globalization, Liberalization and Strategic Management - V. P. Michael
4. Business Policy and Strategic Management – Sukul Lomash and P.K. Mishra, Vikas Publishing House Pvt Ltd, New Delhi
5. Strategic Management – Fred R. David, Published by Prentice Hall International

## **BUSINESS RESEARCH METHODOLOGY**

**1. Commercial and business research:** aims, objectives, Importance – Research methodology, Research Plan or design-steps to be followed.

### **2. Research Process**

a. Collecting data :

b. Secondary data :

Sources of collecting secondary data : Demographic information – money, Banking-company Information - Labour market- Capital Market – Tax Information – information on the Economy, International business – Government Information – Syndicated Commercial and other non –Government sources of Information.

### **3. Research Process**

a. Primary Data:

b. Methods of collecting primary data / tools for collecting primary data.

Questionnaire method : Types of Questions, essentials of good questionnaire / guidelines for Questionnaire designing, Scheduling, Sampling, methods, advantages ; Interview Method : structured and unstructured; Observation Method; Group discussion Method.

### **4: Data processing and analysis:**

Editing, Codification, Classification, Tabulation, Scaling & Measurement; Hypothesis & its testing.

### **5: Writing skills for Business Research:**

Project report: selecting and defining Topic, Project – Terms of reference, Subject matter, Style, Structure; Research Paper; Communication research orally – power point presentation. Use of Computers in research: data collection and analysis.

## **CUSTOMER RELATIONSHIP MANAGEMENT**

### **A Customer Centered/Focused Organization**

How important is good customer service really? The evolution of Customer Service, TQM, Perceptions, The 'Hot Button' of the '90s

### **Taking an honest look at your own customer service**

Your current customer service profile, Self-evaluation – honestly! How does your company rate? Protocols, How do you & your company deal with Feelings?

### **Your company's Customer Service focus**

In-focused, Customer-Focused, The 3 Basic Elements of Excellent Service, Are you friendly to customers? Customer Friendly Reflections, Expanding your understand of your Company's Definition of Service

### **Developing a Winning Customer Service Strategy**

What are your current Customer Service Strategies? Key Strategies , Top Down Approach, Actually using the Feedback you ask for, Know thyself & it shall be true! The creation of client centric practices, The sheer economic necessity of Top Customer Service

### **The "Plus's" of exceptional Customer Service**

Critical success factors , Consistency, Criteria, Recognizing Excellence/Reward & Recognition Factors, Awareness, Education

### **The WOW Customer Service Training & Service Excellence**

The wisdom of choosing appropriate training, Brainstorming & Problem Solving Customer Service Enhancers, TIPS - The Coaching Approach, The Listen & Learn Approach

### **Which is the way to go: Surveys/Questionnaires, Interviews or Focus groups?**

Surveys, Questionnaires, Interviews, Focus Groups, Who should conduct or run them? Which one should you use? HOW TO prepare a Top Customer Service Survey



### **Acquiring Customers & Keeping Them**

Put yourself in the customers shoes, What does my customer actually want?  
Standards – making, measuring & managing, What you can measure you can manage, Reinventing your processes to suit the customer, Quality Groups What NOT to Do if you want to keep your customers

### **Those ‘Extras’ & Miscellaneous Factors**

Body Language, It’s How You Say It that really counts, Your computer isn’t always your best friend, The differences between data and information, The 2 “E’s” – Ethics & Espionage

### **When the Going Becomes Rough — What to Do!**

When you need to say NO and how to say it! Seeing Red and Dealing with It! Take the Initiative and Bounce Back

### **Working in the World of the WEB!**

The Internet has changed the rules & HOW! Automating the personal touch?  
Clicking with your Customers, Developing Trust & Loyalty – online, Customer Acquisition, Some rules for staying on the road to Success with E-Commerce

### **CRM – It’s not just an Option – It’s here to STAY!**

Exactly what is CRM? Is it the Latest & Greatest? How do we use it? Automating the personal touch, Defining the technical requirements, Choosing the right CRM tools, The amazing power of CRM, The correct CRM program for you, What defines success with CRM?

### **Customer Service Management Options of the Future!**

People Orientated? Technology Orientated? Strategies, How to best organize Customer Service for the future

### **Suggested Readings**

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM.

## **CORPORATE TAXATION**

### **Module I**

Income Tax Act -1961(Meaning, Concepts and Definitions) ; History of Income Tax in India, Fundamental concepts and definitions under Income of Tax Act 1961. canons of Taxation,; objective of Income Tax; Taxation structure in India; Concept and definitions- Income Person, Assessee; Assessment year, Previous year, Residential Status; of an Assessee.

### **Module II**

Computation of Taxable Income under the different heads of Income: a) Income From Salary : Salient features, meaning of salary, allowances and tax Liability- Perquisites and their Valuation Deduction from salary. (Theory and Problems) b) Income from House Property : Basis of Chargeability-Annual Value- Self occupied and let out property- Deductions allowed. (Theory and Problems). c) Profits and Gains of Business and Profession : Definitions, Deductions expressly allowed and disallowed (Theory and Problems). Chargeability- Meaning and concept of Short term and long term capital gains-permissible deductions. d) Income from Other Sources Chargeability- Meaning and concept –Inclusion and deduction.

### **Module III**

Computation of Total Taxable Income of an Individual: Meaning and concept, Gross Total Income -deduction u/s-80 and Tax Liability for respective Assessment year.

### **Module IV**

Tax deducted at source, Return of Income, Advance payment of Tax, methods of payment of Tax, forms of Returns, Refund of Tax.

### **Module V**

Assessment of various Entities: Assessment of firms and their partners; Assessment of co-operative societies; Assessment of charitable trust.

### **Readings:**

1. Indian Income Tax Act--H.C.Malhotra
2. Practical Approach to Income Tax-- Dr.GirishAhujaandDr. Ravi Gupta.
3. Income Tax Act –R. N. Lakhota
4. Hand Book of Income Tax Law.-- T. N. Manoharam.
5. Direct Tax—B.B. Lal and N. Vashisht.
6. Students guide to Income Tax.--Dr.VinodSinghnia./ Dr. Monica Singhnia.

## MARKETING ELECTIVES

### SALES AND DISTRIBUTION

**1. Introduction to Sales Management:** Evolution of sales department, Nature & scope of personal selling & sales management, Roles and functions of a sales manager.

**2. Personal Selling:** Types of selling situations, Buyer-seller dyad, Theories of selling, Personal selling process (pre-approach, approach, presentation, handling objections, closing a sale, (follow-up))

**3. Planning and Organizing Sales Force Efforts:** Strategic planning and sales organization, Sales department relations, Distribution network relations, Sales forecasting, Sales budget, Sales objectives, Sales territories and quotas

**4. Sales Force Management:** Different personnel functions of a sales manager, Quantitative and qualitative requirements of sales force planning – determination of sales force size, job analysis for type of sales people required

**5. Recruitment and Selection:** Sources of recruitment, Selection process, Methods of selection

**6. Training and Development:** Need and purpose of training, Types of training, Designing a training programme - ACMEE model

**7. Directing the Sales Force:** Supervision, Territory management, Determination of quota/target, Determination of compensation of sales force, Leading and Motivating

**8. Marketing Channels:** Structure, Functions and advantages, Types of channel intermediaries – wholesalers, distributors, stockists, sales agents, brokers, franchisers, C&F agents, and retailers

**9. Channel Design and management:** Channel objectives & constraints, Identification, evaluation and selection of channel alternatives, Channel management and control – recruiting and selecting channel members, motivating, evaluating channel arrangements

**10. Physical Distribution & Logistics:** Goals, function, processing, warehousing, inventory & Transportation

Books:

Johnson, Kurtz & Scheuing: Sales Management Concept, Practices & Cases; McGraw Hill.

Lancaster, David & Jobber, Geoff: Selling & Sales Management; Macmillan (India).  
Levy, M. & Weitz, B.A.- Retailing Management - McGrawHill  
Panda, Sahadev: Sales & Distribution Management; OUP  
Pradhan, S : Retailing management, TMH  
Shapiro, R.L., Stanton, W.J. & Rich, G.A.: Management of Sales Force; TMH

## **MARKET RESEARCH**

### **Unit -1**

- Introduction: A Decision Making Perspective of Marketing Research
- An Overview of the Marketing Research
- Problem Identification
- Methodology

### **Unit -2**

- Qualitative Research
- Factor Analysis
- Multi-Dimensional Scaling
- Pre-processor to MDS

### **Unit -3**

- Conjoint Analysis
- Discriminant Analysis
- Cluster Analysis
- Segmenting and Positioning

### **Unit -4**

- New Product Development
- Pricing Research
- Media Research
- Strategy Formulation

### **Unit -5**

- Brand Value
- Selling the Idea of MR

### **Readings :**

1. Aaker; Marketing Research, John Willey & Sons, 2001.
2. Tull & Hawkins; Marketing Research, Prentice Hall of India, 2000.



# **FINANCE ELECTIVES**

## **INTERNATIONAL FINANCE.**

### **Module I**

Financial Management in a Global Perspective: Increasing Interdependence in the Global Economy , Trends in International Trade and Cross Border Financial Flows India in the Global Economy Recent ; Developments in Global Financial Markets Liberalization Integration and Innovation Challenges of International Financial Management Gains from International Trade and Investment.

International Monetary System and Financial Markets An Overview: Balance of Payments International Monetary System An Overview of International Financial Markets Exchange Rate Determination and Forecasting.

### **Module II**

International Trade Theories: Theory of Absolute Advantage Theory of Comparative Advantage HeckscherOhlin Model ImitationGap Theory International Product Life Cycle Theory.

Trading Blocks: Formation of Trading Blocks Conditions for Success OPEC Its objectives Functions European Community (EC) Functioning of EC India and EC The North America Free Trade Agreement (NAFTA) Its objectives UNCTAD Its functions.

### **Module III**

The Foreign Exchange Market: Structure and the Participants Types of Transactions Mechanics of Currency Dealing Exchange Rate Quotations Arbitrage Forward Rates Evolution of Exchange Control and the Foreign Exchange Market in India Exchange Rate Computations.

The Links between the Forex Market and the Money Market: Covered Interest Arbitrage Covered Interest Parity Theorem Swap Margins and Interest Rate Differentials Option Forwards Cancellation of Forward Contracts Forwardforward Swaps Short Dated and Broken Date Contracts.

### **Module IV**

Managing Transactions Exposure: The Hedging Decision Automatic vs Discretionary Hedging Cost of Forward Hedge Choice of Currency of Invoicing Internal Hedging Strategies : Leads Lags Netting Offsetting External Hedging : Forwards Money Market Hedge Hedging Contingent Exposures an Exposures with Uncertain Timing.

Operating Exposure: Operating Exposure Purchasing Power Parity and Real Exchange Rates Determinants of Operating Exposure Operating Exposure for Exporters and Importers Assessing and Coping with Operating Exposure.

## **Module V**

International Equity Investment: Comparing Domestic Versus Foreign Equity Investment  
Gains from Crossborder Diversification International CAPM The Depository Receipts Mechanism.  
International Accounting & Taxation: Accounting for Forex Transactions & Derivatives Transfer  
Pricing Consolidation of MNC's Accounts – International Taxation.

Uniform Customs and Practice for Documentary Credits 1993 Revision Rules: Introduction to  
International Chamber of Commerce Introduction to UCPDC Description of Articles  
Applications of Articles.

### **Readings:**

International Financial Management Apte, P G. ICFAI  
International Financial Management Shapiro, Alan C. PrenticeHall, India  
International Finance, 5 th e Levi, Maurice D. Routledge 2009  
International Finance – Theory & Practice Avadhani, V A. Himalaya Publishing  
International Financial Management Charley N Henning, WillanPigott, Robert Haney

## **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **Module I**

Investment management: objective, investment opportunities, and philosophy of individual & institutional investors. Fundamental analysis: concept and significance of economic analysis, industry analysis: introduction, need for industry analysis, alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries.

### **Module II**

Company analysis: nature and style of management, key role of financial analysis, ratio analysis. 2. Technical analysis: different techniques of analysis, Dow Theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting. 3. Efficient market theory random walk: weak form, semi-strong, strong form of market. 4. Empirical tests. Comparison of random walk, technical & fundamental analysis.

### **Module III**

Portfolio analysis selection: portfolio theory, return portfolio risk, efficient set of portfolios, optimum portfolio, capital asset pricing theory (CAPM), capital market line, security market line, corporate or folio management in India, portfolio revision techniques, constant value & constant ration plan, formula plan, dollar cost averaging.

## **Module IV**

Options & futures: concept of derivatives, option trading, option contracts settlement, pricing of option futures, concept of futures, characteristics of future contract, its types, difference between future, options, forwards & badla contracts. 3. Introduction to Investments. 4. Portfolios of risky securities. 5. Efficient frontier. 6. Sharpe's Single index model: Capital assets pricing model.

## **Readings**

1. Investment Analysis and Portfolio management – Prasanna Chandra – TMH - 2nd Edition,
2. 2. Investments – ZviBodie, & Mohanty – TMH – 6th Edition, 2005.



## **HUAMN RESOURCE MANAGEMENT ELECTIVES**

### **TALENT MANAGEMENT**

**Module I:** Macro Level manpower Planning and Labour market Analysis - Organisational Human Resource Planning -- Stock Taking -- Work Force Flow mapping -- Age and Grade Distribution mapping.

**Module II:** Models and Techniques of manpower demand and supply forecasting-- Behavioural Factors in HRD -- Wastage Analysis ñ Retention -- Redeployment and Exit Strategies.

**Module III:** Career Management, Career Planning and Career Development. **Module IV:** Performance Planning -- Potentials Appraisal -- HRD Climate.

**Module V:** Human Resource Information System -- Human Resource Accounting. Suggested

#### **Readings:**

1. Strategic HRM by Mabey and Salama
2. Development Human Resources by Mabey and Thompson
3. Human Resource Information System: Development and Application by Kavanagh M.J.

### **TRAINING AND DEVELOPMENT**

**Module I:-** Introduction To Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Concepts Of Education, Training And Development, Overview Of Training Functions, Types Of Training

**Module II:-** Process Of Training: Steps In Training, Identification Of Job Competencies, Criteria For Identifying Training Needs (Person Analysis, Task Analysis, Organization Analysis), Assessment Of Training Needs, Methods And Process Of Needs Assessment.

**Module III :-**Designing And Implementing A Training Program: Trainer Identification, MethodsAnd Techniques Of Training, Designing A Training Module (Cross Cultural, 69Leadership, Training The Trainer, Change), Management Development Program, Budgeting Of Training.

**Module IV :-** Evaluation Of Training Program: Kirkpatrick Model Of Evaluation, CIRO Model, Cost-Benefit Analysis, ROI Of Training.

**Module V:-** Learning: Principles Of Learning, Theories Of Learning, Reinforcement Theory, Social Learning Theory, Andragogy, Resistance To Training.

**Module VI:-** Technology In Training: CBT, Multimedia Training, E-Learning/Online Learning, Distance Learning.

**Books Recommended:-**

1. Employee Training And Development - Raymond Noe
2. Every Trainers Handbook- DevendraAgochia
3. 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
4. Training And Development- S.K. Bhatia
5. HRM-BiswajeetPattanayak

## **MANAGING TRAINING AND DEVELOPMENT**

**Module I:-** Introduction To Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Concepts Of Education, Training And Development, Overview Of Training Functions, Types Of Training

**Module II :-**Process Of Training: Steps In Training, Identification Of Job Competencies, Criteria For Identifying Training Needs (Person Analysis, Task Analysis, Organization Analysis), Assessment Of Training Needs, Methods And Process Of Needs Assessment.

**Module III :-**Designing And Implementing A Training Program: Trainer Identification, Methods And Techniques Of Training, Designing A Training Module (Cross Cultural, Leadership, Training The Trainer, Change), Management Development Program, Budgeting Of Training.

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### **Books Recommended:-**

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2. Every Trainers Handbook- DevendraAgochia
3. 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
4. Training And Development- S.K. Bhatia
5. HRM-Biswajeet Pattanayak

## Syllabus for 3-YEAR B.B.A.

### 6<sup>th</sup> Semester

Course Code	Course Title	Contact Hrs. / Week			Credit
		L	T	P	
<b>Theory</b>					
BBA-601	Management Accounting	2	1	0	3
BBA-602	Organization Development & Knowledge Management	2	1	0	3
BBA-603	Project Management	3	1	0	4
BBA-604	Consumer Analysis	3	1	0	4
BBA-605	Elective - 3	3	1	0	3
BBA-606	Elective- 4	3	0	0	3
BBA-607	Presentation	1	0	0	1
<b>Practical</b>					
BBB-691	Grand Viva	0	0	4	4
<b>Total Credits</b>					<b>25</b>

# MANAGEMENT ACCOUNTING

## **Module I**

- 1. Background** - Nature of Management Accounting
- 2. Financial Analysis** - Cash Flow Statement (as per AS3), Financial Statements Analysis

## **Module II**

- 3. Cost Accumulation** - Fundamentals of Job-Order Batch & Process Costing, Variable Costing and Absorption (Full) Costing, Activity Based Costing System
- 4. Profit Planning** - Cost -Volume-Profit Analysis, Budgeting and Profit Planning, Flexible Budgeting

## **Module III**

- 5. Cost Control** - Standard Costs and quality Costs, Cost Variance Analysis, Revenue and Profit Variance Analysis, Responsibility Accounting
- 6. Relevant Costing** – Introduction – Relevant Costs and Revenues- Cost Concepts – Outsourcing Decision –Decision to accept or reject a special order – Decision to continue or abandon a project

## **Module IV**

- 7. Total Cost Management** – Introduction – TCM and Business competitive edge - TCM Principles and implementation

### **Books:**

Atkinson - Management accounting, Pearson Education  
Banerjee, Bhabatosh – Financial Policy and Management Accounting, PHI, 7th edition, 2008  
Bhattacharyya, Asish - Cost Accounting For Business Managers, Elsevier  
Drury - Management & Cost Accounting, Thomson Learning  
Horngren, Dattar, Foster - Introduction to Management Accounting, Pearson Education/PHI

## **ORGANIZATION DEVELOPMENT AND CHANGE MANAGEMENT**

### **Module I:**

The paradigm of learning organizations, lessons in learning and creativity, learning organizations - paradigm of strategy and management, life long creates trails of life long creators, model of life long creativity, mastering creative problems, solving, models of creative problems solving, model of creative intelligence, convergent thinking, acquiring a creative persona, techniques of creative problems solving and creativity.

### **Module II**

Techniques of creative problem solving, Techniques of creativity, problem decomposition, information search, breaking stereotyped response, unblocking, mutual stimulation, imaging, fusioning, ideating, brainstorming, the when of creativity techniques - attributing changing and morphological analysis .

### **Module III**

Building a learning organization:

What is learning organizations - nature of learning enterprises, skills needed by learning organizations, three phases of learning, learning implies unlearning, adaptive and generative learning, building a learning organization, knowledge intensive organization.

### **Module IV:**

Hatha Yogic Practices: Pratyahara, Nadanusandhana

Core issues and themes in building learning enterprises, vision and strategy, nature of the organization structure, an infrastructure for knowledge management, role of information technology in knowledge management, information technology and knowledge approaches.

### **Module V:**

Knowledge management system:

Introduction to knowledge management, knowledge management and knowledge management systems, drivers of knowledge, tacit and explicit knowledge, knowledge management is virtual organizations, implementing knowledge management solutions, knowledge management system on learning organization, knowledge management systems - issues, challenges and benefits.

### **Suggested Readings**

1. Jack Philip e al, Creating Learning organizations, American Society for Training & Development, Peter Senge.
2. The Fifth Discipline: The Art and Practice of the Learning Organizations, Random House Wick & Leon.
3. The Learning Edge: How Smart Managers and Smart Companies Stay Ahead, MC Graw Hill Natarajan G and S Shekhar.
4. Knowledge Management:: Enabling Business Growth, Tata McGraw Hill.

## **PROJECT MANAGEMENT**

### **Module I**

- An Overview and Key Concepts of Project Management
- Project Feasibility Studies
- Project Identification

### **Module II**

- Market and Demand Analysis
- Technical Analysis

### **Module III**

- Project Cost Estimate
- Financial Appraisal of Single Projects
- Financial Appraisal of Multiple Projects

### **Module IV**

- Human Aspects in Project Management
- Project Organization
- Project Leadership
- Motivation in Project Management
- Communication in the Project Environment
- Conflict in Project Management

### **Module V**

- Project Scheduling with
- Time-Cost Trade-Off and Crashing of Projects
- Contract Management
- Project Cost Control

### **Module VI**

- Resource Scheduling and Resource Levelling
- Risk Analysis in Project Management
- Project Audit and Project Termination
- Project Control
- Case Studies on Project Management

- Readings**
1. Project Planning Analysis, Selection, Implementation and Review: Prasanna Chandra, TMH
  2. Project Management and Control: Narendra Singh, Himalaya Publishing House
  3. Prasanna Chandra, "Project Planning Analysis" Tata Mcgraw Hill,1996.



4. Maylor : Project Management; Pearson Education (FT), 4th edition, 2010
5. Burke, Rory : Project management - planning and control techniques; John Wiley, 4th edn

## **CONSUMER ANALYSIS**

### **Module I**

Introduction to Consumer Analysis, Models of Consumer Behaviour, Market segmentation; Bases for segmentation, Criteria for effective targeting of market segments, Implementing segmentation strategies

### **Module II**

Need and Motivation; Dynamic nature of motivation, Types and systems of needs, Frustration, defence mechanism.

### **Module III**

Personality and Consumer Behaviour; Theories of personality, Personality and understanding consumer diversity, Self and self-image.

### **Module IV**

Perception; Dynamic of perception, Consumer imagery, Perceived risk.

### **Module V**

Learning and Consumer Involvement; Behavioural learning theories, Cognitive learning theory, Brand loyalty.

### **Module VI**

Attitude-Formation and Change; Attitude formation, Attitude change.

### **Readings:**

1. Bannet, Peter D & Kassanjian, Harold, H.: Consumer Behaviour, Prentice Hall of India, New Delhi
2. Kanuk, Leslie & Schiffman, Leon: Consumer Behaviour, Prentice Hall, India 2011

# **MARKETING ELECTIVES**

## **SERVICE MARKETING**

### **Module 1: Introduction**

Services Defined; special characteristics of services: heterogeneity, inseparability, intangibility and perishability; attributes those differentiate services from manufactured goods.

### **Module 2: Service as a system**

Service delivery system, service operation system; the drama of service delivery; the service process; people processing, possession processing, information processing.

### **Module 3: Classification of Services**

Classification on degree of tangibility in services, on recipient of services, on customization Vs. standardisation, on nature of relationship with customers, on the balance of demand and supply, on participation of people, possession and facilities, on place and time of delivery. Service Value Source and Competitive Advantage.

### **Module 4: Service quality dimensions**

Reliability, Responsiveness, Assurance, Empathy, and Tangibles. Understanding of Service Quality gap model, Introduction to service satisfaction measurement techniques – SERVQUAL

### **Module 5: Marketing Mix for Services**

4 traditional P's, other special elements for Services marketing The Service Product- Process, Complexity & divergence, Process blueprinting; Differentiating services, Positioning and Repositioning through structural changes, The flower of service  
Physical Evidence: Essential and peripheral, the servicescape, other tangibles; specific tactics for creating service atmosphere- sight appeals: size, shape, colour, location, architecture, sign, entrance lighting; sound appeals, scent appeal, touch appeal. People: People as a form of

process of service, people as the service, as the marketers, as the brand and as the organisation; internal marketing; differing roles of people- Primary, facilitators and ancillary; Contactors, Modifiers, Influencers, Isolates, people as boundary spanners and thus having emotional labour due to role conflict. Pricing strategies for services: Cost as tripod, costs customers incur for a service- money, time, physical efforts, sensory costs and psychic costs. Pricing bases: revenue oriented, operations oriented, patronage oriented.

### **Module 6: Distinguishing Services Strategies**

Distribution Channel for Services, Promotion and Communication for services, Customer Service, Unique

customer behaviours for service, Moments of Truth, Customers' roles in service delivery  
Managing Demand with capacity.

### **Readings:**

1. A. Payne : The Essence of Services Marketing, Pearson. 1995,
2. V.A. Zeithaml , M. J. Bitner, D D Gremler, A. Pandit: Service Marketing, 5th Edition McGrawHill, 2011
3. Lovelock, C.: Services Marketing: People, Technology, Strategy , Pearson 2003.

## **Advertising and Sales Promotion**

### **Module -I**

- Communication Process - Communication models for rural communication and urban communication.
- Advertising - Organizational structure of advertising agency and its functions. Evaluation of agency functioning.
- Advertising objectives with specific reference to DAGMAR, Brand objectives and consumer attitudes and market structures.

### **Module -II**

- Brand position and brand image strategy development.
- Persuasion and attitudinal change through appropriate copy development.
- Copy decision - creation and production of copy.

### **Module -III**

- Advertising budget.
- Media planning and media research.
- Measuring the effectiveness of advertising campaign.
- Public relations.

### **Module -IV**

- Planning and designing sales promotion programme with specific reference to sales contest, trade-in discount, coupons etc.
- The Message, the Target and the Media
- Cultural and Ethical Concerns in Advertising

### **Readings**

1. D. A. Aakers and J. G. Myers : Advertising Management, Prentice Hall, 1999
2. J. T. Russel, W. R. Lane : Kleppner's Advertising Procedures, Prentice Hall, 1996
3. G. E. Belch, M. A. Belch : Advertising and Promotion, McGraw Hill, 1996

4. S. Sengupta : Brand Positioning, Tata McGraw Hill, 1998

## **HUMAN RESOURCE MANAGEMENT ELECTIVES**

### **Compensation Management**

#### **Module I**

Compensation Management-Compensation management process, Basis of compensation management, motivation and financial and non -financial compensation, compensation philosophies of compensation process, Assessing job values & relativities; Pay structures; Paying for performance, skills and competence.

#### **Module II**

Employee Benefits-Employee benefits and total remuneration, Special aspects of compensation mergers and acquisitions and compensation policies for new and start up organization, Provisions governing different components of compensation and working of different institutions

#### **Module III**

Legal Aspects of Compensation-Objectives, structure and provisions of legislations on wages and bonus i.e. the minimum wages Act, 1948, the Payment of wages Act, 1936: The Payment of Bonus Act, 1976. Determination of wages D.A. and other monetary benefits through Industrial Tribunals, Case law, recent trends, and working of these laws

#### **Module I**

Recent Developments in Compensation Management-Innovations in the area of compensation management in Indian and MNCs operating in India and abroad.

#### **Readings:**

1. Strategic Compensation: A human Resource Management Approach by Joseph J Martocchio
2. Compensation and Reward Management, B D Singh, Excel Books

## **Global Human Resource Management in Modern Era**

### **Module I**

Human Resources in a Comparative Perspective

International Recruitment and Selection

Developing International Staff and Multinational Teams

### **Module II**

Cultural Factors/Issues in Performance Management

Human and Culture variables in global organizations

2Cross-cultural differences and managerial implications , communications and negotiations

### **Module III**

Approaches to International Compensation

Repatriation

Managing Global, Diverse Workforce; Global Unions, Regional Integration and Framework Agreements; Emerging Trends in Employee Relations and Employee Involvement ;International Labour Standards

### **Module IV**

HR/IR issues in MNCs and Corporate Social Responsibility. Cross cultural leadership and decision-making

### **Readings:**

1. Chris Brewster, Paul Sparrow and Guy Vernon, International Human Resource Management, The Universities
2. A.V.Phatak: International Dimensions of Management, Cincinnati, South Western College

3. Peter J. Dowling, Marion Festing, Allen D. Engle, International Human Resource Management, Thomson learning

3. Cultural Factors/Issues in Performance Management

**FINANCE ELECTIVES**

# **Financial Risk Management**

## **Module I**

Introduction to Risk Management: Elements of uncertainty, Sources of risk, Types of risk, Implications of various risks for firm and limitations of risk management.

Corporate Risk Management: Total risk and Expected cash flows, Evolution of risk management. Approaches to risk management, Risk Management process, Tools - Hedging, forwards, and futures, options and swaps and Hybrids; Risk management guidelines, and Risk management in practice.

## **Module II**

Introduction to Derivatives: Historical perspective, Exchanges the Mechanics of derivative markets, the role of clearinghouses, market players and trading techniques.

Futures :The fundamentals of futures contract; Overview, Types of futures, Mechanics of future trading, Major characteristics, Exchange organization, Trading process, Price quotations, Hedging and Speculation with Commodity futures, Interest rate futures, Currency futures and Stock Index futures. Optimal hedge ratio, Pricing of Index Futures Contracts, Stock Index Arbitrage, Applications of Index Futures and Beta Management.

## **Module III**

Options: Overview, Generic options, factors affecting option prices, Types of options; Option pricing Model, Elementary inventory strategies.

Swaps: Evolution of swap market, Swap terminology and structures of standard coupon and currency swaps. Types of swaps and mechanics of swap transaction

## **Module IV**

Credit Derivatives and Weather Derivatvies. Types and Application.

## **Readings**

1. Options, Futures and Other Derivatives John C, Hull – Pearson – 7th edition
2. Risk Management & Insurance, 8th e Williams, C Arthur et al. McGraw Hill
3. Financial Derivatives Redhed, Keith. Prentice Hall India

# **Financial Services**



## **Module I**

**Capital Markets :** Government securities market, primary & secondary market for G.Sec, call money market : money market treasury bill market, commercial paper and certificate of deposits, discount and finance house of India, corporate Debit market recent developments.

**Merchant Banking :** Nature and scope of merchant banking – regulation of merchant bank activity – overview of current India Merchant banking scene – structure of merchant banking industry – primary markets in India and abroad – professional ethics and code of conduct – current development.

## **Module II**

**Introduction to equipment leasing :** introduction – history and development of leasing – concept and classification – types of leases – advantages of leasing – disadvantages of leasing – evolution of Indian Leasing Industry – leasing and the commercial banking sector – product profile.

Legal Aspects of leasing and Tax aspects of leasing

## **Module III**

**Lease evaluation :** The lessee's angle : financial evaluation : alternative approaches for lease evaluation – frame work for lease evaluation – concept and application of break even lease rental – lease vis-à-vis buy – lease evaluation in practice – evaluation of lessor.

**Lease evaluation :** the lessor's angle : break even rental for the lessor – negotiating lease rentals – concepts of gross yield and add-on yield – lease pricing techniques – assessment of lease related risks – impact of tax / regulatory changes on lease evaluation – the appraisal process – the lease approval process – monitoring receivables – recovery mechanism.

## **Module IV**

**Hire Purchase :** Concept and characteristics of hire purchase – legal aspects of hire purchase – tax implications of HP – income tax – sales – interest and VAT – Accounting aspects – framework for financial evaluation : the hirer's angle .

**Consumer finance :** Role of consumer credit in the financial system – features of consumer credit transactions –legal – framework – consumer credit portfolio management – credit evaluation – credit screening methods.

**Factoring :**Concept of factoring – forms of factoring- evaluation of factor legal aspects of factoring – evaluation of factoring – factoring in India Current Developments.

## **Module V**

**Housing Financing** :Housing Finance companies, refinance schemes for HFCs, regulatory guidelines for HFCs.

Credit Cards and Credit Rating – Theoretical aspects

**Module VI**

**Regulatory environment of financial services** : RBI guidelines for finance companies – directions and rules on advertising – fixed deposits and credit rating.

**Securitisation / Mortgages** : Securitization – mortgages and mortgage instruments – concept, types..

**Readings:**

1. Management of Financial Services by M Y Khan, TMH

