

ORDINANCE

FOR

BACHELOR OF BUSINESS ADMINISTRATION



(THIS ORDINANCE HAS BEEN APPROVED IN THE MEETING OF
BOARD OF STUDIES HELD ON DATED 2 June, 2022)

APPLICABLE W.E.F. ACADEMIC SESSION 2022-2023



SRI HARGOBINDGARH, PHAGWARA – HOSHIARPUR ROAD,
PHAGWARA 144401, PUNJAB

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ORDINANCE FOR BACHELOR OF BUSINESS ADMINISTRATION

SHORT TITLE AND COMMENCEMENT

I. This ordinance shall be called the ordinance for the Bachelor of Business Administration of GNA University, Phagwara.

II. This ordinance shall come into force with effect from academic session 2022-23.

1. Name of Program: BACHELOR OF BUSINESS ADMINISTRATION (BBA)

2. Name of Faculty: GNA BUSINESS SCHOOL

3. Program Outcomes:

- **PO-1** BBA degree offers a profound understanding and expansion of vital business skills such as leadership, communication skills, critical thinking, and decision-making, and hence creates a well-built backdrop for hopeful MBAs. Graduates will become responsible citizens and lead the business with moral and ethical values.
- **PO-2** Practically students can learn a lot about corporate activities. This course focuses on a broad variety of areas such as international business, accounting principles, business economics, business law, financial management, computer fundamentals, and marketing. Graduates will be expert in the area of leadership, interpersonal skills, entrepreneurship, and marketing.
- **PO-3** BBA program also prepares one to start a business of his/her own in the capacity of an entrepreneur.

4. Program Specific Outcomes:

- **PSO-1** The students will comprehend applicability of management principles to situations in global business world.
- **PSO-2** The students will be able to apply the entrepreneurial and managerial skills for effective business management. They will learn legal and ethical values for the continuous development of business venture
- **PSO-3** The students will acquire employability skills through the practical awareness on IT tools in management. The students will be able to communicate effectively in different contexts.

•**PSO-4** The program will inculcate entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively. Entrepreneurship development provides students with cutting edge knowledge and skills on how to successfully develop captivating products and services to solve challenging problems in a highly uncertain environment.

•**PSO-5** The students will become capable to analyze socio-political-economic environment of business organizations. They will understand the leadership skills through internship training.

•**PSO-6** The students will be able to evaluate different business problems using analytical and creative, and integrative skills. They shall learn various statistical and research methods for business analyses, and will be able to apply the managerial knowledge in the business for effective decision making.

•**PSO-7** The students shall learn various aspects of financial, marketing and human resources management.

5. Program Duration: Total duration of the Program shall be of three years and each year will comprise of two semesters. In addition, each semester shall normally have 90 working days and Program has total 90 seats.

6. Eligibility for Admission: 10+2 or equivalent with 50% (45 % for SC/ST/OBC) marks in aggregate from any recognized board.

7. Admission Process: The centralized admission cell shall make selection for admission to the program. The selection of the candidate shall be strictly on merit basis, subject to fulfillment of eligibility criteria. Candidates are required to fill the prescribed application form and submit the same to the admission cell. The admission cell after verifying the eligibility will forward the form to the Office of Registrar for further processing. If the candidate is selected, he/she is required to deposit the prescribed fee along with the application form and the required documents to the Office of Registrar.

8. Curriculum: The three years curriculum has been divided into six semesters and shall include lectures/tutorials/ laboratory work/ field work/ outreach activity/ project work/ viva/ seminars/ presentations/ term papers/assignments etc. or a combination of some of these. The curriculum will also include other curricular, co-curricular and extra-curricular activities as may be prescribed by the university from time to time.

9. Choice Based Credit System:

The University has adopted Choice Based Credit System (CBCS), which provides an opportunity to the students to choose courses from the offered courses comprising of Core, Elective, Ability Enhancement and Audit Courses. The choice based credit system provides a “flexible” approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Following are the types of courses and structure for the program:

As per UGC

I. Core Course: A course, which should compulsorily be studied by a candidate as a core requirement to complete the requirement of program in a said discipline of study.

II. Elective Course: Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate’s proficiency/skill is called an Elective Course.

i. Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study, is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses from unrelated discipline (to be offered by main discipline/subject of study)

ii. Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to add generic proficiency to the students.

Note: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

Elective Course(s) may also be called an “Open Elective”

III. Ability Enhancement Courses (AEC): The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). “AECC” courses are the courses based upon the content that leads to Knowledge enhancement; i. Environmental Science ii. English/MIL Communication iii. Critical Thinking & Logic. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

i. Ability Enhancement Compulsory Courses (AECC): Environmental Science, English

Communication/MIL Communication and Critical Thinking & Logic.

ii Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

10. Medium of Instructions:

10.1 The medium of instructions and examination will be English.

10.2 Practical work/Project Work / Project Report / Dissertation / Field Work Report / Training Report etc., if any, should be presented in English.

11. Mode: The program is offered in Full Time/Regular mode of study only

12. Attendance Requirement to be Eligible to Appear in End Semester Examination

12.1 Every student is required to attend at least 75% of the lectures delivered squaring tutorials, practical and other prescribed curricular and co-curricular activities.

12.2 Dean of Faculty may give a further relaxation of attendance up to 5% to a student provided that he/she has been absent with prior permission of the Dean of the Faculty for the reasons acceptable to him/her.

12.3 Further, relaxation up to 10% may be given by the Vice Chancellor to make a student eligible under special circumstances only.

12.4 No student will be allowed to appear in the end semester examination if he/she does not satisfy the attendance requirements. Further, the attendance shall be counted from the date of admission in the University or commencement of academic session whichever is later.

13. Credit A unit by which the course is measured. It determines the number of hours of instruction required per week.

Contact Hours per Week	Credit Assigned
1 Hr. Lecture (L) per week	1 credit
1 Hr. Tutorial (T) per week	1 credit
2 Hours Practical (Lab) per week	1 credit

14. Program Structure:

UGC

Details of Courses under Bachelor in Business Administration

Course	Credits	
	Theory & Tutorials (A) Theory, Tutorial & Practical	
(B)		
I. Core Course: (14 Papers of 6 credits each)	14 x 6= 84	
II. Generic Elective Course (5 papers of 6 credits each from each discipline & 2 paper of 2 credit each)	5 x 6=30 2 X 2=4	
III. Ability Enhancement Courses		
1. Ability Enhancement Compulsory (4-Papers)	2 x 2=4	2 x 2=4
2. Skill Enhancement Course (Skill Based) (06 Papers)		5 x 2=10
IV. Discipline Specific Elective (4 papers of 6 credits each)	4 x 6= 24	
V. Summer Internship	1 x 6= 6	
VI. Audit Course		
Total Credits =	152(A)	14(B)
GRAND TOTAL (A+B) =	166 credits	

Program Structure BBA

Core Courses (Credits 6 each)

Sr. No.	Course Code	Course Name
C1	BBA 101	Fundamentals of Management & Organizational Behavior
C2	BBA 105	Managerial Economics - I
C3	BBA 103	Business Accounting
C4	BBA 205	Managerial Economics - II
C5	BBA 204	Statistics for Business Decisions
C6	BBA 301	Business Environment
C7	BBA 302	Principles of Marketing
C8	BBA 502	Management Accounting
C9	BBA 401	Business Research
C10	BBA 402	Human Resource Management
C11	BBA 403	Financial Management
C12	BBA 303	Legal Aspects of Business
C13	BBA 503	Summer Internship Project Report
C14	BBA 601	Business Policy & Strategy
C15	BBA 602	Financial Institutions & Markets

A) Ability Enhancement Compulsory Courses (AECC)

Sr. No.	Course Code	Course Name
AECC1	COM 101	English Communication
AECC2	CTL 001	Critical Thinking & Logic
AECC3	ENS 001	Environmental Studies
AECC4	COM 201	Business Communication

B) Skill Enhancement Courses (SEC)

Sr. No.	Course Code	Course Name
SEC 1	COM 121	English Communication Lab
SEC 2	COM 221	Business Communication Lab
SEC 3	BBA 321	IT Tools in Business
SEC 4	BBA 441	Financial Software Package
SEC 5	ATM 001	Analytical Tools Managers
SEC 6	BBA 511	Business Statistical Lab
SEC 7	BBA 106	Personality Development & Communication Skills
SEC 8	BBA 306	E-Commerce
SEC 9	BUA 001	Business Awareness

C) Generic Elective (GE) (Credit: 06 each)

Sr. No.	Course Code	Course Name
GE 1	BBA 201	Production & Operations Management
GE 2	BBA 203	Ethics & Corporate Social Responsibility
GE 3	BBA 304	Entrepreneurship Development and Start ups
GE 4	BA 404	Income Tax Law and Practice
GE 5	BBA 501	Indirect Tax Law
GE 6	BBA 603	Econometrics
GE 7	GWE 101	Gender Equality & Women Empowerment
GE 8	HVE 001	Human Values and Professional Ethics

D) Discipline Specific Elective (Credits 06 each) for Semester V & VI

(Choose any four courses from any of the Four Groups)

DSE I	Finance
DSE II	Marketing
DSE III	Human Resource
DSE IV	Management of Global Business

DSE I (Finance) Courses:

Sr. No.	Course Code	Course Name
1	BBA 521	International Finance
2	BBA 522	Investment Banking & Financial Services
3	BBA 523	Investment Analysis & Portfolio Management
4	BBA 524	Business Analysis & Valuation
5	BBA 621	Financial Modeling & Derivatives
6	BBA 622	Strategic Corporate Finance
7	BBA 623	Project Management Appraisal and Analysis

DSE III (Human Resource) Courses:

Sr. No.	Course Code	Course Name
1	BBA 541	HRD: Systems & Strategies
2	BBA 542	Training & Development
3	BBA 543	Industrial Relation and Labor Law
4	BBA 544	Performance & Compensation Management
5	BBA 641	Counseling & Negotiation Skills for Managers
6	BBA 642	Cross Cultural HRM
7	BBA 643	Talent & Knowledge Management

DSE II (Marketing) Courses:

Sr. No.	Course Code	Course Name
1	BBA 531	Consumer Behavior
2	BBA 532	Personal Selling & Sales force Management
3	BBA 533	Advertising & Brand Management
4	BBA 534	Retail Management
5	BBA 631	Distribution & Supply Chain Management
6	BBA 632	Marketing of Services
7	BBA 633	International Marketing

DSE IV (Management of Global Business) Courses:

Sr. No.	Course Code	Course Name
1	BBA 551	International Trade Policy & Strategy
2	BBA 552	Global Business Environment
3	BBA 553	Transnational & Cross Culture Marketing
4	BBA 651	International Distribution & Supply Chain Management
5	BBA 652	International Accounting & Reporting System
6	BBA 653	Multinational Business Finance
7	BBA 654	International Joint Venture, Merger & Acquisition

Program Scheme (Semester wise)

Program Structure (BBA)

Semester	Core Course (CC) 6 Credits	Ability Enhancement Course (AECC)	Skill Enhancement Course (SEC) 2 Credits	Discipline Specific Elective (DSE) 6 Credits	Generic Elective (GE4) 6 Credits
I	CC	AECC	SEC		
	CC				
	CC				
II	CC	AECC	SEC		GE
	CC	AECC			GE
III	CC		SEC		GE
	CC				GE
	CC				
IV	CC		SEC		GE
	CC				
	CC				
V	CC		SEC	DSE	GE
	CC			DSE	
VI	CC		SEC	DSE	GE
	CC			DSE	

Semester-I

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 101	Fundamentals of Management & Organizational Behavior	5	1	0	6
2	BBA 105	Managerial Economics - I	5	1	0	6
3	BBA 103	Business Accounting	5	1	0	6
4	CTL 001	Critical Thinking & Logic	2	0	0	2
5	COM 101	English Communication	2	0	0	2
6	COM 121	English Communication Lab	2	0	0	1
Total credits						23

Semester-II

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 201	Production and Operations Management	5	1	0	6
2	BBA 205	Managerial Economics - II	5	1	0	6
3	BBA 203	Ethics and Corporate Social Responsibility	5	1	0	6
4	BBA 204	Statistics for Business Decisions	5	1	0	6
5	COM 201	Business Communication	2	0	0	2
6	COM 201	Business Communication lab	0	0	2	1
7	ENS 001	Environmental Studies	2	0	0	2
Total credits						29

Semester-III

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 301	Business Environment	5	1	0	6
2	BBA 302	Principles of Marketing	5	1	0	6
3	BBA 303	Legal Aspects of Business	5	1	0	6
4	BBA 304	Entrepreneurship Development and Start Ups	5	1	0	6
5	ATM 001	Analytical Tools for Manager	0	0	4	2
6	HVE 001	Human Values and Professional Ethics	2	0	0	2
Total credits						28

Semester-IV

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 401	Business Research	5	1	0	6
2	BBA 402	Human Resource Management	5	1	0	6
3	BBA 403	Financial Management	4	1	2	6
4	BBA 404	Income Tax Law and Practice	5	1	0	6
5	BBA 411	Financial Software Package	0	0	4	2
Total credits						26

Semester-V

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 501	Indirect Tax Law	5	1	0	6
2	BBA 502	Management Accounting	5	1	0	6
3	BBA 503	Summer Internship Project Report	0	0	6	6
4	BBA 511	Business Statistical Lab	0	0	4	2
5		Discipline Elective – I	5	1	0	6
6		Discipline Elective – II	5	1	2	6
Total credits						32

Semester-VI

Sr. No.	Course Code	Course Name	Contact Hours			Credits
			L	T	P	
1	BBA 601	Indirect Tax Law	5	1	0	6
2	BBA 602	Financial Institution & Markets	5	1	0	6
3	BUA 001	Business Awareness	2	0	0	2
4	GWE 101	Gender Equality & Women Empowerment	2	0	0	2
5		Discipline Elective – III	5	1	0	6
6		Discipline Elective – IV	5	1	2	6
Total credits						28
Grand Total						166

*For syllabus of various courses, see Annexure-I (BBA)

15. Examination/Continuous Assessment System (CAS):

For CAS two assessment components are adopted to evaluate students' s performance.

15.1 Internal Assessment, which includes attendance, mid semester examination and other components (Assignment, Snap Test, Project, Presentation/ Class Participation, Practical Lab Continuous Assessment, Quiz, Multiple Choice Questions, Case Study, Field Survey/ Field Report etc.) carrying a weightage of 40%.

15.2 External Assessment i.e End Semester, carrying a weightage of 60%.

15.3. Every student has to score at least 25% marks each in Continuous Assessment and End Semester examination. The minimum pass percentage is 40% in aggregate. In case a student scores more than 25% each in Continuous Assessment and End Semester Examination, but overall percentage in the concerned subject remains less than 40%, then student has to repeat End Semester Examination in that subject.

Academic Performance	Range of Marks	Grades	Grades Points	Remarks
Outstanding	≥90	A+	10	
Excellent	≥80 & <90	A	9	
Very Good	≥70 & <80	B+	8	
Good	≥60 & <70	B	7	
Fair	≥50 & <60	C+	6	
Average	≥40 & <50	C	5	
Minimally Acceptable	40	D	4	
Fail	<40	F	0	
Incomplete		I	-	
Withdrawal		W	-	
Grade Awaited		GA	-	
Minor Project		S/US		S-Satisfactory US- Unsatisfactory

16. Grading System: University follows eight letter grading system (A+, A, B+, B, C+, C, D, and F) that have grade points with values distributed on a 10 point scale for evaluating the performance of student. The letter grades and the corresponding grade points on the 10-point scale are as given in the example below. Absolute Grading System will be followed for evaluation.

NB: The CGPA can be converted to percentage by using the given formula:

$$\text{CGPA} \times 10 = \%$$

$$\text{e.g. } 7.8 \times 10 = 78\%$$

Note: Cumulative Grade Point Average (CGPA), it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (Course title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

16.1 Acceptance of MOOC courses

GNA Business School accepts the MOOC course available on SWAYAM platform for credit transfer 40% of the courses can be taken from the available list of MOOCs on SWAYAM.

Instructions for MOOC courses

I. MOOC courses taken for credit transfer must be approved and recommended by Dean Academics and Dean of the Faculty before the start of the semester. Get that course recommended by Dean and Dean Academics in triplicate, One copy with ERP, One with COE and one with respective departments.

II. MOOC course should be done from SWAYAM platform as per the guidelines of UGC.

III. To obtain the credit the student needs to complete the assessment of the course and provide the certificate of the course issued by the SWAYAM/NPTEL. After completing the certificate, the student must submit the certificate within a week to the department.

IV. The fees (if any) for the registration and / or assessment of the MOOC course must be borne by the student only.

V. The student can opt for a particular online MOOC course if and only if the credit of that course is equivalently mapped with the program structure.

VI. If the student obtains the same course credit which mapped with the course then credit shall be considered for this course and the grade/marks provided by the accessing authority shall be transfer to the student. The result of the MOOC shall be taken on record by the university examination cell and a result declared for these papers.

VII. For any particular semester, all results for the MOOC course must be submitted along with the marks of other papers of the same semester by the course coordinator.

VIII. MOOC course coordinators shall be appointed for each of the course taken by the student.

17. Re-appear: Student with backlog of one semester will be carried forward to next semester. Re-appear examinations will be conducted twice in a year after ESE of every semester.

18. Improvement of overall Score: A candidate having CGPA < 6.0 and wishes to improve his/her overall score may do so within two academic years immediately after passing the degree program by reappearing into maximum four course(s)/subject(s). The improvement would be considered if and only if the CGPA becomes > 6.0

19. Program qualifying criteria: For qualifying the Program every student is required to earn prescribed credits (i.e.166). If any student fails to earn prescribed credits for the program then he/she will get a chance to complete his/her Program in two more years than the actual duration of degree.

20. Revision of Regulations, Curriculum and Syllabi: The University may revise, amend, change or update the Regulations, Curriculum, Syllabus and Scheme of examinations through the Board of Studies and the Academic Council as and when required.



GNA BUSINESS SCHOOL **Annexure-I (BBA)**

BACHELOR OF BUSINESS ADMINISTRATION

Semester-I

BBA 101: Fundamentals of Management & Organizational Behavior

Credits: 6

LTP 510

Course Description: The course aims to equip the students to develop an understanding of Management and organization.

The course includes an in-depth understanding of the basic concepts and theories of management while exploring the manager's operational role in all types of organizations, understanding of the concepts of perception, personality, Motivation, group functioning, need and process organizational change and development.

Course Outcomes(CLO): Upon successful completion of the course, the students should be able to:

- CO1.** Understand the basic forms of business ownership.
- CO2.** Understand individual and group behavior at work place.
- CO3.** Bring effectiveness & efficiency by making different plans & Strategies.
- CO4.** Face the live situations and problems that they generally face in the industry.

Course contents:

Unit I

Introduction, Definition of management, Nature, Purpose and Functions, Levels and types of managers, managerial roles, skills for managers, evolution of management thought, Fayol's fourteen principles of management, Recent trends in management.

Unit II

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organizational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation. Staffing; Directing; Coordinating.

Unit III

Importance of organizational Behavior, Perception and Attribution: Concept, Nature, Process, Personality: Personality: Learning: Concept and Theories of Learning, reinforcement, Motivation: Concepts and their application, Need, Content & Process theories, Contemporary Leadership issues: Charismatic, Transformational Leadership, Emotional Intelligence.

Unit IV

Groups and Teams: Definition, Difference between Groups and teams; Stages of Group Development, Group Cohesiveness, Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window Organizational Power and Politics, Nature of organizational politics, Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict. Organizational Change: Concept, Resistance to change, Managing resistance to change, Implementing Change, Kurt Lewin Theory of Change Managing Stress: Insights from Indian ethos.

Recommended Books / Suggested Readings:

1. Gilbert: *Principles of Management*, McGraw Hill
2. Koontz & Heinz Wehrich: *Essential of Management*, McGraw Hill.
3. Luthans Fred: *Organisational Behaviour*, Tata McGraw Hill.
4. Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – *Organisational Behaviour*; Tata McGraw Hill.

BBA 105 MANAGERIAL ECONOMICS- I

Course Description: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Course Outcomes: After completing this course students shall be able to:

CO1: To understand the measurement of price elasticity of demand, determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.

CO2: To assess the position of a company and explain the concepts of factors of production, collective bargaining and the underlying theories of factors of production.

CO3: Recognize the relationship between short-run and long-run costs and will also be able to establish the linkage between production function and cost function

CO4: Compare and contrast four basic types of market i.e. perfect, monopoly, monopolistic and oligopoly and can determine price and output under different market types.

Unit-I

Introduction to Managerial Economics: Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Scarcity Concept. Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

Unit-II

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

Unit-III

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation.

Unit-IV

Market Structure: Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly. Supply: Introduction to supply and supply curve. Pricing: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices. Note: Relevant Case Studies will be discussed in class.

Special Readings

1. D. M. Mithani, Managerial Economics Theory and Applications, Himalaya Publication
 2. Peterson and Lewis, Managerial Economic, Prentice Hall of India
 3. Gupta, Managerial Economics, Tata McGraw Hills
 4. Geetika, Managerial Economics, Tata McGraw Hills
 5. D.N.Dwivedi, Managerial Economic, Vikas Publications
 6. Koutsoyiannis, A Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi.
 7. H. L. Ahuja Advanced Economic Analysis, S. Chand & Co. Ltd, New Delhi.
 8. G.S Gupta, Managerial Economics, Tata McGraw Hill.
- K.K .Dewett, Modern Economic Theory, S. Chand Publication

BBA103: Business Accounting

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the ability of preparing accounts of an organization. This course will help the students in learning various Accounting treatments and they will get familiarize with different forms of organizations.

The course includes: Theoretical framework for Accounting, Accounting process, Computerized Accounting systems, Accounting for depreciation and inventory systems, Accounting for hire purchase and installment systems and partnership Accounts.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.

CO2: Analyze the financial position of the concern.

CO3: Know how to charge depreciation with different methods.

CO4: Record the Accounting treatment related to Hire Purchase Accounting

Course Content

Unit-I

Theoretical Framework

Accounting as an information system, the users of financial accounting information and their needs, Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting. Branches of accounting, Bases of accounting, cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures, Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India, Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101 International Financial Reporting Standards (IFRS): - Need and procedures.

Accounting Process: Recording, Classification and Summarizing of Business Transactions (Journal, Ledger and Trial Balance).

Unit II

Accounting Process: Preparation of Cash Book (Double Column and Triple Column), Subsidiary Books, Preparation of Final Accounts (With Adjustments).

Bank Reconciliation Statement: Meaning and Preparation

Computerized Accounting Systems

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software, Creating a Company, Configure and Features settings, Creating Accounting Ledgers and Groups. Creating Stock Items and Groups; Vouchers Entry. Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and shutting a Company; Backup and Restore data of a Company

Unit III

Business Income

Nature of Depreciation, Accounting concept of Depreciation, Factors in the measurement of Depreciation, Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Inventories: Meaning. Significance of inventory valuation; Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2.

Unit IV

Accounting for Hire Purchase and Installment Systems

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis) stock and debtors system; Concepts of operating and financial lease (theory only)

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Recommended Books / Suggested Readings:

1. S.N. Maheshwari, and S. K. Maheshwari, *Financial Accounting*. Vikas Publishing House, N Delhi
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
3. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
4. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, N. Delhi
5. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*. Vol.-I. S. Chand & Co., New Delhi.
6. 6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
11. Prof. Jawahar Lal, Dr. Seema Srivasatava and Dr. Shivani Abrol. *Financial Accounting: Text and problems*, Himalaya Publishing House.

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

CTL 001 Critical Thinking & Logic

Credits : 2

LTP 200

Course Description:

Critical thinking is a logic-based course designed to help students articulate their thoughts into arguments and make critical statements. The course focuses on cultivating critical thinking skills by introducing the students to factors such as bias, flawed arguments, validity, causation and persuasion that help them differentiate and identify clarity and linearity in their ideas.

Course Outcomes:

CLO 1 Understand the principles of Logic

CLO 2 Understand and apply factors that influence cognitive thinking

CLO 3 Outline and communicate thoughts and ideas in a clear and decisive manner Review and identify internal consistency and logical clarity in an idea

CLO 4 Demonstrate logical arguments and statements

Course Content

Unit-I

Introducing critical thinking, Title, Introduction to Logic. Arguments, Identifying arguments, Strategies, Argument vs. non-argument, Analytical vs. descriptive writing, Consistency and clarity.

Primary Resources:

1. Cottrell, S. (2017). Critical thinking skills (3rd ed.). London, UK: Palgrave Macmillan UK.
2. Van Den Brink-Budgen (2010). Critical Thinking for Students 4th Edition: Learn the Skills for Analyzing, Evaluating, and Producing Arguments

COM101: ENGLISH COMMUNICATION

Credits : 2

LTP 200

Course Objectives:

1. To make students capable of using English language in context.
2. To enhance effective reading and writing skills.

Course Outcomes (CLO):

Course Outcomes:

After completion of this course, students will be able to -

1. The students will develop a minute practical knowledge about English grammar and its usage
2. The students will develop an understanding of the importance of free expression

Unit I:

Reading Skills: Comprehension Strategies- Skimming, Scanning & Inferencing, Summarising of Newspaper Articles, Paraphrasing of Complex Sentences

Unit II:

English Grammar and Usage: Parts of Speech, Common Errors in writing, Tenses, Change of Voice, Transformation of Sentences

Unit III

Basic Writing Practices: Paragraph writing, Picture Composition, University based Notices, Notes Making after listening to a Motivational Speech, Formal Letter based on University concerns, MS Word (font style, size, format, spacing)

Unit IV

Vocabulary Enrichment: Word Coinage, Synonym, Antonym, Homophones, Idioms and Phrasal verbs

Reference Book:

Functional English Grammar by Graham Lock, 1995

Suggested Readings:

Practical English Usage. Michael Swan OUP. 1995

On Writing Well. William Zinsser. Harper Resource Book. 2001

Communication Skills. Sanjay Kumar and Pushp Lata. Oxford University Press. 2006

Exercises in Spoken English. CIEFL, Hyderabad. Oxford University Press

Internet Links:

<https://www.englishgrammar101.com/>

<http://learnenglish.britishcouncil.org/en/english-grammar>

<http://www.englishgrammarsecrets.com/>

<http://www.myenglishpages.com/>

<http://www.english-for-students.com/Homonyms-B.html>

COM121: ENGLISH COMMUNICATION LAB**Credits : 1****LTP 002**

Course Description: The course aims to equip the students with focus on the production and practice of sounds of language and familiarizes the students with the use of English in everyday situations both in formal and informal contexts.

The course includes description of sights seen in everyday life, pronunciation of different words and its correct usage.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop better understanding of nuances of English language through audio-visual experience and group activities

CO2: Hone speaking skills with clarity and confidence

CO3: Have better comprehension of accent of people of different backgrounds and regions

CO4: Use English grammar accurately

Course Content**Unit I**

Daily Discourse: Common Everyday Situations: Conversations and Dialogues (Unit 1-6), Monologue (2D/4D/5D/6D), and Communication at workplace.

Unit II

Listening skills: Listening skills on Social Interactions (Unit 1), work and study (Unit 2), daily life (Unit 3), food (Unit 4), Places (Unit 5) and Family (Unit 6)

Unit III

Phonetic Skills: Pronunciation, Intonation, stress (Unit 1-6) and Rhythm

Unit IV

Speaking Skills: Group Discussion/ Debate, role Plays

Recommended Books:

1. Cambridge English Empower Elementary Student's Book by Cambridge University Press

Suggested Readings

1. Exercises in Spoken English. Parts.I-III. CIEFL, Hyderabad. Oxford University Press
2. Study Writing. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press.2006.
3. On Writing Well. William Zinsser. Harper Resource Book. 2001
4. Practical English Usage. Michael Swan. OUP. 1995.

SEMESTER II**BBA201: PRODUCTION AND OPERATIONS MANAGEMENT****Credits : 6****LTP 510**

Course Description: The course aims to equip the students with the concepts underlying effective operation and control of manufacturing and service businesses. Approaches to production control, inventory policy, facilities planning, methods of improvement and technological assessment are studied.

The course includes Introduction to Operations and Supply Management, Forecasting, Process Design, Capacity Planning and Inventory Control.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand Manufacturing/Operations/Service Functions & their applications to an organization.

CO2: Learn about the forecasting tools of operations management.

CO3: Learn about the factors affecting layout decisions.

CO4: Learn about the application of various strategies of aggregate planning.

Course Content**Unit I**

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organisation. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute. Maintenance Management: Need of maintenance management, Lean production: Definition of lean production, lean Demand Pull logic, waste in operations, elements that address elimination of waste, 2 card kanban Production Control system.

Unit II

Forecasting-Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving Scheduling: Operation scheduling, goals of short term scheduling, job sequencing , Gantt charts
Process Selection: Definition, Characteristics that influence the choice of alternative processes type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technologyissues in process design.

Unit III

Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision tree analysis.

Unit IV

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan and mixed plan, keeping in mind demand, workforce and average inventory), Statistical Quality control: Variations in process (common & assignable causes), Control charts: Variable measures (mean and range chart),

Recommended Books / Suggested Readings:

11. Mahadevan B, Operations Management Theory & Practice, Pearson Education
2. Heizer Jay and Render Barry ,Production & Operations Management, Pearson Education
3. Chase R B, Aquilano N J , Jacobs F R and Agarwal N, Production & Operations Management Manufacturing and Services, Tata McGraw Hill
4. S.P. Gupta , Statistical methods, Sultan Chand & Sons .
5. Adam,E.E and Ebert, Production & operations Management, Prentice Hall of India, New Delhi

6. S.N. Chary, Production & operations management – Tata McGraw Hill, New Delhi
7. Buffa E S, &Sarin R K, Modern Production / Operations Management (8th edition) John Wiley, 1994
8. Gaither and Frazier, Operations Management, Thomson South-Western
9. Operations Research, P. K. Gupta, Man Mohan, KantiSwarup, Sultan Chand
10. Operations Research, V. K. Kapoor. Sultan Chand & Sons

BBA205: Managerial Economics-II

Course Description:

This course aims to acquaint students with economy as a whole including measurement of national income, inflation and unemployment, which an objective to inculcate understanding of macroeconomic environment of an economy for better decision making.

Upon successful completion of the course, the students should be able to:

CO1: To describe the Labor market and money market in an economy

CO2: To describe the underlying theories of demand and supply of money in an economy.

CO3: To make use of employment and national income statistics students will be able to describe and analyze the economy in quantitative terms and interpret macroeconomic issues like money, inflation and unemployment.

CO4: To identify the phases of the business cycle and the problems caused by cyclical fluctuations in the market economy and significance of Government Policies for the growth of the economy.

Unit I

Macro Economics, Consumption Function, Investment, Multiplier, National Income: Measuring National Income. Problems in the measurement of National Income. Theories of Money: Nature and functions of money – Types of money: Near money, inside money and outside money. Theories of demand for money– defining demand for money – Classical theories of demand for money – Friedman’s restatement of Quantity Theory of Money; Liquidity preference theory and Keynesian Liquidity Trap

Unit II

Theories of Inflation and Unemployment: Meaning, Types and Theories of Inflation. - Cost of inflation and sacrifice ratio. - Measurement of Inflation in India - Policies to control inflation Meaning and types of unemployment. Measurement of unemployment in India. - Concept of Stagflation - Concept of Philips Curve.

Unit III

Business cycle: Meaning, types and phases. Monetary, Fiscal and Income policy – Meaning and instruments. Multiplier: Concept, Features and Leakages. Foreign trade multiplier.

Recommended Books / Suggested Readings:

1. Ahuja, H.L. (2015) *Macroeconomics-Theory and Policy*. New Delhi: Sultan Chand.
2. D.M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
3. Dwivedi, D.N. (2017) *Macroeconomics: Theory and Practice: Theory & Practice*. New Delhi: McGraw Hill.
4. Dewett, K.K., Navalur, M.H., (2006) *Modern Economic Theory*: New Delhi: Sultan Chand.
5. Jain, T.R., Khanna, O.P. (2014) *Managerial Economics*: V.K. Publications
6. Jhingan, M.L. (2016) *Macro Economic Theory*. Delhi: Vrinda Publications Pvt. Ltd
7. Koutosyannis (1979). *Modern Micro Economics*. Palgrave Macmillan
8. K.K. Dewett, *Modern Economic Theory*, S. Chand Publication
9. Pindyck, Rubinfeld and Mehta. (2009). *Micro Economics*. (7th ed.). Pearson.
10. T.P. Ghosh, *Financial Accounting for Managers*: Taxmann Allied Services Pvt. Ltd.

BBA 203: Ethics and Corporate Social Responsibility

Credits: 6

LTP 510

Course Description:The course aims to equip the students with more clear concepts about the importance of ethics in business and practices of good corporate governance and also understand the ethical dilemmas that managers are facing.

The course include ethics in business and practices of good corporate governance, Role of auditors in enhancing corporate governance, Whistle blowing, corporate disclosure, insider trading, and corporate social responsibility.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1:Clear about the importance of ethics in business and practices of good corporate governance

CO2:Talk about the corporate social responsibility

CO3:Distinguish between ethics, morals, codes of conduct and the law.

CO4:Understand the ethical dilemmas facing managers. To explore models that supports ethical decision making and their limitations

Course contents:

Unit I

Business ethics: Meaning of ethics, why ethical problems occur in business. Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, Moral issues in business: Worker's and employee's rights and responsibilities, Profit maximization vs. social responsibility.

Unit II

Corporate governance: Concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.

Unit III

Role of auditors in enhancing corporate governance, duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring.

Unit IV

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

BBA 204: STATISTICS FOR BUSINESS DECISIONS

Credits: 6

LTP 510

Course Description: The course aims to familiarize students with the basic statistical tools used for managerial decision-making and will be able to learn of Hypothesis testing. The course includes Statistical Data and Descriptive Statistics, Probability & Correlation and Regression Analysis, Index Numbers & Time series analysis

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Solve the practical problems related to mean, median, mode, harmonic mean and geometric mean

CO2: Solve the practical problems related to Standard deviation, Coefficient of variation, moments & skewness

CO3: Solve the practical problems related to Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis

CO4: Use various probability techniques such as Theorems of addition and multiplication. Conditional probability. Bayes' theorem

Course contents:

Unit I

Measures of Central Value: Characteristics of an ideal measure; Measures of Central Tendency - mean, median, mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages.

Unit II

Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Moments, Skewness, Kurtosis

Unit III

Karl Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and

significance, Regression vs. Correlation. Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

Analysis of Time Series: Meaning and significance. Utility, Components of time series, Models (Additive and Multiplicative), Measurement of trend: Method of least squares

Unit IV

Index Numbers: Meaning and significance, problems in construction of index numbers, methods of constructing index numbers-weighted and unweighted, Test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index number.

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem.

Recommended Books / Suggested Readings:

1. S.P. Gupta (S.P.): *Statistical Methods*, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin : *Statistics for management*, Prentice Hall.
3. Anderson, Sweeney & Williams: *Recommended Books / Suggested Readings:*
 1. S.P. Gupta (S.P.): *Statistical Methods*, Sultan Chand & Sons, 34th Edition.
 2. Richard Levin & David Rubin : *Statistics for management*, Prentice Hall.
 3. Anderson, Sweeney & Williams: *Statistics for Business and Economics*, South Western J.R. South Western J.R.

Ability Enhancement Course(AECC 2)
COM201: BUSINESS COMMUNICATION
Credits: 2
LTP 200

Course Objective:1. To make students develop business writing etiquette in terms of formats.
2. To develop their reading skills and enhance their vocabulary

Course Outcomes (CLO):

- 1.The students will be able to develop effective reading and writing skills.
- 2.The students will learn vocabulary and technical jargons as used in business communication.

Contents:

Unit I: Communication & Interpersonal Skills

Process of Communication, Types of communication, Modes of Communication, Barriers to Communication, Delivering Effective PPT

Unit II: Technical Writing

Memorandum, Notices, Blog Writing, Report Making, Minutes of Meeting, E-Mail, Press Note, Resume & Cover Letter, Formal Letter- Complaint Letter, Inquiry Letter, Confirmation Letter, Resignation Letter, Permission Letter,

Unit III: Vocabulary Building

Misspelt words, Techno based Acronyms, Word formation- prefix, suffix, Foreign Words, Phrases

Unit IV: Functional Grammar

Conditional Sentences, Degrees of Comparison, Punctuation, Question Tags

Reference Book: Functional Skills English by Roselyn Whitley, 2008

Suggested Readings:

1. Exercises in Spoken English. Parts. I-III. CIEFL, Hyderabad. Oxford University Press
2. Study Writing. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press.2006.
3. On Writing Well. William Zinsser. Harper Resource Book. 2001
4. Practical English Usage. Michael Swan. OUP. 1995.

COM221: BUSINESS COMMUNICATION LAB
Credits: 1
LTP 002

Course Description:The course aims to equip the students with business communication principles through creation of effective business and oral presentations. Includes study and application of team communication and use of technology to facilitate the communication

The course includes designing and mastering the most important communication skills, from professional writing presentations.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1:Acquire in-depth knowledge of principles of business communication

CO2:Discuss the use of video in business messages

CO3: Deliver high-quality oral presentations

CO4:Develop Nonverbal communication, interview preparation and resumewriting.

Course Contents:

Unit I

Listening Skills

Listening Exercises on Journeys (Unit 7), Fit and healthy (Unit 8), Clothes and shopping (Unit 9), Communication (Unit 10), Entertainment (Unit 11) and Travel (Unit 12)

Unit II

Presentation Skills

Making PPT and Presenting Power Point Presentation

Unit III

Phonological Skills

Pronunciation, syllables and word stress.

Unit IV

Speaking Skills

Interview skills

ENS001: ENVIRONMENTAL STUDIES

Credits: 2

LTP 200

Reference Book:

Cambridge English Empower Elementary Student's Book by Cambridge University Press

Suggested Readings:

1. Exercises in Spoken English. Parts. I-III. CIEFL, Hyderabad. Oxford University Press
2. Study Writing. Liz Hamp-Lyons and Ben Heasley, Cambridge University Press.2006.
3. On Writing Well. William Zinsser. Harper Resource Book. 2001
4. Practical English Usage. Michael Swan. OUP. 1995.

Course Description: The course aims to equip the students with causes and consequences of different kinds of global environmental problems and develop the thinking about the remedial measures of these problems.

The course includes the scope of environmental study, ecosystem, natural resources, biodiversity and its conservation, various types of environmental pollutions, policies & practices.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the multidisciplinary nature of environmental studies and ecosystem

CO2: Provide an introduction to renewable and non-renewable resources of energy

CO3: Become familiar with biodiversity and its conservation

CO4: Analyze the various environmental practices, policies and pollutions

Course Contents

Unit I

Introduction to environmental studies

Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food web and ecological succession.

Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit II

Natural Resources: Renewable and Non-renewable Resources

Land resources and land use change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over exploitation of surface and groundwater, floods, droughts, conflict over water (international & interstate). Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit III

Biodiversity and Conservation

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hotspots India mega biodiversity nation; Endangered and endemic species of India Threats to biodiversity: Habitat loss, poaching of wildlife, wildlife conflicts, biological invasions; Conservation of biodiversity: conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

Unit IV

Environmental Pollution

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution Nuclear hazards and human health risks Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

Environmental Policies & Practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Human Communities and the Environment

Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnoi of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Fieldwork

Visit to an area to do cement environmental assets: river/forest/flora/fauna, etc.

Visit to alcohol polluted site: Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems pond, river, Delhi Ridge, etc.

Recommended Books / Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M. K. 2013. Threats from India's Himalaya dams. *Science*, 339:36-37.
7. McCully, P. 1996. Rivers no more: *the environmental effects of dams* (pp.29-64). Zed Books
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E. P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.

11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P. H., Hassenzahl, D. M. & Berg, L. R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tripathi 1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
15. Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P. H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

SEMESTER III

BBA301: Business Environment

Credits : 6

LTP 510

Course Description: The course aims to equip the students to understand the importance of understanding the whole process of manufacturing a product or a service, focusing on the concept of optimum utilization of resources and minimization of costs.

The course includes Introduction to Operations and Supply Management, Forecasting, Process Design, Capacity Planning and Inventory Control.

Course Outcomes (CLO): The course includes study of Business Social Environment, internal & external environment, environment scanning, social responsibility of business, ecological environment protection Act, Political & Economic Environment, Technological, Legal and Regulatory Environment, International Environment

Course Content:

CO1: Students will be able to learn about Business and Social Environment, social responsibility of business.

CO2: Students will be able to learn Political & Economic Environment of Business, monetary policy, EXIM policy.

CO3: Students will be able to learn Technological, Legal and Regulatory Environment, Foreign Exchange Management Act (FEMA)

CO4: Students will learn International Environment, Economic Institutions, Trade blocks, SEZ

Unit I

Business & Social Environment: Meaning, salient features, significance, internal & external environment, environment scanning: features, process & techniques, social responsibility of business, ecological environment protection Act. India's competitive advantage industries like IT and marketing potential and threats.

Unit II

Political & Economic Environment: Three political institutions: legislature, executive & judiciary, salient features of economic system: basic philosophies of capitalism, socialism & mixed economy, liberalization, privatization & globalization. new industrial policy & its implication in India, disinvestment of public enterprises- rationale, objectives & implications
fiscal policy: types, instruments: taxation & public expenditure & their impact on economy
monetary policy: types, instruments, EXIM policy

Unit III

Technological, Legal and Regulatory Environment: Impact of Technology on Business, Technological Policies, Problems in Technology Transfer, Salient features of intellectual property rights and trademarks, Competition Act 2002: features, objectives, objectives, anti-competitive agreement, Foreign Exchange Management Act (FEMA): Features, objectives, application of the Act, FEMA.

Unit IV

International Environment: Trends in global trade & investment; balance of payments/ trade, foreign direct investment and collaboration. Economic Institutions: World Trade Organization, UNCTAD, IMF. Trade blocks: EU, NAFTA, SAARC, Foreign Trade: SEZ (Special Economic Zones).

Recommended Books / Suggested Readings:

1. Dr Francis Cherunilam, Business Environment Text & Cases, Himalaya Publishing House,
2. . K Aswathappa, Essential of Business Environment, Himalaya Publishing House,
3. Paul Justice, Business Environment- Text and Cases, TATA McGraw Hill Publishing
4. John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan, Prashant Salwan
5. Economic Survey, Government of India (Updated)

BBA302: PRINCIPLES OF MARKETING

Credits: 6

LTP 510

Course Description: The course aims to equip students with introduction to the basic principles of marketing, practices, and the application of these practices.

This course includes the study of our present-day marketing system from a managerial point of view and has a current events component to help emphasize the marketing principles in today's business world. Subjects covered include consumers, market research and target markets, products, promotion, channels of distribution, pricing, use of technology in marketing and recent developments in marketing.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Perform various marketing activities.

CO2: Know how to decide about elements of marketing mix.

CO3: Learn about the Concept of Product Life Cycle

CO4: Implement the various promotional tools for promotion of business activities.

Course Contents

Unit I

Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation : Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept.

Unit II

Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach : Boston Consultative Group (BCG) matrix. Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation

Unit III

Targeting and Positioning; Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing)

Unit IV

Promotion Mix: Factors determining promotion mix, Promotional Tools – basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Digital marketing and its importance in today's world

Recommended Books / Suggested Readings:

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul-Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson
3. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited
4. Zikmund, W.G. & D'Amico, M.: Marketing, Ohio: South-Western College Publishing.

BBA303: LEGAL ASPECTS OF BUSINESS

Credits: 6

LTP 510

Course Description: The purpose of this course is to give knowledge of the branches of law which relate to business transactions, certain Corporate bodies and related matters to make them understand about the applications of these laws in practical commercial situations, to impart basic provisions of Companies Act concerning incorporation and regulation of business organizations to create an awareness about important legislations namely Consumer Protection Act, Factories Act having impact on business.

The course includes The Indian Contract Act 1872, Consumer Protection Act 1986, Companies Act 2013

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Acquire a sound understanding of the legal aspects of the law affecting businesses

CO2: Explain the principles of Indian Business Law and Company Law

CO3: Develop reasoning abilities by applying the principles of law in the business Environment, appraise the legal environment of the organization and develop suitable Strategies

CO4: Know about various Laws related to Consumer Protection Act 1986, The Limited Liability Partnership Act 2008

Course Contents

Unit I

The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract- Based on: validity, formation & performance, law relating to offer and acceptance, consideration, competency to contract, free consent

Unit II

Performance of contracts, discharge of contracts, breach of contracts, Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.

Unit III

Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities

Unit IV

The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification.

The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, formation, partners & their relations, extent and limitation of liability.

Recommended Books / Suggested Readings:

1. M.C.Kuchhal: *Business Law/Mercantile Law*, Vikas Publishing House (P) Ltd.
2. M.C.Kuchhal, & Vivek Kuchhal: *Business Legislation for Management*, Vikas Publishing
3. Dr. G. K. Kapoor & Sanjay Dhamija: *Company Law and Practice*-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: *Principle of Mercantile Law*, Eastern Book Company
5. Gulshan Kapoor: *Business Law*, New Age International Pvt Ltd Publishers.
6. Maheshwari & Maheshwari: *Principle of Mercantile Law*, National Publishing Trust
7. Rohini Aggarwal: *Mercantile & Commercial Law*, Taxmann.

BBA304: ENTREPRENEURSHIP DEVELOPMENT AND START UPS

Credits: 6

LTP 510

Course Description: The course aims to equip the students with the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations. This course discusses innovative and contemporary approaches in addressing areas as: starting, acquiring a business, succeeding in business, franchising a small business venture. The course includes Meaning, importance of entrepreneurship, Concept of business groups and role of business houses and family business in India, Role of industries/entrepreneur's associations and self-help groups.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will understand the role of an entrepreneur in the upliftment of business.

CO2: Graduates will understand the opportunities and challenges associated with the creation and management of entrepreneurial and small organizations.

CO3: Graduates will demonstrate innovative and contemporary approaches in addressing areas as, starting, acquiring a business, succeeding in business, franchising a small business venture.

CO4: Graduates will understand the role of business houses and family business in India.

Course Content

Unit I

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

Unit II

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

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

Unit III

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

Unit IV

Mobilizing Resources for start-up, Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Success Stories: Indra Nooyi, Jeff Bezos, Mark Zuckerberg, Mukesh Ambani, Kiran Mazumdar, Richa Kar

Recommended Books / Suggested Readings:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant Dynamics of Entrepreneurial Development & Management. Mumbai, Himalaya Publishing
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
7. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
8. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
9. SIDBI Reports on Small Scale Industries Sector.

HVE001: HUMAN VALUES AND PROFESSIONAL ETHICS

Credits: 2

LTP 200

Pre-Requisites: NA

Course Objectives:

1. To sensitize students about the role and importance of human values and ethics in personal, social and professional life.
2. To enable students to understand and appreciate ethical concerns relevant to modern lives.
3. To help students develop sensitivity and awareness; leading to Commitment and courage to act on their own belief.

Course Outcomes (CLO):

After completion of this course students will be able to –

1. Start exploring themselves and start finding the need and relevance for the course.
2. Start finding that technical education without study of human values can generate more problems.
3. Realize that only physical facility is not sufficient for a good life.
4. See that the 'I' and 'BODY' are two realities. The feeling is related to 'I' and physical facility is related to 'body'.
5. See that respect is right evaluation and only right evaluation leads to fulfillment in relationship.
6. Differentiate between the characteristics and activities of different orders and study the mutual fulfillment among them.

Course contents:

Unit I

Introduction to value education: understanding the need, basic guidelines, Concept of Human Values: Meaning and Importance of Values, basic human aspiration, Method to fulfill the basic aspiration-SVDD, SSDD, SSSS, Understanding and living in harmony at various levels.

Unit II

Being good and Responsible, Self-Exploration, Self-Evaluation and Investigation, Natural Acceptance, Understanding the need of self ('I') and 'body'- Sukh and Suvidha, Harmony in Myself: - Understanding the harmony of 'I' with body, Program to ensure Sanyam and Swasthya.

Unit III

Understanding Harmony in the Family: Relationships, harmony, Emotions and Feelings, understanding harmony in the Family-The basic unit of human interaction, Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between Intention and Competence and other salient values in relationship.

Unit IV

Understanding Harmony in the Society: Comprehensive human goal, Universal human order, Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family.

Unit V

Understanding harmony in Nature: Understanding the harmony in the Nature, Orders in nature, Interconnectedness and mutual fulfillment among the four orders of nature. Ethical living: - Ethical human conduct, Professional Ethics.

Text Books:

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Value Education
2. B P Banerjee, 2005, Foundations of Ethics and Management, Excel Books
3. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and HarperCollins, USA.

SEMESTER IV

BBA402: HUMAN RESOURCE MANAGEMENT

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the techniques and principles to manage human resource of an organization and also focused on Indian experiences, approaches and cases.

The course includes focuses on changing environment of HRM, Human Resource Planning, Human Resource Information System (HRIS), Job analysis, Recruitment, Selection & Orientation, Training & development, Performance management system, It deals with issues related to people such as compensation, Industrial Disputes, Industrial Relations, grievance-handling and collective bargaining.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Manage Human resources of organization

CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and job analysis

CO3: Develop, implement, and evaluate employee training and development programs

CO4: Acquaint students with knowledge of various industrial disputes, grievance redressal machinery, and process of collective bargaining.

Course Contents:

Unit I

Human Resource Management: Concept, Functions, roles, skills & competencies, HRD definition, goals and challenges; The changing environment of HRM – globalization, cultural environment, technological advances, workforce diversity, corporate downsizing, changing skill requirement, HRM support for improvement programs Work life balance, HR role in strategy formulation & gaining competitive advantage. HRM issues in Indian Organizations.

Unit II

Human Resource Planning: Process, Forecasting demand & supply, Skill inventories, Human Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept. Recruitment, Selection & Orientation: internal & external sources, e-recruitment, selection process, orientation process

Unit III

Training: Concept, Needs, Systematic approach to training, Methods of training; Management development: Concept & Methods; Performance management system: concept, uses of performance appraisal, performance management methods, factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages

Unit IV

Compensation: Steps of determining compensation, job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans; Brief introduction of social security, health, retirement & other benefits Industrial Relations: Introduction to Industrial Relations, Trade unions role, types, functions, problems, industrial dispute- concept, causes & machinery for settlement of disputes- grievance, concepts, causes & grievance redressal machinery, discipline concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining.

Recommended Books / Suggested Readings:

1. De Cenzo, D.A. & Robbins: *Fundamentals of Human Resource Management*, New York: John Wiley & Sons.
2. Dessler, G: *Human Resource Management*, Pearson.
3. Monappa & Saiyaddin: *Personnel Management*, Tata McGraw Hill.
4. Rao, V.S.P.: *Human Resource Management- Text and Cases*, Excel Books.
5. R. Wayne Mondy & Rober M. Noe: *Human Resource Management*, Pearson.

BBA403: FINANCIAL MANAGEMENT

Credits : 6

LTP 412

Course Description:The course aims to equip the students with the acquisition of techniques of financial management and their applications for decision making. This course will help the students to learn the relevance of finance function in the organization.

The course includes:Introduction to financial management, Functions of finance, Long -term investment decisions, Evaluation techniques,Capital structures, dividends policy decisions,Management of cash.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Manage the finance by using various financial techniques.

CO2: Make the best management of cash through application of varioustechniques,Take long term investment decisions.

CO3: Approaches to Capital Structure Theories .

CO4: Prepare, Cash Budgets and apply the concepts of financial management to contemporary financial events.

Course Content:

Unit I

Nature of Financial Management:Finance and related disciplines; Scope of Financial Management;Profit Maximization, Wealth Maximization - Traditional and Modern Approach;

Functions of finance : Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organization of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures of Sample Designs .Measurement and Scaling Techniques

Unit II

Long -term investment decisions:-Capital Budgeting : Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value;

Evaluation techniques: Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR,Net Terminal Value, Profitably Index Method. Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over all cost of capital based on Historical and Market weights.

Unit III

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.Dividend Policy Decision:Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT-EPS analysis; Combined leverage. Working Capital Management:

Unit IV

Management of Cash :Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Note: Practicals through excel

Recommended Books / Suggested Readings:

1. M.Y. Khan & P.K. Jain: *Financial Management* Text Problem and Cases, Tata McGraw Hill
2. R. P. Rustogi: *Financial Management: Theory Concepts and Practices*, Taxmann Publication
3. I.M. Pandey: *Financial Management: Theory and Practices*, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: *Principles of Corporate Finance*, McGraw Hill
5. J.V. Horne & J.M. Wachowicz: *Fundamentals of Financial Management* Prentice Hal

BBA404: INCOME TAX LAW AND PRACTICE

Credits : 6

LTP 510

Course Description: The course aims to equip the students with basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules. The course includes Basic concepts, Residential status, Computation of Income under different heads, Computation of Total Income and Tax Liability, Preparation of Return of Income

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: To introduce the basic concept of Income Tax

CO2: In order to familiarize the different know-how and heads of income with its components.

CO3: It gives more idea about the Computation of total income and tax liability

CO5: Make students familiarize with the concept of filing of return of income

Course Content:

Unit I

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of **residential status**, Exempted income under section 10

Unit II

Computation of Income under different heads Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources

Unit III

Computation of Total Income and Tax Liability Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit IV

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

Suggested readings:

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

Journals

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

Software

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*,
2. Taxmann Publication Pvt. Ltd, New Delhi. Latest version
3. 'Excel Utility' available at incometaxindiaefiling.gov.in

BBA411: FINANCIAL SOFTWARE PACKAGE

Credits : 2

LTP 004

Course Description: The course aims to learn computerized entry of accounting process in the financial software which can reduce the human efforts in preparing the manual entries. This course will help students to climb their career ladder at a faster pace. This course is design to make students do all the Banking, Auditing and Accounting Works using this software. Tally's accounting features permit students to record business transactions instantly and easily. Help in recording transactions necessary for business by creating and maintaining vouchers, masters and generating reports. It helps you manage all the major accounting operations in business.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Learn computerized accounts and extraction of data from a financial database by working in the computer labs and will **Learn recording of transactions, ledger creation and Report generation.**

CO2: Students will learn to record GST transaction and filing of GST Returns

CO3: It gives more idea about the Computation of total income and tax liability

CO5: Make students familiarize with the concept of filing of return of income

Course Content:

Unit I

Fundamentals of Accounting- Introduction ,Accounting Terms , Accounting Assumptions, Concepts and Principles, Double Entry System of Accounting, **Types of Accounts, Golden Rules of Accounting, Introduction to Tally Prime- Company Creation-** Shut a Company ,Select a Company ,Alter Company Details , Company Features and Configurations, Ledger Creation, Group Creation, Creating InventoryMasters, Creation of Units of Measure.

Unit III

Recording Accounting Vouchers with bill-wise details in Tally Prime,Enabling GST and Recording GST Transaction in Tally Prime-Recording GST complaint transactions , Generating GST Returns in Tally. **Generating and understanding various reports,** viz., Cash Book, Ledger Accounts, Trial Balance, Profit & Loss Account and Balance Sheet, Financial statement analysis.Creation of invoices for cash payments or multimode payments.

Recommended Books / Suggested Readings:

1. Mr.Ravindera Parmar, *Tally ERP.9* with G.S.T
2. Greg Harvey,Excel 2016 *All-in-One For Dummies* Paperback – 2015

SEMESTER V
BBA501: INDIRECT TAX LAW
Credits : 6
LTP 510

Course Description: The course aims to equip the students with practical aspects of Good and Service Tax (GST) including registration, returns and in-depth accounting and recording of GST transactions. The course includes Aspects of GST, Time and value of Supply, Rates of GST Tax, GST Valuation Rules, IGST ACT, 2017

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the various concepts of Goods & Service Tax

CO2: Understand need for GST, Model of GST

CO3: Get registered under GST Act,

CO4: Understand the calculation of GST on Different goods and services according to different slabs

Course Contents:

Unit I

Aspects of GST Introduction, History of Indirect Taxes, ,GST-GST international Scenario ,GST in India, Chronology on GST, **Model CGST/SGST Act 2017**-Administrations, Registration, Levy of ,and exemption from Tax Impact on Indian Economy, Impact on Banking Industries, Impact on Manufacturing sector, Impact on Hotel Industries, Impact on MSME, Impact on Service Sector

Unit II

Time and value of Supply Input Tax Credit ,Returns (Practical), Payment of Tax, **Refunds and Account** and Records .Refund ,Account and Records, Assessment Audit, Inspection, search, Seizure and arrest, Offences and Penalties, Appeals ,Liability to pay in certain cases

Unit III

Rates of GST Tax.List of Exempted Goods and Services, List of Goods under 5% slab, List of Good under 12% slab, List of Goods under 18% slab, List of Goods under 28% slab, HOW GST OPERATES?(Only Current Rate should be discussed),**GST Valuation Rules** Definitions, Methods of Determination of value, Determination of value of supply by comparison, Computed value method, Residual Method,Valuation in certain cases

Unit IV

IGST ACT,2017 Definition, Administration(Sec-3), **PRINCIPLES FOR DETERMINING SUPPLY OF GOODS AND/OR SERVICES IN THE COURSE OF INTER-STATE TRADE OR COMMERCE**, Levy and collection of Integrated Goods and Services Tax(sec5), Power to grant exemption from tax(sec 6), **PAYMENT OF TAX (Sec 11) , Input Tax Credit, Zero Rated Supply, Power to make Rules,Transitional Provision , Refund, Understanding of UTGST. E-Ledgers and its utilization. E-way Bill and its online generation Rules regarding the generation of Eway bill ,HSN coding and its utilization.**

Recommended Books / Suggested Readings

1. **GST goods and service Tax** by Mr.LVR Parsad and Mr.GJKiran Kumar
2. **India GST For Beginners** by Jayaram and Deepak Rao
3. **One Nation One Tax** by CA Nitesh Prashar and CA Dheeraj KS Sharma
4. **Internet Links (annotated):** These are the online available resources
 - a. www.gstindia.com/gst-in-india-the-basic-study/
 - b. <https://gst.taxmann.com/>
 - c. economictimes.indiatimes.com
 - d. <https://www.falconautoonline.com/goods-services-tax-gst-simply-overrated/>

BBA502: MANAGEMENT ACCOUNTING

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the basic understanding of various managerial tools and techniques for the effective planning and decision making in regard to cost and other financial aspects.

The course includes: The introduction to Management accounting, Cost concepts, Classification of costs, Cost Volume and Profit analysis, Relevant cost decisions, Budgets and budgetary controls, Standard costing and new techniques of costing.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Learn the Importance of cost accounting in managerial decisions with the help of analyzing techniques.

CO2: Do classification of cost and can do the overhead allocations to different departments.

CO3: Take decision about pricing of product and exploring new markets.

CO4: Apply the methods and procedures of management accounting, with particular reference to cost analysis, budgeting, process management, reporting and analytics.

Course Content:

Unit I

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet.

Unit II

Classification of Costs: Fixed, Variable, Semi variable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption

Unit III

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

Unit IV

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget, Responsibility Accounting: Concept, Significance, Different responsibility centers. Divisional performance : Financial measures, Transfer pricing, Standard Costing and Variance Analysis, Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications, Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing

Recommended Books / Suggested Readings:

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: *Introduction to Management Accounting*, Pearson
2. M.Y. Khan, and P.K. Jain, *Management Accounting: Text Problems and Cases*, McGraw Hill Education (India) Pvt. Ltd.
3. M.N. Arora: *A Textbook of Cost and Management Accounting*, Vikas Publishing House Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, *Cost Accounting: Theory and Problems*, Shree Mahavir Book Depot (Publishers)

BBA511: BUSINESS STATISTICAL LAB

Credits : 2

LTP 004

Course Description: The course aims to make familiar with how to use Excel for Market Research papers and which will also help in the Research Project. The course includes learning in the Business statistical tools and using the various techniques that could be helpful in research and projects.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be familiarize with statistical procedures

CO2: Analyze data related to Statistics and Market Research papers

CO3: Formulate complete, concise, and correct mathematical proofs

CO4: Select appropriate statistical techniques for summarizing and displaying business data

Course Content:

Basic of Excel: creating a spread sheet, Inserting Formulas, Graphical representation.

Introduction- Data Entry, Storing and Retrieving Files, Statistics Menus, Generating New Variable.

Running Statistical Procedures – data entry and interpretation of the output Descriptive Statistics Measures of central tendency

SPSS for Correlation, Linear regression including multiple regression ,t-test, Z-test.

Recommended Books / Suggested Readings:

1. N. D. Vohra: Quantitative Management, Tata McGraw Hill
2. A.N. Sah: Statistics for Management using MS Excel.

SEMESTER VI

BBA601: BUSINESS POLICY AND STRATEGY

Credits : 6

LTP 510

Course Description: The course aims to equip the students with the necessary inside into designing strategies for an organization and linking the organizations strategies with the changing environment..

The course includes Nature & importance of business policy & strategy, Environmental Analysis & Diagnosis, Internal analysis, Formulating Corporate Strategies, Strategic Framework, Culture and Strategic Leadership.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Identify the forces impacting on corporate and business strategies.

CO2: Describe the principles of strategic planning and environmental impact on organizations policy and strategy

CO3: Formulate Corporate Strategies

CO4: Implement & operationalize strategic choice

Course Content:

Unit I

Nature & importance of business policy & strategy: Introduction to the strategic management process and related concepts; Characteristics of corporate, business & functional level strategic management decisions Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement-Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

Unit II

Environmental Analysis & Diagnosis: Analysis of company's external environment
Environmental impact on organizations policy and strategy, organizations dependence on the environment, analysis of remote environment, analysis of specific environment- Michael E. Porter's 5 Forces model
Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain Analysis.
Formulation of competitive strategies: Michael E. Porter's generic competitive strategies, implementing competitive strategies- offensive & defensive moves.

Unit III

Formulating Corporate Strategies: Introduction to strategies of growth, stability and renewal, Types of growth strategies- concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures), Types of renewal strategies – retrenchment and turnaround.
Strategic fundamentals of merger & acquisitions.
Strategic Framework: Strategic analysis & choice, Strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix; Behavioral considerations affecting choice of strategy;

Unit IV

Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic control & evaluation, Strategic surveillance.

Recommended Books / Suggested Readings:

1. J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH
2. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH
3. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI
4. UpendraKachru: Strategic Management, Excel books
5. Arthur A. Thompson Jr. and A.J. Strickland: Strategic Management Concepts and Cases,

BBA602: FINANCIAL INSTITUTION AND MARKETS

Credits : 6

LTP 510

Course Description: The course aims to equip students with basic knowledge of financial markets and institutions.

The course includes the basic concepts of financial system, financial markets, Money market, Capital market, Debt market and other concepts of financial markets including NSE and BSE.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand structure of Indian Financial system.

CO2: To overview financial markets and understand primary market

CO3: To understand the mechanism, process, instruments involved in secondary market

CO4: Acquire an understanding of various concepts related to money market and debt market

Course Content:

Unit I

Structure of Indian Financial System: An overview of the Indian financial system, financial sector reforms- context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; Role of RBI as a central banker; Products offered by Banks and FIs; Retail banking and corporate banking products, Universal Banking: need, importance, trends and RBI guidelines, Core banking solution (CBS), RTGS and internet banking, NBFCs and its types, comparison between Banks and NBFCs

Unit II

Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market- role and functions of these markets.

Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings : Listing and Delisting of Corporate Stocks.

Unit III

Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues. Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology. Bulls and Bears in Stock Markets. Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE.

Unit IV

Money Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market,

Debt Markets in India: Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Over subscription and devolvement of Government Securities, Government securities issued by State Governments, Municipal Bonds, Corporate Bonds vs. Government Bonds.

Recommended Books / Suggested Readings:

1. Saunders, Anthony & Cornett, Marcia Millon (2007). *Financial Markets and Institutions* (3rd ed.). Tata McGraw Hill
2. Khan, M.Y. (2010). *Financial Services*. McGraw Hill Higher Education
3. Shahani, Rakesh (2011). *Financial Markets in India: A Research Initiative*. Anamica Publications
4. Goel, Sandeep. (2012). *Financial services*. PHI.
5. Gurusamy, S. (2010). *Financial Services*. TMH.)

BUA001: BUSINESS AWARENESS

Credits : 2

LTP 200

Course Description: This course attempts to deliver an overview of the key concepts and applicability of Business Awareness in real-world scenarios. The teaching method would include a mix of Faculty-Led Discussion, In Class participation through activities, case studies, and assessment. The learning approach will focus on delivering the basic understanding of Business Awareness in relevance to the industry.

Course Level Outcomes:

CO 1: Assess and summarize the impact of globalization on business, Analyze the strategies and solutions applied by different companies in times of critical circumstances

CO2: Recall and apply the knowledge of management theories to resolve the problems by participating in group discussions and debates. Create tagline and visual advertisements to showcase solutions adopted for the problems by various organizations. Define and articulate business strategies by writing formal essays/paragraphs using business vocabulary

Course Content:

Unit I: Business Model & Relevant case Studies.

Primary Resources

Class Notes, Videos

GWE101: GENDER EQUALITY AND WOMEN EMPOWERMENT

Credits : 6

LTP 200

Pre-Requisites: NA

The course includes the basic concepts of financial system, financial markets, Money market, Capital market, Debt market and other concepts of financial markets including NSE and BSE.

Course Level Learning Outcomes

Upon the successful completion of the course, student will be able to:

1. Recognize the intersections between gender and other social and cultural identities
2. Engage in promoting social justice and human rights
3. Explain how theories of gender and sexuality have been influenced by and influence their social contexts
4. Describe the social construction of gender and sexuality and explain who these constructions are shaped by the time, location, and culture.

Course Content:

Unit I

Introduction to Women's Studies: Sex and Gender, socialization, Definition, Nature, Scope and various dimensions. **Approaches of Feminism:** Feminism and Patriarchy, Feminist ideology, Feminist Movements in brief. **Basic concepts of Gender and Society:** Sexual division of Labour, Masculinity & femininity, Man and Woman relationship, Self-awareness, consciousness raising, **Women and Law:** Constitutional Laws and Fundamental rights, Human Rights, Women related Law, Women in Politics

Unit II

Skill development and presentation: Film/Documentary Screening, Field Visits, Group discussion and debate, Awareness Songs, Street plays, theatre and presentation skills for personality development. **Prevention of Sexual Harassment:** Preconditions for Effective Working of Sexual Harassment, Complaints Committees, Role of men in prevention of sexual harassment at workplace, Gender Sensitive language, work culture and workplace.

Suggested Readings:

1. Gill, Rajesh, Contemporary Indian Urban Society- Ethnicity, Gender and Governance, Bookwell Publishers, New Delhi, 2009
2. Jain, Devaki and Rajput, Pam, (eds), Narratives from the Women's Studies Family, Sage, New Delhi, 2003.

Suggested Books:

1. Mies, Maria, Indian Women and Patriarchy, Concept Publishing Company, New Delhi, 2004.

Discipline Specific Elective for V & VI**DSE I(FINANCE)****BBA 521: INTERNATIONAL FINANCE****Credits: 6****LTP 510**

Course Description: The course aims to equip the students with techniques that can help them in managing the financial issues in international environment. This course will help the student to develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm along with the understanding of exchange rates and why currency values fluctuate.

The course includes: Introduction of International trade, Foreign Exchange Management, Exchange Rate determination and Forecasting, Foreign Exchange Exposures, International Investment Management.

Course Outcomes(CLO):

Upon the successful completion of the course, student will be able to:

CO1: Manage the financial issues in international environment, come to know about International trade, International trade

CO2: Develop a frame of reference through which to identify, evaluate, and solve problems pertaining to international financial with or without complete information.

CO3: Develop critical and analytical skills and the ability to work independently and learn about Issue of GDR, ADR Euro bonds and Foreign bonds

CO4: Identify and appraise investment opportunities in the international environment.

Course Content:**Unit I**

Introduction: concept of International trade, International Business, International Finance and differences among them, Theories of International trade, International trade financing in India, Balance of payments (of India) International trade: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union. IMF and World Bank.

Unit II

Foreign Exchange Management: Forex market – Wholesale and Domestic market, Quotations- direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions;
Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP; models of exchange rate forecasting- forward rate as an unbiased predictor, the Demand- Supply approach, the monetary approach, the Asset approach,

Unit III

Foreign Exchange Exposures: Financial Accounting and Foreign Exchange- Alternative Currency Translation Methods, Statement of Financial Accounting, Standards No.8, Statement of Financial Accounting Standards No.-52, Transaction Exposure, Managing Accounting Exposure- Managing Transaction and Translation Exposure, Designing a Hedging Strategy, Foreign Exchange Risk and Economic Exposure Multinational Financial System- Value of the Multinational Financial System, Issue of GDR, ADR Euro bonds and Foreign bonds

Unit IV

Foreign Exchange Exposures: International Portfolio Investment- Issues in Foreign Investment Analysis, International Bond Investing, Optional International Asset Allocation. International project appraisal- IRR and APV methods; Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Multinational Working Capital Management: Current Asset Management for the Multinational- International Cash Management, Accounts Receivables Management, Inventory Management.

Recommended Books / Suggested Readings:

1. PG Apte: International Finance, Tata Mc Graw Hill.
2. Alan C. Shapiro: Multinational Financial Management- Prentice Hall
3. Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, McGraw Hill

BBA522: INVESTMENT BANKING AND FINANCIAL SERVICES

Credits : 6

LTP 510

Course Description: The course aims to equip the students with acquire skills necessary to successfully carve a career in financial services management & Enrich their knowledge on key areas relating to management of financial products and services.
The course includes An Overview of Indian Financial System, Issue Management, Leasing and Hire Purchase, Venture Capital, Insurance, credit ratings.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be aware about various different aspects of Investment Banking and Indian Financial system.

CO2: Learn about the Public Issue of a Company.

CO3: Make Lease contracts in future in their practical Life.

CO4: Describe the various financial products, services, and strategies offered by the variety offinancial Services institutions.

Course Content:

Unit I

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

Unit II

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

Unit III

Leasing and Hire Purchase : Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination. Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP.

Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, re-pricing of a loan, floating vs. fixed rate, Practical problems on housing finance

Unit IV

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing.

Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices.

Securitization: concept, securitization as a funding mechanism, Securitization in India.

Recommended Books / Suggested Readings:

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

BBA523: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Credits : 6

LTP 510

Course Description: The course aims to equip the students with a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

The course includes Basics of risk and return, Fundamental analysis, Share valuation, Portfolio analysis, Capital asset pricing model (CAPM).

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Analyze their portfolio and become able to manage it.

CO2: Know about various techniques for evaluation of securities.

CO3: Understand the various alternatives available for investment.

CO4: Learn the measurement of risk and return & to find the relationship between risk and return.

Course Content:

Unit I

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields, Duration and modified duration, immunization of a bond portfolio.

Unit II

Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

Unit III

Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators-Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numerical in EMH and technical analysis).

Unit IV

Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets.

Recommended Books / Suggested Readings:

Recommended Books / Suggested Readings:

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India

3. Singh, R: Security Analysis & Portfolio Management. Excel Books

4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cenage India Pvt.Ltd.

BBA524: BUSINESS ANALYSIS & VALUATION

Credits :6

LTP 510

Course Description: This course will enable the students to analyze the health of a company through its annual reports. It will equip them to understand what an asset is worth and what determines that value. The objective of this course is to familiarize the student with Analysis of a firm's operating and investment performance through ratio and cash flow analysis; The course includes Analysis of Corporate Financial Statements, Cash Flows, Introduction and Approaches to valuation, Firm Valuation Models

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

- CO1:** Analyze the health of a company through its annual reports
- CO2:** Understand the environment in which financial reporting by companies takes place.
- CO3:** Analyze business strategies to understand the value they can add.
- CO4:** Learn firm valuation Models ,Determine the quality of the accounting in financial reports and undo accounting distortions.

Course Content:

Unit I

Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company.

Unit II

Cash Flows: Firm cash flows, Earnings, Tax effect, Reinvestment needs; Equity cash flows: Dividend, Forecasted Cash flows, terminal value estimation approaches. Equity discounted cash Flow Models- Dividend discount models, extensions of DDM; free cash flow to equity model

Unit III

Introduction to Valuation: Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash flow Valuation: Estimating discount rates cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into valuation (valuing an asset with default risk & equity risk), valuing an asset with an infinite life.

Unit IV

Firm Valuation Models: Cost of capital approach, adjusted present value approach, EVA, Capital structure and firm value. Relative valuation-popularity and potential pitfalls; reconciling relative and discounted cash flow valuation Equity Multiples; Value Multiples; Valuation of different kinds of companies. Value of Synergy; operating and financial synergy, Cash and tax benefits, debt capacity, Evidence on synergy, common errors in valuing synergy; Valuing Real options

Recommended Books / Suggested Readings:

1. Foster, George *Financial Statement Analysis*, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). *Valuation, Security Analysis for investment and Corporate Finance* (2nd ed.). Wiley India Pvt. Ltd.

References:

1. Chandra, P. (2011). *Corporate Valuation and Value Creation*, (1st ed). TMH
2. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall of India

BBA621: FINANCIAL MODELING AND DERIVATIVES

Credits :6

LTP 510

Course Description: The course aims to equip students with analyzes derivatives, such as forwards, futures, and options.

The course includes the main kind of derivatives, shows how they are used to achieve various hedging and speculating objectives, introduces a framework for pricing derivatives, linear time series analysis goodness of fit and payoff.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand principles and techniques of Financial modeling along with various Financial derivatives including Greeks & Exotic Options.

CO2: Analyse and price diverse derivatives products to generate an optimal risk management strategy.

CO3: They will be able to demonstrate critical thinking, analytical and problem solving skills in the context of derivatives pricing and hedging practice.

CO4: They will be able to explain the binomial model and its extension in continuous time to the Black-Scholes model.

Course Content:

Unit I

Introduction: Financial Time Series and Their Characteristics: Asset Returns; Distributional Properties of Returns; Review of Statistical Distributions and Their Moments, Distributions of Returns, Multivariate Returns, Likelihood Function of Returns and Empirical Properties of Return

Unit II

Linear Time Series Analysis and Its Applications: Stationarity; Correlation and Autocorrelation Function; White Noise and Linear Time Series; Simple Autoregressive Models, Properties of AR, MA, ARMA and ARIMA Models, Goodness of Fit; The Basic Concepts of Stochastic Process

Unit III

Financial Derivatives: Introduction, various underlying and strategies: Forwards and Futures, Interest rate futures and currency futures; Determination of forward and futures prices; Options and related terminology, Calculating the pay-off from options and diagrammatic representation.

Unit IV

Pricing of Options- Binomial model and Black-Scholes model; trading strategies involving options;

Exotic Options; Introduction to Swaps, Interest rate swaps, currency swaps, cross currency swaps; Forward rate agreements (FRA). Interest rate caps, floors, collars. The basic concepts of Greek Letters: Delta, Theta & Gamma and relationships among them.

Recommended Books / Suggested Readings:

1. Ruey S. Tsay (2005). *Analysis of Financial Time Series*. John Wiley.
2. John C. Hull. *Options, Futures and Other Derivatives*. Pearson Education.
3. Jurgen Franke, Wolfgang Hardle and Christian Hafner. *Introduction to Statistics of Financial Markets*.
4. R. Madhumathi, M. Ranganatham. *Derivatives and risk management*, Redhead, K. Financial Derivatives- An introduction to futures, forwards, options, swaps. Prentice Hall of India

BBA622: STRATEGIC CORPORATE FINANCE

Credits :6

LTP 510

Course Description: The course aims to equip the students with the details of corporate finance and the strategies involved in the corporate decisions. This course develops theoretical framework for understanding and analyzing major financial problems of modern firm in the market environment. The course includes: Introduction to strategic corporate finance, Strategic Cost Management, Management Buy-outs, Financial Distress and restructuring, Company Valuation.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: The students will know the details of corporate finance and the strategies involved in the corporate decisions.

CO2: They will enable to steer the corporate in better manner.

CO3: They will be able to identify the key themes in corporate finance

CO4: They will aware about role of finance in an organization

Course Content:

Unit I

Introduction to strategic corporate finance: Strategy Vs Planning, significance of strategy in financial decisions, Different types of financial strategy for Shareholders Wealth Maximization, Overall corporate value addition and Economic Value Addition.

Unit II

Alternative sources of financing – alternative sources of financing, Different approach to infrastructure projects financing- Public Private Partnership (PPP) and its relevance.

Management Buy-outs: Establishing feasibility of the buy-out, Negotiating the main terms of the transaction with the vendor including price and structure, Developing the business plan and financial forecasts in conjunction with the buy-out team for submission to potential funders, Management Buy-in/Buy-outs (“BIMBOs”), Vendor initiated buy-outs/buy-ins.

Valuing Real assets in the presence of risk: tracking portfolios and Real Asset valuation, Different Approaches of Valuing Real Assets, Capital Budgeting and Strategic policy; Real options: Financial and. real options compared, various types of real options, the Black-Scholes model, Decision tree analysis, application of Real options, Drawbacks of Real options

Unit III

Financial Distress and restructuring: Meaning of Bankruptcy, Factors leading to bankruptcy, symptoms and predictions of bankruptcy, reorganization of distressed firms, liquidation of firms. Company disposals retirement sale or the sale of a noncore subsidiary, planned exit, forceful retirement and other disposals, Exit strategy most appropriate exit route, valuation, timing of sale and tax planning opportunities, identification of potential purchasers, approaching the potential purchaser, negotiate with potential acquirers and selection of a preferred purchaser, calculation of the various tax implications. Fund raising: identification of different sources of development capital, determination of capital structure and factors affecting the capital structure, cost of capital and cost saving strategy, production of a business plan and financial forecasts to enable potential funders to assess the proposition. Due Diligence: financial due diligence for both purchasers and financial institutions, good quality “added value” due diligence advice

Unit IV

Company Valuation: an overview of valuation, valuation principles and practices more, the impact of “what if” scenarios, the key financial and commercial factors affecting the business. Value enhancement tools & techniques, the link between valuation and corporate finance. Other strategic issues: managing credit ratings, and setting dividend and share repurchase policy, problem of too much cash. The issues of stock liquidity and illiquidity, Strategic risk management, the substitutability of capital structure and risk management choices, such as process control efforts, financial, physical, and operational hedging, value-based management.

Recommended Books / Suggested Readings:

1. Aswath Damodaran: *Corporate finance theory and practice*; John wiley & sons, Inc
2. Jakhotia: *Strategic Financial Management* (Vikas Publication)

BBA623: PROJECT MANAGEMENT APPRAISAL AND ANALYSIS

Credits :6

LTP 510

Course Description: The course aims to equip the students with the knowledge about identification of a project, feasibility analysis including market, technical and financial appraisal of a project & the relevance of alternative project appraisal techniques, financial structuring and financing alternatives.

The course includes Project appraisal and evaluation, Market Analysis, Investment appraisal, Project risk assessment, Monitoring and Evaluation of a Project.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the concepts of project management and appraisal.

CO2: apply the techniques of Market analysis.

CO3: Apply Investment appraisal techniques for evaluating live projects.

CO4: do monitoring and evaluation of Projects.

Course Content:

Unit I

Appraisal : an introduction, Project appraisal and evaluation , Project cycle, Project cycle management, Private and Public sector Projects/commercial / National probability; Identification of investment opportunities – industry analysis review of project profiles, – feasibility study , Project identification and formulation , Generation of Project ideas, Basic Principles of Project Analysis Entrepreneurship –concept, Theory and perspective

Unit II

Market Analysis: Market analysis of a project, Need for market analysis, Demand and supply analysis, Collection analysis, primary /secondary data, Forecasting techniques. Technical appraisal of a project, Business and Technology Acquisition and management of technology

Unit III

Investment appraisal: Introduction and techniques, DCF and non DCF methods, Financial needs of a Project, Investment criteria, Project Appraisal parameters of select Financial Institutions. Social cost benefit analysis – value added concept, social surplus indirect impact of projects, rationale of SCBA, Efficiency and Equity in Project Appraisal, UNIDO approach, Little Mirlees Approach, Project Appraisal of Indian Plans

Unit IV

Project risk assessment – Risk and Sensitivity Analysis, Taxonomy of Risks, probabilistic cash flow approaches – application of simulation techniques; Monitoring and Evaluation of a Project - PERT / CPM, Monitoring mechanism, Preparation of project report - Case Analysis

Recommended Books / Suggested Readings:

1. Prasanna Chandra: *Projects: Planning, Analysis, Selection, Financing, Implementation, and Review*
2. Clifford F. Gray : *Project Management: The Managerial Process.*

DSE II (MARKETING COURSES)

BBA 531: Consumer Behaviour

Credits: 6

LTP 510

Course Description: To equip students with the basic knowledge about the issues and dimensions of consumer behavior.

The course includes relationship of consumer and marketing, consumer needs and motivation, consumer perception, personality of consumer, consumer attitude, effect of family, reference groups on consumer decision making.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be aware about consumer perception.

CO2: Understand about consumer decision making process.

CO3: Identify the dynamics of human behavior and the basic factors that influence the consumer's decision process.

CO4: Understand the application of concepts to form marketing strategies.

Course Content:

Unit I

Consumer Behavior: Nature, scope & application: Importance of consumer behavior in marketing decisions, characteristics of consumer behavior, role of consumer research, consumer behavior- interdisciplinary approach. Need for studying consumer behavior

Consumer Needs & Motivation: Characteristics of motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McLelland's APA theory,

Personality Importance of personality, theories of personality- Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self images; Role of self-consciousness.

Unit II

Consumer Perception

Concept and elements of perception and attitude with reference to consumer behavior.

Learning & Consumer Involvement: Importance of learning on consumer behaviour, learning theories: classical conditioning, instrumental conditioning, cognitive learning & involvement theory

Consumer Attitudes: Formation of attitudes, functions performed by attitudes, models of attitudes: Tri-component model, multi-attribute model, attitude towards advertisement model: attribution theory

Group Dynamics & consumer reference groups: Concept, Different types of reference groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Unit III

Consumer Decision making process Situational Influences.

Levels, decision making process,

Models of Consumer Decision making: Nicosia Model, Howard-Sheth Model,

Recommended Books / Suggested Readings:

1. Leon G. Schiffman & Leslie L. Kanuk: *Consumer Behaviour*, Prentice Hall Publication, latest Edition
2. Solomon, M.R.: *Consumer Behaviour – Buying, Having, and Being*, Pearson Prentice Hall.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F.: *Consumer Behaviour*, Cengage Learning.
4. Hawkins, D.I., Best, R. J., Coney, K.A., & Mookerjee, A.: *Consumer Behaviour – Building Marketing Strategy*, Tata McGraw Hill.
5. Kotler, P. & Keller, K. L.: *Marketing Management* (Global Edition) Pearson

BBA 532: PERSONAL SELLING & SALES FORCE MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to familiarize the students with the concepts of sales management and to equip them with the various tools required to be a success in the various techniques essential for sales staff management.

The course includes personal selling, selling process, sales force management and handling objections

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Recognize different types of personal selling

CO2: Play role of sales Manager.

CO3: Identify the stages in personal selling process

CO4: Perform the functions and tasks in the sales management process.

Course Content:

Unit I

Introduction to Personal Selling; functions of a sales person, qualities of an effective Sales Person; Personal Selling situations. Theories of Selling: AIDAS, Right Set of circumstances, Buying formula theory

Unit II

The Selling Process: Pre-approach – acquiring product knowledge, acquiring competition and market knowledge, Identifying and qualifying prospects – sources of prospecting, conditions for qualification.

Unit III

Opening a sale - methods of approaching: Sales presentation – presentation strategies and methods, Sales demonstration – planning effective demonstration, use of sales tools, Handling objection – types of objections: determining hidden objections, strategies for handling objections, Closing a sale – trial close, closing techniques, Post sales follow up

Unit IV

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

Recommended Books / Suggested Readings:

1. Still, Cundiff & Govani: Sales Management, Prentice Hall of India
2. Charles Futrell: Fundamentals of Selling, McGraw Hill

BBA 533: ADVERTISING AND BRAND MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to equip the students with fundamentals of advertising and brand management and the role it plays today in business and marketing.

The course includes the evolution, environment and business of advertising; communication and consumer behavior; the creative process; and media planning and buying, advertising budget and scheduling. Additional emphasis is placed on platform specific advertising considerations for print, television, radio, and digital interactive media advertising agencies and advertising effectiveness, evolution of branding, designing and implementing brand strategies.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Examine advertising and its functions in relation to brand success;

CO2: Critically evaluate how creative concepts and executions will contribute to brand success;

CO3: Analyses advertising and branding techniques and apply them to a variety of different issues;

CO4: Work effectively in teams to analyze and prepare presentations on advertising and brand management issues.

Course Content:

Unit I

Advertising need & importance: Definition & growth of modern advertising, advertising & the marketing mix, types & classification of advertisement, advertising spiral; Social & economic aspects of advertising; Marketing communication models: AIDA, Marketing communication models: AIDA and Lavidge and Steiner Model How advertising works: Exposure, salience, familiarity, low involvement, central route & peripheral route & cognitive learning; Positioning strategies ; Associating feelings with a brand; Developing brand personality

Unit II

Creating copy strategies: Rational & emotional approaches, selection of an endorser, creative strategy & style- brand image, execution, USP, common touch & entertainment, message design strategy, format & formulae for presentation of appeals (slice of life, testimonials, etc.), different types of copy. Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement, Media planning & scheduling: Introduction to broadcast & non -broadcast media;

Unit III

Budgeting decision rule: percentage of sales method, objective to task method, competitive parity, & all you can afford; Key factors influencing media planning; Media decisions: media class, media vehicle & media option; Scheduling: flighting, pulsing, & continuous. Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes

Unit IV

Introduction to brands and brand management, Concept of a brand, brand evolution, branding challenges and opportunities, Strategic brand management process Identifying and establishing brand positioning and values; Brand building, brand positioning and values brand repositioning Designing and implementing brand strategies; Brand extension. Brand hierarchy Kapferer. Brand equity, brand personality, brand image, managing brands overtime. Integrating advertising and brand management.

Note: Applied cases would be taken up in class.

Recommended Books / Suggested Readings:

1. Aaker, Myers & Batra : Advertising Management , Prentice Hall.
2. Wells, Moriarty & Burnett : Advertising Principles & practices , Prentice Hall.
3. George E. Belch & Michael A. Balch : Advertising and Promotion, TMH

BBA 534: RETAIL MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to equip the students with detailed knowledge of retail management and its strategies.

The course includes the study of retailing and its evolution, current retail scenario, retail marketing strategies, store planning, advertising, CRM, retail merchandising, retail pricing and retail operations in detail.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Manage their marketing activities related to retail.

CO2: Make retail formats and setting price for their products.

CO3: Identify various retail opportunities and evaluate the strategies associated with each type of opportunity.

CO4: Become familiar with the retail industry work.

Course Content:

Unit I

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

Unit II

Store Planning: Design & Layout, Location Planning and its importance, retailing image mix, Effective Retail Space Management, Floor Space Management. Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing Mix, CRM, Advertising in Retailing

Unit III

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

Unit IV

Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security

Recommended Books / Suggested Readings:

1. Cullen & Newman: *Retailing – Environment & Operations*, Cengage Learning EMEA
2. Berman & Evarv: *Retail Management*, Prentice Hall
3. Bajaj, Tuli & Srivastava: *Retail Management*- Oxford University Publications
4. Gibson G Vedamani: *Retail Management: Functional principles & practices*, Jaico Publishing House
5. Harjit Singh: *Retail Management*, S. Chand Publication

BBA 631: DISTRIBUTION AND SUPPLY CHAIN MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to equip the student with fundamental knowledge of Distribution and Supply Chain Management.

The course includes the study of marketing distribution, marketing channels, supply chain management, Inventory management in supply chain, transportation and strategic alliances.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Decide about channel of distribution for purpose of marketing.

CO2: Differentiate logistics and supply chain management.

CO3: Describe alternative ways to organize for supply chain management.

CO4: Analyze the Strategic Alliances.

Course Content:

Unit I

The channel system: Rationale for marketing channel structures, Composition of marketing channels, Channel Environment.

Unit II

Distribution: Basic concept, Transportations, Inventory, Warehousing, Managing logistics. Concepts and importance of a Supply Chain (SC), Key issues of Supply Chain Management, Competitive and SC strategies, Achieving strategic fit.

Unit III

Dynamics of supply chain: Supply Chain Integration, Push-based, Pull-based and Push-Pull based supply chain, Demand Forecasting in a Supply Chain, Managing inventory in SC environment: Transportation in SC environment.

Unit IV

Strategic Alliances, Third party and fourth party logistics, Retailer- Supplier partnerships (RSP), Supplier evaluation and selection, Use of best practices and Information Technology (IT) in Supply Chain Management.

Recommended Books / Suggested Readings:

1. Ayers, J. B. (2006). *Handbook of supply chain management (2nd ed.)*. Florida: Auerbach Publication.
2. Ballou, R. H., & Srivastava, S. K. (2008). *Business logistics/ supply chain management (5th ed.)*. New Delhi: Pearson Education.
3. Chopra, S., & Meindl, P. (2007). *Supply chain management: Strategy, planning and operation (3rd ed.)*. New Delhi: Pearson Education.
4. Coyle, J. J., Bardi, L. J., & Langley, C. J. (2008). *The management of business logistics (7th ed.)*. USA: South-Western.
5. Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). *Global Operations Management and Logistics: Text and Cases*. New York: John Wiley & Sons.
6. Mentzer, J. T. (2001). *Supply chain management*. New Delhi: Sage Publications.

BBA 632: MARKETING OF SERVICES

Credits: 6

LTP 510

Course Description: The course aims to equip the student with deep understanding of service sector economy and service marketing strategies .

The course includes the study of emergence of service sector, services marketing, services marketing mix, positioning, service quality gaps and service culture.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand and explain the nature and scope of services marketing

CO2: Use critical analysis to perceive service shortcomings with reference to ingredients to create service excellence.

CO3: Equip themselves with marketing of various services.

CO4: Demonstrate and explain how the characteristics of service products differ from tangible goods, and how this impacts on design and execution of marketing strategies for services.

Course Content:

Unit I

The emergence of service economy: Contributory factors, managerial challenges. Introduction to services, Characteristics of services, Difference between Products and Services

Unit II

Marketing mix: Service system positioning: service delivery process, blueprinting Service buying behavior; difference in perspective, risk analysis, decision process. 7Ps of services marketing and their applications

Unit III

Service marketing strategy: Segmentation, targeting and positioning, market Innovation. Competitive differentiation; competitive advantage and value chain analysis.

Unit IV

Service quality: Concept, technical and functional quality, Service quality models and measurement Demand and supply imbalances management; challenges and strategies; Service culture; managing by values, recovery and empowerment; Relationship building: relationship marketing, bonding and life time value Service industries: insurance, banking, air transportation, courier, education etc.

Recommended Books / Suggested Readings:

1. Fisk, R. P., Grove, S. J., & John, J.: *Interactive services marketing*. New York. Houghton Mifflin.
2. Glynn, W. J., & Barnes, J. G.: *Understanding services management – Integrating marketing, Organizational Behaviour, operations and human resources management*, Prentice Hall.
3. Gronroos, C.: *Service Management and Marketing - A customer relationship management approach*, New York: John Wiley.
4. Hoffman, K. D., & John, E. G. B.: *Marketing of services: Concepts strategies and cases*, Thomson-South Western.
5. Shanker, R. (2002). *Services Marketing: The Indian perspective*, Excel Books.

BBA 633: INTERNATIONAL MARKETING

Credits: 6

LTP 510

Course Description: The course aims to equip the student with deep understanding of international marketing and strategies to compete in global markets. The course includes the study of foreign trade, international marketing strategies, export business set up, licensing regulations & Procedures, export documentation and procedures and Role of ITPO in export promotion.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Identify current trends in the international marketing environment.

CO2: Determine the impact of cultural differences on the practice of marketing in the international business environment.

CO3: Analyze complex international marketing situations and propose applications of standard marketing concepts to foreign markets.

CO4: Acquire knowledge and understanding related to various aspects of export documentation.

Course Content:

Unit I

Framework of international marketing. Intra firm & environmental factors, social cultural, economic, political & legal aspects, Difference between domestic marketing, International marketing, Definition & concept.

Unit II

Policy framework, Indian Trade Policy, Recent trends in Indian foreign trade, Basic steps in starting an export business : An overview of licensing regulations & Procedures.

Unit III

International Marketing Decisions: Product planning for export manufacturing firms & export houses. Identifying foreign markets, market research overseas. Market entry. Various foreign markets entry strategies.

Unit IV

Export pricing- International terms, payment terms. Distribution logistics for export, foreign sales agent selection & appointment. Promotion of products/ services abroad overview, merchandising, Trade fairs/exhibition Institutional infrastructure for export in India, Export Assistance. Introduction to Export documentation and procedures, framework, pre-shipment & post-shipment documents, Role of ITPO in export promotion, quality control & pre-shipment inspection, Labeling/ packing, Marking of consignments, Marine/cargo insurance etc.

Recommended Books / Suggested Readings:

1. Varshney & Bhattacharya: *International marketing management*, Sultan Chand & Sons
2. W.J. Keegan: *Multinational Marketing Management*, Prentice Hall.
3. V. Terpestra & Ravi Saratnag: *International marketing*, Naper Publishing Group.
4. P. Cateora & Graham: *International marketing*, McGraw Hill.
5. Hans Muhlbache: *International marketing-A global perspective*, Cengage Learning EMEA

BBA 541: INTERNATIONAL MARKETING

Credits: 6

LTP 510

Course Description: The course aims to make student aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

The course includes: Human Resource Development, HRD Process, HRD Interventions, HRD Applications, Industrial relations, HRD Experience in Indian Organizations, International HRD experience and Future of HRD.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Develop and improve an Organization's systems and strategies leading to an optimal HRD climate.

CO2: use competencies in the process of determining development.

CO3: Integrate HRD with other areas of HRM and overall business strategy and also evaluate the HRD role dealing with contemporary challenges

CO4: Apply and evaluate a learning process starting with training needs analysis to assessment and evaluation process

Course Content:

Unit I

Human Resource Development (HRD): Concept, Origin and Need, Relationship between human resource management and human resource development; HRD as a Total System; Activity Areas of HRD: Training, Education and Development; Roles and competencies of HRD professionals.

Unit II

HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs.

Unit III

HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD,

Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.

Unit IV

HRD Applications: Coaching and mentoring, Career management and development; Employee counseling, Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology. Evaluating the HRD Effort; Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD

Recommended Books / Suggested Readings:

1. Nadler, Leonard: *Corporate human Resource Development*, Van Nostrand Reinhold / ASTD, New York
2. Rao T.V. and Pareek, Udai: *Designing and Managing Human Resource Systems*, Oxford and IBH Publication Ltd.
3. Rao T.V.: *Reading in human Resource Development*, Oxford IBH Publication .Ltd.
4. Viramani B.R. and Seth, Pramila: *Evaluating Management Training and Development*, Vision Books.
5. Rao T.V.: *Human Resource Development*, Sage publication.
6. Kapur, Sashi: *Human resource Development and Training in Practice*, Beacon Books.
7. Lynton, Rolf P. and Pareek, Udai: *Training for Development*, Vistaar publication.
8. Werner J. M., DeSimone, R.L.: *Human resource development*, South Western.
9. Mankin, D.: *Human resource development*, Oxford University Press India.
10. Haldar, U. K.: *Human resource development*, Oxford University Press India.
11. Rao, T.V.: *Future of HRD*, Macmillan Publishers India.

BBA 542: TRAINING DEVELOPMENT

Credits: 6

LTP 510

Course Description: The course aims to equip the students with the concept and practice of training and development in the modern organizational setting.

The course includes assessment of training needs, setting training objectives, understanding various training methods post training evaluation and Organizational Development.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Practices training and development in the modern organizational setting.

CO2: Apply various methods of training .

CO3: Analyze the training needs of an organization.

CO4: Assess, design, access and implement various methods, techniques and sources of training.

CO5: Evaluate the value of the training once completed from the individual employee and the organization's viewpoint.

Course Content:

Unit 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 **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.

Unit II

Training methods: On the job training, job instruction training, apprenticeship, coaching, job rotation, syndicate method, knowledge based methods, lecture, conferences, programmed learning, simulation methods, case study, vestibule training, laboratory training, in-basket exercise, experiential methods, sensitivity training, e-training

Management Development Program Methods:- Understudy, Coaching, Action Learning, Role Play, Management Games, Seminars, University related programs, special projects,

Unit III

Behavioral modeling, job rotation, case study, multiple management, sensitivity training. Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programs, Participants, Objectives

Unit IV

Organisational Development (OD): Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant – Client Relationships, System Ramifications, Power, Politics and OD.

Recommended Books / Suggested Readings:

1. Blanchard P. Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

BBA 543: INDUSTRIAL RELATIONS AND LABOR LAW

Credits: 6

LTP 510

Course Description: The objective of this course is to provide fundamental knowledge regarding industrial relations and related aspects in industries and to familiarize students with new reforms in field of labor legislation.

This course includes: Concept of industrial relations, labour codes with relevant legislations.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand and describe the fundamentals of industrial relations.

CO2: Explain the concept of trade unions and their role in industrial settings.

CO3: Understand industrial disputes along with machinery for settlement.

CO4: Understand the reform in labour legislation and their applicability in business.

Course Content:

Unit I

Overview of industrial relations : concept of industrial relations, evolution of IR in India, objectives of IR, parties to IR, factors affecting industrial relations, importance of Industrial relations, approaches to industrial relations-Systems approach, Unitary approach, Pluralist approach, Marxist approach, Sociological approach, Gandhian approach , Human relations approach.

Code on Wages 2019: implications on Minimum Wages, Payment of Wages, Payment of Bonus, gratuity, provident fund. **(Major Changes Only)**

Unit II

Industrial Relations Code, 2020: Trade Unions: Nature of Trade Unions, Trade Union movement in India, Reasons for employees to join trade Unions, Problems of Trade Unions. Industrial disputes and mechanism for their resolution :Strikes & Lockouts, Lay-offs, Retrenchment & Closure, Unfair Labour Practices.

Unit III

Behavioral modeling, job rotation, case study, multiple management, sensitivity training.

Post training: Training evaluation, Training impact on individuals and organizations, Evaluating Programs, Participants, Objectives

Unit IV

Organisational Development (OD): Definition Foundations of OD, Managing the OD Process, Action Research and OD. OD Interventions: Overview of OD Interventions, Team Interventions Inter-group and Third-Party Peacemaking Interventions. Comprehensive OD Interventions, Structural Interventions and the Applicability of OD, Training Experiences. Issues in Consultant–Client Relationships, System Ramifications, Power, Politics and OD.

Recommended Books / Suggested Readings:

1. Blanchard P. Nick & Thacker James: Effective Training, Systems, Strategies and Practices, Pearson
2. French Wendell, Bell Cecil and Vohra Veena: Organisation Development, Behavioral Science Interventions for Organisation Improvement, Prentice Hall.
3. Lynton Rolf & Pareek Udai: Training & Development, Prentice Hall.
4. Bhatia S.K.: Training & Development, Deep & Deep Publishers.

BBA 544: PERFORMANCE AND COMPENSATION MANAGEMENT

Credits: 6

LTP 510

Course Description: This course will examine the strategic use of performance and compensation systems by management to attract, motivate, retain, and reward employee performance.

The course includes the performance management process, appraisal interview, reward system, factors of job analysis, job description, and job evaluation as the basis of compensation strategy offering students an opportunity to develop competencies in making equitable compensation decisions.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Students will be able to face the challenges of attracting, retaining and motivating employees to high performance.

CO2: Recognize the impact of rewards on attraction, retention and performance management.

CO3: Discuss the impact of the environment, business strategy and workforce on compensation.

CO4: Evaluate the relationship of strategic and behavioral theories with compensation design.

Course Content:

Unit I

Introduction- Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal; Performance Management process: Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counseling.

Unit III

Introduction to Job Evaluation. Methods of Job Evaluation. Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay. Incentives plans for production employees and for other professionals. Developing effective incentive plans, pay for performance, Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry.

Unit IV

Wages in India: Minimum wage, fair wage and living wage. Methods of state regulation of wages. Wage differentials & national wage policy Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity, Special compensation situations: International compensation-managing variations. Expatriate Pay.

Recommended Books / Suggested Readings:

1. Milkovich & Newman, *Compensation*, McGraw Hill.
2. T.J. Bergman, *Compensation Decision Making*, Harcourt, Fort Worth, TX
3. Richard Henderson: *Compensation management in a knowledge based world*, Prentice Hall.
4. T.N. Chhabra & Savitha Rastogi *Compensation management*, Sun India Publications.
5. Gary Dessler, *Human Resource Management*, Prentice Hall.
6. Armstrong's Handbook of Performance Management: *An Evidence-Based Guide to Delivering High Performance*: Book by Michael Armstrong

BBA 641: COUNSELLING & NEGOTIATION SKILLS FOR MANAGERS

Credits: 6

LTP 510

Course Description: The course aims to equip the students with insights into handling behavioral issues at work place by developing counseling skills and also intended to facilitate an understanding of the structure and dynamics of negotiation.

The course includes Approaches to Counseling, Organizational Application of Counseling Skills, Specific Techniques of Counseling, Alcoholism and Other Substance Abuse, Ethics in Counseling, Types and styles of negotiation, ethics in negotiation; cultural differences in negotiation styles, gender in negotiations.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Apply complex theory and practice of negotiation in particular and conflict resolution in general.

CO2: Identify the personal challenges we all have in dealing with negotiation.

CO3: Explore how to positively interact with others

CO4: Apply negotiation as a system and the important role of subsidiary actors

Course Content:

Unit I

Counseling: Introduction, Approaches to Counseling, Goals and Process of Counseling; Counseling Procedures and Skills, Organizational Application of Counseling Skills.

Unit II

Changing Behaviors through Counseling; Specific Techniques of Counseling; Role conflicts of Managers and Counseling. Application of Counseling in Specific Organizational Situations: Dealing with problem Subordinates.

Unit III

Performance Management; Alcoholism and Other Substance Abuse, Ethics in Counseling

Unit IV

Negotiation: Introduction, Nature and need for negotiation, negotiation process, Types and styles of negotiation; strategies and tactics; barriers in effective negotiation, Communication

Unit IV

Negotiation: Introduction, Nature and need for negotiation, negotiation process, Types and styles of negotiation; strategies and tactics; barriers in effective negotiation, Communication Style, Breaking Deadlocks. Role of trust in negotiations; negotiation and IT; ethics in negotiation; cultural differences in negotiation styles; gender in negotiations; context of mediation; negotiation as persuasion

Recommended Books / Suggested Readings:

1. Singh Kavita - *Counseling Skills for Managers* (PHI)
2. Carroll, M.: *Workplace counseling*, Sage Publication.
3. Kottler, J. A., & Shepard, D. S.: *Introduction to counseling: voices from the field*, USA: Cengage Learning.
4. Moursund, J.: *The Process of counselling and therapy*, New Jersey: Prentice Hall.
5. Patterson, L. E., & Welfel, E. R.: *The counselling process: A multitheoretical integrative approach*, New York: Brooks Cole.
6. Kolb, D., & Williams, J.: *The Shadow Negotiation*. UK: Simon & Schuster.
7. Korobkin, R.: *Negotiation theory and strategy*, Aspen Publisher.
8. Lewicki, R.: *Essentials of negotiation*. Alexandria V. A.: Society of HRM

BBA 642: CROSS CULTURAL HUMAN RESOURCE MANAGEMENT

Credits: 6

LTP 510

Course Description: This course aims to equip students with study of management of human resources in cross cultural environment.

The course includes the study of international business environment, impact of culture issues on work life balance, managing diversity with various programs, process of performance management and industrial relation at global level.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Know the concepts and techniques of the essential elements of cross cultural HRM

CO2: Recognize its critical issues on flexibility and work life balance

CO3: Understand HRM concerns in the cross cultural scenario.

CO4: Know the criteria for performance appraisal.

CO5: Calculate the various compensation with various approaches.

Course Content:

Unit I

Introduction to concepts of culture and nationality, Impact of culture on international business environment, Hofstede's approach, advantages and disadvantages PCN, TCN, HCN, Expatriate adjustment process, Impact of cultural issues on flexibility and work life balance. Recruitment and Selection, Approaches to multinational staffing

Unit II

Managing diversity: diversity and organisational culture, Approaches to managing diversity, Diversity management program. Training: cross cultural training, Cultural assimilators, Diversity training. Cross cultural team building

Unit III

Performance appraisal: Criteria for performance appraisal, Variables that influence expatriate performance appraisal. Compensation: Objectives of expatriate compensation plan. Approaches to expatriate compensation: Going rate approach, Balance sheet approach. Cultural impact on compensation policy

Unit IV

Repatriation: Process, Causes of expatriate failure, Problems of repatriation. Cross border Mergers and Acquisitions: HRM perspective

International industrial relations: Labour unions and MNC, Employee relations in MNC, Response of labour unions to MNC.

Recommended Books / Suggested Readings:

1. Dowling P.J and Engle Sr.A.D: *International HRM*, Thomson Learning.
2. Browaeys M.J and Price R: *Understanding cross cultural management*, Prentice Hall.
3. Mausami S. Bhattacharya and Nilanjan Sengupta: *International Human Resource Management*, Excel Books.
4. Thomas.D.C: *Cross cultural Management essential concepts*, Sage Publication.
5. Lucas Rosemary and Lupton Ben: *Human resource management in International Context*, Jaico publication house.
6. Schuler.R.S, Briscoe.D.R and Claus: *International Human Resource Management*, Routledge New York

BBA 643: TALENT AND KNOWLEDGE MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to explore the major facets of talent management from developing core competencies to the design and implementation of performance management systems to identifying, assessing and developing talent, to delivering performance coaching for individuals and teams to driving employee engagement and retention.

The course includes: Talent management, Elements of knowledge management, Types of Knowledge, Knowledge creation, Knowledge sharing, Knowledge dissemination, Knowledge management life cycle, Knowledge capturing techniques, Knowledge audit, Reward systems for knowledge management.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Gain insights in concepts and application of talent and knowledge management in organizations

CO2: Understand basic elements, processes and approaches of talent and knowledge in organization.

CO3: Identify elements of knowledge management and methods to determine types of knowledge

CO4: Understand various techniques of talent management and knowledge management strategies

Course Content:

Unit I

Meaning and importance of talent management, Talent management Grid, Creating talent management system, Strategies of talent management. Competency model, Competency mapping, Role of leaders in talent management, Talent management and competitive advantage.

Unit II

Elements of knowledge management, Advantages of knowledge management, Knowledge management in learning organizations. Types of Knowledge: Tacit and Explicit, Managing knowledge workers.

Unit III

Knowledge management process, Approaches to knowledge management: Knowledge management solutions, Knowledge creation, Knowledge sharing, Knowledge dissemination.

Unit IV

Knowledge management life cycle, Nonaka's model of knowledge. Knowledge capturing techniques: Brainstorming, Protocol analysis, Consensus decision making, Repertory grid, Concept mapping. Knowledge management strategies: Aligning individual needs with organization, Reward systems for knowledge management, Knowledge audit, Benchmarking, Balance score card, Gap analysis.

Recommended Books / Suggested Readings:

1. Lance A. Berger, Dorothy Berger: *Talent management handbook*, McGraw Hill New York.
2. Cappeli Peter: *Talent on Demand—Managing Talent in an age of uncertainty*, Harvard Business press.
3. Awad.E.M and Ghaziri.H.M: *Knowledge management*, Pearson education International.
4. Stuart Barnes: *Knowledge management system theory and practice*, Thomson learning.
5. Donald Hislop: *Knowledge management in organisations*, Oxford University press.
6. Sudhir Warier: *Knowledge management*, Vikas publishing house.
7. T. Raman: *Knowledge management—a resource book*, Excel books

DSE IV (Management of Global Business)

Credits: 6

LTP 510

Course Description: Through this course students examine international trade laws and regulation, the ways in which trade benefits nation and modern advancements that affect trade between nation.

The course includes Review of Economic Theory on International Trade, India's Industrialization Strategy and International Trade.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the basis for international trade and strategies.

CO2: Understand the global institutional structure.

CO3: Understand various trade strategies of developing countries and trade partners of India.

CO4: Analyze new opportunities in international trade such as global supply and value chains, investment agreements, trade in services, competition policy and regional economic integration.

Course Content:

Unit I

Review of Economic Theory on International Trade: Basis for international trade; gains from trade; distributional issues, policy instruments and their impact, political economy. Trends in Global Trade and Balance of Payments with special reference to India: Historical roots of today's international trade, Composition, origin and destination of global exports and imports, Trade in invisibles.

Unit II

Balance of payments: current account and capital account, Capital flows and foreign exchange revenues, External Debt. The Global Institutional Structure: GATT (General Agreement on Trade and Tariffs), WTO (World Trade Organisation), Regional Trade Blocks and Trade Agreements.

Unit III

India's Industrialization Strategy and International Trade: Review of Economic planning strategies and issues: early phase; the 1970s and 1980, Policies since 1991, Exim policy, structure of tariffs and restrictions, currency depreciation and convertibility, Export Promotion Zones

Unit IV

Experience of Select Developing Countries: Analysis of the trade strategy and the policy framework in two select large countries and comparison with India, Impact of trade on growth, agriculture, inequality, poverty, and other developmental indicators Case Studies on Trade Strategies of Emerging Economies-China and ASEAN (Association of South East Asian Nations).

Recommended Books / Suggested Readings:

1. Tendulkar and Srinivasan: *Reintegrating India with the World Economy*, Pearson.
2. Connor, David E. O' (2006). *Encyclopedia of the Global Economy: A guide for students and researchers*. New Delhi: Academic Foundation
3. The Trade Game: *Negotiation trends at WTO and concerns of developing countries*, 2006. New Delhi :Academic Foundation
4. Krugman, Obstfeld and Melitz: *International Economics*. (8th ed.). Pearson Education
5. www.wto.org

BBA 552: GLOBAL BUSINESS ENVIRONMENT

Credits: 6

LTP 510

Course Description: The course aims to acquaint with the present economic environment in India and abroad and understand the various issues involved in the macro management of the economy.

The course includes introduction to economic environment, macro variables and foreign trade policies.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be acquainted with the present economic environment in India and abroad.

CO2: Understand the various issues involved in the macro management of the economy.

CO3: Have a solid understanding of basic economic theory underlying the importance of the transnational corporation, of international trade, and of competitiveness

CO4: Understand the concept of Structure of Indian Economy and its growth.

Course Content:

Unit I

Introduction, Concept of Economic Environment; Nature and scope. Macro variables: Income, Employment, Money Supply, Price Level, Interest rates, Saving and Investment. Movement and Interrelationship between different variables. Trends in Macro variables in India

Unit II

Institutional Framework of Economic Environment: Role of state; State Vs Markets. Fiscal Policy; Concept & Implications. Monetary Policy; Concept & Implications. Commercial Policy; Concept & Implications

Unit III

Structure of Indian Economy: Growth Strategy in plans. Industrial Policy. Public sector & Private sector Monetary Policy. Fiscal Policy. Infrastructure Development. Issues in Indian Economy: Poverty, Unemployment, Regional Dimensions, Productivity & Modernisation, Environment & Sustainable Development, Human Resource Development

Unit IV

India's Industrialization Strategy and International Trade: Review of Economic planning strategies and issues: early phase; the 1970s and 1980, Policies since 1991, Exim policy, structure of tariffs and restrictions, currency depreciation and convertibility, Export Promotion Zones

Unit IV

Open Economy Management. Balance of payments. Role of Foreign Trade & Policy. Role of Foreign Capital & Policy. Exchange Rate Policy and Exchange Controls. External Debt; International Linkages: Globalisation: Concept, Implications, Policy. Regional Integration: EU, etc. World Trade Organization. World Bank, IMF, etc. Other Emerging Economies: China, Brazil, Russia. Global Orientation of Indian Economy: Growth and evolution of Indian MNC's

Recommended Books / Suggested Readings:

1. The Indian Economy; *Problems and Prospects*. Edited by Bimal Jalan, Penguin
2. V.K.Puri: *Indian Economy*, Himalaya Publishing House

BBA 553: TRANSNATIONAL AND CROSS CULTURAL MARKETING

Credits: 6

LTP 510

Course Description: This course aims to equip students with study of marketing concepts in transnational and cross cultural environment.

The course includes the study of social and cultural factors at global level, developing a global vision through market research estimating market demand, pricing and packaging at global level.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Understand the impact the cultural differences have on global marketing.

CO2: Be aware with methods of price decisions in international market.

CO3: Recognize the business challenges of globalization and the importance of adopting globally integrated marketing strategies.

CO4: Identify the external macro-environmental forces - socio-cultural, politico-economic, legal and technological, and assess their cumulative influence on business.

Course Content:

Unit I

Global Marketing, the scope and challenge of international marketing, the Global Manager, importance of Global Markets, development of Global marketing. Cultural and social forces, definition of culture, cultural values, language and communication. Cultural differences. impact of social and cultural environment on marketing industrial and consumer products.

Unit II

Developing a global vision through marketing research. Scope of international marketing research. Problems: Collecting primary data, Use & non-availability of secondary data. Multicultural research-Research on internet. Estimating market demand, problems in analyzing and interpreting research information. Responsibility for conducting marketing research, communicating with decision makers

Unit III

Outsourcing Research, developing a Global Information System, Global Product Strategies, Product Design, Packaging and Labeling, Warranty and Service Policies, New Product Development, Global Strategies for Services & Brands, Marketing Services including Social Marketing.

Unit IV

Pricing decisions: Global Pricing Framework, Pricing Basics, Marginal Cost Pricing and its importance, Transfer Pricing, Counter trade, Systems Pricing, Pricing and Positioning, price quotation – preparation of quotations.

Promotion Decisions: Promotions – international advertising – sales promotion in international markets – international advertising – direct mailing – personal selling – exhibition – generic promotions in international marketing

Recommended Books / Suggested Readings:

1. Cateora, Philip R. & Graham, John L.: *International Marketing*, Tata McGraw Hill.
2. Cherunillam, Francis: *International Marketing*, Himalaya Publishing House
3. JJ Shaw & SakOnkvisit: *International Marketing- Analysis and Strategies*, Prentice Hall India.
4. Warren J. Keega: *Global Marketing Management*, Prentice Hall India

BBA 651: INTERNATIONAL DISTRIBUTION & SUPPLY CHAIN MANAGEMENT

Credits: 6

LTP 510

Course Description: The course aims to equip students with the understanding about the growing recognition that the twin goals of cost reduction and service enhancement can be achieved through logistics and supply chain management at global level.

The course includes strategic issues in distribution and Supply Chain Management, logistics Network Design for Global Operations, performance Measurement and Evaluation in Global Logistics.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be familiarized with the essential elements of the Supply Chain management.

CO2: Be aware about Strategic issues in the International Supply Chain Management and logistics network configuration along with performance measurement.

CO3: Decide about channel of distribution for purpose of marketing.

CO4: Differentiate logistics network design and supply chain management.

CO5: Analyze the performance in functional integration and performance in sectoral integration global supply chains.

Course Content:

Unit I

Introduction to Supply Chain Management - Concepts, Objectives and functions of Supply Chain Management, Issues in Supply Chain Management; Managing networks and relationships; Sourcing Internationally, Subcontracting within an International Dimension, International Distribution Management: Types of Intermediaries, Channel Selection and Management.

Unit II

Strategic issues in Supply Chain – Strategic Partnership, Logistics Management: Concept, Objective and Scope, Transportation, Warehousing, Inventory Management, Packing & Unitization, Control & Communication, Role of Information Technology in Logistics, Logistics

Service Firms and Third Party Logistics, Logistics in Maximizing profitability and cash flow, 3PL (Third Party Logistics), 4PL (Fourth Party Logistics), Reverse Logistics.

Unit III

Logistics Network Design for Global Operations Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Tradeoffs Associated with each Approach, Mapping the different Approaches, Capacity Expansion Issues; Information Management for Global Logistics: Characteristics of Logistics Information and Telecommunication Systems, Capabilities and Limitations

Unit IV

Performance Measurement and Evaluation in Global Logistics: Operations and Logistics Control: Key Activities Performance Information, Measuring Performance in Functional Integration, Measuring Performance in Sectoral Integration Global Supply Chains and their societal, business, and cultural contexts and impacts.

Perspectives for business, social science, engineering and legal environment, Drivers for economic globalization (labor costs, resources, regulation, etc.), Influence on world and national economies, Design of Supply Chains.

Recommended Books / Suggested Readings:

1. Rushton, A., Croucher, P. and Peter Baker): *Handbook of Logistics and Distribution Management*, Kogan Page Pub
2. Christopher Martin: *Logistics and Supply Chain Management, Creating Value-adding Networks*, Pearson Education
3. Chopra Sunil and Peter Meindl: *Supply Chain Management*, Pearson Education
4. Ballou, R. H.: *Business Logistic Management*, Prentice Hall.
5. Bowersox, D. J., David, J & Cooper: *Supply Chain Logistics Management*. McGraw Hill
6. Alan Harrison, Remko Van Hook: *Logistics Management and Strategy-Competing Through the Supply Chain*, Pearson Education.

BBA 652: INTERNATIONAL ACCOUNTING AND REPORTING SYSTEM

Credits: 6

LTP 510

Course Description: The course aims to equip the students with competencies of various practices in the International Accounting and reporting Systems. A comparative perspective of the accounting standards and practices across the different countries is the focus of the study.

The course includes: Global accounting standard, International Accounting Standard Committee (IASC), International Financial Reporting Standards (IFRS), A Comparative Perspective of Accounting

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Explain and recognize elements of financial statements and record transactions using double entry system.

CO2: Prepare and critically analyses financial statements.

CO3: Apply accounting concepts, techniques and analytical skills at an advanced level

CO4: Skills will be developed among students and competencies of various practices in the International Accounting and Reporting Systems.

Course Content:

Unit I

Global accounting standard: Meaning, needs, benefits of accounting standards, types of accounting standards, Argument for and against Global accounting standards, Concept of Harmonization and Convergence, Obstacles in Harmonization and Convergence, Suggestions for increased convergence and harmonization

Unit II

International Accounting Standard Committee (IASC): Objectives, Working, Composition of IASC, Reasons of Failure of IASC, IAS-I (Presentation of Financial Statements), Process of developing International Accounting Standards. International Accounting Standard Board (IASB): Creation of IASB, Organizational Structure, Standard Setting Procedures, enforcement powers of IASB and Achievements of IASB

Unit III

International Financial Reporting Standards (IFRS): Main feature, Uses and objectives of IFRS, IFRS issued by IASB, Principle based vs. Rule based standards, Fair Value Accounting (FVA), Public sector and IFRS.

Unit IV

A Comparative Perspective of Accounting: Accounting Standards & Practices in Europe, USA, Asia and UK, Reporting & Disclosure Practices across countries, Global Accounting Standards and International Convergence

Recommended Books / Suggested Readings:

1. Frederick, D.S. Choi and G. Mueller: *International Accounting*, Englewood Cliffs. Prentice Hall
2. Radebaugh, Lee H., Gray, Sidney J. & Black, Ervin L.: *International Accounting and Multinational Enterprises*, Wiley Publications
3. Miller Paul B.W and Bahnsen, Paul R.: *Quality Financial Reporting*, Tata McGraw- Hill.
4. Evans, Thomas G., Taylor, Martin E. and Holzman Oscar: *International Accounting and Reporting*. New York: Macmillan Publishing Company.
5. Rathore, Shirin: *International Accounting*, Prentice Hall of India

BBA 653: MULTINATIONAL BUSINESS FINANCE

Credits: 6

LTP 510

Course Description: The course aims to equip the students with International Monetary System and Financial Institutions. They will understand the Functioning of the Foreign Exchange Markets and Financial Management of a multinational firm. This course helps them to apply the fundamental concepts and tools of finance.

The course includes: Introduction to Multinational Business Finance, International monetary system, Foreign exchange market, Financial management of multinational firm and payment systems.

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Be familiarize with International Monetary System and Financial institutions.

CO2: Be aware of International Monetary System and with various financial institutions.

CO3: Identify risk relating to exchange rate fluctuations and develop strategies to deal with them.

CO4: Identify and appraise investment opportunities in the international environment.

Course Content:

Unit I

Multinational Business Finance – MNCs (Multinational Corporations) and transnational corporations, Difference between domestic and International financial management, Motivations for International finance. International Monetary System - The Gold standard, The Bretton Woods system, the flexible exchange, alternative exchange rate system, the European monetary system, Euro and its implications for Indian banking, International Financial Institutions – International Monetary Fund (IMF), Asian Development Bank (ADB), International Bank for Reconstruction and Development (IBRD), Bank for International Settlement (BIS) and Organization for Economic Cooperation and Development (OECD).

Unit II

The Foreign Exchange Markets: Introduction, types: Global and Domestic market, spot market and forward market; rates: direct and indirect quotations, bid-ask spread; Functions of the Foreign Exchange Markets; determination of forward premiums and discounts, interest arbitrage – covered interest arbitrage and interest parity theory – forecasting of foreign exchange rates.

Unit III

Financial management of the Multinational Firm – Cost of Capital and Capital Structure of a Multinational Firm – determining capital structure components, Cost of capital for MNCs (Multinational Corporations) and Domestic Firms, Multinational capital budgeting – Problems and issues in foreign investment analysis.

Unit IV

Payment Systems: Payment terms and financing international trade, international flow of funds and portfolio investment in India, FDI (Foreign Direct Investment) vs. FII (Foreign Institutional Investors), investment strategies of FIIs in India, FIIs and volatility, impact of FIIs investment on stock markets and public policy. Netting (with numericals), pooling, leading and lagging as international payment settlement.

Recommended Books / Suggested Readings:

1. Shapiro, Allen C. (1995). *Multinational Financial Management*, Prentice Hall India.
2. Eiteman, David K. Stonehill, Arthur I., and Moffett, Michael H. (2001). *Multinational Business Finance (9th ed.)*. Addison Wesley, New York.
3. Buckley, A. (2004). *Multinational Finance (5th ed.)*. Pearson Education.
4. Vij, Madhu (2010). *International Financial Management (3rd ed.)*. Excel Books, N3.
5. Levi, Maurice (1996), *International Finance*, McGraw Hill Inc., (4th ed.). New York, New Delhi.
6. Madura, J. (2009). *International Financial Management (10th ed.)*. New Delhi, Cengage Learning.

BBA 654: INTERNATIONAL JOINT VENTURES, MERGERS AND ACQUISITIONS

Credits: 6

LTP 510

Course Description: This course is designed to provide an understanding of the essential elements of Joint Ventures, Mergers and Acquisitions with the basic methods of valuation, post-merger valuation, methods of payment and financing options at global level. Study the role of international alliances, mergers and acquisitions in contemporary international business. Compare international alliances, mergers and acquisitions with other ways of company's growth and understand the main features and types of international alliances.

This course includes Joint Ventures, Mergers and Acquisitions, Demerger, Deal Valuation and Evaluation

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Identify the key issues and concepts of mergers and acquisitions.

CO2: Understand the major strategies that underlie most M&A transactions.

CO3: Examine the necessary conditions for value to be created.

CO4: Assess various case studies to analyze valuation strategies, pre and post-merger issues and Challenges

Course Content:

Unit I

Joint Ventures: Concept & Meaning of Joint Ventures, Need & Types of Joint Ventures, Structures & Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joint ventures

Unit II

Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross culture and taxation issues in cross-border M&A. Analysis of Post-Merger Performance

Unit III

Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts

Unit IV

Deal Valuation and Evaluation: Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, valuation under takeover regulation, valuation for slump sale, cost-benefit analysis and swap ratio determination
Post-Merger Evaluation: Financial Evaluation of Mergers & Acquisitions, Impact on shareholders' Wealth; Methods of payment and financing options in mergers & acquisitions, financing decision, Merger, Acquisition and Competition law 2002, SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover.

Recommended Books / Suggested Readings:

1. Weston, Fred; Chung, Kwang S. & Siu, Jon A.: *Takeovers, Restructuring and Corporate Governance*, (2nd ed.). Pearson Education
2. Gupta, Manju (2010): *Contemporary Issues in Mergers and Acquisitions*. Himalaya Publishing
3. Sundarshanam (2006); *Creating Value from Mergers and Acquisitions*, (1st ed.) Pearson Education
4. Ramanujan. S. (1999); *Mergers: The New Dimensions for Corporate Restructuring*, McGraw Hill
5. Narayankar, Ravi, (2013): *Merger and Acquisitions Corporate Restructuring, Strategy and Practices*, (2nd ed.). International Book House Pvt. Ltd.

ATM 001: ANALYTICAL TOOLS FOR MANAGERS

Credits: 6

LTP 510

Course Description: In order to deliver optimum knowledge regarding the creation of the spreadsheets in Excel for various managerial purposes, the teaching method would include a mix of Faculty-Led Discussion, In Class participation through simulations and assessment. The learning approach will focus on delivering the subject with utmost clarity and providing a complete understanding for creating spreadsheets using different tools available in the toolbar

Course Outcomes (CLO):

Upon successful completion of the course, the students should be able to:

CO1: Define the importance of using spreadsheets from managerial perspective.

CO2: Format the worksheets by using variety of techniques

CO3: Implement the formulas as per the requirement

CO4: Create or modify the charts for representing the data in a visual format.

CO5: Apply data analytical formulas like VLookup, HLookup, Count, Sum, Subtotal, and

Creating Formulas for Financial Applications

Course Content:

Unit I

Ref	Module	Title
1	Module 1: Introduction to Google Sheets	Getting Started; Understanding Application Window & Workbook Window; Why Google Sheets-Advantages of Google Sheets
		Managing Data in Google Sheets and Understanding the Worksheets: Data Entry and Editing, Defining Cells and Ranges, Opening & Closing Worksheets, Inserting & Deleting Worksheets, Formatting with Worksheets, Protecting the Worksheets
2	Module 2: Ribbon Components in Sheets	Home Tab: Clipboard, Font, Alignment, Number, Styles, Cells, Editing
		Insert Tab: Tables, Images, Drawings, Charts, Sparklines, Headers and Footers, Links, Text,
		Format: Text, Photography styles, Align and Intend, Line Spacing, Header and Footer, Table

		Tools Tab: Spell Checker, Word Count, Compare Documents, Linked Objects
		Starring a Document, Activity Dashboard, Comment and Comment History, Share
3	Module 3: Mathematical & Time Functions	Mathematical Functions: SUM, SUMIF, SUMIFS, COUNT, COUNTIF, COUNTIFS, AVERAGE, AVERAGEIF, MAX, MIN, MEDIAN, MODE, STANDARD DEVIATION, TRANSPOSE, DATE, DAY, TIME, NOW, TODAY
		Date & Time Functions: DATE, DAY, TIME, NOW, TODAY
4	Module 4: Logical & other Functions	Logical Functions: IF, AND, OR, NOT, NESTED IF
		Other Important Functions: VLOOKUP, INDEX, MATCH, TABLE, IMPORTRANGE; Data Formatting; Applying Data Filters; Sorting Data
5	Module 5: Logical & other Functions	Overview, Types of Charts, Layouts & Styles, Other Chart Options, Similarity

Unit II

Ref		Title
1	Unit/Module 1: Introduction to Lookup Functions	<ul style="list-style-type: none"> ● Concepts to be covered: Problem Solving & Critical Thinking ● Video Tutorial: Techniques – Problem Solving & Critical Thinking ● Discussion: General Problem Solving approaches & framework ● Activity: Critical thinking based quizzes – This will help the students learn the ● Importance of critical thinking & help them in good decision making. Debrief: Understanding the application of Critical Thinking & Problem Solving techniques in relevant situations.
		<ul style="list-style-type: none"> ● Understanding Lookup Functions ● CHOOSE Function ● Understanding of CHOOSE by using various examples ● VLOOKUP ● Understanding of VLOOKUP by using various examples ● Using VLOOKUP for Exact Matches ● HLOOKUP ● Understanding of HLOOKUP by using various examples ● VLOOKUP special conditions and Variations ● INDEX and MATCH Function ● Understanding of INDEX and MATCH by using various examples ● Introduction to XLOOKUP (Office 365) Worksheet

2	Unit/Module 2:	<ul style="list-style-type: none"> ● What is a Pivot Table?
	Introduction to Pivot Table	<ul style="list-style-type: none"> ● Inserting a Pivot Table ● Elements in a Pivot Table ● Creating a PivotTable from a Data Range ● Building a PivotTable Report ● Creating Pivot Charts ● Practice Data sets – Case Studies ● Dashboards using PIVOT Table /Slicer/Timeline ● Advanced Features and Customization of Pivot table <p>Worksheets</p> <ul style="list-style-type: none"> ● Concepts to be covered: How to handle large data, Analysis of large data in multiple variations ● Discussion: Importance of handling Large data & its impact on operations ● Activity: Puzzles (re-organize, sort & summarize) – Puzzle with dis-organized numbers which need to be arranged in the correct format. Steps taken must be limited. ● Make the student understand the importance of using the right sequence to get the expected results. <p>3 Unit/Module 3: What-If Analysis</p> <ul style="list-style-type: none"> ● Understanding What-If Analysis using examples ● Create Different Scenarios ● Goal Seek ● Data Table - One Variable Data Table - Two Variable Data Table
3	Unit/Module 3: What-If Analysis	Worksheets
		<ul style="list-style-type: none"> ● Concepts to be covered: 5 Why Analysis ● Video Tutorial: The 5 Whys Explained - Root Cause Analysis ● Discussion: Understand the Root Cause Analysis ● Activity: Scenario based case studies (probability, goal & results) – Situations like work not done on time, Escalations not handled well, etc ● Debrief: Understanding the importance of Root Cause Analysis

4	Unit/Module 4: Basic Financial Functions:	<ul style="list-style-type: none"> ● PMT (rate, Interest, principal, EMI Calculator) ● Loans with Different Durations ● Investment and Annuity ● Net Present Value ● IRR ● Depreciation ● Profit Margin ● Loan Amortization Scheduling using Excel ● Worksheets
5	Unit/Module 5: Conditional Formatting	<p>Concepts to be covered: Data presentation to managers, gap identification</p> <p>Discussion: Importance of instructions / rules</p> <p>Activity: Case study (Data presentation) – Students are made in groups and different types of data are shared with each group. Students must present the data & interpret it based on the variables & expected outcome of the case.</p> <p>Debrief: Understanding the importance of interpreting data. Data storytelling.</p> <ul style="list-style-type: none"> ● Highlight cells rules ● Top/bottom rules ● Data Bars ● Color Scales ● Icon Sets ● New Rule

Suggested Readings:

1. Textbook - Nancy Muir. Teach Yourself VISUALLY Excel 2007, Visual; 1 edition, ISBN-10: 0470045957 Stephen James Nelson, Excel Data Analysis for Dummies ,1st edition, ISBN-10: 047004599X
2. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House, New Delhi
3. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, BPB, Publication.
4. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book, New Delhi
5. V. Rajaraman, *Introduction to Information Technology*, PHI. New Delhi
6. R. Hunt, J. Shelley, *Computers and Commonsense*, Prentice Hall of India New Delhi
7. Leon, M. Leon, *Fundamentals of Information Technology*, Leon Vikas, (4) Software