

BENGALURU NORTH UNIVERSITY

Tamaka, Kolar – 563 103.



Curriculum, Credits Structure and Syllabus under SEP
for BBA Under-Graduate Programme of
BBA (General), 2026-27

BOS IN MANAGEMENT (UG)
BENGALURU NORTH UNIVERSITY



BENGALURU NORTH UNIVERSITY

TAMAKA, KOLAR – 563 103

Curriculum/Syllabus
for
Undergraduate Program
Bachelor of Business Administration

Choice Based Credit System
As per State Education Policy- Karnataka

Faculty of Commerce
(With Effect from Academic Year 2024-25)



BENGALURU NORTH UNIVERSITY
Tamaka, Sri Devraj Urs Extension, Kolar - 563 103

DEPARTMENT OF MANAGEMENT



Chairman, BoS

Dr. K S Sailaja

M.Com, MBA, PhD.

*Professor, Department of Commerce,
Government First Grade College, Kolar*

BBA (General)

Syllabus Framed as per the State Educational Policy – 2024, Karnataka
w.e.f. Academic Year - 2024-25 and onwards



BENGALURU NORTH UNIVERSITY

**Scheme of Teaching, Evaluation and Curriculum to be introduced
from the**

Academic Year 2024-25

Based on

State Education Policy – 2024

for

Three Year Undergraduate Program

Bachelor of Business Administration

(SEP–SEMESTER SCHEME)

A. Regulations

B. Course Matrix

C. Curriculum of Courses

Chairperson, BoS

Dr. K S Sailaja

Professor, Department of Commerce, GFGC, Kolar

DEPARTMENT OF MANAGEMENT

Tamaka, Sri Devaraj Urs Extension

Kolar -563 103

Dr. K S Sailaja

M.Com, MBA, PhD.

Professor, Department of Commerce, GFGC, Kolar

Chairperson, Board of Studies - Management, Bengaluru North University

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The BBA program is designed to equip students with the knowledge and skills essential for thriving in the fields of Business Administration. The BBA program provides a gateway to a plethora of opportunities in the fields of Accounting, Finance, Taxation, Marketing, Human Resources, Data Analytics, E-commerce, Retail, Logistics, Banking, Insurance and other allied areas. It also provides financial acumen and a versatile skill set that sets the tone for today's competitive, dynamic, and challenging world. The Board of Studies – Management, Bengaluru North University, has taken utmost care in framing the syllabus so that the students are given broad directions that meet their needs and ensure they are employable.

I, on behalf of the Members, Board of Studies – Management, Bengaluru North University, assure that proper care is taken while framing the syllabus and also to enhance critical, analytical, problem-solving, and creative thinking skills amongst students in the learning process.

At the outset, I extend my gratitude to the **Hon. Vice-Chancellor, Prof. B. K. Ravi**, for having faith in me and entrusting me with the responsibility of Chairperson, Board of Studies – Management, Bengaluru North University. His active involvement in the BoS meeting and continuous guidance at every stage greatly contributed to the successful development of this curriculum.

I take this opportunity to express my sincere gratitude to **Hon. Registrar (Administration), Sri. C. N. Sridhar, KAS (Super Time Scale)**, for his wholehearted cooperation and unwavering support throughout the syllabus framing process. His insightful guidance has been instrumental in shaping the curriculum and his emphasis on adhering strictly to the SEP norms ensured that academic standards were maintained at the highest level.

I also take this opportunity to thank **Hon. Registrar (Evaluation) Incharge, Dr. Kumuda D**, for her unconditional support and valuable guidance, which played a significant role in the successful completion of this task. Her expert advice in the Credit Framework and examination pattern design has been highly beneficial.

I whole-heartedly thank **Hon. Dean, Faculty of Commerce and Management, Bengaluru North University, Dr. Muralidhara S**, who has been a constant guiding force. His valuable suggestions, encouragement and contributions at every stage have been immensely helpful in completing this curriculum framework successfully.

I extend my fullest gratitude to all the Members of the Board of Studies for their sincere efforts in framing the syllabus. The main aim was to ensure critical thinking, problem- solving and decision-making, which are the three major graduate attributes. Every member contributed significantly and successfully completed the assigned task within the stipulated time. Their expertise, inputs, suggestions, and feedback were of immense help in framing the syllabus. I also thank all the support staff of Bengaluru North University for their support in the successful completion of the syllabus framing.

I once again thank each and every one for their invaluable time and service in their own possible way for the successful completion of the assigned task.

Dr. K S Sailaja
Chairperson, BoS - Management

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BENGALURU NORTH
UNIVERSITY

Tamaka, Kolar - 563103.

NO. BNU/BOS(UG)/BBA/2026

Date :05.05.2026

NOTIFICATION

Sub: Constitution of Board of Studies BBA, BBA(Aviation Management), BBA(Business Analytics), B.B.A(e-Commerce), BBA(Tourism & Hospitality Management) BBA (Tourism& Travel) and Bachelor of Tourism and Travel Management (BTTM) Bachelor of Business Administration (DIGITAL MARKETING-NEW COURSE) – reg.

Ref: Vice – Chancellor's approval, dated:-29.04.2026

The Board of Studies BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(e-Commerce), BBA(Tourism & Hospitality Management) BBA(Tourism& Travel) and Bachelor of Tourism and Travel Management (BTTM) **Bachelor of Business Administration (DIGITAL MARKETING)** UG for the year 2025-2026 (UG) is constituted under section 33 of the Karnataka State Universities Act 2000 and read with the existing statue 8.1 of Bangalore University statues, with the following members for a period of 3 year (or till they attain superannuation whichever is earlier) from the date of this notification.

1	Dr. K S Sailaja Professor of Commerce, Government First Grade College, Kolar	Chairperson
2	Prof. Lawrence Prasanna, Associate Professor of Commerce, Govt. First Grade College, Mulbagal.	Member
3	Dr. Lakshmi S Professor of Commerce, Govt. First Grade College, Bangarpet.	Member
4	Dr. Amruthamma R, Associate Professor of Commerce, Govt. First Grade College, Hosakote.	Member
5	Dr. Rajini T V, Associate Professor of Commerce, Govt. First Grade College, Varthur.	Member
6	Dr. Nirmala Sumithra, Associate Professor of Commerce, Govt. First Grade College, Bangaru Thirupathi	Member

7	Dr. Zabiulla, Asst. Professor of Management, Govt. First Grade College, Gowribidanuru.	Member
8	G K Ramesh, Associate Professor of Commerce, Govt. First Grade College, Gowribidanuru.	Member
9.	Dr. Mala K S, Associate Professor of Commerce, Govt. First Grade College, Vemagal.	Member
10.	Dr. Kausar Unnisa, Associate Professor of Commerce, Govt. First Grade College, Bangarpet.	Member
11	Prof. Mahesha R Assistant Professor of Tourism, Govt. First Grade College, KOLAR.	Member
12	Smt. Padmavathi Indaragi Assistant Professor of Management, Govt. First Grade College, Devanahalli.	Member
13	Dr. Vajjala Neelaveni Assistant Professor of Management, Govt. First Grade College, K R Puram.	Member
14	Smt. Shrividya Santhosh, Assistant Professor of Management, Kairalee Nikethan Golden Jubilee Degree College, Indiranagar Bengaluru	Member
15	Shashikala R Associate professor of commerce Government First Grade College Mulbagal	Member
16	Smt. Sindu Akhilesh, Assistant Professor of Management, New Horizon College, Kasturi Nagar Bengaluru.	Member
17	Dr. Shivani Nigam, Assistant Professor of Management New Horizon College, Marathahalli, Bengaluru.	Member
18	Dr. Yathiraju K, Assistant Professor of Management, Govt. First Grade College, Hosakote.	Member
19	Dr. Thomas Mathew. Head of the Department, Army Institute of Hotel Management, Kothanur P.O Bangalore-560077	Member
20	Dr. Mamatha S, Associate Professor, Department of Commerce & Management, New Horizon College, Kasturi Nagar Bengaluru.	Member

21	Prof. Sandhya V, Associate Professor, Department of Commerce & Management, Sri Bhagawan Mahaveer Jain College, KGF.	Member
22	Prof. Ayesha Sultana, Assistant Professor of Commerce, Government First Grade College, Kolar.	Member
23	Prof. Geetha Viswanathan, Principal, Ebenezer Group of Institutions, Kothanur, Bengaluru.	Member
24	Sri. Manjunatha Y, Assistant Professor of Commerce & Management, SDC Degree and PG College, Kolar.	Member
25	Dr. Suhasini R, Faculty Member, Department of Management, Don Bosco College, TC Palya, Bengaluru.	Member
26	Prof. Amala Sen, Associate Professor of Aviation, Koshish Institute of Management Studies, Bengaluru.	Member
27	Dr. Sivakami V Assistant Professor of Travel & Tourism, Mount Carmel College College, Bengaluru.	Member (External)
28	Amalan E, Faculty Member, Department of Tourism & Travel Management, KLE Society's Nijalingappa College, Bengaluru.	Member (External)
29	Dr. Siddalingappa, Associate Professor of Tourism & Travel Management, St. Claret College, Autonomous Bengaluru.	Member (External)
30	CS Hemanth, Practicing Company Secretary,	Corporate Representative Member

The Chairperson and members are requested to serve in the committee and extend your cooperation.

BY ORDER



REGISTRAR

Registrar

**Bengaluru North University
Tamaka, Kolar, Karnataka-563 103.**

Copy to:

1. The Chairperson and Members of Board of Studies.
2. P.S. to Vice - Chancellor, Bengaluru North University, Tamaka, Kolar.
3. The Registrar (Evl), Bengaluru North University, Tamaka, Kolar.
4. Finance Officer, Bengaluru North University, Tamaka, Kolar.
5. Guard File.

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BENGALURU NORTH UNIVERSITY

Department of Management

COMPOSITION OF BOARD OF STUDIES

For the Structuring of Curriculum as per State Education Policy 2024

BBA, BBA(Aviation Management), BBA(Business Analytics), BBA(e-Commerce), BBA(Tourism and Hospitality Management), BBA(Tourism and Travel Management), BBA (Digital Marketing), Bachelor of Tourism and Travel Management



CHAIRPERSON
Dr.K S Sailaja

Professor of Commerce, Government First Grade College, Kolar

MEMBERS



Prof. Lawrence Prasanna

*Associate Professor of Commerce,
Government First Grade College,
Mulbagal*



Dr. Lakshmi S

*Professor of Commerce,
Government First Grade College,
Malur*



Dr. Amruthamma R

*Associate Professor of Commerce,
Government First Grade College,
Hoskote*



Dr. Rajini T V

*Associate Professor of Commerce,
Government First Grade College,
Varthur*



Dr. Nirmala Sumithra

*Associate Professor of Commerce,
Government First Grade College,
Bangaru Thirupathi*



Dr. Zabiulla

*Asst. Professor of Management,
Government First Grade College,
Gauribidanur*



Ramesh G K

*Associate Professor of Commerce,
Government First Grade College,
Gauribidanur*



Dr. Mala K S

*Associate Professor of Commerce,
Government First Grade College,
Vemagal*



Dr. Kausar Unnisa

*Associate Professor of Commerce,
Government First Grade College,
Bangarapet*



Mr. Mahesha R

*Assistant Professor & HoD of
Tourism, Government First Grade
College, Kolar*



Padmavati Indargi

*Assistant Professor of Management,
Government First Grade College,
Devanahalli*



Dr. Vajjala Neelaveni

*Assistant Professor of Management,
Government First Grade College,
K R Puram*



Shri Vidya Santhosh

Assistant Professor of
Management, KNGJ Degree
College, Bengaluru



Prof. Shashikala R.

Assistant Professor of Commerce,
Government First Grade College,
Mulbagal



Sindu Akilesh

Assistant Professor of Management,
New Horizon College Kasturinagar,
Bengaluru



Dr. Shivani Nigam

Senior Assistant Professor of
Management, New Horizon College,
Marathahalli, Bengaluru



Dr. Yathiraju K

Assistant Professor of
Management, Government First
Grade College, Hosakote



Dr. Thomas Mathew

Head of the Department, Army
Institute of Hotel Management,
Kothanur P.O, Bangalore



Dr. Mamatha S

Associate Professor, of Commerce,
New Horizon College, Kasturinagar,
Bengaluru



Sandhya V

Associate Professor,
Department of Commerce &
Management, SBMJC, KGF



Ayesha Sultana

Assistant Professor of Commerce,
Government First Grade College,
Kolar



Prof. Geetha Vishwanathan

Principal, Ebenezer Group of
Institutions, Kothanur, Bengaluru.



Manjunatha Y

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SDC Degree & PG College, Kolar



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HOD, Department of Management,
Don Bosco College, TC Palya,
Bengaluru



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Associate Professor of
Aviation, Koshys Institute of
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Bengaluru



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Assistant Professor, KLE Society's
Nijaingappa College, Bengaluru



Dr. Siddalingappa

Associate Professor of Travel &
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(Autonomous), Bengaluru



BENGALURU UNORTH UNIVERSITY

Tamaka, Sri Devaraj Urs Extension, Kolar- 563103

BACHELOR OF BUSINESS ADMINISTRATION (REGULAR)

2024-25 Onwards

REGULATIONS PERTAINING TO BBA (REGULAR) DEGREE **(State Education Policy 2024 Scheme)**

1. INTRODUCTION

The BBA (Regular) Degree curriculum framework is designed to provide a comprehensive understanding of emerging career opportunities, aligned with evolving industrial and societal needs. Updated to reflect students' aspirations, the course offers specializations in accounting, finance, marketing, human resources, and business analytics, guiding students toward careers in these domains. Core subjects have been revised to include recent advancements and techniques, enhancing learners' skills across various business functions.

The curriculum incorporates problem-based learning to deepen understanding of administration and management in business, and industry. The syllabus under SEP-2024 is expected to enhance the level of understanding among students and maintain the high standards of graduate program offered to the student community. Efforts have been made to integrate recent technology and MOOCs, enriching the teaching and learning process.

The primary objective of the graduate program is to enhance students' subject knowledge and develop their critical thinking skills, enabling them to address issues in industry and other business sectors effectively.

2. OBJECTIVES OF THE BBA (REGULAR) DEGREE

The BBA (Regular) degree is designed to provide students with a comprehensive understanding of business fundamentals while developing specialized skills relevant to various business functions. The program aims to prepare students for diverse careers and leadership positions in the business world. Specifically, the objectives include:

- a) To provide insight into the areas of Accounting, Finance, Marketing, Human Resource Management, Taxation, and contemporary developments in Business Management.
- b) To prepare students for careers in various management roles while keeping them informed about the latest advancements in the field of management.
- c) To foster entrepreneurship by equipping students with the necessary skills and knowledge to start and manage a business.
- d) To develop committed managers with strong ethical standards and values.
- e) To enable students to apply management theories and practices effectively to solve business problems.
- f) To promote ethical and value-based leadership abilities among students.

- g) To prepare students for the evolving job market, focusing on the skills needed for future work environments.
- h) To enable students to demonstrate the use of appropriate techniques to effectively manage business challenges.
- i) To encourage analytical and critical thinking abilities for sound business decision-making.
- j) To enhance personal and executive skills, improving decision-making efficiency and strengthening problem detection, analysis, and resolution skills.
- k) To develop global middle-level managers capable of addressing and solving real-time operational issues in management.
- l) To cultivate business leaders with a focus on social responsibility and ecological sustainability.

3. PROGRAM OUTCOMES

- a) To conceptualize and appreciate theoretical knowledge of the management domain.
- b) To appreciate the importance of effective communication skills in presenting opinions and ideas.
- c) To nurture an ability to articulate a business environment.
- d) To identify a problem with the help of data and logical thinking.
- e) To describe the theoretical domain knowledge along with the managerial skills.
- f) To be an effective communicator to present opinions and ideas based on critical thinking, analysis, and logical reasoning.
- g) To learn and demonstrate professional conduct.
- h) To appreciate the importance of group work culture.
- i) To develop an ability for innovation and creative thinking.
- j) To exhibit factual and theoretical knowledge of management in general and business in particular.
- k) To recognize their role as a manager, entrepreneur and a leader in business management.
- l) To conduct and demonstrate professional and ethical behaviour.

4. GRADUATE ATTRIBUTES

The graduate attributes are the outline of the expected course learning outcomes mentioned at the beginning of each course. The characteristic attributes that a graduate will be able to demonstrate through learning various courses in BBA are listed below:

Disciplinary Knowledge:

- Capability of executing comprehensive knowledge and understanding of one or more disciplines that form part of management.

Communication Skills:

- Ability to communicate long-standing, unsolved problems in management.
- Ability to show the importance of management as a precursor to various market developments since the beginning of civilization.

Critical Thinking:

- Ability to engage in reflective and independent thinking by understanding the concepts in every area of business administration.

- Ability to examine the results and apply them to various problems appearing in different branches of business administration.

Problem Solving:

- Capability to reduce a business problem and apply the classroom learning into practice to offer a solution for the same.
- Capabilities to analyze and synthesize data and derive inferences for valid conclusions.
- Able to comprehend solutions to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, Taxation, and so on.

Research-Related Skills:

- Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic.
- Ability to identify the developments in various branches of business administration.

Information and Communication Technology (ICT) / Digital Literacy:

- Capability to use various ICT tools (like spreadsheets) for exploring, analyzing, and utilizing the information for business purposes.

Self-Directed Learning:

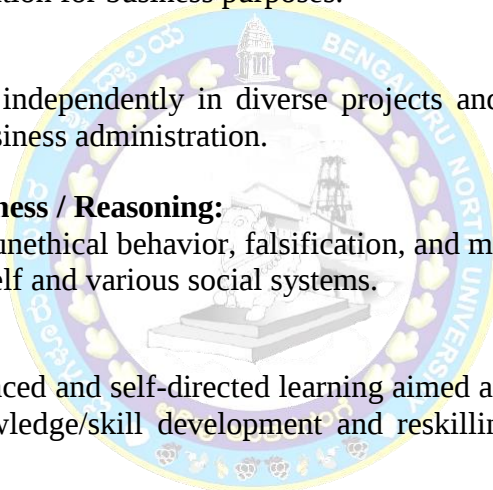
- Capability to work independently in diverse projects and ensure detailed study of various facets of business administration.

Moral and Ethical Awareness / Reasoning:

- Ability to ascertain unethical behavior, falsification, and manipulation of information.
- Ability to manage self and various social systems.

Life-Long Learning:

- Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of business administration.

**5. ELIGIBILITY FOR ADMISSION**

Candidates who have completed two years Pre-University Course of Karnataka State or its equivalent as notified by the University from time to time are eligible to seek admission for this course.

6. DURATION OF THE PROGRAMME

The duration of the programme is three (03) years consisting of six semesters.

7. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English.

8. ATTENDANCE

- For the purpose of calculating attendance, each semester shall be taken as a unit.

- A student shall be considered to have satisfied the requirement of attendance for the semester if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- A student who fails to satisfy the above condition shall not be permitted to take the University examination.

9. TEACHING AND EVALUATION

MBA and M.Com graduates with B.Com, BBA, BBM or BBS as basic degrees from a recognized University are only eligible to teach and to evaluate the courses (except Languages, Constitutional and Moral Values, and Environmental Studies) mentioned in this regulation. Subjects like Soft Skills for Managers, Business Mathematics and Computer Skills for Managers shall be taught by Management Faculty only.

Languages, Constitutional and Moral Values, and Environmental Studies shall be taught by the postgraduates as recognized by the respective Board of Studies.

10. RECORD MAINTENANCE AND SUBMISSION

- Every college is required to establish an Innovative Business Lab / Computer Lab to enable students to gain practical knowledge of business activities and online learning.
- In every semester, the student should keep a record book for each course in which skill development activities must be written. The record has to be submitted to the concerned faculty.
- The Board of Examiners (BOE) is authorized to make random surprise visits to the colleges and verify record books and the internal marks awarded.

11. GUIDELINES FOR CONTINUOUS INTERNAL EVALUATION (CIE) AND SEMESTER END EXAMINATION (SEE)

- The CIE and SEE will carry 20% and 80% weightage respectively, enabling the course to be evaluated for a total of 100 marks, irrespective of its credit value.
- The evaluation system of the course is comprehensive and continuous throughout the entire duration of the semester.

Sl. No.	Parameters for the Evaluation	Marks
	CONTINUOUS INTERNAL EVALUATION (CIE)–(A+B)	
A	Continuous & Comprehensive Evaluation(CCE)	10 Marks
B	Internal Assessment Tests (IAT)	10 Marks
	TOTAL OF CIE (A+B)	20 Marks
C	Semester End Examination(SEE)	80 Marks
	TOTAL OF CIE AND SEE(A+B +C)	100 Marks

A. Continuous & Comprehensive Evaluation (CCE):

The CCE will carry a maximum of 10% weightage (10 marks) of the total marks for a course. The faculty member shall ensure that each student maintains a Record Book for Skill Development Activities, for which 5 marks are to be awarded.

The remaining 5 marks should be assessed using any one of the following methods:

Assessment Methods:

- Individual Assignments

- Seminars / Classroom Presentations / Quizzes
- Group Discussions / Classroom Discussion / Group Assignments
- Case Studies / Caselets
- Participatory & Industry-Integrated Learning / Field Visits
- Practical Activities / Problem-Solving Exercises
- Participation in Seminars / Academic Events / Symposia, etc.
- Mini Projects / Capstone Projects
- Any other academic activity

B. Internal Assessment Tests (IAT):

- The IAT will carry a maximum of 10% weightage (10 marks) of the total marks for a course.
- Under this component, two tests will have to be conducted in a semester for 20 marks each.
- The total score obtained from these tests will be proportionately scaled down to 10 marks.

12. APPEARANCE FOR THE EXAMINATION

- A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.

13. PATTERN OF QUESTION PAPER

SECTION-A 1,a,b,c,d,e,f,g	(Conceptual questions) Answer any FIVE out of seven sub-questions	(05X02=10Marks)
SECTION-B 2,3,4,5,6	(Application questions) Answer any THREE out of five questions	(03X06=18Marks)
SECTION-C 7,8,9,10, 11	(Analysis and understanding questions) Answer any THREE out of five questions	(03X14=42Marks)
SECTION-D 12	(Skill Development Question & Case Study) Answer any ONE out of two questions	(01X10=10Marks)
Total		80 Marks

13. INDUSTRIAL VISITS/ WORKSOPS AND EXPERT LECTURES

To ensure holistic development and industry readiness of students, the following activities are mandated as part of the academic curriculum:

- **Industrial / Field Visits:** At least one Industrial / Field Visit per semester shall be organised to provide students with practical exposure to industry operations, real-world applications of academic concepts and current technological trends.
- **Workshops:** Workshops shall be conducted every semester focusing on key employability skills such as resume writing, group discussions, personal interviews, communication skills and workplace etiquette aimed at enhancing students' career readiness.
- **Expert Lectures:** A minimum of **one expert lecture per semester** shall be organized, inviting professionals from industry or academia to share current trends, practical insights and domain-specific knowledge.

Notes:

- One Hour of Lecture is equal to 1 Credit (for Discipline Specific Core Courses)
- Two Hours of Practical is equal to 1 Credit

Acronyms:

- **L1** : Language 1 (Kannada or any other Indian Language)
- **L2** : Language 2 (English or any other Foreign Language)
- **DSC** : Discipline Specific Core (Course)
- **DSE** : Discipline Specific Elective
- **SEC** : Skill Enhancement Course
- **DSS** : Discipline Specific Specialization
- **CMV I & II** : Constitutional and Moral Values I & II
- **EVS** : Environmental Studies
- **EC & CC** : Extra-Curricular & Co-Curricular
- **CIE** : Continuous Internal Evaluation
- **SEE** : Semester End Examination
- **L+T+P** : Lecture + Tutorial + Practical
- **IAT** : Internal Assessment Test



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Activities (EC&CC): Sports/Yoga/Health &Wellness		
FOURTH SEMESTER BBA		
Course	Category of Course	Teaching hours Per week

Activities (EC&CC): Sports/Yoga/Health &Wellness		
FOURTH SEMESTER BBA		
Course	Category of Course	Teaching hours Per week

Activities (EC&CC): Sports/Yoga/Health &Wellness		
FOURTH SEMESTER BBA		
Course	Category of Course	Teaching hours Per week

Activities (EC&CC): Sports/Yoga/Health &Wellness		
FOURTH SEMESTER BBA		
Course	Category of Course	Teaching hours Per week

FIFTH SEMESTER BBA

SL No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 5.1	Management Accounting	DSC-15	4+0+0	3	80	20	100	4+0+0
2	BBA 5.2	Income Tax-I	DSC-16	4+0+0	3	80	20	100	4+0+0
3	BBA 5.3	Management Information System	DSC-17	4+0+0	3	80	20	100	4+0+0
4	BBA 5.4	Strategic Management	DSC-18	4+0+0	3	80	20	100	4+0+0
5	BBA 5.5	Elective(Paper-I)	DSS-1	3+0+0	3	80	20	100	3+0+0
6	BBA 5.6	Elective(Paper-II)	DSS-2	3+0+0	3	80	20	100	3+0+0
7	BBA 5.7	Business Research Methodology	CC	3+0+0	3	80	20	100	3+0+0
Sub-Total (E)								700	25

SIXTH SEMESTER BBA

Sl. No	Course Code	Title of the Course	Category of Course	Teaching hours Per week (L+T+P)	Exam Duration (Hours)	SEE	CIE	Total Marks	Credits
1	BBA 6.1	International Business	DSC-19	4+0+0	3	80	20	100	4+0+0
2	BBA 6.2	Security Analysis & Portfolio Management	DSC-20	4+0+0	3	80	20	100	4+0+0
3	BBA 6.3	Income Tax-II	DSC-21	4+0+0	3	80	20	100	4+0+0
4	BBA 6.4	Goods and Services Tax	DSC-22	4+0+0	3	80	20	100	4+0+0
5	BBA 6.5	Elective (Paper–III)	DSS-3	3+0+0	3	80	20	100	3+0+0
6	BBA 6.6	Elective (Paper–IV)	DSS-4	3+0+0	3	80	20	100	3+0+0
7	BBA 6.7	Project	CC	-	-	Project +Viva 80+20		100	3
Sub-Total (F)								700	25

ELECTIVE GROUPS

Elective Group	V SEMESTER		VISEMESTER	
	Code	Title of the Course	Code	Title of the Course
Finance	FN1	Advanced Financial Management	FN2	Corporate Restructuring & Valuation
Marketing	MK1	Consumer Behaviour	MK2	Digital Marketing
Human Resource Management	HR1	Employee Relationship Management	HR2	Performance and Compensation Management
Business Analytics	BA1	Fundamentals of Business Analytics	BA2	Data Analytics using R
International Business	IB1	Global Business Environment	IB2	International Marketing
Supply Chain Management	SCM1	Logistics and Supply Chain Management	SCM2	Sustainability and Green Supply Chain Management

Note: Dual specialization should be offered. Students have to choose TWO Elective Groups in the V Semester and continue with the same



Course Code	:	BBA 1.3		
Title of the Course	:	PRINCIPLES AND PRACTICES OF MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the concept, characteristics and importance of management. b) To learn the planning process and the steps involved in effective decision making. c) To comprehend the principles of organizing and the importance of staffing in management. d) To grasp the principles of direction and the process of effective communication. e) To understand the techniques of control and the principles of coordination in management.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand core management concepts and their application at different organizational levels. b) Describe the planning process and decision-making steps. c) Understand organizing principles and the staffing process. d) Comprehend the essentials of effective direction and communication. e) Identify principles of coordination and steps of effective control systems				
SYLLABUS				
UNIT – 1: INTRODUCTION TO MANAGEMENT				16 HOURS
Management: Definition, Nature and Significance of Management, Differences between Management and Administration, Levels of Management, Role of Managers, Functional Areas of Management; Management as a Science, an Art or a Profession, Functions of Management Principles of Management: Henri Fayol's Principles of Management, F W Taylor's Principles of Scientific Management, Contributions of Peter F Drucker to the field of Management				
UNIT – 2: PLANNING AND DECISION MAKING				8 HOURS
Planning: Meaning, Nature, Importance and Purposes of Planning, Types of Plans: Strategic, Tactical and Operational (Meaning only); Planning Process Decision Making: Meaning, Importance and Steps Involved in Decision Making, MBO and MBE (Meaning only)				
UNIT – 3: ORGANISING AND STAFFING				14 HOURS
Organising: Meaning and Purpose of Organising; Principles of Organizing; Delegation of Authority; Departmentation, Committees; Centralization versus Decentralization of Authority and Responsibility, Span of Control (Meaning Only) Staffing: Meaning, Nature and Importance, Staffing Process				
UNIT – 4: DIRECTING AND COMMUNICATING				14 HOURS
Direction: Meaning, Nature and Principles of Direction. Communication: Meaning, Importance of Communication, Communication Process, Types of Communication, Barriers to Communication, Steps to Overcome Communication Barriers				
UNIT – 5: CONTROLLING AND CO-ORDINATING				8 HOURS
Controlling: Meaning, Steps in Controlling, Essentials of a Sound Control System, Techniques of Control (To be discussed in brief). Coordination: Meaning, Importance and Principles of Co-ordination.				

SKILL DEVELOPMENT ACTIVITIES

1. You have been assigned a new project with tight deadlines. How would you plan and prioritize your tasks?
2. A team member is struggling with their assigned tasks. How would you approach delegation and provide support?
3. You notice frequent misunderstandings in team communications. What steps would you take to improve clarity and reduce barriers?
4. You are leading a team meeting, but some members are not participating actively. How would you direct and engage everyone effectively?
5. Your project is falling behind schedule. How would you implement control measures to get it back on track?

BOOKS FOR REFERENCE

1. Appanniah, R., & Reddy, P. N. *Management*. HPH.
2. Aswathappa, K. *Organizational Behaviour*. HPH.
3. Bateman, T. S., & Snell, S. A. *Management: Leading & Collaborating in a Competitive World*. McGraw Hill.
4. Dessler, G. (Year). *Management: Leading People and Organizations in the 21st Century*. Prentice Hall.
5. Hill, C. W. L., & McShane, S. L. . *Principles of Management*. McGraw Hill.
6. Jones, G. R., & George, J. M. *Essentials of Contemporary Management*. McGraw Hill.
7. Koontz, H., & O'Donnell, C. *Management*. McGraw Hill.
8. Prasad, L. M. *Principles of Management*. Sultan Chand and Sons.
9. Ramaswamy, T. *Principles of Management*. HPH.
10. Rao, V. S. P., & Bajaj, P. *Management Process and Organization*. Excel Books.
11. Robbins, S. P. *Management*. Pearson.
12. Bright, D. et al. *Principles of Management*. OpenStax Textbooks, Houston
13. Kapoor, Premvir, *Principles of Management*, Khanna Book Publishing.
14. Jones, G. R., and George, J. M. *Essentials of contemporary management*. New York, McGraw-Hill Education.

Course Code	:	BBA 1.4		
Title of the Course	:	BUSINESS AND MARKET DYNAMICS		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the central economic problems b) To analyze the determinants and types of demand. c) To comprehend the meaning and determinants of supply. d) To explore the laws of production and cost concepts. e) To identify and understand different market structures.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain the functions of business and their role in the economy. b) Understand the determinants of demand and analyze changes in demand. c) Comprehend the determinants of supply and evaluate changes in supply. d) Describe production functions, cost structures, and revenue concepts. e) Gain knowledge of different market structures.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO BUSINESS AND MARKET MECHANISMS				10 HOURS
Business: Meaning, Objectives of Business, Classification of Business Activities, Role of Business in Economic Development, The Central Economic Problems Basic Terminologies: Production, Producer, Exchange, Distribution, Market, Consumer, Consumption, Utility, Consumer Surplus, Opportunity Cost (Concepts Only)				
UNIT – 2: DEMAND ANALYSIS				14 HOURS
Demand: Meaning of Demand, Determinants of Demand, Demand Function, Law of Demand, Exceptions to the Law of Demand, Causes for Downward Sloping Demand Curve, Types of Demand – Price Demand, Income Demand and Cross Demand, Expansion and Contraction of Demand; Indifference Curve: Meaning and Properties Elasticity of Demand: Meaning, Types of Elasticity of Demand – Price, Income and Cross Elasticity of Demand, Simple Problems on Price Elasticity of Demand (Percentage Method and Total Outlay Method with Diagram)				
UNIT – 3: PRODUCTION AND COST ANALYSIS				12 HOURS
Production: Meaning, Factors of Production, Production Function and its Types Laws of Production: Law of Variable Proportions: Meaning, Product Concepts (Total Product, Average Product and Marginal Product), Assumptions and Importance; Law of Returns to Scale – Meaning, Types of Returns to Scale Cost: Meaning, Types of Costs, Cost Curves, Cost Function, Economies of Scale. Simple Problems on TC, AC and MC				
UNIT – 4: SUPPLY AND REVENUE ANALYSIS				8 HOURS
Supply: Meaning of Supply, Determinants of Supply, Law of Supply, Supply Function, Supply Schedule, Types of Supply Schedule, Change in Supply – Extension and Contraction of Supply Elasticity of Supply: Meaning, Types of Price Elasticity of Supply, Simple Problems on Price Elasticity of Supply Revenue: Meaning, Concepts of Revenue, Revenue Curve, Simple Problems on TR, AR and MR				
UNIT – 5: MARKET STRUCTURES				12 HOURS
Meaning of Market, Classification of Markets Based on Competition– Perfect Competition and Imperfect Competition (Monopoly, Duopoly, Oligopoly, Monopolistic Competition): Meaning and Features. Price and Output Determination under Perfect and Monopolistic Competition Only				

SKILL DEVELOPMENT ACTIVITIES

1. Give a brief account of classification of business activities with relevant examples.
2. Explain how an increase in consumer income affects the demand for a normal good.
3. Explain how the determinants of supply can affect the supply curve of a product, providing one example for each determinant.
4. Explain the concept of the law of variable proportion and discuss its importance in production.
5. Describe the key differences between perfect competition and monopolistic competition and explain how prices are determined.

BOOKS FOR REFERENCE

1. Damodaran, S. *Managerial Economics*. Oxford University Press.
2. Dwivedi, D. N. *Managerial Economics*. Vikas Publication.
3. Gethika, P., Ghosh, P., & Choudhury, P. R. *Managerial Economics*. Tata McGraw Hill.
4. Mankiw, N. G. *Principles of Microeconomics*. Cengage Learning.
5. Pannerselvam, R., Sivasankaran, S., & Senthilkumar. *Managerial Economics*. Cengage Learning.
6. Petersen, L., Lewis, C., & Jain, P. *Managerial Economics*. Pearson.
7. Pindyck, R., Rubinfeld, D., & Mehta, P. *Microeconomics*. Pearson.
8. Salvatore, D. *Managerial Economics*. Oxford University Press.
9. Sinha, R. *Economics for Manager*. SBPD Publishing House.
10. Samuelson, W., & Marks, S. *Managerial Economics*. Wiley.



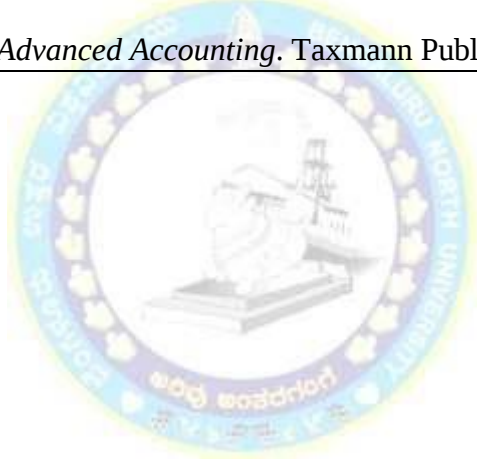
Course Code	:	BBA 1.5		
Title of the Course	:	FUNDAMENTALS OF ACCOUNTING		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the objectives, functions, and limitations of accounting. b) To learn the steps involved in the accounting process. c) To prepare a Bank Reconciliation Statement. d) To understand the concept, causes, and methods of accounting for depreciation. e) To prepare the final accounts of a sole proprietorship.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the basic principles, concepts and limitations of financial accounting. b) Explain the accounting process. c) Explain various subsidiary books and prepare bank reconciliation statements. d) Calculate and apply different methods of depreciation in accounting. e) Prepare final accounts for a sole proprietorship with various adjustments.				
SYLLABUS				
UNIT -1: INTRODUCTION TO ACCOUNTING				8 HOURS
Accounting: Meaning and Definition, Objectives and Functions of Accounting, Stakeholder Using Accounting Information, Branches of Accounting, Limitations of Accounting Accounting Principles: GAAP, Accounting Concepts and Accounting Conventions Accounting Standards: Meaning, Objectives, List of Indian Accounting Standards				
UNIT – 2: ACCOUNTING PROCESS				12 HOURS
Accounting Process: Meaning, Source Document, Steps in Accounting Process Double Entry System: Meaning, Accounting Equation (Concept Only). Account: Meaning, Kinds of Accounts, Corresponding Rules for Debit and Credit, Transaction Analysis, Journal, Ledger, Balancing of Accounts, Trial Balance; Simple Problems				
UNIT – 3: SUBSIDIARY BOOKS AND BANK RECONCILIATION STATEMENT (BRS)				14 HOURS
Subsidiary Books: Meaning, Significance, Types of Subsidiary Books: Purchases Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book, Journal Proper (Theory Only) Cash Book: Meaning, Types of Cash Book – Problems on Simple Cash Book and Three Column Cash Book Only Bank Reconciliation Statement: Meaning, Objectives, Reasons for Differences in Balance as per Pass Book and Cash Book, Simple Problems on Preparation of BRS (When Bank Balance as per Pass Book Or Bank Balance as Per Cash Book is Given)				
UNIT – 4: ACCOUNTING FOR DEPRECIATION				10 HOURS
Depreciation, Depreciable Base, Salvage Value, Basket Purchases, Group Depreciation (Meaning only). Causes of Depreciation, Need for Providing Depreciation Depreciation Methods: Straight Line Method, Diminishing Balance Method, Sum of Years' Digit Method and Production Units' Method. Simple Problems on Calculation of Depreciation Only (Excluding Journal Entries and Problems on Preparation of Asset Account and Depreciation Account)				
UNIT – 5: FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN				12 HOURS
Meaning, Objectives and Components of Final Accounts, Simple Problems on Preparation of Statement of Profit and Loss and Balance Sheet of a Proprietary Concern with Adjustments like Depreciation, Outstanding Expenses, Prepaid Expenses, Accrued Incomes and Incomes Received in Advance, Provision for Doubtful Debts, Drawings, Interest on Capital and Interest on Drawings.				

SKILL DEVELOPMENT ACTIVITIES

1. List out the accounting concepts and conventions.
2. Imagine five business transactions. Pass journal entries, post them to ledger and prepare a trial balance.
3. Prepare a simple cash book using imaginary figures.
4. Calculate depreciation under various methods and compare the amount of depreciation.
5. Prepare a balance sheet of a sole proprietary concern using imaginary figures.

BOOKS FOR REFERENCE

1. Jawaharlal, & Srivastava, S. *Financial Accounting*. HPH.
2. Saha. *Fundamentals of Accounting*. HPH.
3. Maheswari, S. N. *Financial Accounting*. HPH.
4. Grewal, T. S., & Gupta, S. C. *Advanced Accounting*. Sultan Chand.
5. Jain, S. P., & Narang, K. L. *Financial Accounting*. Kalyani Publishers.
6. Rajan, A. S., & Venkataramana, K. *Financial Accounting*. SHB Publishers.
7. Bhattacharyya, A. K. (2019). *Essentials of Financial Accounting*. PHI Learning Pvt. Ltd.
8. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. Sultan Chand & Sons.
9. Mukherjee, A., & Hanif, M. *Modern Accountancy*. Tata McGraw Hill.
10. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts*. S. Chand Publishing.
11. Narayanswami, R. *Financial Accounting: A Managerial Perspective*. PHI Learning Pvt. Ltd.
12. Sehgal, A., & Sehgal, D. *Advanced Accounting*. Taxmann Publications.



Course Code	:	BBA 1.6		
Title of the Course	:	SOFT SKILLS FOR MANAGERS		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To recognize the importance of soft skills in managerial roles. b) To enhance communication skills for effective interaction in the workplace. c) To learn techniques for building and managing effective teams. d) To understand the key aspects of etiquettes in a professional environment. e) To develop foundational skills for group discussions and personal interviews.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the importance of soft skills and their impact on organizational success. b) Develop effective communication skills essential for professional interactions. c) Apply different leadership styles to enhance teamwork. d) Develop effective time management skills. e) Understand and apply corporate etiquettes.				
SYLLABUS				
UNIT 1: INTRODUCTION TO SOFT SKILLS				8 HOURS
Introduction to Soft Skills: Meaning, Significance in Managerial Roles, Importance of Soft Skills in Organizational Success Key Soft Skills for Managers: Communication Skills, Leadership Skills, Teamwork and Collaboration Skills, Time Management Skills, Problem-Solving and Decision-Making Skills				
UNIT 2: COMMUNICATION SKILLS				12 HOURS
Communication: Meaning and Objectives of Communication, Principles of Effective Communication, Channels of Communication Written Communication: Purpose of Writing, Principles of Effective Writing Interpersonal Skills: Building Rapport and Trust, Handling Difficult Conversations, Strategies of Conflict Resolution at Workplace – Avoiding, Competing, Accommodating, Compromising and Collaborating				
UNIT 3: LEADERSHIP AND TEAMWORK				10 HOURS
Leadership: Concept of Leadership, Importance of Leadership in Management, Leadership Styles: Transformational, Transactional and Situational Leadership; Qualities of a Good Leader, Honing Leadership Skills Teamwork: Definition of a Team, Team vs. Group, Importance of Teams in Organizations, Characteristics of High-Performing Teams, Role of a Manager in Team Building				
UNIT 4: CORPORATE ETIQUETTES				12 HOURS
Meaning of Etiquette, Importance of Etiquette in the Workplace Etiquettes at the Workplace: Telephone Etiquette, Handshake Etiquette, Office Etiquette, Customer Interaction Etiquette; Meeting Etiquette; Presentation Etiquette, Board Room Etiquette, Interview Etiquette				
UNIT 5: RESUME, GROUP DISCUSSION AND PERSONAL INTERVIEW				14 HOURS
Online Job Searching: Online Job Portals (LinkedIn, Indeed and Glassdoor), Creating and Maintaining a Professional Profile, Using Social Media (LinkedIn, Twitter) for Job Opportunities Resume: Resume and its Importance in Job Applications, Key Sections of a Resume, Do's and Don'ts of Resume Writing, Preparing Resume and Covering Letter for Job Applications Group Discussion (GD): Meaning, Role of GD in Hiring Process, Strategies for Leading a GD, Do's and Don'ts in a GD, Evaluation Criteria in GD. Personal Interview (PI): Meaning and Types of PI, Do's and Don'ts Before, During and After an Interview.				

SKILL DEVELOPMENT ACTIVITIES

1. As a new manager, how would you explain to your team the significance of soft skills in achieving organizational success?
2. During a team meeting, how would you ensure everyone feels heard and understood, considering different communication styles?
3. Your team is facing a deadline and tensions are rising. How would you use adaptive leadership to maintain team cohesion and ensure effective collaboration?
4. Create a weekly schedule prioritizing your tasks and incorporate customer interaction, office, meeting, telephone, and presentation etiquette practices.
5. Organise a group discussion on a specific topic.

BOOKS FOR REFERENCE

1. Agarwal, P. *Effective Business Communication*. Tata McGraw-Hill Education.
2. Singh, R. *Soft Skills: Enhancing Employability*. Pearson Education India.
3. Bhatia, S. K. *Corporate Communication: Principles and Practice*. Himalaya Publishing House.
4. Sharma, R. C. *Business Communication: Principles and Practice*. Pearson Education India.
5. Sinha, B. K., & Sinha, M. K.. *Communication Skills for Professionals*. Prentice Hall India.
6. Raman, M. *Professional Communication*. Oxford University Press.
7. Bhattacharya, D. *Leadership in Organizations: Indian Perspectives and Practices*. Sage Publications India.
8. Sinha, J. B. P. (2014). *Leadership and Corporate Governance*. PHI Learning Pvt. Ltd.
9. Mohanty, A. *Team Dynamics and Conflict Resolution in Organizations*. Pearson Education India.
10. Bhatia, S. K. *Business Etiquette and Grooming*. Himalaya Publishing House.
11. Baruah, A. K. *How to Write a CV and Cover Letter: An Essential CV Writing Guide*. Pustak Mahal.
12. Kaul, A., & Bhandari, V. *Group Discussion: Structure and Methodology*. PHI Learning Pvt. Ltd.
13. Bansal, S. *Effective Interviewing: A Handbook of Skills and Techniques*. Oxford University Press India.

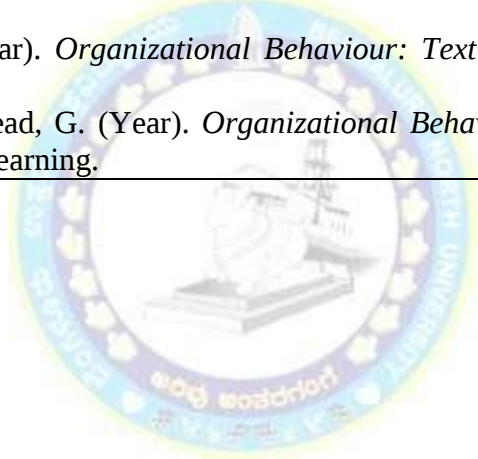
Course Code	:	BBA 2.3		
Title of the Course	:	ORGANISATIONAL BEHAVIOUR		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand importance of organisational behaviour and analyze factors influencing organisational behaviour.				
b) To explore individual behaviour in an organisation.				
c) To examine group dynamics and strategies for improving group dynamics.				
d) To analyze motivation theories and leadership styles in the context of organisational effectiveness.				
e) To evaluate the significance of organisational culture and climate.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Identify the role of organisational behaviour in business organization.				
b) Demonstrate an understanding of individual behaviour.				
c) Explain the concept group behaviour and team dynamics.				
d) Analyse and understand the various motivation and leadership theories.				
e) Understand the process of organizational development.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO ORGANISATIONAL BEHAVIOUR				10 HOURS
Meaning, Definition, Importance, Nature and Scope of OB, Conceptual Models of OB, Factors Influencing Organisational Behaviour				
UNIT – 2: INDIVIDUAL BEHAVIOUR				12 HOURS
Individual Behaviour: Meaning, Factors affecting Individual Behaviour, Reasons for Understanding Individual Behaviour.				
Personality: Meaning, Types, Determinants and Traits of Personality				
Learning: Meaning, Types of Learners, Learning Process, Learning Curve				
Attitude: Meaning, Characteristics, Components, Formation of Attitude.				
Perception: Meaning, Importance, Factors Influencing Perception				
UNIT – 3: GROUP AND TEAM DYNAMICS				12 HOURS
Group Dynamics: Meaning, Types of Groups, Functions of Groups, Stages of Group Development Strategies for Improving Group Dynamics, Determinants of Group Behaviour.				
Team Dynamics: Meaning, Types of Teams, Team Building, Effective Team Management, Stages of Professional Interpersonal Relations, Differences Between Groups and Teams.				
UNIT – 4: MOTIVATION AND LEADERSHIP				12 HOURS
Motivation: Meaning, Nature and Importance of Motivation, Motivation Theories: Maslow’s Need Hierarchy Theory, Herzberg’s Two Factor Theory, McGregor’s Theory X and Theory Y				
Leadership: Meaning and Importance, Qualities of a Good Leader, Types of Leadership, Theories of Leadership: Fiedler’s Contingency Theory, Path Goal Theory, Managerial Grid Theory				
UNIT – 5: DYNAMICS OF ORGANISATIONAL BEHAVIOUR				10 HOURS
Organizational Culture and Climate: Meaning, Importance and Factors Influencing Organizational Climate.				
Organizational Change: Meaning, Importance, Change Process, Resistance to Change, Managing Change.				
Organizational Development: Meaning, Objectives, Benefit, OD Process.				

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart summarizing different organizational behaviour (OB) models, including their key concepts and applications.
2. Form a team and identify different personality traits among them.
3. Conduct a role-playing session demonstrating different dynamics within a team, focusing on stages of team development and strategies for effective collaboration.
4. Visit two organizations to gather data on motivational models they employ. Create a comparative report highlighting these models, their implementation, and outcomes.
5. Develop a chart outlining the stages of Organizational Development (OD)

BOOKS FOR REFERENCE

1. Luthans, F. *Organizational Behaviour*. McGraw Hill.
2. Robbins, S. *Organizational Behaviour*. International Book House.
3. Newstrom, J. W., & Davis, K. *Organizational Behaviour*. McGraw Hill.
4. Aswathappa, K. *Organizational Behaviour*. HPH.
5. Reddy, K., & Appanniah. *Management and Behavioural Process*. HPH.
6. Sharma, R. K., & Gupta, S. K. *Management and Behaviour Process*. Kalyani Publishers.
7. Rekha, & Vibha. *Organizational Behaviour*. VBH.
8. Aquinas, P. G. *Organizational Behaviour*. Excel Books.
9. Gangadhar, M., Rao, V. S. P., & Narayan, P. S. *Organizational Behaviour*. HPH
10. Udai Pareek and Sushama Khanna. (Year). *Understanding Organizational Behaviour*. Oxford University Press.
11. Uday Kumar Halder. (Year). *Organizational Behaviour: Text and Cases*. McGraw Hill Education.
12. Griffin, R. W., & Moorhead, G. (Year). *Organizational Behavior: Managing People and Organizations*. Cengage Learning.



Course Code	:	BBA 2.4		
Title of the Course	:	MARKETING MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the fundamental concepts and recent trends in marketing. b) To analyze the micro and macro environments affecting marketing decisions. c) To explore market segmentation strategies. d) To develop a comprehensive understanding of the marketing mix elements and their applications. e) To apply the seven P's framework to design effective services marketing strategies.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the concepts and functions of marketing. b) Analyze marketing environment impacting the business. c) Segment the market and understand the consumer behaviour. d) Analyse the 4P's of marketing and also strategize marketing mix. e) Describe 7P's of service marketing mix.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO MARKETING				10 HOURS
Meaning, Definition, Concepts o f Marketing, Approaches to Marketing, Functions of Marketing Recent Trends in Marketing: E- Business, M-Business, Green Marketing, Influencer Marketing, AI Marketing, Chat bots, Content Marketing, Digital Marketing, Social Media Marketing and e-Tailing (Concepts only).				
UNIT – 2: MARKETING ENVIRONMENT				12 HOURS
Micro Environment: The Company, Suppliers, Marketing Intermediaries, Competitors and Customers Macro Environment: Demographic, Economic, Natural, Technological, Political, Legal, Socio- Cultural Environment				
UNIT – 3: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR				10 HOURS
Market Segmentation: Meaning, Bases of Market Segmentation, Requisites of Sound Market Segmentation Consumer Behaviour: Meaning, Buyer vs. Consumer, Factors Influencing Consumer Behaviour, Buying Roles, Buying Decision Process.				
UNIT – 4: MARKETING MIX				16 HOURS
Marketing Mix: Meaning, Elements of Marketing Mix Product: Product Mix, Product Line (Meaning only), Product Life Cycle, New Product Development, Reasons for Failure of New Product, Branding, Packing and Packaging, Labeling (Meaning Only) Pricing: Meaning, Objectives, Factors Influencing Pricing Policy, Methods of Pricing Physical Distribution: Meaning, Factors affecting Channel Selection, Types of Marketing Channels Promotion: Meaning and Significance of Promotion, Personal Selling and Advertising (Meaning only)				
UNIT – 5: SERVICES MARKETING				8 HOURS
Meaning of Services, Differences between Product and Services, Unique Characteristics of Services, Classification of Services, 7P's of Services Marketing (Concepts only), SERQUAL Model, Growth and Significance of Service Sector in India				

SKILL DEVELOPMENT ACTIVITIES

1. Imagine you are starting a small business. How would you use social media to reach potential customers?
2. Analyze how changes in the company's suppliers, competitors, and socio-cultural environment can influence the launch of a new product.
3. Conduct a market segmentation exercise for a new fitness app targeting young adults. Identify at least three bases of segmentation you would use and explain why each base is relevant for this target market.
4. Design a new product launch campaign for a sustainable clothing line. Outline the product's life cycle stages and propose pricing strategies.
5. Create a service blueprint for a local spa offering wellness packages. Include all seven P's of services marketing (process, people, physical evidence, etc.) and explain how each element contributes to delivering exceptional customer experiences and retaining clients.

BOOKS FOR REFERENCE

1. Reddy, P. N., & Appanniah. *Marketing Management*. HPH.
2. Kotler, P. *Marketing Management*. Prentice Hall.
3. Gandhi, J. C. *Marketing Management*. Tata McGraw Hill.
4. Bose, B. *Marketing Management*. Himalaya Publishers.
5. Stanton, W. J., Etzel, M. J., & Walker, B. J. *Fundamentals of Marketing*. McGraw Hill Education.
6. Ramesh, & Prasad, J. *Marketing Management*. I.K. International.
7. Sontakki. *Marketing Management*. Kalyani Publishers.
8. Keller, K. L., & Kotler, P. *Marketing Management*. Pearson.
9. Armstrong, G., & Kotler, P. *Marketing: An Introduction*. Pearson.
10. Lamb, C. W., Hair, J. F., & McDaniel, C. *Essentials of Marketing*. Cengage Learning.



Course Code	:	BBA 2.5		
Title of the Course	:	FINANCIAL ACCOUNTING		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the preparation of Final Accounts of a Partnership Firm. b) To calculate and process fire insurance claims for stock loss. c) To prepare ledger accounts for joint ventures. d) To understand the accounting framework for converting a partnership to a limited company. e) To explore contemporary accounting practices.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the preparation of final accounts of a partnership firm. b) Learn the process of calculating fire insurance claims. c) Gain the ability to prepare ledger accounts for joint ventures. d) Understand the modes of calculating and discharging purchase consideration and preparing relevant ledger accounts and balance sheets. e) Acquire knowledge of emerging concepts in accounting.				
SYLLABUS				
UNIT – 1: FINAL ACCOUNTS OF PARTNERSHIP FIRM				12 HOURS
Meaning of Partnership Firm, Partnership Deed-Clauses in Partnership Deed, Preparation of Final Accounts of Partnership Firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners Capital Account (Fluctuating Method Only) and Balance Sheet				
UNIT – 2: INSURANCE CLAIMS				10 HOURS
Meaning, Need, Loss of Stock Policy, Steps for Ascertaining Fire Insurance Claims, Treatment of Salvage, Average Clause, Treatment of Abnormal Items, Simple Problems on Fire Insurance Claims				
UNIT – 3: ACCOUNTING FOR JOINT VENTURES				12 HOURS
Meaning, Objectives, Distinction between Joint Venture and Partnership, Simple Problems on Preparation of Ledger Accounts when Separate Set of Books are Maintained for Joint Ventures; Simple Problems on Preparation of Ledger Accounts when Separate Set of Books are not Maintained for Joint Ventures (Excluding Problems on Journal Entries in both Cases)				
UNIT – 4: CONVERSION OF PARTNERSHIP INTO A LIMITED COMPANY				14 HOURS
Meaning, Objectives of Conversion, Purchase Consideration: Meaning, Methods of Calculation of Purchase Consideration (Net Asset Method, Net Payment Method and Lump Sum Method); Modes of Discharge of Purchase Consideration; Simple Problems on Preparation of Ledger Accounts in the Books of Vendor (Excluding Problems on Journal Entries); Incorporation Journal Entries and Preparation of Balance Sheet of the Purchasing Company				
UNIT – 5: RECENT DEVELOPMENTS IN ACCOUNTING				8 HOURS
Human Resource Accounting, Social Responsibility Accounting, Forensic Accounting, Green Accounting and Sustainable Reporting (Concepts only)				

SKILL DEVELOPMENT ACTIVITIES

1. Draft a partnership deed for a new firm including clauses on profit sharing and duties of partners
2. What steps would you take to determine the amount of an insurance claim for a business that experienced partial inventory loss due to fire considering the average clause?
3. How would you differentiate between the accounting treatments of a joint venture and a partnership in the books of accounts?
4. Explain the different methods of calculating purchase consideration.
5. Analyse the recent developments in the field of accounting.

BOOKS FOR REFERENCE

1. S.P. Jain, K I Naranag and Simi Agarwal. *Financial Accounting and Reporting*. Kalyani Publishers
2. Anil Kumar, A., & Others. *Financial Accounting & Reporting*. HPH.
3. Arunachalam, M. A., & Raman, K. S. *Advanced Accountancy*. HPH.
4. K S Raman and M A Arulanandan, . *Advanced Accountancy. Vol II*. HPH
5. Goyal, V. K. *Financial Accounting* (2nd ed.). PHI Learning
6. Shukla, M. C., & Grewal, T. S. *Advanced Accountancy*. S Chand Publishers
7. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy Vol I & II*. S Chand Publishers
8. Agarwal, R. K., & Jain, S. P. *Advanced Financial Accounting*. New Age International Publishers.
9. Guruprasad Murthy, *Financial Accounting*. HPS
10. Nigam, B. M. L., & Sharma, G. L. *Advanced Accountancy*. HPH
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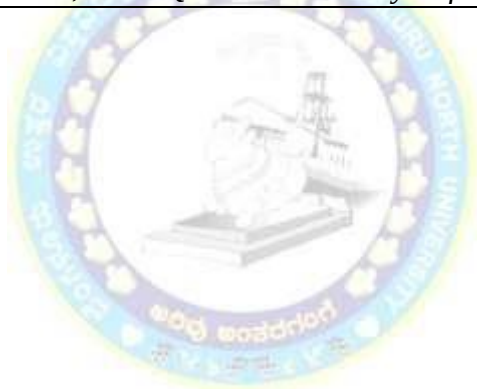
Course Code	:	BBA 2.6		
Title of the Course	:	BUSINESS STATISTICS AND LOGIC		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the foundational concepts of statistics and its applications in various fields.				
b) To calculate and interpret measures of central tendency and dispersion for data analysis.				
c) To analyze relationships between variables using correlation and regression techniques.				
d) To construct and interpret index numbers for measuring changes in economic variables and analyze time series data and forecast future trends.				
e) To apply logical reasoning skills and apply the same in problem solving.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand basic concepts and data collection methods in statistics.				
b) Learn to tabulate and graphically represent data.				
c) Calculate and interpret central tendency and dispersion measures.				
d) Use index numbers and time series in business decision making.				
e) Apply logical reasoning skills in problem solving				
SYLLABUS				
UNIT – 1: INTRODUCTION TO STATISTICS				8HOURS
Statistics: Meaning, Definition, Importance, Objectives and Limitations of Statistics; Data: Meaning, Types of Data – Primary Data and Secondary Data, Methods of Data Collection: Questionnaire, Schedule (Meaning Only) Classification of Data: Meaning, Types of Classification Statistical Series: Meaning, Types of Series Tabulation of Data: Meaning of a Table, Tabulation, Parts of a Statistical Table, Simple Problems on Construction of Tables				
UNIT – 2: MEASURES OF CENTRAL TENDENCY AND DISPERSION				14 HOURS
Measures of Central Tendency: Meaning, Objectives, Requisites of an Ideal Average. Various Measures of Central Tendency: Arithmetic Mean (Simple and Weighted Average), Median and Mode for Individual, Discrete and Continuous Series – Simple Problems (Excluding Problems on Missing Frequencies); Empirical Relation Between Mean, Median and Mode. Graphs – Histogram and Ogive Curves Measures of Dispersion: Meaning, Methods of Measuring Dispersion: Range, Quartile Deviation, Mean Deviation (Theory Only), Problems on Standard Deviation (Only Direct Method) and Co-efficient of Variation				
UNIT – 3: CORRELATION AND REGRESSION				10 HOURS
Correlation: Meaning, Types of Correlation, Karl Pearson's Coefficient of Correlation (Deviation from Actual / Assumed Mean), Computation of Probable Error. Spearman's Rank Correlation Coefficient (Simple Problems) Regression: Meaning, Regression Lines, Regression Equations – Simple Problems				
UNIT – 4: INDEX NUMBERS AND TIME SERIES				16 HOURS
Index Numbers: Meaning and Uses of Index Numbers, Classification of Index Numbers, Problems on Fishers' Ideal Index Number, Tests of Adequacy (Time Reversal Test and Factor Reversal Test), Problems on Construction of Consumer Price Index Time Series: Meaning, Uses and Components of Time Series, Fitting a Straight-Line Trend Using Least Square Method (Problems Where $\Sigma X=0$ Only), (for both odd and even numbers of years), Calculation and Estimation of Trend Values.				
UNIT – 5: LOGICAL REASONING				8 HOURS
Number Series, Coding and Decoding, Direction Tests, Seating Arrangements				

SKILL DEVELOPMENT ACTIVITIES

1. Design a questionnaire for collecting primary data on consumer preferences for a new product, considering both offline and online formats.
2. Calculate the mean and standard deviation of quarterly revenue for two companies. Identify which company has more consistent revenue.
3. Collect sales and advertisement expenses data of a company for last 10 years and compute correlation.
4. Use the Least Square Method to fit a straight-line trend to sales data over the past ten years.
5. Estimate future sales based on the trend line and interpret

BOOKS FOR REFERENCE

1. Gupta, S. P. *Statistical Methods*. Sultan Chand.
2. Gupta, B. N. *Statistics*. Sahithya Bhavan.
3. Gupta, S. C. *Business Statistics*. HPH.
4. Naidu, N. V. R. *Operation Research*. I.K. International.
5. Elhance, D. N. *Statistical Methods*. Kitab Mahal.
6. Sancheti, D. C., & Kapoor, V. K. *Business Maths*. Sultan Chand.
7. Veerachamy, R. *Operation Research*. I.K. International.
8. Mani, A. *Quantitative Analysis for Business Decisions - I*. SBH.
9. Jayashankar, S. *Quantitative Techniques for Management*. Excel Publishers.
10. Apte, D. P. *Statistical Tools for Managers using MS Excel*. Excel Publishers.
11. Chikoddi, R. S., & Satyaprasad, B. G. *Quantitative Analysis for Business Decision*. HPH.



Course Code	:	BBA 3.3		
Title of the Course	:	HUMAN RESOURCE MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
f) To understand the basics, evolution, and role of HRM in organizations. g) To learn recruitment, selection and on-boarding processes. h) To gain knowledge of training, career development and employee mobility. i) To understand performance appraisal and compensation methods. j) To explore recent trends in HRM.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain the structure and functions of the HR department. b) Analyze different recruitment and selection methods c) Apply appropriate training methods to enhance employee growth and mobility. d) Evaluate different performance appraisal methods. e) Examine emerging HR trends.				
SYLLABUS				
UNIT – 1: INTRODUCTION				10 HOURS
Meaning of HRM, Role of HRM in Organizations, Structure and Functions of HR Department; Key Terminologies: Job Analysis, Job Design, Job Description, Job Specification, Job Rotation, Job Enlargement, Job Enrichment, Flexible Work Arrangements, Ergonomics (Meaning only). HR Planning: Meaning, Importance, Objectives and Process of HR Planning				
UNIT – 2: RECRUITMENT AND SELECTION				12 HOURS
Recruitment: Meaning and Importance of Recruitment, Factors Affecting Recruitment, Sources of Recruitment (Internal and External); Selection: Meaning and Process of Selection Induction and Orientation: Meaning and Objectives of Induction and Orientation, Benefits of Effective Induction and Orientation Programs				
UNIT – 3: HUMAN RESOURCE DEVELOPMENT				14 HOURS
Human Resource Development: Meaning and Significance; Training and Development: Meaning and Importance of Training and Development, Training Process, On-the-Job and Off-the-Job Methods of Training; Career Management and Development: Meaning and Importance; Career Planning: Meaning, Stages in Career Planning; Employee Mobility: Meaning, Internal Mobility - Promotions, Transfers, Job Enrichment; External Mobility - Resignations, Lateral Moves, Retirement and Outplacement.				
UNIT – 4: PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT				12 HOURS
Performance Appraisal: Meaning, Purpose, Methods (Traditional and Modern Methods), Process of Performance Appraisal; Compensation Management: Meaning, Components of Compensation, Factors Influencing Compensation Decisions, Forms of Compensation Incentives: Meaning, Types of Incentives: Monetary Incentives (Bonuses, Commissions, Profit Sharing) and Non-Monetary Incentives (Recognition, Job Enrichment, Career Development) - To be discussed in brief; Group Incentives: Team-Based Incentives, Profit Sharing Plans, ESOPs (To be discussed in brief)				
UNIT – 5: RECENT TRENDS AND ETHICAL ISSUES IN HRM				8 HOURS
Recent Trends in HRM: Gig Workers, Work from Home, e-HRM, Green HRM, Workforce Diversity and Inclusion, Downsizing, Work Life Balance, HR Analytics (Concepts Only) Ethical Issues in HRM: Concept of Ethics in HRM, Ethical Dilemmas in Recruitment, Performance Appraisal, Compensation and Termination, Promoting Ethical Behavior in HR Practices				

SKILL DEVELOPMENT ACTIVITIES

1. Create a Job Description and Job Specification for a given role.
2. Role-play as HR managers and candidates, conducting resume screening, interviews, and selection tests.
3. Design and present a training program for a specific industry.
4. Assess an employee's performance using different appraisal methods.
5. Analyze how companies implement remote work, gig economy, Green HRM, or HR analytics, followed by a group discussion

BOOKS FOR REFERENCE

1. Aswathappa, K. (2010). *Human Resource Management*. Tata McGraw-Hill.
2. Basak, S. P. (2012). *Human Resource Management: Text & cases*. Pearson.
3. Dessler, G. (2010). *Human Resource Management*. Prentice Hall.
4. Dessler, G., & Varkkey, B. (2009). *Human Resource Management*. Pearson.
5. Durai, P. (2010). *Human Resource Management*. Pearson.
6. Price, A. (2007). *Human Resource Management*. Cengage Learning.
7. Rao, S. (2010). *Essentials Of Human Resource Management & Industrial Management: Text & Cases*. Himalaya Publication.
8. Ratnam, C. S. V., & Srivastava, B. K. *Personnel Management And Human Resources*. Tata McGraw-Hill.
9. Snell, S., Bohlander, G., & Vohra, V. (2010). *Human Resource Management*. Cengage.



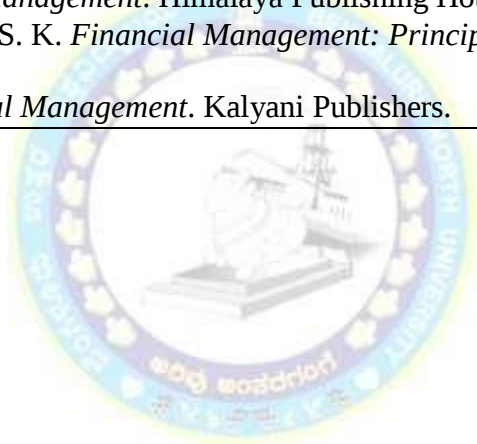
Course Code	:	BBA 3.4		
Title of the Course	:	FINANCIAL MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To provide fundamental knowledge of financial management.				
b) To develop an understanding of the concept of the time value of money.				
c) To introduce students to long-term financing options, capital structure decisions and dividend policies.				
d) To equip students with knowledge of capital budgeting techniques and their significance in evaluating investment opportunities.				
e) To explain the importance of working capital for a business.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Identify the goals of financial management.				
b) Apply the concepts of time value of money for financial decision making.				
c) Evaluate projects using capital budgeting techniques.				
d) Design optimum capital structure using EBIT and EPS analysis.				
e) Evaluate working capital effectiveness in an organization.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO FINANCIAL MANAGEMENT				8 HOURS
Introduction: Meaning of Finance, Business Finance, Finance Functions, Organization Structure of Finance Department				
Financial Management: Meaning and Objectives of Financial Management				
Financial Decisions: Meaning and Types of Financial Decisions, Role of a Financial Manager				
Financial Planning: Meaning, Principles of a Sound Financial Plan, Steps in Financial Planning				
UNIT – 2: TIME VALUE OF MONEY				8 HOURS
Meaning, Need, Future Value (Single Flow, Uneven Flow & Annuity); Present Value (Single Flow, Uneven Flow & Annuity); Doubling Period (Simple Problems)				
UNIT – 3: FINANCING AND DIVIDEND DECISIONS				14 HOURS
Financing Decision: Sources of Long-Term Finance (To be discussed in brief); Meaning of Capital Structure and Optimum Capital Structure, Factors Influencing Capital Structure				
Leverages: Meaning and Types of Leverages (Problems); EBIT- EPS Analysis (Problems)				
Dividend Decision: Meaning and Determinants of Dividend Policy, Types of Dividends, Bonus Shares (Meaning only)				
UNIT – 4: INVESTMENT DECISION				14 HOURS
Capital budgeting: Meaning, Features and Significance; Techniques of capital budgeting: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index (Problems)				
UNIT – 5: WORKING CAPITAL MANAGEMENT				12 HOURS
Working Capital: Meaning, Concepts of Working Capital, Significance of Adequate Working Capital, Consequences of Excess or Inadequate Working Capital, Determinants of Working Capital Requirements, Sources of Working Capital (To be discussed in brief), Problems on Estimation of Working Capital.				

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a report on the finance department structure of a medium or large company. Mention key finance roles and their duties.
2. Use Excel to calculate the future and present value of ₹10,000 at 8% interest for 5 years. Show single flow and annuity cases.
3. Study the capital structure of a listed company from its annual report. Find the debt-equity ratio and explain your observation.
4. Compare two projects using Payback Period, NPV, and IRR. Suggest the better option with reasons using sample data.
5. Estimate working capital for a new branch of a trading company. Make simple assumptions for stock, cash, receivables, and payables.

BOOKS FOR REFERENCE

1. Pandey, I. M. *Financial Management*. Vikas Publishing House.
2. Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.
3. Maheshwari, S. N. *Financial Management: Principles and Practice*. Sultan Chand & Sons.
4. Khan, M. Y., & Jain, P. K. *Financial Management: Text, Problems and Cases*. McGraw Hill Education.
5. Rajeshkumar, V., & Nagaraju, Y. *Financial Management*. McGraw Hill Education India.
6. Aswathanarayana, T. *Financial Management*. VBH Publishers.
7. Venkataramana, K. *Financial Management*. SHBP Publications.
8. Reddy, G. S. *Financial Management*. Himalaya Publishing House.
9. Sharma, R. K., & Gupta, S. K. *Financial Management: Principles and Practice*. Kalyani Publishers.
10. Eshwarappa, M. *Financial Management*. Kalyani Publishers.



Course Code	:	BBA 3.5		
Title of the Course	:	CORPORATE ACCOUNTING AND REPORTING		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand statutory provisions and prepare final accounts of companies. b) To prepare Statement of Cash Flows. c) To learn the concept, valuation factors and calculation methods of goodwill. d) To understand the corporate financial reporting practices. e) To gain knowledge of AI in the field of accounting.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Prepare the final accounts of a company. b) Understand the significance and preparation of statement of cash flows. c) Apply simple methods to calculate goodwill. d) Identify the main components of corporate financial report and their importance. e) Analyse the role of AI in Accounting.				
SYLLABUS				
UNIT – 1: FINAL ACCOUNTS OF COMPANIES				12 HOURS
Financial Statements: Meaning and Objectives of Financial Statements; Components of Financial Statements: Statement of Profit and Loss, Balance Sheet, and Notes to Accounts Frequency of Preparation of Financial Statement, Maintenance of Books of Accounts Under the Companies Act, 2013; Treatment of Special Items: Managerial Remuneration, Divisible Profits (Theory only); Preparation of Final Accounts as per Division I of Schedule III of the Companies Act, 2013 (Problems with a Maximum of 4 Adjustments)				
UNIT – 2: STATEMENT OF CASH FLOWS				12 HOURS
Statement of Cash Flows: Meaning, Objectives and Significance of Cash Flow Statement; Classification of Cash Flows: Operating, Investing and Financing Activities Problems on Preparation of Statement of Cash Flows (Indirect Method Only)				
UNIT – 3: VALUATION OF GOODWILL				10 HOURS
Meaning and Nature of Goodwill, Factors Influencing Goodwill, Circumstances of Valuation of Goodwill, Methods of Valuation of Goodwill, Problems on Valuation of Goodwill (Average Profit Method, Super Profit Method, Capitalisation Method and Annuity Method)				
UNIT – 4: CORPORATE FINANCIAL REPORTING				12 HOURS
Corporate Financial Reporting: Meaning, Characteristics of a Good Corporate Financial Report, Components of Corporate Financial Reports: General Corporate Information, Financial Highlights, Letter to Shareholders, Management Discussion and Analysis (MD&A) Key Financial Statements in Corporate Reporting: Balance Sheet, Statement of Profit and Loss, Statement of Cash Flows, Notes to the Financial Statements Auditor’s Report, Corporate Governance Report, Corporate Social Responsibility Report, Environmental, Social, and Governance (ESG) Report, (Meaning and Contents of these Reports to be discussed in brief)				
UNIT – 5: ARTIFICIAL INTELLIGENCE (AI) AND ACCOUNTING				10 HOURS
Meaning of Artificial Intelligence, Evolution of AI in Business and Accounting; AI Technologies in Accounting: Machine Learning, Natural Language Processing and Robotic Process Automation (Meaning Only). AI Applications in Accounting: AI in Auditing, AI for Financial Analysis, AI in Payroll and HR Accounting (To be discussed in brief); Benefits and Challenges of AI in Accounting				

SKILL DEVELOPMENT ACTIVITIES

1. Analyze the annual report of a listed company and prepare a summary of its Profit & Loss Account and Balance Sheet as per Division I of Schedule III of the Companies Act, 2013.
2. Select a company of your choice and analyse its Statement of Cash Flows.
3. Select any two companies from different industries and compare their goodwill valuation based on available financial data.
4. Examine the applications of AI in Accounting.
5. Review a company's corporate financial report and identify the key sections reported.

BOOKS FOR REFERENCE

1. Anil Kumar, & Others. *Financial Accounting & Reporting*. HPH.
2. Shukla, M. C., & Grewal, T. S. *Advanced Accountancy*. S. Chand Publishing.
3. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. Sultan Chand & Sons.
4. Agarwal, A., & Jain, M. *Advanced Financial Accounting*. Kalyani Publishers.
5. Nigam, B. M. L., & Sharma, G. L. *Advanced Accountancy*. PHI Learning.
6. Maheshwari, S. N., & Maheshwari, S. K. *Financial Accounting*. Vikas Publishing House.
7. Ng, C., & Alarcon, J. *Artificial Intelligence in Accounting: Practical Applications*. Routledge.
8. Lehner, O. M., & Knoll, B. (Eds.). *Artificial Intelligence in Accounting: Organisational and Ethical Implications*. Routledge.



Course Code	:	BBA 3.6(A)		
Title of the Course	:	CORPORATE ADMINISTRATION		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the provisions of Companies, Act, 2013. b) To learn how companies are formed, including legal steps and required documents. c) To know the roles of key managerial personnel in a company. d) To understand board meetings, their process and the role of a company secretary. e) To learn how companies wind up and basics of Insolvency and Bankruptcy Code, 2016.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the salient features of Companies Act 2013. b) Understand stages in the incorporation of a company. c) Understand the key managerial personnel and their appointment, duties and responsibilities. d) Know about board meetings and its procedure. e) Understand the procedure for winding up of a company.				
SYLLABUS				
UNIT – 1: INTRODUCTION				10 HOURS
Introduction to Companies Act, 2013; Meaning, Definition and Features of a Company Classification of Companies: On the basis of Incorporation, Liability, Members, Control, Other types of Companies Conversion of a Public Company into Private Company and Vice-versa.				
UNIT – 2: INCORPORATION OF A COMPANY				14 HOURS
Meaning of Incorporation of a Company; Promoters: Meaning and Functions Steps involved in Incorporation of a Company (Section 7 of The Companies Act 2013) Filing of Documents and Information with the Registrar for Incorporation; Prospectus: Meaning and Contents; Memorandum of Association: Meaning, Clauses, Doctrine of Ultra-Vires (Meaning only); Articles of Association: Meaning and its Contents, Doctrine of Constructive Notice and Doctrine of Indoor Management (Meaning only); Differences between Memorandum of Association and Articles of Association.				
UNIT – 3: COMPANY ADMINISTRATION				12 HOURS
Key Managerial Personnel in Company Administration; Director: Meaning, Appointment, Powers, Duties and Removal of Directors; Number of Directors, Directors Identification Number (Concept only); Managing Director: Meaning, Appointment, Powers, Duties and Removal of Managing Director Company Secretary: Meaning, Qualification, Appointment, Functions and Removal of Company Secretary Payment of Remuneration to Key Managerial Personnel				
UNIT – 4: CORPORATE MEETINGS				10 HOURS
Meaning of Meetings, Requisites of a Valid Meeting, Types of Meeting: Statutory Meeting, Annual General Meeting, Extraordinary General Meeting, Board Meeting and Resolutions; E-voting and Video Conferencing; Maintenance of Minutes (Digital & Physical); Role of Company Secretary in Meetings				
UNIT – 5: INSOLVENCY AND WINDING UP OF A COMPANY				10 HOURS
Salient Features of Insolvency and Bankruptcy Code, 2016 (to be discussed in brief) Winding Up of a Company: Meaning, Modes and Consequences of Winding Up Liquidator: Meaning, Appointment, Powers and Duties of a Liquidator				

SKILL DEVELOPMENT ACTIVITIES

1. Collect MOA of different companies and analyze the key clauses.
2. Collect the prospectus of a recent public issue and study the details related to capital structure, risk factors, and financial information.
3. Prepare minutes of a board meeting for an imaginary company.
4. Analyze case laws related to company law and summarize key judgments based on the Companies Act, 2013.
5. Draft a notice and resolution for a company's Annual General Meeting (AGM) based on legal requirements.

BOOKS FOR REFERENCE

1. Garg, K. C., Gupta, V., & Chawla, R. C. (2008). *Company Law and Secretarial Practice*. Kalyani Publishers.
2. Majumdar, A. K., & Kapoor, G. K. *Company Law*. Taxmann's Publication.
3. Kapoor, A. *Company Laws*. International Book House.
4. Shukla, M. C., & Gulshan, S. *Principles of Company Law*. S. Chand.
5. Kuchhal, S. C. *Company Law and Secretarial Practice*.
6. Appannaiah, Reddy, & Prabhu. (2004). *Company Law and Secretarial Practice*. Himalaya Publishing House.
7. Institute of Chartered Accountants of India (ICAI). *Business Law and Company Law*.
8. Institute of Cost Accountants of India (ICMAI). *Business Law and Company Law*.



Course Code	:	BBA 3.6 (B)		
Title of the Course	:	BUSINESS ENVIRONMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To introduce the concept, nature and importance of business environment.				
b) To explain how political and economic factors influence business activities.				
c) To make students aware of the role of culture and society in shaping business behaviour.				
d) To explain how technology impacts business operations and decision-making.				
e) To sensitise about environmental issues and encourage responsible business practices.				
Course Outcomes	:	On successful completion of the course, the student will:		
f) Understand the importance of business environment.				
g) Identify how political and economic factors affect business decisions.				
h) Explain how culture and society influence the way businesses work.				
i) Analyse how technology changes business operations and the challenges in using new technologies.				
j) Describe how businesses affect nature and how they can act in an environmentally friendly way.				
SYLLABUS				
UNIT – 1: INTRODUCTION				12 HOURS
Business Environment: Meaning, Nature and Scope, Importance, Components of Business Environment (a brief overview to be provided)				
Environmental Analysis: Meaning, Importance, Steps in Business Environmental Analysis, SWOC Analysis				
UNIT – 2: POLITICAL AND ECONOMIC ENVIRONMENT				12 HOURS
Political Environment: Meaning, Importance and Components of Political Environment in Business, Impact of Political Environment on Business Decisions				
Economic Environment: Meaning, Importance and Components of Economic Environment in Business, Indicators of Economic Environment, Economic Reforms and Liberalization, Globalization and its impact on Business, Business Cycle and its Impact on Business				
UNIT – 3: SOCIO-CULTURAL ENVIRONMENT				12 HOURS
Meaning and Importance of Socio-Cultural Environment in Business, Elements of Socio-Cultural Environment, Impact of Culture on Business Practices, Corporate Social Responsibility and its Importance				
UNIT – 4: TECHNOLOGICAL ENVIRONMENT				12 HOURS
Meaning and Importance of Technological Environment in Business, Components of the Technological Environment, Impact of Technology on Business Functions, Challenges in Adapting to New Technology				
UNIT – 5: NATURAL ENVIRONMENT				8 HOURS
Meaning and Significance of the Natural Environment in Business, Elements of the Natural Environment, Impact of Business on the Natural Environment				

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a brief SWOC analysis of a local business or start-up.
2. Collect and present recent news articles showing how government policies or economic changes affected a business in India.
3. List and explain how cultural differences influence the marketing strategies of two different brands in India.
4. Choose a company and explain how it uses technology to improve its products or services.
5. Identify and describe two eco-friendly practices followed by Indian companies to protect the natural environment.

BOOKS FOR REFERENCE

1. Cherunilam, F. *Business Environment*. Himalaya Publishing House.
2. Aswathappa, K. *Essentials of Business Environment*. Himalaya Publishing House.
3. Paul, J. *Business Environment: Text and Cases*. McGraw Hill Education.
4. Adhikary, M. *Economic Environment of Business*. Sultan Chand & Sons.
5. Shaikh, S. *Business Environment*. Pearson Education.
6. Fernando, A. C. *Business Environment*. Pearson Education.
7. Bedi, K. *Business Environment*. Excel Books.
8. Morrison, J. *The Global Business Environment: Meeting the Challenges*. Palgrave Macmillan.
9. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. *International Business: Environments and Operations*. Pearson.
10. Gupta, C. B. *Business Environment*. Sultan Chand & Sons.



Course Code	:	BBA 3.6 (C)		
Title of the Course	:	BUSINESS MATHEMATICS		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) Develop a fundamental understanding of mathematical concepts applied in business. b) Enhance problem-solving and analytical skills to make data-driven business decisions. c) Introduce students to the application of algebra in business. d) Provide knowledge on mathematical tools used in business decision-making. e) Equip students with the ability to interpret and analyse numerical data for managerial applications.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Apply basic mathematical techniques in solving business-related problems. b) Understand the applications of equations in solving business problems, c) Perform percentage calculations, ratio analysis, and proportions. d) Compute simple and compound interest and present/future values of investments. e) Use matrices concepts for business optimization and decision-making.				
SYLLABUS				
UNIT – 1: NUMBER SYSTEM				6 HOURS
Meaning of Number System, Types of Numbers – Natural Numbers, Whole Numbers, Integers, Prime Numbers, Composite Numbers, Even Numbers and Odd Numbers, Rational and Irrational Numbers, Real Numbers HCF and LCM: Concept of HCF and LCM, Problems on HCF and LCM of Two or More Numbers				
UNIT – 2: THEORY OF EQUATIONS				12 HOURS
Meaning of Equations, Types of Equations - Linear Equations (in One Variable) and Simultaneous Equations (in Two Variables); Methods of Solution: Elimination and Substitution Methods, Quadratic Equations (in the form $ax^2 + bx + c = 0$): Solution by Factorisation and Formula Methods, Problems on Business Applications				
UNIT – 3: MATRICES AND DETERMINANTS				14 HOURS
Meaning and Types of Matrices, Operation on Matrices: Addition, Subtraction and Multiplication of Two Matrices, Transpose of Matrix. Determinants: Minor and Co-factor of an Element, Inverse of Matrix (2X2 Matrix Only) Problems on Linear Equations in Two Variables using Cramer’s Rule Problems on Application of Matrices and Determinants in Business				
UNIT – 4: PROGRESSIONS				10 HOURS
Meaning and Types of Progression Arithmetic Progression (AP): General Form of AP, Finding the nth Term, Sum to n Terms of an AP, Sum and Product of Three Terms in AP Geometric Progression (GP): General Form of GP, Finding the nth Term, Sum to n Terms of a GP, Sum and Product of Three Terms in GP				
UNIT – 5: COMMERCIAL ARITHMETIC				14 HOURS
Interest: Meaning and Types of Interest - Simple Interest and Compound Interest (Where Interest is Compounded Annually and Semi-annually); Percentages, Bills Discounting, Ratios: Concept of a Ratio, Types of Ratios: Duplicate, Triplicate, Sub-Duplicate of a ratio; Proportions: Concept of Proportion: Third, Fourth, and Inverse Proportion; Application-Based Problems on Bill Discounting, Ratios and Proportions.				

SKILL DEVELOPMENT ACTIVITIES

1. Draft a chart on number system and its application
2. Conduct timed quizzes to improve speed and accuracy in calculations.
3. Case Studies: Analyze real business scenarios where mathematical concepts like percentages, interest calculations, or profit and loss are applied.
4. Develop an example on application of progression in real life situation.
5. Draft the procedure of discounting of bills by commercial banks.

BOOKS FOR REFERENCE

1. Muralidhar, S., Sailaja, K. S., & Narasappa, P. R. *Business Mathematics*. Kalyani Publishers.
2. Saha, R. G. *Methods and Techniques for Business Decisions*. VBH.
3. Rajaghatta, R. S. *Methods and Techniques for Business Decisions*. Kalyani Publishers.
4. Madappa, Mahadi Hassan, & Taiyab, M. I. *Business Mathematics*. Subhash.
5. Sancheti, D. C., & Kapoor, V. K. *Business Mathematics and Statistics*. Sultan Chand.



Course Code	:	BBA 3.7			
Title of the Course	:	COMPUTER SKILLS FOR MANAGERS – THEORY			
Course Credit	:	2	Total No. of Teaching Hours	:	28 Hours
No. of Hours per Week	:	2+0+0 (L+T+P) Hours			
Pedagogy:	:	Lectures, Presentations, Problem Solving, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand basic computer concepts and their use in business.					
b) To create and format documents using MS Word.					
c) To use MS Excel for data entry, formulas, and charts.					
d) To design presentations using MS PowerPoint.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Understand basic computer and business applications.					
b) Create and format documents using MS Word.					
c) Use MS Excel for data entry, formulas, and charts.					
d) Make presentations using MS PowerPoint.					
SYLLABUS					
UNIT – 1: COMPUTER FUNDAMENTALS					6 HOURS
Computer, Characteristics of a Computer, Functional Units of a Computer, Data Vs Information, Working of a Computer System, Uses of Computer in Business					
Input Devices, Processing Unit, Storage Devices and Output Devices (To be discussed in brief)					
UNIT – 2: MS WORD					8 HOURS
Features of MS Word, Word Interface and Window Components, Creating, Editing, Formatting, and Printing Documents.					
Working with Headers and Footers, Page Borders and Page Numbers					
Inserting and Formatting Tables and Table Auto Format, Shapes, WordArt					
Using Mail Merge for Business Communication					
(Practical/lab sessions are required as part of the course)					
UNIT – 3: MS EXCEL					8 HOURS
Overview of Excel Features, Creating a New Worksheet, Entering and Editing Text, Numbers, and Formulas; Cell Referencing; Modifying Layout: Inserting/Deleting Rows and Columns; Changing Row Heights and Column Widths; Formatting Techniques: Auto Format, Fonts, Colours, Shading, Making charts.					
(Practical/lab sessions are required as part of the course)					
UNIT – 4: MS POWERPOINT					6 HOURS
Features of PowerPoint, Creating Presentations: Blank Presentation and by Using Templates					
Managing Slides: Inserting and Deleting Slides; Slide Layouts					
Inserting and Working With Clip Art, Pictures, Audio, Video, and Other Objects					
Resizing and Scaling Objects; Applying Slide Transitions and Custom Animations					
(Practical/lab sessions are required as part of the course)					

COMPUTER SKILLS FOR MANAGERS - THEORY - Question Paper Pattern

SECTION – A	Answer any TEN of the following questions. Each question carries 1 mark. a), b), c), d), e), f), g), h), i), j), k), l)	10X1=10
SECTION - B	Answer any TWO of the following questions. Each question carries 5 marks. 2), 3), 4), 5)	2X5=10
SECTION – C	Answer any TWO of the following questions. Each question carries 10 marks. 6), 7), 8), 9)	2X10=20
Total		40

INTERNAL ASSESSMENT COMPONENT - 20 MARKS

The concerned subject teacher can choose any two components (each component carries 10 marks) from the list indicated below: (a) Internal Assessment Test (b) Quiz (c) Presentations (d) Assignment (e) Viva (f) Lab exercises

SKILL DEVELOPMENT ACTIVITIES

1. Make a company report in MS Word using tables, WordArt, and symbols.
2. Use mail merge in MS Word to create invitation letters for a business event.
3. Enter monthly sales data in MS Excel and use formulas like SUM and AVERAGE.
4. Create bar and pie charts in Excel using sales or survey data.
5. Make a simple budget sheet in Excel using formulas and formatting tools.

BOOKS FOR REFERENCE

1. Rutkosky, N., Roggenkamp, A., & Rutkosky, I. *Microsoft Office 365: Word, Excel, PowerPoint*. Paradigm Education Solutions.
2. Freund, S. M., & Starks, J. *Microsoft Office 365 & Office 2019 Introductory*. Cengage Learning.
3. Nordell, R. *Microsoft Office 365: In Practice*. McGraw-Hill Education.
4. Lambert, J., & Frye, C. *Microsoft Office Step by Step*. Microsoft Press.
5. Gookin, D. *Word For Dummies*. Wiley.
6. Harvey, G. *Excel for Beginners: The Step-by-Step Guide to Mastering Excel*. Independently Published.
7. Johnson, S. *PowerPoint For Dummies*. Wiley.
8. Grannell, C. *Google Workspace User Guide: Learn to use Gmail, Calendar, Meet, Docs, Sheets & Slides*. Packt Publishing



Course Code	:	BBA 3.8		
Title of the Course	:	COMPUTER SKILLS FOR MANAGERS - LAB		
Course Credit	:	1	Total No. of Teaching Hours	: 28 Hours
No. of Hours per Week	:	0+0+2 (L+T+P) Hours		
Pedagogy:	:	Experiential Learning Activities, Group Activities, Case Based Learning		
Course Objectives	:	The objectives of this course are:		
a) To develop proficiency in creating and formatting professional documents using MS Word. b) To enable students to organize, analyze and visualize business data using MS Excel c) To equip students with the skills to design impactful presentations.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Create and format business documents using MS Word. b) Use MS Excel to organize, analyze and present business data. c) Design business presentations in PowerPoint.				

PRACTICAL / LAB ACTIVITIES

1. CREATE AN INVOICE DOCUMENT IN MS WORD

Create a professional invoice using MS Word. Follow the instructions below to format your document correctly:

(i) Document Title:

Center the title "INVOICE" at the top of the page.

Use 20 pt, bold, fonts Arial or Times New Roman.

(ii) Invoice Details:

Use a **2-column table** or **tab stops** to display:

Left:

Invoice No: INV-2025-001

Date: 17 July 2025

Right:

Billed To: Mr. Rajesh Kumar

Address: 24-B, Lajpat Nagar, New Delhi – 110024

Issued By: Spectrum Electronics Ltd.

Address: 123, Tech Avenue, Pune – 411057

(iii) Create a table with 4 columns: *Description, Quantity, Unit Price, Total*

Enter the following data:

Description	Quantity	Unit Price (₹)	Total (₹)
HP Laptop 15.6"	2	50,000.00	1,00,000.00
Wireless Mouse	3	1,200.00	3,600.00
USB-C Adapter	5	800.00	4,000.00
External Hard Drive 1TB	1	6,500.00	6,500.00
Sub-total			1,14,100.00
GST @ 18%			20,538.00
Grand Total			1,34,638.00

(v) Formatting:

Use bold font for table headers.

Apply borders to the table.

Use a consistent font (e.g., Calibri or Times New Roman, size 11 or 12).

Align monetary values to the right.

(vi) Footer:

Insert: *Payment Due: Within 15 days | Payment Method: Bank Transfer / Credit Card*

(vii) Save the document with the filename: Invoice_YourName.docx

2. CREATE A BUSINESS MEETING AGENDA IN MS WORD**(i) Document Title:**

Center the title —Business Strategy Meeting – Agenda

Use bold, 18 pt, font Times New Roman or Calibri

(ii) Meeting Details:

Left-align the following information:

Date: 25 July 2025

Time: 10:00 AM – 1:00 PM

Venue: Conference Room A, Spectrum Electronics Ltd.

Organizer: Mr. Anil Mehra, Operations Head

(iii) Agenda Table:

Insert a table with the following columns:

Time Slot, Agenda Item, Presenter

Enter the following data:

Time Slot	Agenda Item	Presenter
10:00 – 10:15 AM	Welcome & Introductions	Mr. Anil Mehra
10:15 – 10:45 AM	Sales Performance Review	Ms. Neha Sharma
10:45 – 11:15 AM	Marketing Strategy for Q3	Mr. Rohit Khanna
11:15 – 11:30 AM	Tea Break	—
11:30 – 12:00 PM	New Product Launch Plan	Ms. Pooja Verma
12:00 – 12:45 PM	Budget Discussion & Finalization	Mr. Manish Agarwal
12:45 – 1:00 PM	Closing Remarks	Mr. Anil Mehra

(iv) Formatting:

Use bold for table headers.

Apply table borders.

Use a clear, professional font (e.g., Calibri 11 or Times New Roman 12).

(v) Footer: Add a footer with the text: —Confidential – For Internal Use Only, centered.

(vi) Save as: Agenda_YourName.docx

3. DRAFT A FORMAL BUSINESS LETTER IN MS WORD**(i) Letter Format:**

Use a professional business letter layout with:

- ✓ Sender's Address (top-left)
- ✓ Date
- ✓ Recipient's Address
- ✓ Subject line, Salutation, Body, and Closing

(ii) Content Details:

Sender: Spectrum Electronics Ltd., 123, Tech Avenue, Pune – 411057

Date: 18 July 2025

Recipient: Mr. Ravi Sharma, Purchase Manager, GreenTech Distributors, 67, Industrial Area, Bengaluru – 560001

Subject: Quotation Request for Electronic Components

Body (Write in your own words): Politely request a quotation for bulk electronic components. Mention expected delivery timelines, preferred payment terms and ask for a product catalogue if available.

Closing: Yours sincerely, [Your Name], Sales Executive, Spectrum Electronics Ltd.

(iii) Formatting Requirements:

Use Times New Roman or Calibri, size 12 pt.

Bold the subject line.

Maintain 1.15 or 1.5 line spacing.

Align text to the left.

Leave space between paragraphs.

(iv) Footer: Insert a footer with the company's tagline: “Empowering Innovation through Technology”

(v) Save As: BusinessLetter_YourName.docx

4. CREATE AN EMPLOYEE SALARY SHEET IN MS EXCEL**(i) Enter the Following Data:**

Employee Name	Department	Basic Salary (₹)	HRA (₹)	DA (₹)	Deductions (₹)
Ankit Sharma	HR	35,000	7,000	5,250	2,000
Riya Patel	Sales	40,000	8,000	6,000	3,000
Neha Reddy	IT	50,000	10,000	7,500	4,000
Arjun Verma	Finance	45,000	9,000	6,750	2,500

(ii) Calculate the Following in New Columns:

Gross Salary = Basic + HRA + DA

Net Salary = Gross Salary – Deductions

(iii) Formatting:

Bold all column headers.

Use ₹ currency format for all salary values.

Apply borders to the entire table.

Center-align text in Department column.

Right-align numeric data.

(iv) Chart:

Create a bar chart showing Employee Names vs Net Salary.

Add a Chart Title: —Employee Net Salary Comparison

(v) Save As: SalarySheet_YourName.xlsx**5 CREATE A MONTHLY SALES TRACKER IN MS EXCEL****(i) Enter the Following Data:**

Salesperson	Region	January (₹)	February (₹)	March (₹)
Aarti Mehta	North	1,20,000	1,35,000	1,50,000
Rohan Singh	South	95,000	1,10,000	1,25,000
Kiran Das	East	1,05,000	1,15,000	1,30,000
Vinay Kumar	West	1,00,000	1,20,000	1,40,000

(ii) Calculate the Following in a New Column:

Total Q1 Sales = Sum of Jan, Feb, and March sales

(iii) Formatting:

Use bold for headers.

Apply ₹ currency format to all sales figures.

Add borders to the entire table.

Use conditional formatting to highlight Total Q1 Sales above ₹3,75,000.

(iv) Chart:

Create a line chart showing monthly sales trends for each salesperson.

Add chart title: —Monthly Sales Trend – Q1

Add data labels to each point.

(v) Save As: Q1_Sales_YourName.xlsx**6. CREATE A MONTHLY EXPENSE TRACKER IN MS EXCEL****(i) Enter the Following Data:**

Date	Category	Description	Amount (₹)
01-Jul-25	Rent	Office Rent	25,000
03-Jul-25	Utilities	Electricity Bill	3,500
06-Jul-25	Office Supplies	Stationery	1,200
10-Jul-25	Travel	Client Visit - Delhi	6,800
15-Jul-25	Utilities	Internet Bill	1,500
20-Jul-25	Travel	Taxi Charges	900
25-Jul-25	Office Supplies	Printer Ink	1,800

(ii) Add the Following:

A Total Expenses row at the bottom using SUM formula.

Use Filter on the Category column to allow category-wise viewing.

(iii) Formatting:

Bold headers and apply borders to the table.

Format Amount column with ₹ currency.

Apply conditional formatting to highlight any amount greater than ₹5,000.

(iv) Chart:

Insert a pie chart showing total expenses by category.

Add a chart title: —Expense Distribution – July 2025|

(v) Save As: ExpenseTracker_YourName.xlsx

7. CREATE AN INVENTORY MANAGEMENT SHEET IN MS EXCEL**(i) Enter the Following Data:**

Item Code	Item Name	Category	Unit Price (₹)	Stock In Hand	Reorder Level
I001	HP Laser Printer	Electronics	18,000	10	5
I002	A4 Paper Pack	Stationery	300	40	20
I003	Logitech Mouse	Accessories	800	8	10
I004	Dell Monitor 24"	Electronics	12,500	4	6
I005	Stapler	Stationery	150	25	15

(ii) Calculate the Following:

Stock Value = Unit Price × Stock In Hand

Needs Reorder? – Use IF formula to show "Yes" if Stock In Hand < Reorder Level, else "No"

(iii) Apply Formatting:

Use ₹ format for price and stock value columns

Bold all headers and apply all borders

Use Conditional Formatting to highlight "Yes" in the "Needs Reorder?" column in red

(iv) Insert a Chart:

Create a bar chart comparing Item Name vs Stock Value

Add chart title: —Inventory Stock Value – July 2025|

(v) Save the File As: InventorySheet_YourName.xlsx

8. CREATE A POWERPOINT PRESENTATION ON QUARTERLY SALES REPORT**(i) Create a 5-slide PowerPoint presentation based on the following structure:****Slide 1: Title Slide**

Title: Quarterly Sales Report – Q2 2025

Subtitle: Prepared by [Your Name]

Add the company name/logo (use placeholder if needed)

Insert the date and apply a clean theme

Slide 2: Executive Summary

Include brief highlights of Q2 sales performance 3–

4 bullet points

Use a subtle background image or icon

Slide 3: Sales Data Table

Insert a table showing sales by region or product (e.g., North, South, East, West)

Include columns for Target, Actual and % Achievement

Use table formatting tools (bold headers, colored borders)

Slide 4: Chart Visualization

Create a bar or column chart comparing target vs actual sales

Add chart title and data labels

Slide 5: Conclusion & Action Plan

Summarize key points

Add 2–3 action steps or recommendations for next quarter

(ii) Design & Formatting Instructions:

Apply slide transitions

Use a professional theme, consistent font style and size

Keep slides visually clean and avoid overcrowding

(iii) Save As: Q2_SalesReport_YourName.pptx

9. CREATE A POWERPOINT PRESENTATION ON “LAUNCH OF A NEW SMARTWATCH”

(i) Create a 5-slide presentation to showcase a fictional new smart watch brand.

Slide 1: Title Slide

Title: Introducing the All-New SmartTime X1

Subtitle: Revolutionizing Time, Health & Style

Your Name and Date

Add a product image or logo (use placeholder if needed)

Slide 2: Product Features

List 4–5 major features: (Heart Rate Monitoring, GPS Tracking, Voice Assistant Integration, Long Battery Life, Water Resistance)

Use bullet points or SmartArt

Add relevant icons or visuals

Slide 3: Technical Specifications

Display technical details in a table:

Display Type, Battery Life, Compatibility, Charging Time, etc.

Use table formatting and clear layout

Slide 4: Market Positioning

Highlight the target audience (e.g., fitness enthusiasts, professionals)

Compare with 1–2 competitor features

Use a chart (bar or radar chart) to show key advantages

Slide 5: Launch Details & Price

Include:

Launch Date: 10 August 2025

Price: ₹14,999

Availability: Online and Offline Stores

Add a call to action like —Pre-Order Now!!

Insert a closing visual (product mock-up or thank you)

(ii) Design & Animation Requirements:

Use a modern, tech-themed template

Apply slide transitions and object animations

Maintain consistency in fonts and alignment

(iii) Save As: SmartwatchLaunch_YourName.pptx

10. CREATE A POWERPOINT PRESENTATION ON “COMPANY PROFILE – FUTURETECH SOLUTIONS PVT. LTD.”

(i) Create a 6-slide company profile presentation with the following structure:

Slide 1: Title Slide

Title: Company Profile – FutureTech Solutions Pvt. Ltd.

Subtitle: Innovating Tomorrow

Your Name and Date

Insert company logo (use a placeholder if needed)

Slide 2: About Us

Brief description of the company (2–3 lines)

Year founded, mission, and core values

Use bullet points and insert a relevant icon or image

Slide 3: Services Offered

List 4–5 key services: (Software Development, Cloud Solutions, IT Consulting, Cyber security, AI & Automation)

Use SmartArt or icons to display services visually

Slide 4: Our Team

Insert photos or placeholder icons for 3–4 key members (CEO, CTO, Manager)

Add names and designations

Arrange neatly in a grid format

Slide 5: Clientele & Achievements

Mention 3–4 top clients or sectors served

Highlight major milestones or awards

Use bullet points or SmartArt

Slide 6: Contact Us

Add contact details: Email, Phone, Website, Office Address

Add a —Thank You! note at the bottom

(ii) Design & Animation Requirements:

Use a professional corporate theme

Apply slide transitions and at least one object animation

Maintain consistent font style and alignment

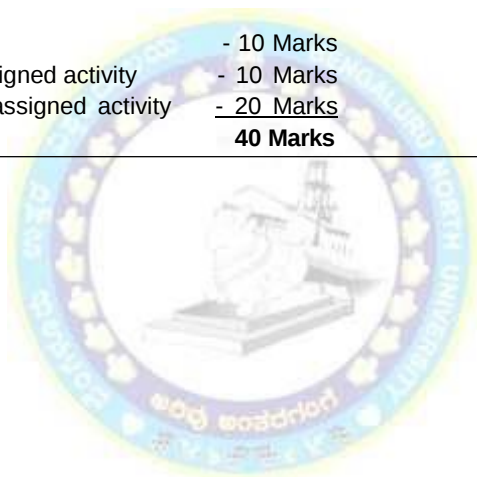
(iii) Save As: CompanyProfile_YourName.pptx

COMPUTER SKILLS FOR MANAGERS - LAB

Practical Examination Guidelines

- The practical examination shall be conducted by an external examiner approved by the University.
- It shall be based on the lab activities prescribed in the syllabus only.
- **ONE** Lab activity must be given to students either from MS Word / MS Excel / MS PowerPoint.
- Maintaining a **Practical Record Book** is **mandatory**.
- All the 10 Lab Activities prescribed in the syllabus must be completed. For each activity, student must (a) write a step-by step procedure and (b) print and paste the final output in the record book.
- No viva shall be conducted during the practical examination.
- Marks allocation:

Practical Record Book	- 10 Marks
Written steps of the assigned activity	- 10 Marks
Demonstration of the assigned activity	<u>- 20 Marks</u>
Total	40 Marks



Course Code	:	BBA 4.3		
Title of the Course	:	ENTREPRENEURSHIP & STARTUP ECOSYSTEM		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) Understand the basics of entrepreneurship and the role of startups in economic growth. b) Create a business model canvas with a strong value proposition. c) Apply business pitching and planning principles. d) Explore the role of government and industry associations in supporting startups. e) Identify types of incubators and accelerators and choose the right support system.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the fundamentals of entrepreneurship and start-ups. b) Construct a business model canvas and create a strong value proposition. c) Demonstrate the ability to create a business pitch and pitch deck. d) Understand institutional support for start-ups e) Explore Startup incubators and accelerators in India				
SYLLABUS				
UNIT – 1: INTRODUCTION				12 HOURS
Meaning of Entrepreneur, Entrepreneurship and Startups; Types of Entrepreneurs – Innovative Entrepreneur, Imitative Entrepreneur, Social Entrepreneur, Women Entrepreneur and Corporate Entrepreneur (Concepts Only), Qualities of a Successful Entrepreneur, Role of Entrepreneurship and Startups in Economic Development				
UNIT – 2: CRAFTING BUSINESS MODELS				10 HOURS
Business Model: Meaning and Types – General (B2B, B2C, D2C, C2C) & Modern (Subscription, Freemium, Marketplace, E-commerce, Sharing Economy - Concepts Only Value Proposition: Meaning, Key Elements, Challenges in Building a Strong Value Proposition Building a Successful Business Model Canvas				
UNIT – 3: BUSINESS IDEA PITCHING				10 HOURS
Business Pitching: Meaning, Key Components, Types of Business Pitches Business Plan: Meaning, Elements of a Business Plan, Process of Preparing a Business Plan Pitch Deck: Meaning, Key Questions Every Pitch Should Answer Startup & Investment Terminologies: TAM, LTV, CAC, Runway, Burn Rate, Churn Rate (Meaning Only)				
UNIT – 4: INSTITUTIONAL SUPPORT FOR STARTUPS				12 HOURS
Forms of Business: Sole Proprietorship, Limited Liability Partnership (LLP) and Public Companies Regulatory Procedures for the Establishment of Startups Intellectual Property Rights (IPR): Registration Process and Importance Role of Government in Supporting Startups and Small Businesses - Central-Level Institutions: DPIIT, NITI Aayog, SIDBI, NRDC; State-Level Institution: KITS (Karnataka Innovation and Technology Society); External Industry Associations: CII, ASSOCHAM, FICCI, NASSCOM				
UNIT – 5: STARTUP INCUBATORS AND ACCELERATORS				12 HOURS
Startup Incubators: Meaning, Types of Incubators – General, Industry Specific Incubators, University Affiliated, Corporate Incubators (Meaning Only), Importance of Incubators for Startups, Prerequisites and Eligible Criteria for Applying to an Incubator, Emerging Trends in Incubation Support Startup Accelerators: Meaning, Incubators vs. Accelerators, Key Considerations in Selecting the Right Incubator / Accelerator				

SKILL DEVELOPMENT ACTIVITIES

1. Select a successful Indian startup, research its journey, and present key takeaways related to entrepreneurial decision-making and qualities of the founder(s).
2. Develop a simple business model canvas for a startup idea
3. Prepare and present a 2-minute startup pitch using essential pitch deck elements.
4. Choose a government program supporting startups and explain how it helps entrepreneurs.
5. Identify a startup incubator/accelerator and list out its benefits for startups.

BOOKS FOR REFERENCE

1. Zabiulla (2026), *Entrepreneurship, Startups and Digital Business Ventures*. Kalyani Publishers, New Delhi
2. Drucker, P. F., & Desai, V. (2019). *Small Scale Industries and Entrepreneurship*. Himalaya Publishing House.
3. Gupta, C. B., & Srinivasan, N. P. (2021). *Entrepreneurial Development*. Sultan Chand & Sons.
4. Khanka, S. S. (2014). *Entrepreneurial Development*. S. Chand Publishing.
5. Mathew, J. (2019). *Startup Startups: Indian Entrepreneurs' Journeys of Innovation, Growth, and Impact*. Sage Publications.
6. Patel, V. G. (2017). *The Seven Business Crises and How to Beat Them: Lessons from Indian Startup Ecosystem*. Sage Publications.
7. Ramachandran, K. (2014). *Entrepreneurship Development: Indian Cases on Change Agents*. McGraw-Hill Education.
8. Saini, J. S., & Krishna, K. (2020). *Entrepreneurship Development in India: Emerging Issues and Challenges*. Deep & Deep Publications.
9. Vasant, D. (2018). *Entrepreneurship Development & Small Business Enterprises* (2nd ed.). Pearson Education India.
10. Bansal, R. (2013). *Stay Hungry, Stay Foolish*. CIIE, IIM Ahmedabad.
11. Kumar, A., & Sharma, R. (2016). *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*. Pearson India.

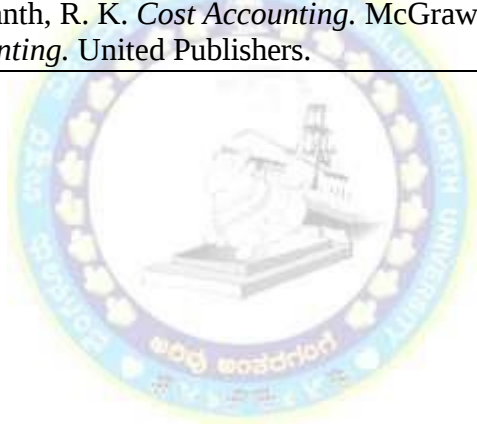
Course Code	:	BBA 4.4		
Title of the Course	:	COST ACCOUNTING		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To introduce cost accounting concepts, cost classification and cost sheet preparation. b) To explain material cost control, inventory management, procurement and pricing methods. c) To examine labour cost control, payroll, wage payment systems, and incentive schemes. d) To analyze overhead classification, allocation, apportionment and absorption. e) To explain differences between cost and financial accounts and prepare reconciliation statements.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Demonstrate an understanding of the elements of cost and prepare a cost sheet. b) Prepare material related documents. c) Develop an ability to calculate employee costs. d) Classify, allocate, apportion overheads and calculate overhead absorption rates e) Reconcile the profits as per financial accounts and cost accounts.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO COST ACCOUNTING				12 HOURS
Meaning of Cost and Costing; Cost Accounting – Meaning, Definition, Objectives, Uses and Limitations; Differences between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations, E-Tender (Concept only)				
UNIT – 2: MATERIAL COST				14 HOURS
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; Inventory Control: Meaning & Techniques; Problems on Stock Levels; Procurement: Procurement Procedure; Bin Card – Meaning and Importance; Duties of Storekeeper Pricing of Material Issues: Problems on Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method				
UNIT – 3: LABOUR COST				10 HOURS
Labour Cost: Meaning and Types – Direct and Indirect Labour; Labour Cost Control: Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle Time, Over Time - Causes and Treatment; Labour Turnover: Reasons and Effects of Labour Turnover; Methods of Wage Payment: Time Rate System, Piece Rate System and Incentive Schemes- Halsey’s Plan, Rowan’s Plan, Taylor’s Differential Piece Rate System & Merrick’s Multiple Piece Rate System				
UNIT – 4: OVERHEADS COST				12 HOURS
Overheads: Meaning and Classification; Accounting and Control of Manufacturing Overheads – Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary Overheads Distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption (Concepts Only); Problems on Computation of Machine Hour Rate				
UNIT – 5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS				8 HOURS
Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement				

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a Cost Sheet with imaginary figures, including tenders and quotations.
2. Demonstrate the valuation of inventory using FIFO, LIFO, Simple Average, or Weighted Average method.
3. Prepare a dummy Payroll with imaginary figures, including time-keeping, overtime, and deductions.
4. Collect and analyze the method of overhead allocation used in a manufacturing company of your choice.
5. Prepare a Reconciliation Statement between Cost and Financial Accounts using imaginary figures.

BOOKS FOR REFERENCE

1. Arora, M. N. *Cost Accounting*. Himalaya Publishing House.
2. Eshwarappa, T. *Cost Accounting*. Kalyani Publishers.
3. Jain, S. P., & Narang, K. L. *Cost Accounting*. Kalyani Publishers.
4. Khanna, B. S., Ahuja, S. N., & Pandey, G. K. *Practical Costing*. S. Chand.
5. Kishore, R. M. *Cost Management*. Taxmann.
6. Madhegowda, J. *Cost Accounting*. Himalaya Publishing House.
7. Mariyappa, B. *Cost Accounting*. Himalaya Publishing House.
8. Muralidhar, S. *Cost Accounting*. Kalyani Publishers.
9. Nigam, B. M. L., & Sharma, G. C. *Cost Accounting*. Himalaya Publishing House.
10. Prasad, N. K. *Cost Accounting*. Books Syndicate Ltd.
11. Rajeshkumar, V., & Srikanth, R. K. *Cost Accounting*. McGraw-Hill India.
12. Raman, B. S. *Cost Accounting*. United Publishers.



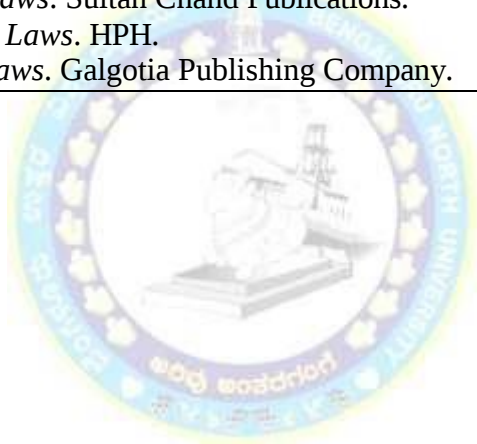
Course Code	:	BBA 4.5		
Title of the Course	:	BUSINESS LAW		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the basics of contracts, their types and remedies for breach. f) To learn the rules of selling goods, ownership transfer and seller's rights. g) To explore negotiable instruments, their features and legal aspects. h) To understand consumer rights, protections and dispute resolution. i) To compare partnerships and LLPs, their formation, rights and dissolution				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Apply the principles of contract law to assess the validity and enforceability of agreements. b) Analyze the legal rights and obligations of buyers and sellers in a contract of sale. c) Explain the features, uses, and legal implications of negotiable instruments. d) Evaluate consumer rights and legal remedies available for unfair trade practices. e) Differentiate between partnership and LLP structures and their legal framework.				
SYLLABUS				
UNIT – 1: INDIAN CONTRACT ACT, 1872				12 HOURS
Meaning and Definition of Contract, Classification of Contracts, Essentials of a Valid Contract: Offer and Acceptance, Lawful Consideration, Contractual Capacity, Free Consent, Lawful Object, Performance and Discharge of Contracts, Breach of Contract and Remedies for Breach of Contract				
UNIT – 2: SALE OF GOODS ACT, 1930				12 HOURS
Definition of a Contract of Sale, Essentials of Contract of Sale, Differences between Sale and Agreement to Sell, Classification of Goods, Conditions and Warranties, Performance of a Contract of Sale, Unpaid Seller: Definition, Rights against Goods and Rights against the Buyer.				
UNIT – 3: NEGOTIABLE INSTRUMENTS ACT, 1881				10 HOURS
Definition, Characteristics and Types of Negotiable Instruments Crossing of Cheques: Meaning and Types of Crossing of Cheques; Dishonour of Cheques: Meaning, Grounds of Dishonour (Non-acceptance and Non-Payment), Consequences of Wrongful Dishonour of Cheque Endorsement: Meaning and Types of Endorsements				
UNIT – 4: CONSUMER PROTECTION ACT, 2019				10 HOURS
Definitions: Advertisement, Complainant, Compliant, Consumer, Defect, Deficiency, Misleading Advertisement; Product Liability, Rights of Consumers, Consumer Disputes Redressal Commission: National, State and District Consumer Disputes Redressal Commissions - Procedure for Filing Complaints and Appeals Central Consumer Protection Authority (CCPA) E-Commerce and Consumer Rights: Regulations Regarding Online Transactions				
UNIT – 5: PARTNERSHIP ACT, 1932 & LLP ACT, 2008				12 HOURS
Partnership Act, 1932: Definition and Features of Partnership, Rights and Duties of Partners, Procedure for Registration of Partnership; Effects of Non-Registration, Modes of Dissolution of Partnership Firm Limited Liability Partnership (LLP) Act, 2008: Definition, Characteristics, LLP Vs Partnership, Advantages of LLP over a Traditional Partnership Firm, Registration of LLP, Rights and Duties of Partners in LLP, Dissolution of LLP				

SKILL DEVELOPMENT ACTIVITIES

1. Discuss the prominent case laws including: Balfour vs. Balfour, Carlill v Carbolic Smoke Ball Co., Felthouse vs Bindley, Lalman Shukla vs. Gauri Dutt, Ranganayakamma vs. Alwar
2. Prepare a basic contract for the sale of goods.
3. Identify the grounds of dishonour of a cheque.
4. Draft a formal complaint for an unfair trade practice or defective product.
5. Create a comparative report on partnerships and LLPs. Highlight their advantages, legal structure and business implications.

BOOKS FOR REFERENCE

1. Kuchhal, M. C., & Kuchhal, V. *Business Law*. Vikas Publishing House.
2. Singh, A. *Business Law*. Eastern Book Company.
3. Kumar, R. *Legal Aspects of Business*. Cengage Learning.
4. Maheshwari, S. N., & Maheshwari, S. K. *Business Law*. National Publishing House.
5. Aggarwal, S. K. *Business Law*. Galgotia Publishers Company.
6. Goyal, B. K., & Jain, K. *Business Laws*. International Book House.
7. Arora, S. *Business Laws*. Taxmann Publications.
8. Pathak, A. *Legal Aspects of Business* (6th ed.). McGraw Hill Education.
9. Tulsian, P. C., & Tulsian, B. *Business Law*. McGraw Hill Education.
10. Sharma, J. P., & Kanojia, S. *Business Laws*. Ane Books Pvt. Ltd.
11. Rao, K., & Ravi, S. P. *Business Regulatory Framework*. HPH.
12. Kapoor, N. D. *Business Laws*. Sultan Chand Publications.
13. Aswathappa, K. *Business Laws*. HPH.
14. Chanda, P. R. *Business Laws*. Galgotia Publishing Company.



Course Code	:	BBA 4.6 (A)		
Title of the Course	:	PRODUCTION AND OPERATIONS MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the significance of Production and Operations Management. b) To develop an understanding of plant location and layout principles. c) To learn the various stages in Production Planning and Control. d) To equip students with essential knowledge of quality management principles. e) To provide insights into emerging trends in Production and Operations Management.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain the scope and functions of production and operations management. b) Identify factors affecting plant location and layout for efficient operations. c) Describe the objectives and stages of production planning and control. d) Apply inventory control techniques and assess quality management practices. e) Examine recent trends in production and operations management				
SYLLABUS				
UNIT – 1: INTRODUCTION				10 HOURS
Concept of Production, Production Management: Meaning, Scope and Benefits of Production Management, Functions of a Production Manager Operations Management: Concept of Operations, Operations Management, Functions of Operations Management, Differences Between Production and Operations Management Production System: Meaning and Types of Production System				
UNIT – 2: PLANT LOCATION AND LAYOUT				10 HOURS
Plant Location: Meaning, Factors affecting plant location, Cost Factor in Plant Location Plant Layout: Meaning, Principles and Types of Plant Layout Organization of Physical Facilities: Building, Sanitation, Lighting, Air Conditioning and Safety.				
UNIT – 3: PRODUCTION PLANNING AND CONTROL				10 HOURS
Production Planning and Control: Meaning, Characteristics, Objectives, Scope and Stages Production Planning and Control; Factors affecting Production Planning and Control, Production Planning System (Meaning Only)				
UNIT – 4: INVENTORY AND QUALITY MANAGEMENT				14 HOURS
Inventory: Concept and Classification of Inventory, Costs Associated with Inventories; Inventory Management: Meaning, Objectives and Importance; Factors Influencing Inventory Control Policies; Stock Levels: Minimum Level, Maximum Level, Economic Order Quantity (EOQ) And Re-Order Level (Meaning Only) Inventory Control Techniques: ABC Analysis, Just-in-Time (JIT) Quality Management: Concept of Quality, Objectives and Importance of Quality Management in Production, Concept of Quality Circles, role of quality management in organizational growth Quality Control: Meaning and Objectives of Quality Control, Need for Quality Control				
UNIT – 5: RECENT TRENDS IN PRODUCTION AND OPERATIONS MANAGEMENT				12 HOURS
Smart Manufacturing & Industry 4.0, Lean Manufacturing, Just-in-Time (JIT) Production, Total Quality Management (TQM), Supply Chain Digitalization, Sustainable and Green Manufacturing, Agile Manufacturing, Kaizen, Cycle Time Reduction, Business Process Reengineering (Meaning and Importance of these Concepts are to be discussed)				

SKILL DEVELOPMENT ACTIVITIES

1. Visit an industry and observe its production system. Identify its type (job, batch, mass, or continuous) and explain how production and operations management decisions are made.
2. Create a visual representation of different layout types.
3. Visit a manufacturing unit and observe how production planning and control is implemented.
4. Describe the functions of Quality Circles in an industry
5. Analyse the recent trends in operations management.

BOOKS FOR REFERENCE

1. Adam, E. E. Jr., & Ebert, R. J. *Production & Operations Management*. Sage Publishing.
2. Agarwal, L. N., & Jain, K. C. *Production Management*. Publisher.
3. Ahuja, K. K. *Production Management*. CBS Publishers.
4. Ashwathappa, K., & Bhatt, S. *Production & Operations Management*. HPH.
5. Chary, S. N. *Production & Operations Management*. McGraw Hill.
6. Chunawalla, S. A., & Patel, D. *Production & Operations Management*. HPH.
7. Gondhalekar, V., & Salunkhe, G. *Productivity Techniques*. HPH.
8. Kachru, U. *Production & Operations Management*. Excel Books.
9. Morton, T. E. *Production Operations Management*. South-Western College.
10. Muhlemann, A., Oaclank, J., & Lockyn, K. *Production & Operations Management*. PHI



Course Code	:	BBA 4.6 (B)		
Title of the Course	:	ENTERPRISE RESOURCE PLANNING		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the need, benefits and risks of Enterprise Resource Planning (ERP) Systems. b) To learn core ERP modules and related technologies. c) To explore the ERP implementation process and stakeholder roles. d) To understand ERP post-implementation practices and challenges. e) To identify future trends and advancements in ERP systems.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain the concept, evolution and benefits of ERP. b) Identify and describe the major functional modules and supporting technologies in ERP. c) Illustrate the steps involved in ERP implementation and the roles of various stakeholders. d) Evaluate ERP maintenance, data migration and performance issues. e) Evaluate the latest trends and future directions in ERP systems.				
SYLLABUS				
UNIT – 1: INTRODUCTION TO ERP				10 HOURS
Meaning of ERP, Origin and need for ERP System, Benefits of an ERP System, Reasons for the Growth of ERP Market, Risk of ERP, Roadmap for successful ERP				
UNIT – 2: ERP MODULES				12 HOURS
Sales and Distribution Service, Human Resource Management, Finance and Accounting, Production Planning, Material Management, Purchasing and Procurement, (To be disused in brief)				
UNIT – 3: ERP IMPLEMENTATION				12 HOURS
EPR Implementation Life Cycle, Transition Strategies, ERP Implementation Process, ERP Vendor Selection, Role of the Vendor. Consultants: Meaning, Types of Consultants, Role of a Consultant – Vendors and Employees, Project Team: Meaning, roles and responsibilities in an ERP implementation project.				
UNIT – 4: ERP POST IMPLEMENTATION				12 HOURS
Success and Failure of ERP Implementation, ERP Operations and Maintenance, Data Migration and Integrity Validation, Project Management and Monitoring, Enhancing ERP Utilization and ROI.				
UNIT – 5: FUTURE DIRECTIONS IN ERP				10 HOURS
New Trends in ERP, ERP to ERP II, Implementation of Organization-wide ERP, Development of New Markets and Channels, Latest ERP Implementation Methodologies, ERP and E-Business				

SKILL DEVELOPMENT ACTIVITIES

1. Interview a local business or research online to identify why they adopted an ERP system. Summarize the benefits and challenges they faced.
2. Choose any one ERP module and list five key tasks it helps automate in a business.
3. Prepare a flowchart showing the main stages of the ERP implementation life cycle.
4. Make a checklist of activities needed to maintain an ERP system after it goes live.
5. Explain how cloud ERP is different from traditional ERP with an example.

BOOKS FOR REFERENCE

1. Leon, A. (n.d.). *ERP Demystified* (2nd ed.). New Delhi, India: Tata McGraw-Hill.
2. Brady, J. A., Monk, E. F., & Wagner, B. (n.d.). *Concepts in Enterprise Resource Planning*. Boston, MA: Thomson Course Technology.
3. Garg, V. K., & Venkatakrishnan, N. K. (2004). *Enterprise Resource Planning: Concepts and Practice* (2nd ed.). New Delhi, India: Prentice-Hall of India.
4. Jaiswal, M., & Vanapalli, G. (n.d.). *Enterprise Resource Planning*. New Delhi, India: Macmillan India.
5. Magal, S. P., & Word, J. (2011). *Essentials of Business Processes and Information Systems*. New Delhi, India: Wiley India.
6. Vaman, J. N. (n.d.). *ERP in Practice*. New Delhi, India: Tata McGraw-Hill.
7. Monk, E., & Wagner, B. (2013). *Concepts in Enterprise Resource Planning* (4th ed.). Boston, MA: Cengage Learning.
8. Leon, A. (2014). *Enterprise Resource Planning* (3rd ed.). New Delhi, India: McGraw-Hill Education.
9. Garg, V. K., & Venkatakrishna, N. K. (2004). *Enterprise Resource Planning: Concepts and Practice* (2nd ed.). New Delhi, India: Prentice Hall of India.
10. Jacobs, F. R., & Weston, F. C. Jr. (2007). *Enterprise Resource Planning: A Managerial Perspective*. New York, NY: McGraw-Hill/Irwin.

Course Code	:	BBA 4.6 (C)		
Title of the Course	:	RETAIL MANAGEMENT		
Course Credit	:	4	Total No. of Teaching Hours	: 56 Hours
No. of Hours per Week	:	4 Hours		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To introduce students to the basic concepts, importance, and types of retailing.				
b) To help students understand retail consumer behavior and market segmentation strategies.				
c) To provide an overview of store location, layout, and design.				
d) To develop an understanding of retail operations, merchandise management and pricing strategies.				
e) To explore current trends, strategies and ethical practices in the retail industry.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the importance of retailing.				
b) Learn how retail customers make buying decisions and how businesses target the right customers.				
c) Know how to choose a store location and design a store layout that attracts customers.				
d) Understand how retail stores manage their daily operations, products and pricing.				
e) Learn about recent trends in retail				
SYLLABUS				
UNIT – 1: INTRODUCTION				10 HOURS
Retailing: Meaning, Importance and Types of Retailing Retail Formats: Store and Non-Store based Retail Formats (To be discussed in brief) Role of Retailing in the Supply Chain, Trends in Indian Retail Markets, Challenges in Retail Industry				
UNIT – 2: RETAIL CONSUMER AND MARKET SEGMENTATION				12 HOURS
Retail Consumer, Buying Decision Process, Factors Influencing Retail Consumer Behaviour, Market Segmentation in Retail, Targeting and Positioning Strategies, Customer Relationship Management (CRM) in Retail				
UNIT – 3: RETAIL LOCATION AND STORE DESIGN				10 HOURS
Retail Location: Meaning, Importance and Types of Retail Location; Site Selection Criteria, Store Layout and Design Principles, Visual Merchandising, Store Atmosphere and its Impact on Sale				
UNIT – 4: RETAIL OPERATIONS AND MERCHANDISE MANAGEMENT				14 HOURS
Retail Operations Management: Meaning, Retail Store Operations Merchandise Management: Meaning, Merchandise Planning Process, Role of the Buyer Category Management: Concept, Category Captain, Benefits of Category Management Retail Pricing Strategies: Types of Pricing - Cost-based, competition-based, value-based, psychological pricing; Promotional Pricing - Discounts, bundling, buy-one-get-one (BOGO) offers to increase short-term sales; Price Adjustments: Markdowns and clearance strategies.				
UNIT – 5: RETAIL STRATEGY AND TRENDS				10 HOURS
Retail Strategy Formulation and Implementation, Branding in Retail, Franchising and Private Labels, E-Retailing and Omni-channel Retail Emerging Trends Retailing, Legal and Ethical Issues in Retailing				

SKILL DEVELOPMENT ACTIVITIES

1. Visit two nearby retail stores and write how they are different from each other.
2. Make a simple profile of a typical customer for a clothing store.
3. Draw a basic layout of a small store, like a stationery or mobile shop.
4. List three products for a shop of your choice and decide the prices for them.
5. Choose one new trend in shopping. Explain how it helps both customers and shopkeepers.

BOOKS FOR REFERENCE

1. Levy, M., & Weitz, B. *Retailing Management*. Tata McGraw-Hill.
2. Berman, B., & Evans, J. R. *Retail Management: A Strategic Approach*. Pearson Education.
3. Lucas, G. H., Bush, R., & Gresham, L. *Retailing*. Houghton Mifflin Company.
4. Pradhan, S. *Retailing Management: Text and Cases*. Tata McGraw-Hill.
5. Sinha, P. K., & Uniyal, D. P. *Managing Retailing*. Oxford University Press.
6. Agarwal, D. K., Bansal, R., Yadav, S., & Kumar, A. *Retail Management*. Pragati Prakashan.
7. Balaji, B. *Retail Management*. Himalaya Publishing House.
8. Mishra, S. C. *Retail Management*. Excel Books.
9. Nair, S. R. *Retail Management*. Himalaya Publishing House.
10. Kapoor, N. *Modern Retail Management: Principles and Techniques*. Tata McGraw-Hill Education.
11. Arif, M., & Kumar, M. *Retail Management*. Vikas Publishing House.



Course Code	:	BBA 4.7		
Title of the Course	:	BANKING, FINANCIAL MARKETS AND SERVICES		
Course Credit	:	3	Total No. of Teaching Hours	: 42 Hours
No. of Hours per Week	:	2+0+2 (L+T+P)		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To provide an overview of the structure of the Indian Financial System. b) To understand bank functions and their role in economic growth and inclusion. c) To learn about banking products, services, and their features. d) To understand financial markets, their types, functions, and SEBI's role. e) To explore various financial services.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Understand the structure of Indian Financial System and its role in economic development. b) Understand the role of banks in economic development and financial inclusion. c) Learn about different banking products and services and their features. d) Explore the structure, functions, and types of financial markets. e) Gain knowledge about different types of financial services.				
SYLLABUS				
UNIT 1: OVERVIEW OF INDIAN FINANCIAL SYSTEM				6 HOURS
Indian Financial System: Meaning, Structure of Indian Financial System, Role of Indian Financial System in the Economic Development				
UNIT 2: INDIAN BANKING SECTOR AND RBI				10 HOURS
Banks: Meaning of a Bank, Types of Banks: Central Bank, Cooperative Banks, Commercial Banks, Regional Rural Banks (RRB), Local Area Banks (LAB), Specialized Banks, Small Finance Banks and Payments Banks (Meaning Only) RBI: Functions and Monetary Policy of RBI (To be discussed in detail) Commercial Banks: Functions of Commercial Banks (To be discussed in detail) Role of Banks in the Economic Development and Financial Inclusion				
UNIT 3: BANKING PRODUCTS AND SERVICES				10 HOURS
Banking Products: Meaning and Classification of Banking Products Deposit Products: Savings Account, Current Account, Fixed Deposits (FDs), Recurring Deposits Loan and Credit Products: Retail Loans- Personal Loans, Home Loans, Auto Loans, Consumer Durable Loans; Corporate Loans - Term Loans, Working Capital Financing, Project Financing, Syndicated Loans and Export Credit Digital Payment Systems – Meaning, Modes of Digital Payments: UPI, Mobile Wallets, EFT-NEFT, RTGS, IMPS (Concepts only), Advantages and Disadvantages of Digital Payment System.				
UNIT 4: FINANCIAL MARKETS				10 HOURS
Financial Markets; Meaning, Functions, Classification of Financial Markets (To be discussed in brief) Capital Market: Meaning and Features of Capital Market, Capital Market Instruments – Equity shares, Preference Shares, Debentures and Hybrid Instruments (To be discussed in brief) Money Market: Meaning and Features of Money Market, Money Market Instruments – T-Bills, Commercial Paper, Certificates of Deposit, Call Money and Notice Money, (To be discussed in brief); Money Market Vs Capital Market; Role of SEBI in the Indian Capital Market				
UNIT 5: FINANCIAL SERVICES				6 HOURS
Meaning and Types of Financial Services - Leasing: Meaning, Types - Operating Lease and Financial Lease, Advantages; Hire Purchase: Meaning, Features, Differences between Leasing and Hire Purchase; Venture Capital: Meaning and Features				

BOOKS FOR REFERENCE

1. Bhole, L. M., & Mahakud, J. *Financial institutions and markets: Structure, growth, and innovations*. McGraw-Hill Education.
2. E.Gorden & K. Nataraj, *Financial Markets and Services*, HPH
3. Gupta, S. *Financial services*. Kalyani Publishers.
4. Gurusamy, S. *Financial services and markets*. Tata McGraw-Hill Education.
5. H.R Machiraju, *Indian Financial System*, Vikas Pub. House
6. Khan, M. Y. *Indian financial system*. McGraw-Hill Education.
7. Mishkin, F. S., & Eakins, S. G. *Financial markets and institutions*. Pearson.
8. Pathak, B. V. *The Indian financial system: Markets, institutions, and services* (5th ed.). Pearson Education India.
9. Suresh, P., & Paul, J. *Management of banking and financial services*. Pearson.

PRACTICAL COMPONENT: FIELD VISIT (20 Marks)

Each student is required to compulsorily undertake any two of the following practical-based activities. The student must prepare a brief report based on their field visit and observation, and submit it as part of the internal assessment 2 weeks before the end of the semester. The concerned subject faculty shall evaluate the same and award marks for the practical component as a part of internal assessment.

1. Visit a nearby Commercial Bank, Regional Rural Bank (RRB), Small Finance Bank, or Cooperative Bank. Describe your visit in detail. The report must include In your answer, include:
 - a) The type of bank you visited and its location.
 - b) Observations of daily operations.
 - c) Any interaction with staff (if permitted).
 - d) Brochures or information collected.
 - e) Key learnings and insights from the visit.
2. Visit a nearby bank (Commercial Bank, RRB, Small Finance Bank, or Cooperative Bank), prepare a report outlining the following:
 - a) Various deposit products and their features.
 - b) Different types of loans offered.
 - c) Digital payment systems observed.
 - d) Pros and cons of the services.
 - e) Your personal observations and suggestions for improvement.
3. Visit a stockbroker, financial advisor, or bank offering capital market services. Based on your visit, prepare a report incorporating:
 - a) Key capital and money market instruments
 - b) Role of SEBI in regulating financial markets
 - c) Share your observations and learning outcomes from the visit.
4. You are required to visit a financial institution such as a bank, NBFC, merchant banking firm, or investment advisory firm. Based on your visit, write a short report addressing the following:
 - a) Financial services observed
 - b) Key features and examples of each financial service.
 - c) Observations from the visit.

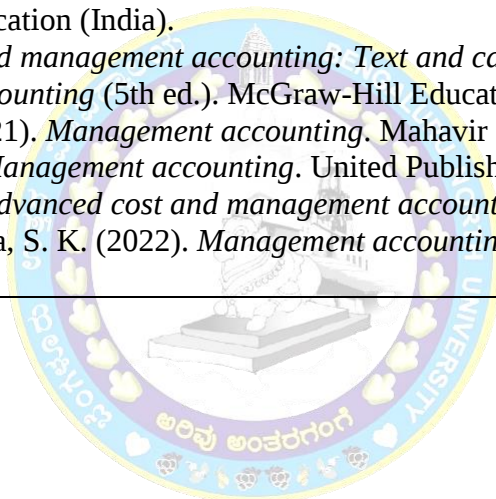
Course Code	:	BBA 5.1		
Title of the Course	:	MANAGEMENT ACCOUNTING		
Course Credit	:	4	Total No. of Teaching Hours	: 56
Teaching Hours per Week	:	4+0+0		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the role, scope and recent trends of management accounting. b) To analyze and interpret financial performance using comparative, common-size and trend techniques. c) To understand budgetary control and prepare flexible and cash budgets. d) To calculate and evaluate key financial ratios to assess organizational health. e) To apply marginal costing and Cost-Volume-Profit (CVP) analysis for managerial decision-making.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Differentiate between accounting types and explain the management accountant's role. b) Analyze corporate performance using comparative, common-size and trend analysis. c) Prepare cash and flexible budgets for operational planning and control. d) Evaluate organizational financial health using key liquidity, solvency and profitability ratios. e) Apply marginal costing and CVP analysis to determine break-even points and profitability.				
SYLLABUS				
UNIT – 1: Introduction to Management Accounting				8 HOURS
Management Accounting: Meaning and Definition, Objectives and Functions, Nature and Scope of Management Accounting, Differences between Financial Accounting, Management Accounting Management Accountant: Meaning and his Roles and Responsibilities Recent Trends in Management Accounting (to be discussed in brief)				
UNIT – 2: Analysis of Financial Statements				12 HOURS
Financial Statements: Meaning and Types Financial Analysis: Meaning, Types and Methods of Financial Analysis, Problems on Comparative Statements, Common Size Statements and Trend Analysis with Interpretation.				
UNIT – 3: Budgetary Control				10 HOURS
Budget: Meaning, Definition and Classification of Budgets Budgetary Control: Meaning, Definition, Objectives, Advantages and Limitations Problems on preparation of Flexible Budget and Cash Budget				
UNIT – 4: Ratio Analysis				14 HOURS
Meaning of Accounting Ratio, Ratio Analysis: Meaning, Importance, Classification and Limitations Problems on Calculation of Ratios (Profitability, Turnover, Liquidity and Solvency) including Preparation of Income Statement and Balance Sheet.				
UNIT – 5: Marginal Costing				12 HOURS
Meaning of Marginal Cost; Marginal Costing: Meaning, Features, Terms used in Marginal Costing (P/V Ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart) CVP Analysis and Break-Even Analysis: Meaning and Assumptions Problems on Calculation of P/V Ratio, BEP, Margin of Safety, Profit earned at a given level of Sales, Sales required to earn desired profit (Excluding Graphical Method)				

SKILL DEVELOPMENT ACTIVITIES

1. Interview a management accountant or report on the modern digital tools used in managerial accounting.
2. Prepare comparative and common-size financial statements using published annual reports of two competing companies.
3. Draft a three-month operational cash budget for a hypothetical small business or startup.
4. Calculate key liquidity, solvency and profitability ratios using a listed company's real balance sheet.
5. Conduct a CVP analysis for a single-product enterprise to calculate its break-even point and target sales.

BOOKS FOR REFERENCE

1. Arora, M. N. (2020). *Accounting for management*. Himalaya Publishing House.
2. Atrill, P., & McLaney, E. (2021). *Management accounting for decision makers* (10th ed.). Pearson Education.
3. Goyal, S. N., & Manmohan. (2019). *Management accounting*. S.N. Publications.
4. Horngren, C. T., Sundem, G. L., Schatzberg, J. O., & Burgstahler, D. (2014). *Introduction to management accounting* (16th ed.). Pearson.
5. Jain, S. P., & Narang, K. L. (2021). *Cost and management accounting*. Kalyani Publishers.
6. Khan, M. Y., & Jain, P. K. (2021). *Management accounting: Text, problems and cases* (8th ed.). McGraw Hill Education (India).
7. Lal, J. (2016). *Advanced management accounting: Text and cases*. S. Chand & Company.
8. Lal, J. (2021). *Cost accounting* (5th ed.). McGraw-Hill Education (India).
9. Maheshwari, S. N. (2021). *Management accounting*. Mahavir Publications.
10. Raman, B. S. (2018). *Management accounting*. United Publishers.
11. Saxena, T. S. (2017). *Advanced cost and management accounting*. Sultan Chand & Sons.
12. Sharma, R. K., & Gupta, S. K. (2022). *Management accounting*. Kalyani Publishers.



Course Code	:	BBA 5.2			
Title of the Course	:	INCOME TAX - I			
Course Credit	:	4	Total No. of Teaching Hours	:	56
Teaching Hours per Week	:	4+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) Understand the fundamentals of taxation and the Income-tax Act, 2025. b) Determine residential status and incidence of tax. c) Explain basic income tax concepts and tax regimes. d) Compute taxable income from salaries. e) Compute taxable income from house property.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the basic provisions of the Income-tax Act, 2025. b) Determine residential status and tax liability. c) Apply income tax concepts and identify exempt income. d) Compute income under the head Salaries. e) Compute income under the head House Property.					
SYLLABUS					
UNIT – 1: Introduction					10 HOURS
Tax: Introduction, Meaning, Definition and Objectives; Income-tax Act, 2025: Scope and Framework; Basic Principles for Charging Income Tax [Sec. 4]; Assessment: Meaning, Types and Procedure Finance Bill and Finance Act Definitions: Tax Year [Sec. 3], Assessee [Sec. 2(11)], Person [Sec. 2(77)], Income [Sec. 2(49)], Heads of Income [Sec. 13], Gross Total Income (GTI) [Sec. 122], Total Income [Sec. 2(108)]					
UNIT – 2: Income Tax Authorities					6 HOURS
Structure of Income Tax Department; Role and Functions of Central Board of Direct Taxes (CBDT); Powers and Duties of Powers Income Tax Authorities - Chief Commissioner of Income Tax, Commissioner of Income Tax, Assessing Officer, Income Tax Officer					
UNIT – 3: Residential Status and Incidence of Tax					12 HOURS
Residential Status: Types of Residential Status ; Determination of Residential Status of Individuals [Secs. 6(2)–6(8)] (Problems); Incidence of Tax for Individual Assessee [Sec. 5] (Problems)					
UNIT – 4: Income from Salaries					16 HOURS
Introduction, Basic Elements and Employer–Employee Relationship; Basis of Charge [Sec. 15]; Definition of Salary [Sec. 16]; Perquisites [Sec. 17]; Deductions from Salary [Sec. 19]; Allowances; Retirement Benefits: Gratuity, Leave Salary and Pension (Tax provisions only); Computation of Taxable Salary (Problems)					
UNIT – 5: Income from House Property					12 HOURS
Introduction, Basic Concepts, Chargeability [Sec. 20], Determination of Annual Value u/s 21, Deductions u/s 22. Treatment of Pre-Construction and Post-Construction Interest; Recovery of Unrealized Rent and Arrears of Rent. Problems on Computation of Income from House Property.					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing important definitions and provisions under the Income-tax Act, 2025.
2. Draw the organizational structure of the Income Tax Department and identify the functions of major authorities.
3. Determine the residential status of individuals using practical case studies.
4. Prepare a statement showing salary components, allowances, perquisites and retirement benefits of an employee.
5. Compute income from self-occupied and let-out house properties using hypothetical cases.

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1. Chandrashekar, A. V., Bhaskara, B. G., Mahesh Kumar, K. R., Usha Devi, N., Ravikiran, N. R., Saha, R. G., & Sharmila, S. *Income tax – I*. Vision Book House.
2. Datey, V. S. *Indirect taxes law and practice*. Taxmann Publications.
3. Gaur, V. P., & Narang, D. B. *Income tax law and practice*. Sultan Chand & Sons.
4. Goyal, S. N., & Manmohan. *Management accounting*. S.N. Publications.
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6. Mariyappa, B. *Income tax law and practice – I*. Himalaya Publishing House.
7. Mehrotra, H. C., & Goyal, S. P. *Income tax law & practice*. Vision Book House.
8. Pagare, D. . *Law and practice of income tax* (Revised 2025 ed.). Sultan Chand & Sons.
9. Prasad, B. *Income tax law and accounts*. Kalyani Publishers.
10. Singhanian, V. K. *Direct taxes law and practice*. McGraw Hill Education.
11. Tulsian, P. C., & Tulsian, B. *Income tax law & practice*. McGraw Hill Education.



Course Code	:	BBA 5.3		
Title of the Course	:	MANAGEMENT INFO RMATION SYSTEM		
Course Credit	:	4	Total No. of Teaching Hours	: 56
Teaching Hours per Week	:	4+0+0		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the types of information systems, their characteristics and their role in organizational digital transformation. b) To differentiate between data, information and knowledge, and explore database management, big data and business analytics tools. c) To examine IT network infrastructure, cloud computing types, cyber security controls and emerging business technologies. d) To explain the System Development Life Cycle methods and evaluate the implementation challenges and successes of ERP systems. e) To analyze e-business models, functional information systems and the ethical issues surrounding data protection and privacy.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain how MIS supports different levels of management. b) Utilize database management concepts to support data-driven business decisions. c) Identify key IT infrastructure components, cloud models, cyber security risks, and business applications of emerging trends like AI and Io d) Outline the core success factors of enterprise resource planning (ERP). e) Explain the functional area applications and address digital ethics and privacy laws.				
SYLLABUS				
UNIT – 1: Introduction to Information System				10 HOURS
Information System: Meaning and Types (TPS, MIS,DSS, ESS – Meaning only); Management Information System: Objectives and Characteristics; Role of MIS in Organizations; MIS and Levels of Management; MIS in Digital Transformation				
UNIT – 2: Data Management				12 HOURS
Data Management: Data, Information and Knowledge – Meaning and Differences; Database Management System (DBMS): Meaning and Advantages; Data Warehousing, Data Mining and Big Data: Concepts and their Relevance				
UNIT – 3: Emerging Technologies and Business Applications				12 HOURS
Introduction and Concepts of Artificial Intelligence (AI), Blockchain Technology, Internet of Things (IoT), Augmented Reality (AR) and Virtual Reality (VR) – Features, Applications and Impact on Business Operations.				
UNIT – 4: System Development and Enterprise Systems				10 HOURS
System Development: Meaning; System Development Life Cycle (SDLC); System Analysis and Design Enterprise Resource Planning: Meaning and Importance; Challenges in Implementation, Emerging ERP Applications				
UNIT – 5: Information System Applications				12 HOURS
Information Systems in Functional Areas: Marketing Information System, Financial Information System, Human Resource Information System and Production Information System – Concepts and Applications				

SKILL DEVELOPMENT ACTIVITIES

1. Create a functional organizational chart that displays the three levels of management (Top, Middle, Lower) and map which information system (TPS, MIS, DSS, or ESS) serves each level
2. Design a simple sample database layout on paper for a student management system, highlighting the primary fields, or create a basic sales dashboard using Microsoft Excel or Power BI.
3. Prepare a basic cyber security checklist for a small retail storefront, listing at least five risk areas (e.g., weak passwords, unsecured Wi-Fi) and their corresponding control measures.
4. Draw a sequential flow chart illustrating the standard stages of the System Development Life Cycle (SDLC), from initial planning through to system maintenance.
5. Conduct a comparative analysis of two prominent e-commerce platforms (e.g., Amazon and eBay) and explain how they differ in their operational models.

BOOKS FOR REFERENCE

1. Goyal, D. P. (2021). *Management information systems: Managerial perspectives* (5th ed.). Vikas Publishing House.
2. Jaiswal, G. (2018). *Management information systems*. Oxford University Press India.
3. Kamat, C. N., & Kamat, N. C. (2017). *Management information systems* (3rd ed.). Himalaya Publishing House.
4. Laudon, K. C., Laudon, J. P., & Raj, S. (2020). *Management information system* (16th ed.). Pearson Education India.
5. Sadagopan, S. (2014). *Management information systems* (2nd ed.). PHI Learning.
6. O'Brien, J. A., Marakas, G. M., & Behl, R. (2019). *Management information systems* (11th ed.). McGraw Hill Education.
7. Schwalbe, K. (2019). *Information technology project management* (9th ed.). Cengage Learning.
8. Stair, R., & Reynolds, G. (2018). *Principles of information systems* (13th ed.). Cengage Learning.

Course Code	:	BBA 5.4			
Title of the Course	:	STRATEGIC MANAGEMENT			
Course Credit	:	4	Total No. of Teaching Hours	:	56
Teaching Hours per Week	:	4+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the concepts, nature and importance of strategic management in business organizations.					
b) To develop knowledge of strategic analysis tools and models used in business decision making.					
c) To familiarize students with strategy formulation and implementation processes in organizations.					
d) To understand strategic evaluation, control techniques and performance measurement methods.					
e) To develop analytical and strategic thinking skills for solving business and managerial problems.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, process and importance of strategic management in organizations.					
b) Apply strategic analysis tools such as BCG Matrix, GE Matrix, Porter's Five Forces and Value Chain Analysis.					
c) Analyze business environments and formulate suitable strategies for organizations.					
d) Evaluate strategy implementation and performance using strategic control techniques.					
e) Develop strategic thinking and decision-making skills for business problem solving.					
SYLLABUS					
UNIT – 1: Introduction to Strategic Management					10 HOURS
Strategy: Meaning, Levels of Strategy – Corporate, Business and Functional Level; Strategic Management: Meaning, Nature and Importance, Strategic Management Process; Vision, Mission, Goals and Objectives – Meaning and Importance					
UNIT – 2: Strategic Analysis and Formulation					12 HOURS
Strategic Analysis: Meaning and Importance; BCG Matrix: Concept, Categories and Business Applications; GE Nine Cell Matrix: Concept and Business Applications; Porter's Five Forces Model: Concept, Porter's Five Forces Analysis, Importance; Value Chain Analysis: Meaning and Importance					
UNIT – 3: Competitive Strategy and Strategic Choices					12 HOURS
Industry Analysis: Meaning and Importance; Porter's Five Forces Model: Meaning and Relevance; Competitive Advantage: Meaning and Sources; Generic Strategies: Cost Leadership, Differentiation and Focus Strategies; Growth Strategies: Market Penetration, Market Development, Product Development and Diversification; Relationship between Strategic Alternatives and Choice of Strategy					
UNIT – 4: Strategy Implementation					12 HOURS
Strategy Implementation: Meaning and Importance; Resource Allocation and Structural Design; Role of Leadership and Organizational Culture in Strategy Implementation; Functional strategies: Meaning, Types – Marketing, Finance, HR and Operations strategy; Role of functional strategies in achieving corporate goals; Alignment of functional strategies with business strategy					
UNIT – 5: Strategic Evaluation and Control					10 HOURS
Strategic Evaluation: Meaning and Importance, Strategic Control Process; Performance Measurement Techniques: Financial and Non-Financial Measures; Balanced Scorecard: Concept and Importance; Benchmarking: Meaning and Applications					

SKILL DEVELOPMENT ACTIVITIES

1. Analyze the strategies adopted by successful business organizations and present their findings.
2. Prepare BCG Matrix and GE Nine Cell Matrix for selected companies/products using relevant business data.
3. Conduct Industry Analysis using Porter's Five Forces Model to identify competitive forces and market conditions.
4. Conduct SWOT analysis of selected business organizations and identify their strengths, weaknesses, opportunities and threats.
5. Study the application of Balanced Scorecard, benchmarking and performance measurement techniques in organizations.

BOOKS FOR REFERENCE

1. David, F. R. (2017). *Strategic management: Concepts and cases* (16th ed.). Pearson Education.
2. Glueck, W. F., & Jauch, L. R. (1984). *Business policy and strategic management*. McGraw Hill.
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5. Kazmi, A. (2020). *Strategic management* (5th ed.). McGraw Hill Education.
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7. Porter, M. E. (2008). *Competitive strategy: Techniques for analyzing industries and competitors*. Free Press.
8. Rao, P. S. (2010). *Business policy and strategic management*. Himalaya Publishing House.
9. Rao, V. S. P., & Krishna, V. H. (2014). *Strategic management*. Excel Books.
10. Thompson, A. A., Strickland, A. J., & Gamble, J. E. (2010). *Crafting and executing strategy* (17th ed.). McGraw Hill.

Course Code	:	FN1			
Title of the Course	:	ADVANCED FINANCIAL MANAGEMENT			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the concepts and significance of cost of capital and methods of its computation. b) To familiarize students with capital structure theories and their implications for firm value. c) To develop knowledge of risk analysis techniques used in capital budgeting decisions. d) To understand dividend theories and factors influencing dividend decisions in organizations. e) To provide understanding of corporate governance issues in financial management.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Understand and determine the overall cost of capital. b) Explain different capital structure theories and its application in financing decisions. c) Apply the techniques of analyzing risk in capital budgeting decisions d) Recognize the impact of dividend decisions on Market value of Shares and Value of the firm. e) Understand the corporate governance issues in financial management.					
SYLLABUS					
UNIT – 1: Cost of Capital					8 HOURS
Cost of Capital: Meaning and Definition, Significance of Cost of Capital, Components of Cost of Capital – Debt, Equity and Preference Capital Computation of Specific Cost of Capital: Cost of Debt, Cost of Preference Share Capital and Cost of Equity Share Capital Weighted Average Cost of Capital (WACC): Meaning, Problems on Calculation of WACC (Using Book Value and Market Value Weights)					
UNIT – 2: Capital Structure Theories					10 HOURS
Capital Structure: Meaning and Components, Concept of Optimum Capital Structure Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and MM Hypothesis – Problems					
UNIT – 3: Risk Analysis in Capital Budgeting					10 HOURS
Risk: Meaning and Types, Risk vs Uncertainty, Concept of Risk Analysis Techniques of Measuring Risks: Risk Adjusted Discount Rate (RADR) Approach, Certainty Equivalent Approach, Probability Distribution Approach, Standard Deviation and Co-efficient of Variation (Theory and Problems)					
UNIT – 4: Dividend Theories and Firm Value					8 HOURS
Dividend Theories: Walter’s Model, Gordon’s Model and MM Hypothesis - Problems					
UNIT – 5: Corporate Governance and Financial Accountability					6 HOURS
Meaning, Objectives, and Significance of Financial Accountability; Structure and Role of the Board of Directors; Significance of Independent Directors and the Board Audit Committee.					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare Cost of Capital and WACC statements using financial data of selected companies.
2. Analyze the capital structure patterns of business organizations and identify sources of finance used by them.
3. Apply risk analysis techniques such as standard deviation, probability and RADR methods for capital budgeting decisions.
4. Conduct case study analysis on dividend decisions and their impact on firm value.
5. Study corporate governance mechanisms followed by business organizations in financial management

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1. Pandey, I. M. (2021). *Financial management*. Vikas Publishing House, New Delhi.
2. Gupta, A. (2018). *Financial management*. Pearson Education.
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4. Maheshwari, S. N. (2018). *Principles of financial management*. Sultan Chand & Sons, New Delhi.
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7. Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of financial management* (15th ed.). Cengage Learning.
8. Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th ed.). McGraw Hill Education.
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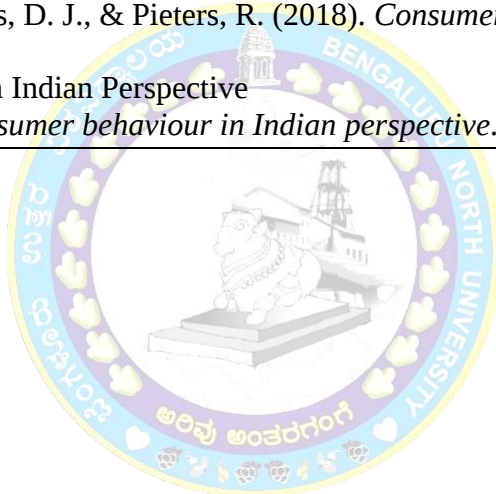
Course Code	:	MK1			
Title of the Course	:	CONSUMER BEHAVIOUR			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the concepts, nature and importance of consumer behaviour in marketing decisions. b) To familiarize students with consumer decision-making processes and models of consumer behaviour. c) To develop knowledge of consumer satisfaction, consumerism and consumer protection mechanisms. d) To understand consumer motivation, brand loyalty and customer retention strategies. e) To examine recent trends in consumer behaviour.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, importance and factors influencing consumer behaviour. b) Analyze consumer decision-making processes and different models of consumer behaviour. c) Evaluate consumer satisfaction, consumer rights and consumer protection practices. d) Apply concepts of consumer motivation, brand loyalty and customer retention in marketing strategies. e) Examine the impact of digital technology and artificial intelligence on consumer behaviour.					
SYLLABUS					
UNIT – 1: Introduction to Consumer Behaviour				6 HOURS	
Consumer Behaviour: Meaning, Definition, Nature and Importance; Scope of Consumer Behaviour; Need to Study Consumer Behaviour; Importance of Consumer Behaviour in Marketing Decision Making					
UNIT – 2: Consumer Decision-Making Process				8 HOURS	
Consumer Decision Making: Meaning and Process – Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision and Post Purchase Behaviour; Types of Buying Behaviour; Family and Reference Group Influence on Consumer Decisions					
UNIT – 3: Consumer Satisfaction and Consumerism				12 HOURS	
Consumer Satisfaction: Meaning, Factors Influencing Consumer Satisfaction, Methods of Enhancing Consumer Satisfaction; Consumer Dissatisfaction: Meaning, Causes for Consumer Dissatisfaction; Handling Consumer Complaints; Consumerism: Meaning, Reasons for Growth of Consumerism in India; Consumer Rights and Responsibilities; Consumer Protection Act – Overview; Role of Consumer Forums and Consumer Organizations.					
UNIT – 4: Consumer Motivation and Retention				10 HOURS	
Consumer Motivation: Meaning, Need and Objectives, Types of Consumer Motivation, Advantages of Consumer Motivation, Factors Influencing Consumer Motivation; Consumer Retention: Meaning and Strategies for Consumer Retention; Brand Loyalty and Customer Relationship Management (CRM).					
UNIT – 5: Recent Trends in Consumer Behaviour				6 HOURS	
Role of Technology and Social Media on Consumer Behaviour; Consumer Behaviour in the Digital Age – Online Shopping, E-Commerce and Mobile Marketing; Green Consumerism, Consumer Privacy and Data Security					

SKILL DEVELOPMENT ACTIVITIES

1. Conduct survey on consumer buying behaviour for selected products and present findings.
2. Analyze factors influencing consumer decisions through case studies of business organizations.
3. Study consumer satisfaction levels and prepare reports based on customer feedback.
4. Conduct SWOT analysis of digital marketing strategies adopted by companies.
5. Study the impact of social media, online shopping and AI-based marketing on consumer behaviour.

BOOKS FOR REFERENCE

1. Nair, S. R. (2018). *Consumer behaviour*. Himalaya Publishing House.
2. Sahni, N. K., & Gupta, M. (2017). *Consumer behaviour*. Kalyani Publishers.
3. Sontakki, C. N. (2016). *Consumer behaviour*. Himalaya Publishing House.
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6. Batra, S. K., & Kazmi, S. H. H. (2018). *Consumer behaviour*. Excel Books.
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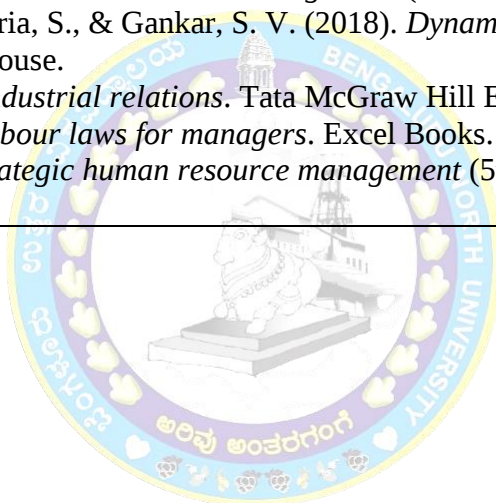
Course Code	:	HR1			
Title of the Course	:	EMPLOYEE RELATIONSHIP MANAGEMENT			
Course Credit	:	4	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the importance and functions of Employee Relationship Management. b) To familiarize students with labour codes, employee rights and industrial relations practices. c) To develop knowledge of employee conflict management and grievance handling. d) To understand employee welfare measures, participation in management and workplace engagement practices. e) To examine contemporary trends in employee relationship management in evolving work environments.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the functions and importance of Employee Relationship Management in organizations. b) Understand labour codes, industrial relations practices and employee welfare measures. c) Apply techniques for conflict resolution, grievance handling and employee counselling. d) Analyze employee participation, engagement and workplace relationship practices. e) Examine contemporary in employee relations.					
SYLLABUS					
UNIT – 1: Introduction to Employee Relationship Management					6HOURS
Employee Relationship Management (ERM): Meaning, Importance and Objectives; Determinants of Sound Employee Relations and Challenges in Employee Relationship Management.					
UNIT – 2: Labour Codes					12 HOURS
The Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; Occupational Safety, Health and Working Conditions Code, 2020 – Objectives and Salient Features.					
UNIT – 3: Employee Conflict and Grievances					10 HOURS
Employee Conflict: Meaning, Nature, Sources and Types; Conflict Resolution: Meaning and Techniques; Role of Communication in Conflict Management; Grievance: Meaning, Causes and Procedure for Handling Grievances; Dispute Resolution Mechanisms					
UNIT – 4: Industrial Relations and Employee Welfare					8 HOURS
Industrial Relations: Meaning, Objectives and Significance; Role of Trade Unions in Collective Bargaining; Significance of Diversity, Equity and Inclusion at Workplace Employee Welfare: Meaning, Objectives and Types					
UNIT – 5: Recent Trends in Employee Relationship Management					6 HOURS
Remote and Hybrid Work Management, Work-life Balance and Wellness Programmes, Gig Economy and Employee Relations; Managing Multi-generational Workforce and Employee Engagement in Virtual Work Environment.					

SKILL DEVELOPMENT ACTIVITIES

1. Analyze employee relationship practices followed by selected business organizations and present findings.
2. Conduct case study analysis on employee conflicts, grievance handling and dispute resolution mechanisms.
3. Study the implementation and impact of labour codes in organizations.
4. Prepare reports on employee welfare measures, employee engagement and work-life balance practices.
5. Conduct survey on employee satisfaction, retention strategies and workplace relationship management.

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1. Dessler, G. (2020). *Human resource management* (16th ed.). Pearson Education.
2. Rao, P. S. (2018). *Personnel management and industrial relations*. Himalaya Publishing House.
3. Srivastava, S. C. (2019). *Industrial relations and labour laws*. Vikas Publishing House.
4. Robbins, S. P., & Judge, T. A. (2019). *Organizational behavior* (18th ed.). Pearson Education.
5. Jyothi, P. (2017). *Employee relations management*. Oxford University Press.
6. Aswathappa, K. (2021). *Human resource management* (9th ed.). McGraw Hill Education.
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9. Singh, B. D. (2019). *Labour laws for managers*. Excel Books.
10. Mello, J. A. (2019). *Strategic human resource management* (5th ed.). Cengage Learning.



Course Code	:	BA1			
Title of the Course	:	FUNDAMENTALS OF BUSINESS ANALYTICS			
Course Credit	:	4	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To introduce the concepts and applications of Business Analytics in decision-making. b) To develop understanding of descriptive, predictive and prescriptive analytics techniques. c) To familiarize with data visualization methods and analytical problem-solving approaches. d) To provide knowledge of statistical and forecasting techniques used in predictive analytics. e) To understand the applications of analytics in various business functions.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the applications of Business Analytics in organizations. b) Apply descriptive analytics tools and visualization techniques for interpreting business data. c) Analyse business problems using predictive analytics techniques. d) Demonstrate understanding of prescriptive analytics tools for business decision-making. e) Evaluate the role and applications of contemporary analytics in different business domains.					
SYLLABUS					
UNIT – 1: Foundations of Business Analytics and Decision Making					6 HOURS
Business Analytics: Meaning – Importance – Scope and Uses of Business analytics – Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business analytics					
UNIT – 2: Introduction to Data Science					8 HOURS
Introduction to Data Science : Meaning of Data and Data science - Sources of data - Use of data in Decision making - Importance of data quality - Types of Digital data: Structured, Semi Structured and Unstructured data - Data Warehouse - Data mining - Data integration: meaning, need and advantages					
UNIT – 3: Descriptive Analytics and Data Visualisation					10 HOURS
Descriptive Analytics: Measures of Central Tendency- Measures of Dispersion - Correlation Analysis - Introduction to Data Visualization - Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart)					
UNIT – 4: Predictive and Prescriptive Analytics					10 HOURS
Predictive Analytics: Regression Analysis (Simple Linear Regression)-Time Series Analysis-Forecasting Methods (Moving Average, Demand Forecasting-Sales Forecasting) Prescriptive Analytics: Decision Making under Certainty, Risk, and Uncertainty - Decision Trees- Linear Programming Problems					
UNIT – 5: Business Applications of Analytics					8 HOURS
Marketing Analytics: Market Basket Analysis - Campaign Analytics Financial Analytics: Credit Analysis - Investment Analytics HR Analytics: Employee Performance Analytics - Attrition Analytics					

SKILL DEVELOPMENT ACTIVITIES

1. Collect business-related data and prepare tables, charts, dashboards, and graphical representations using spreadsheet tools for data interpretation and analysis.
2. Identify a real-world business problem and frame it as an analytical problem by applying appropriate analytical approaches and techniques.
3. Perform simple regression analysis and forecasting exercises using sample datasets to predict future business trends and outcomes.
4. Develop decision trees and analyse business risks using hypothetical business situations for effective decision-making.
5. Prepare and present a case study on the application of analytics in areas such as finance, human resources, customer management, retail, social media, or supply chain management.

BOOKS FOR REFERENCE

1. Shmueli, G., Patel, N. R., & Bruce, P. C. (2016). *Data mining for business intelligence: Concepts, techniques and applications*. Wiley.
2. Powell, S. G., & Baker, K. R. (2017). *Management science: The art of modeling with spreadsheets* (5th ed.). Wiley.
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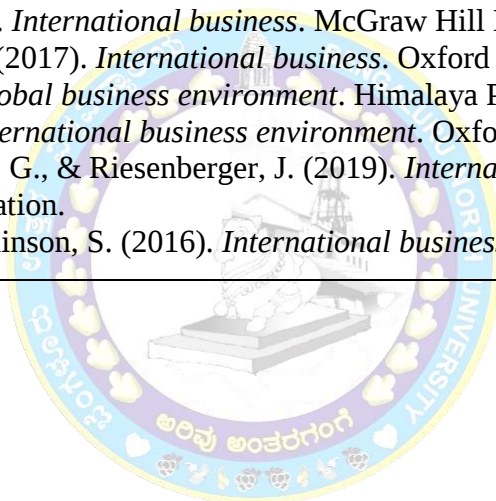
Course Code	:	IB1			
Title of the Course	:	GLOBAL BUSINESS ENVIRONMENT			
Course Credit	:	4	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the concepts, nature and scope of global business and its evolving environment. b) To develop knowledge about political, legal, socio-cultural, economic and technological environments affecting international business. c) To analyze the role of multinational corporations and international trade institutions in global business. d) To understand foreign investment flows, economic policies and global market integration. e) To develop awareness of global business challenges, opportunities and sustainable practices in the international context.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, scope and importance of global business and globalization. b) Analyze political, legal, socio-cultural, economic and technological environments influencing international business. c) Evaluate the role of multinational corporations and international institutions in global trade. d) Understand foreign investment patterns, economic policies and global financial flows. e) Develop insights into global business challenges, opportunities and sustainable international business					
SYLLABUS					
UNIT – 1: Introduction to Global Business Environment					6 HOURS
Global Business Environment: Meaning, Features, Importance, Components - Micro and Macro Environment					
UNIT – 2: Political and Legal Environment					10 HOURS
Political Environment: Meaning, Nature and Political Factors Influencing Global Business Political Risk: Meaning, Features, Sources and Types of Political Risk, Strategies to mitigate political risks by MNCs Legal Environment: Meaning, Nature and Legal Factors Influencing Global Business International Disputes: Meaning, International Dispute Settlement Mechanisms in Global Business					
UNIT – 3: Socio-Cultural Environment					10 HOURS
Social Environment: Meaning, Need, Importance, Impact of Social Environment on Global Business Culture: Meaning, Features, Elements of Culture - Language, Religion, Education, Aesthetics and Attitudes Cultural Environment: Meaning, Nature and Cultural Factors Influencing Global Business Multiculturalism: Meaning, Managing Multiculturalism; Indian Culture, Impact of Global Culture on Indian Culture, Cross Cultural Communication, Hofstede’s Cultural Dimensions Theory					
UNIT – 4: Economic Environment					8 HOURS
Economic Environment: Meaning, Importance and Macro Economic Factors Influencing Global Business Economic Policies: Meaning, Types of Economic Policies – Free Trade, Exchange Rate, Export Promotion Policy, Import Substitution Policy					
UNIT – 5: Technological and Natural Environment					8 HOURS
Technological Environment: Meaning, Components, Impact of Information Technology on Global Business Natural Environment: Meaning, Components, Impact of Natural Environment on Global Business					

SKILL DEVELOPMENT ACTIVITIES

1. Analyze the impact of globalization on selected industries and present a report on opportunities and challenges for Indian businesses.
2. Conduct a case study on any multinational corporation (MNC) and evaluate its entry strategies, advantages, and challenges in host countries.
3. Prepare a comparative analysis of political and legal environments of two countries and their influence on international business decisions.
4. Study and present Hofstede's Cultural Dimensions by comparing cultural differences between India and another country in business context.
5. Prepare a report on FDI/FPI inflows in India and analyze their role in economic development using charts and data.

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1. Hill, C. W. L. (2021). *International business: Competing in the global marketplace* (13th ed.). McGraw Hill Education.
2. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2019). *International business: Environments and operations* (16th ed.). Pearson Education.
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5. Aswathappa, K. (2019). *International business*. McGraw Hill Education.
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8. Joshi, R. M. (2016). *International business environment*. Oxford University Press.
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10. Rugman, A. M., & Collinson, S. (2016). *International business* (7th ed.). Pearson Education.



Course Code	:	SCM1			
Title of the Course	:	LOGISTICS AND SUPPLY CHAIN MANAGEMENT			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the scope and importance of logistics and supply chain management. b) To familiarize students with logistics functions, inventory systems, warehousing and transportation management. c) To develop knowledge of supply chain design. d) To provide understanding of global logistics and sourcing strategies. e) To analyze contemporary trends in logistics and supply chain management.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the functions and importance of logistics and supply chain management. b) Apply knowledge of logistics operations, warehousing and transportation in business decision-making. c) Analyze supply chain processes, strategies and performance using relevant tools and concepts. d) Evaluate global logistics systems, sourcing strategies and IT applications in SCM. e) Develop solutions for improving efficiency, cost reduction and competitiveness in logistics and supply chain operations.					
SYLLABUS					
UNIT – 1: Logistics Management					6 HOURS
Logistics Management: Meaning, Scope, Functions, Gaining Competitive advantage through Logistics Management; Role of Logistics in Customer Service and Cost Efficiency; Challenges in Modern Logistics Management.					
UNIT – 2: Supply Chain Management					10 HOURS
Supply Chain: Meaning, Objectives, Stages of Supply chain, Supply chain strategies, Supply Chain Drivers and obstacles Supply Chain Management: Meaning, Components, logistics & SCM, Best practices in SCM, Obstacles of streamlined SCM. Value Chain Process(Concept Only)					
UNIT – 3: Warehousing					10 HOURS
Meaning of Warehouse and Warehousing, Need for Warehousing, Benefits of Warehousing. Types of Warehouses - Functions of Warehouse, Warehouse layouts and layout related to functions. Associate warehouse -Meaning and its functions Warehouse Outsourcing: Nature and Concept, Strategic decision to Outsourcing, - Warehouse Organization Structure - Reverse logistics(Concepts Only)					
UNIT – 4: Global Logistics					10 HOURS
Global Logistics: Meaning and its Objectives Global Supply Chain: Organizing Global Logistics, Strategic Issues in Global Logistics, Modes of Transportation in Global Logistics, Barriers to Global Logistics, Financial Issues in Logistics Performance, Integrated Logistics: Meaning and Need for Integration, Activity Centers in Integrated Logistics. Role of Third Party Logistics (3PL) & Fourth Party Logistics (4 PL) (Concepts Only).					
UNIT – 5: Sourcing for Logistics					6 HOURS
Sourcing: Meaning and Process, Approaches to Sourcing: Sole sourcing – Single, Dual & Multiple sourcing arrangements, Other sourcing-JIT, Green Purchasing and E-Procurement. Tender: Meaning, Types-Open, Restricted and Negotiated. Intra-Company trading and Transfer pricing arrangement, International Sourcing(Concepts Only)					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a flow chart of logistics and supply chain processes for a selected product from manufacturing to end customer delivery.
2. Analyze different transportation modes and prepare a comparative report based on cost, speed and efficiency.
3. Conduct a case study on warehouse operations of any e-commerce company (Amazon/Flipkart) and present findings.
4. Design a basic supply chain model showing suppliers, manufacturers, distributors and retailers for a selected industry.
5. Study and present the role of IT tools like ERP, RFID and barcode systems in improving logistics and supply chain efficiency.

BOOKS FOR REFERENCE

1. Kauser, T., Yadav, R. A., & Rani, S. (n.d.). *Logistics and supply chain management*. Vision Book House, Bengaluru City University.
2. Hemalatha, V., Yadav, R. A., & Kumar, A. V. S. (n.d.). *Supply chain and logistics management*. Vision Book House, Bengaluru City University.
3. Bhat, K. S. (2017). *Logistics and supply chain management*. Himalaya Publishing House.
4. Chopra, S., & Meindl, P. (2019). *Supply chain management: strategy, planning, and operation* (7th ed.). Pearson Education.
5. Christopher, M. (2016). *logistics and supply chain management* (5th ed.). Pearson Education.
6. Coyle, J. J., Langley, C. J., Novack, R. A., & Gibson, B. J. (2016). *Supply chain management: A logistics perspective*. Cengage Learning.
7. Simchi-Levi, D., Kaminsky, P., & Simchi-Levi, E. (2014). *Designing and managing the supply chain*. McGraw-Hill Education.
8. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2013). *Supply chain logistics management*. McGraw-Hill Education.
9. Sarangi, S. K. (2018). *Transportation management*. Himalaya Publishing House.
10. Bhat, K. S. (2016). *Supply chain management*. Himalaya Publishing House.

Course Code	:	BBA 5.7			
Title of the Course	:	BUSINESS RESEARCH METHODOLOGY			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the nature and significance of business research in managerial decision-making. b) To develop knowledge of research design, sampling techniques and methods of data collection. c) To familiarize students with techniques used for data collection, measurement in research. d) To enable students to apply basic statistical tools and techniques for data analysis. e) To develop skills in preparing research reports and presenting findings with ethical research practices.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, types and importance of business research. b) Apply appropriate research designs, sampling techniques and data collection methods. c) Use measurement scales and data collection tools for conducting research. d) Analyze and interpret data using basic statistical techniques. e) Prepare and present research reports.					
SYLLABUS					
UNIT – 1: : Introduction to Research and Business Research					8 HOURS
Research: Meaning, Characteristics and Types – Business Research: Meaning and Need – Research Process – Formulation of Research Problem – Research Design – Hypothesis: Meaning and Types.					
UNIT – 2: Data and Sampling					8 HOURS
Data: Meaning and Types – Primary and Secondary Data – Sampling: Meaning, Methods and Techniques – Sampling Process – Sampling and Non-Sampling Errors.					
UNIT – 3: Tools and Techniques for Data Collection					10 HOURS
Data Collection Tools: Questionnaire Design and Structure – Attitude Measurement and Scaling Techniques – Validity and Reliability of Research Instruments – Selection of Data Collection Tools – AI-powered Tools for Data Collection – Chatbots, Smart Surveys, Google Forms, Typeform and Kobo Toolbox					
UNIT – 4: Data Analysis and Interpretation					10 HOURS
Data Analysis: Meaning and Importance; Techniques of Data Analysis – Tabulation and Classification of Data; Descriptive Statistics: Mean, Median, Mode and Percentages; Graphical Representation of Data; Correlation and Regression (Basic Concept only); Hypothesis: Meaning and Steps in Hypothesis Testing; Parametric and Non-Parametric Tests (Concepts only); Errors in Hypothesis Testing.					
UNIT – 5: Reporting and Presentation					6 HOURS
Research Report: Meaning, Structure and Types – Report Writing Process – Bibliography and Citation Styles – Plagiarism and Academic Ethics.					

SKILL DEVELOPMENT ACTIVITIES

1. Identify a business problem, frame research objectives and prepare a simple research proposal.
2. Design a questionnaire using Likert scale, rating scale or semantic differential scale for data collection.
3. Conduct a small survey using Google Forms and collect primary data from respondents.
4. Analyze collected data using basic statistical tools like mean, percentage and graphical representation in Excel.
5. Prepare and present a mini research report with proper structure, interpretation and APA/MLA citations.

BOOKS FOR REFERENCE

1. Kothari, C. R. (2019). *Research methodology: Methods and techniques* (4th ed.). New Age International Publishers.
2. Cooper, D. R., & Schindler, P. S. (2017). *Business research methods* (12th ed.). McGraw Hill Education.
3. Paneerselvam, R. (2014). *Research methodology*. PHI Learning.
4. Malhotra, N. K. (2019). *Marketing research: An applied orientation* (7th ed.). Pearson Education.
5. Saunders, M., Lewis, P., & Thornhill, A. (2019). *Research methods for business students* (8th ed.). Pearson Education.
6. Levin, R. I., & Rubin, D. S. (2017). *Statistics for management* (8th ed.). Pearson Education.
7. Bryman, A., & Bell, E. (2015). *Business research methods* (4th ed.). Oxford University Press.
8. Saravanavel, P. (2016). *Research methodology in management*. Himalaya Publishing House.
9. Zikmund, W. G. (2016). *Business research methods* (9th ed.). Cengage Learning.
10. Yin, R. K. (2018). *Case study research and applications* (6th ed.). Sage Publications.



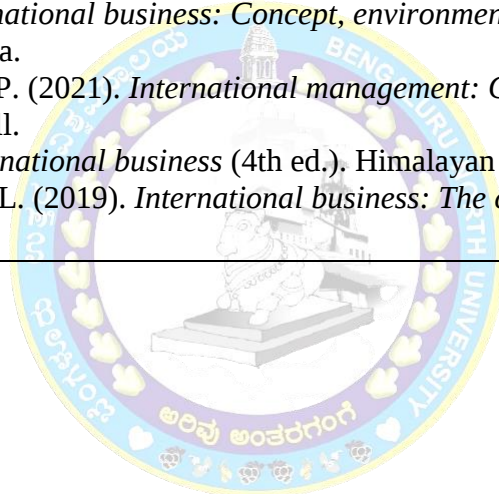
Course Code	:	BBA 6.1		
Title of the Course	:	INTERNATIONAL BUSINESS		
Course Credit	:	4	Total No. of Teaching Hours	: 56
Teaching Hours per Week	:	4+0+0		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To familiarize students with the basic concepts, importance and various stages of internationalization in global business.				
b) To analyze how global politics, economics and culture impact business success.				
c) To study the effects of globalization and the process of sharing technology across borders.				
d) To learn the roles of global institutions and regional trade blocs.				
e) To understand the complexities involved in managing international marketing, human resources and sustainable supply chains.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Identify the best entry strategies and overcome trade barriers in global markets.				
b) Adapt business strategies to fit different political, economic and cultural environments.				
c) Explain how globalization and technology transfer shaped modern multinational companies.				
d) Evaluate the influence of global institutions and regional trade blocs on international trade.				
e) Apply marketing and HR principles to manage international operations.				
SYLLABUS				
UNIT – 1: Introduction to International Business				10 HOURS
International Business: Meaning, Definition, Nature and Importance of International Business; Differences between Domestic and International Business, Stages of Internationalization				
Trade Barriers: Meaning, Types of Trade Barriers - Tariff Barriers and Non-Tariff Barriers				
Modes of Entry into International Business: Exporting, Licensing, Franchising, Turnkey Projects, Management Contracts, Joint Ventures, Strategic Alliances, Wholly Owned Subsidiaries (Brief description only)				
UNIT – 2: International Business Environment				12 HOURS
Environmental Analysis: Meaning and its significance				
International Business Environment: Meaning, Components – Micro and Macro Environment				
Macro Environmental Factors: Political, Economic, Socio-cultural, Technological, Natural and Legal factors (To be discussed in detail)				
UNIT – 3: Globalization and Technology Transfer				12 HOURS
Globalisation: Meaning, Features, Conditions Favouring Globalization, Challenges to Globalization				
MNCs and TNCs: Meaning, Differences, Role of MNCs and TNCs in the global economy.				
Technology Transfer: Meaning, Modes of Technology Transfer, Barriers in Technology Transfer				
UNIT – 4: Global Institutions and Blocs				10 HOURS
International Institutions: IMF, World Bank, WTO, UNCTAD (Role and functions)				
Major Blocs: EU, USMCA, ASEAN, SAARC (Role and functions)				
UNIT – 5: Global Business Operations				12 HOURS
International Marketing: Meaning, Global Market Segmentation, Strategies for Global Niche Marketing, Global Marketing Mix (brief description only)				
International HRM (IHRM): Meaning, Dimensions of IHRM, International Staffing Approaches (Ethnocentric, Polycentric and Geocentric), Expatriation and Repatriation (Meaning only).				
International Logistics and Supply Chain Management (SCM): Meaning, Logistics vs SCM, Challenges; Supply Chain Digitalization; Green and Sustainable Logistics (Meaning only)				

SKILL DEVELOPMENT ACTIVITIES

- Pick a local product (like Coorg Coffee) and a country to sell it in. Identify the tariff and one non-tariff barriers they have, then choose the best way to enter that market.
 - Choose a famous company like Samsung or Nike. List one Political, Economic and Technological factors currently affecting their business in a specific country.
 - Compare an MNC with a local startup. Discuss how they move technology from one country to another and what challenges they face.
 - Pick one international body or a trade group. Explain how they help or hinder Indian businesses.
- Pick a product you use daily. Draw its journey from the factory to your hand. Suggest one way to make its transport "Green" using new technology.

BOOKS FOR REFERENCE

- Aswathappa, K. (2020). *International business* (7th ed.). McGraw Hill Education (India).
- Cherunilam, F. (2020). *International business: Text and cases* (6th ed.). PHI Learning Private Limited.
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). *International business: Environments and operations* (16th ed.). Pearson.
- Hill, C. W. L., & Hult, G. T. M. (2023). *International business: Competing in the global marketplace* (14th ed.). McGraw Hill.
- Justin, P. (2020). *International business: Concept, environment and strategy* (3rd ed.). Pearson Education India.
- Luthans, F., & Doh, J. P. (2021). *International management: Culture, strategy, and behavior* (11th ed.). McGraw Hill.
- Rao, P. S. (2013). *International business* (4th ed.). Himalayan Publishing House.
- Wild, J. J., & Wild, K. L. (2019). *International business: The challenges of globalization* (9th ed.). Pearson.



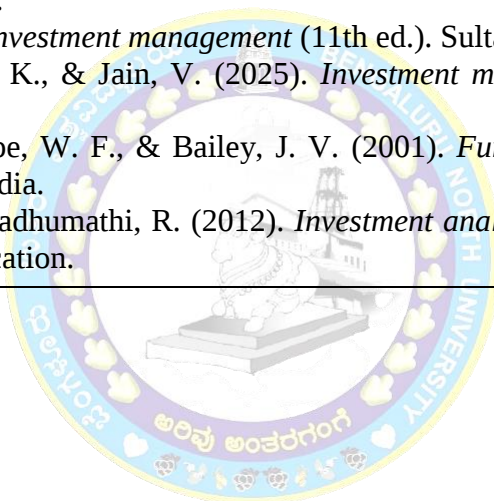
Course Code	:	BBA 6.2			
Title of the Course	:	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
Course Credit	:	4	Total No. of Teaching Hours	:	56
Teaching Hours per Week	:	4+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To distinguish between investment avenues and understand the structured investment process.					
b) To calculate investment returns and measure risk using statistical tools.					
c) To determine the intrinsic value of securities using EIC and Technical analysis.					
d) To understand diversification benefits and construct portfolios using CAPM.					
e) To evaluate fund performance using risk-adjusted measures.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Classify investment avenues and select assets based on personal financial constraints.					
b) Compute security risk and return using statistical tools like Beta and Standard Deviation.					
c) Determine the intrinsic value of stocks and bonds through fundamental and technical analysis.					
d) Apply the CAPM and Markowitz framework to construct and analyze diversified portfolios.					
e) Evaluate mutual fund performance using risk-adjusted measures.					
SYLLABUS					
UNIT – 1: Fundamentals of Investment					10 HOURS
Investment: Meaning, Characteristics, Objectives, Constraints and Process; Arbitrage, Speculation, Gambling and Hedging (Meaning only); Investment vs Speculation					
Investment Opportunities: Non-Marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds (brief description only)					
UNIT – 2: Risk and Return Analysis					12 HOURS
Return: Meaning and Components; Problems on Calculation of Returns - Holding Period Return (HPR), Expected Rate of Return, Nominal vs. Real Rate of Return					
Risk: Meaning, Types of Risks – Systematic and Unsystematic Risks, Risk Preferences of Investors, Problems on Measurement of Risk (Standard deviation, Coefficient of Variation and Beta)					
UNIT – 3: Security Analysis					12 HOURS
Security Analysis: Meaning, Rationale, Approaches					
Fundamental Analysis: Meaning, Economy-Industry-Company (EIC) Framework (To be discussed in brief)					
Technical Analysis: Concept, Assumptions of Technical Analysis, Technical Analysis vs Fundamental Analysis, Charting Techniques – Line Chart, Japanese Candlestick Chart, Moving Averages, Rate of Change Indicator (ROC), Relative Strength Index (RSI), Moving Average Convergence and Divergence (MACD) - Concepts only					
Efficient Market Hypothesis – Meaning, Forms of Market Efficiency (to be discussed in brief)					
UNIT – 4: Portfolio Management					12 HOURS
Portfolio: Concept of Portfolio, Reasons to hold a Portfolio, Diversification Analysis, Problems on Calculation of Portfolio Risk and Return (Expected return and risk of a two-asset portfolio only)					
Markowitz Model: Assumptions, Efficient Frontier, Choosing the Optimal Portfolio (Brief description)					
Capital Asset Pricing Model (CAPM): Assumptions, Concept of CML and SML, Limitations of CAPM, Problems based on CAPM					
UNIT – 5: Portfolio Performance Evaluation					10 HOURS
Portfolio Performance Evaluation: Meaning, Risk Adjusted Performance Measures - Sharpe's Ratio, Treynor's Ratio and Jensen's Alpha – Problems					

SKILL DEVELOPMENT ACTIVITIES

- a) Compare 3 asset classes based on Risk, Return, and Liquidity.
- b) Calculate historical volatility of a Nifty 50 stock using Excel.
- c) Perform a brief EIC analysis on a chosen blue-chip company.
- d) Build a virtual 2-asset portfolio and track performance for one week.
- e) Audit a Mutual Fund Fact Sheet to identify its Beta and Sharpe Ratio.

BOOKS FOR REFERENCE

1. Zabiulla & Shanmugham R, (2024). *Security analysis and portfolio management*, Kalyani Publishers.
2. Chandra, P. (2021). *Investment analysis and portfolio management* (6th ed.). McGraw Hill Education.
3. Bhalla, V. K. (2007). *Investment management*. S. Chand Publishing.
4. Pandian, P. (2025). *Security analysis and portfolio management* (3rd ed.). Vikas Publishing House.
5. Preeti, S. (2024). *Investment management*. Himalaya Publishing House.
6. Reilly, F. K., & Brown, K. C. (2018). *Investment analysis and portfolio management* (11th ed.). Cengage Learning.
7. Rustagi, R. P. (2023). *Investment management* (11th ed.). Sultan Chand & Sons.
8. Tripathi, V., Singh, A. K., & Jain, V. (2025). *Investment management* (7th ed.). Taxmann Publications.
9. Alexander, G. J., Sharpe, W. F., & Bailey, J. V. (2001). *Fundamentals of investments* (3rd ed.). Prentice Hall of India.
10. Ranganathan, M., & Madhumathi, R. (2012). *Investment analysis and portfolio management* (2nd ed.). Pearson Education.



Course Code	:	BBA 6.3			
Title of the Course	:	INCOME TAX - II			
Course Credit	:	4	Total No. of Teaching Hours	:	56
Teaching Hours per Week	:	4+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) Understand the computation of income from Business and Profession. b) Compute income under the head Capital Gains. c) Compute income under the head Other Sources. d) Apply the provisions relating to set-off and carry forward of losses. e) Compute the total income and tax liability of an individual.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Compute income under the head Profits and Gains of Business or Profession. b) Compute income under the head Capital Gains. c) Compute income under the head Income from Other Sources. d) Apply the provisions relating to set-off and carry forward of losses. e) Compute the total income and tax liability of an individual under the Income-tax Act, 2025.					
SYLLABUS					
UNIT – 1: Profits and Gains of Business and Profession					18 HOURS
Meaning of Business [Sec. 2(20)] – Definition of Profession [Sec. 2(86)]– Admissible and Inadmissible Expenses – Depreciation – Treatment of Capital and Revenue Expenditure – Problems on computation of income from business of a sole trading concern; Problems on computation of income from profession: Medical Practitioner, Advocate and Chartered Accountants					
UNIT – 2: Capital Gains					10 HOURS
Basic Concepts – Capital Asset – Transfer – Short-term and Long-term Capital Assets – Short-term and Long-term Capital Gains – Cost of Acquisition and Cost of Improvement – Exempted Capital Gains – Computation of Capital Gains					
UNIT – 3: Income from Other Sources					10 HOURS
Introduction – Chargeability – Incomes Chargeable under the Head ‘Income from Other Sources’– Dividend Income – Interest on Securities – Family Pension – Gifts – Deductions – Computation of Income from Other Sources.					
UNIT – 4: Carry Forward of Losses					8 HOURS
Introduction – Meaning and Types of Losses – Intra-head and Inter-head Set-off of Losses – Carry Forward and Set-off of Losses under Different Heads of Income – Order of Set-off – Unabsorbed Depreciation (Theory only)					
UNIT – 5: Assessment of an Individual					10 HOURS
Meaning and Types of Assessment; Computations of Total Income; Determination of tax liability of an individual under Old and New Tax Regime; Due date of filing returns, Steps in E-filing of returns					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare computation of income from business and profession using sample data of sole traders, doctors, advocates and chartered accountants.
2. List out the different types of capital assets and identify the procedure involved in the computation of Tax on Capital Gains.
3. List out the incomes taxable under the head Income from Other Sources
4. Compute total income of individuals under new tax regime.
5. Demonstrate e-filing of income tax returns using sample data and identify steps involved in online tax filing process.

BOOKS FOR REFERENCE

1. Singhania, V. K. *Direct taxes: Law and practice*. Taxmann Publications.
2. Lal, B. B. *Direct taxes*. Konark Publishers Pvt. Ltd.
3. Mehrotra, H. C., & Goyal, S. P. *Direct taxes: Law and practice*. Sahitya Bhavan Publications.
4. Pagare, D. *Law and practice of income tax*. Sultan Chand & Sons.
5. Gaur, V. P., & Narang, D. B. *Income tax*. Kalyani Publishers.
6. Kumar, V. R., & Sreekantha, R. K. *Income tax*. Vittam Publications.
7. Mariyappa, B. *Income tax I*. Himalaya Publishing House.
8. Swaminathan, R. *Income tax*. Kalyani Publishers.



Course Code	:	BBA 6.4		
Title of the Course	:	GOODS AND SERVICES TAX		
Course Credit	:	4	Total No. of Teaching Hours	: 56
Teaching Hours per Week	:	4+0+0		
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities		
Course Objectives	:	The objectives of this course are:		
a) To understand the basic concepts of taxation and the evolution, need and importance of GST in India.				
b) To familiarize students with the framework of GST.				
c) To develop knowledge of GST provisions related to time, place and value of supply.				
d) To enable students to compute GST liability and input tax credit for different transactions.				
e) To understand GST procedures relating to registration, returns, compliance and accounting systems.				
Course Outcomes	:	On successful completion of the course, the student will:		
a) Explain the basic concepts of taxation and the need, evolution and structure of GST in India.				
b) Identify and interpret key GST concepts, definitions and components of GST framework.				
c) Apply the provisions relating to time, place and value of supply in practical situations.				
d) Compute GST liability and Input Tax Credit for business transactions.				
e) Understand and demonstrate GST procedures including registration, filing of returns and compliance requirements.				
SYLLABUS				
UNIT – 1: Introduction to GST				8 HOURS
Tax: Meaning, Objectives, Kinds of taxes – Direct and Indirect Taxes				
Comparison between Direct and Indirect Taxes				
GST: Concept of GST, Overview of the Pre-GST era (to be discussed in brief), Need for GST in India,				
Benefits of GST, 101st Amendment made by the Constitution Act, 2016				
GST Council – Structure and Functions				
UNIT – 2: GST Framework & Concepts				8 HOURS
Key Definitions: Goods, Capital Goods, Adjacent Goods, Services, Taxable Person, Consideration,				
Aggregate Turnover, Reverse Charge, Input Tax Credit				
CGST, SGST/UTGST and IGST: Meaning and Features				
UNIT – 3: Time, Place and Value of Supply				16 HOURS
Supply: Meaning, Scope, Types of Supply- Composite, Mixed and Exempted Supply				
Time of Supply: Meaning, Time of Supply in case of Goods and Services, Problems on ascertaining Time of Supply				
Place of Supply: Meaning, Place of supply in case of Goods and Services (both General and Specific Services) – Problems on Identification of Place of Supply				
Value of Supply: Meaning, Inclusions and Exclusions, Problems on calculation of Value of Supply				
UNIT – 4: GST Liability and Input Tax Credit				16 HOURS
Rates of GST, Classification of Goods and Services and Rates based on Classification, Problems on Computation of GST Liability.				
Input Tax Credit: Meaning, Process for availing Input Tax Credit , Problems on Calculation of Input Tax Credit and Net GST Liability.				
UNIT – 5: GST Procedure				8 HOURS
Registration under GST, Tax Invoice, Levy and Collection of GST, Composition Scheme, Due Dates for Payment of GST, Accounting Records for GST				
GST Returns: Meaning, Types of Returns - Monthly Returns, Annual Returns and Final Returns; Due dates for filing of returns, Final Assessment, Accounts and Audit under GST.				
Features of GST in Tally Package				

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a comparative chart showing differences between CGST, SGST, IGST and UTGST with examples.
2. Solve practical problems on determination of time, place and value of supply for different business transactions.
3. Calculate GST liability and Input Tax Credit using sample invoices and business scenarios.
4. Draft a sample GST tax invoice and identify mandatory components required under GST law.
5. Prepare a step-by-step outline of GST registration and filing of returns using the GST portal.

BOOKS FOR REFERENCE

1. Kumar, V. R., & Mahadev. *Indirect taxes*. McGraw Hill Education.
2. Datey, V. S. *Indirect taxes*. Taxmann Publications.
3. Hiregange, K., et al. *Indirect taxes*. Puliani and Puliani.
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5. Chaudhary, A., Dalmia, R., & Girdharwal, S. *GST – a practical approach*. Taxmann Publications.
6. Garg, K. *Understanding GST*. Bharat Publications.
7. Hiregange, K., Jain, M., & Naik, S. *Students' handbook on goods and services tax*. Puliani and Puliani.



Course Code	:	FN2			
Title of the Course	:	CORPORATE RESTRUCTURING AND VALUATION			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the scope and types of corporate restructuring. b) To develop knowledge of mergers, acquisitions and different forms of takeovers. c) To understand approaches used in valuing businesses. d) To familiarize students with legal, regulatory and accounting aspects governing corporate restructuring in India. e) To develop understanding of post-merger integration, corporate governance and ethical issues in restructuring decisions.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, types, and scope of corporate restructuring in business organizations. b) Analyze mergers, acquisitions and takeover strategies. c) Apply corporate valuation techniques. d) Understand legal, regulatory, financial and accounting frameworks governing mergers and acquisitions. e) Evaluate post-merger integration strategies in restructuring decisions.					
SYLLABUS					
UNIT – 1: Introduction to Corporate Restructuring					6 HOURS
Corporate Restructuring: Meaning, Scope, Objectives and Need for Corporate Restructuring, Types of Corporate Restructuring - Financial, Operational and Organizational restructuring. Forms of Corporate Restructuring - Mergers, Acquisitions, Takeovers, Joint Ventures, Demergers, Spin-offs, Split-offs and Equity Carve-outs (To be discussed in brief)					
UNIT – 2: Mergers and Acquisitions (M&A)					10 HOURS
Mergers and Acquisitions: Meaning and Differences; Types of Mergers - Horizontal, Vertical, Conglomerate, Concentric and Reverse Mergers. Types of Takeovers – Friendly, Hostile, Reverse, Backflip, Bailout Takeovers. Motives for Mergers, Process of Merger, Due Diligence, Cost and benefits of a Merger, Share Exchange Ratio (Concepts and Problems). Defensive Strategies in M&A - Poison Pills, Greenmail, White Knight, Golden Parachutes (Concepts only).					
UNIT – 3: Corporate Valuation					10 HOURS
Corporate Valuation: Meaning, Purpose of Corporate Valuation; Price vs. Value; Principles and Process of Corporate Valuation. Corporate Valuation Approaches - Asset-Based Approach, Income-Based Approach and Market-Based Approach (Problems)					
UNIT – 4: Legal, Regulatory and Financial Aspects of Restructuring					10 HOURS
Legal Provisions relating to M& A under Competition Act, 2002 Role of the National Company Law Tribunal (NCLT) in M&A Accounting for Amalgamations (Theory only - To be discussed in brief) Tax Aspects of M&A (Theory only - To be discussed in brief) Methods of financing M&A deals- Cash offer, Share-exchange, Leveraged Buyouts (LBOs), debt financing and venture capital					
UNIT – 5: Post-Merger Integration					6 HOURS
Post-Merger Integration (PMI): Meaning, Stages in PMI, Challenges in Operational, Financial and Cultural Integration; Measuring Post-Merger Performance; Reasons for failure of Mergers.					

SKILL DEVELOPMENT ACTIVITIES

1. Analyze real-life merger and acquisition cases and identify the motives, benefits and challenges involved.
2. Compute share exchange ratio and valuation of firms using basic numerical problems under different valuation approaches.
3. Conduct case study analysis on takeover strategies and identify whether they are friendly, hostile or defensive in nature.
4. Prepare a comparative report on different types of mergers (horizontal, vertical, conglomerate, etc.) with real company examples.
5. Study post-merger integration failures/success stories and present findings on key success factors and governance issues.

BOOKS FOR REFERENCE

1. Damodaran, A. (2012). *Investment valuation: Tools and techniques for determining the value of any asset*. Wiley.
2. DePamphilis, D. M. (2019). *Mergers, acquisitions, and other restructuring activities* (10th ed.). Academic Press.
3. Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and managing the value of companies* (7th ed.). Wiley.
4. Gaughan, P. A. (2018). *Mergers, acquisitions, and corporate restructurings* (7th ed.). Wiley.
5. Berk, J., & DeMarzo, P. (2017). *Corporate finance* (4th ed.). Pearson Education.
6. Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance* (13th ed.). McGraw Hill Education.
7. Chandra, P. (2019). *Financial management: Theory and practice*. McGraw Hill Education.
8. Pandey, I. M. (2015). *Financial management*. Vikas Publishing House.
9. Damodaran, A. (2012). *The little book of valuation*. Wiley.
10. Subramanyam, K. R., & Wild, J. J. (2014). *Financial statement analysis*. McGraw Hill Education.

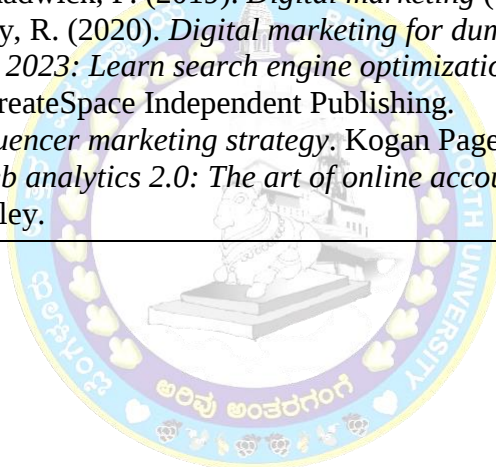
Course Code	:	MK2			
Title of the Course	:	DIGITAL MARKETING			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To introduce students to digital marketing fundamentals b) To teach students how to create and manage Facebook Business Pages and Instagram Business accounts c) To teach students SEM fundamentals, SEO strategies, essential SEO tools d) To teach students YouTube advertising fundamentals and Google Ads Develop skills in creating engaging video content. e) To teach students the importance of web analytics for making better business decisions					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Gain knowledge on Digital Marketing and Content marketing b) Able to create and manage Facebook and Instagram business accounts, develop content strategies c) Gain skills on Search Engine Marketing and Optimization tools and techniques d) Students will be able to create and manage YouTube video ad campaigns and Google Ads campaigns e) Able to set up and use Google Analytics and Google Tag Manager, create basic reports					
SYLLABUS					
UNIT – 1: Introduction to Digital Marketing					6 HOURS
Digital Marketing: Meaning, Need for Digital Marketing Digital Marketing Channels - Social Media Marketing, Influencer Marketing, Content Marketing, Email Marketing, Search Engine Marketing, Affiliate Marketing, Mobile Marketing (Concepts only)					
UNIT – 2: Facebook and Instagram Marketing					10 HOURS
Facebook Marketing: Meaning, Creating a Facebook Business Page, Types of Facebook Content - Text post, Photo post, Video post, Linked content post, Facebook story, Live streaming Creative Post writing: Meaning, Steps Collaboration: Concept, Benefits of collaboration in Facebook Marketing Instagram Marketing: Meaning, Creating Instagram Business Account, Content Creation Strategy					
UNIT – 3: Search Engine Marketing and Optimisation					10 HOURS
Search Engine Marketing (SEM): Meaning, Objectives, Working of Search engine - Crawling, indexing, ranking Search Engine Optimization (SEO): Meaning, Objectives, Types – On Page Optimization (OPO) and Off-Page Optimization (To be discussed in brief) SEO Tools - Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Open site explorer, Google My Business					
UNIT – 4: YouTube Advertising					10 HOURS
YouTube Advertising: Meaning, YouTube Advertising Ecosystem, Benefits of YouTube Advertising Types of Video ads: In-stream ads, In-display ads, In-video ads, In search ads YouTube Campaign: Meaning and Steps in Creating Effective YouTube Campaigns, Measuring YouTube Ad performance					
UNIT – 5: Web Analytics					6 HOURS
Web Analytics: Meaning, Need and Importance, Types of Web Analytics, KPIs in Web Analytics Benefits of Google Analytics, Google Analytics layout Basic Reporting – Acquisition report, Engagement report, and Conversions report					

SKILL DEVELOPMENT ACTIVITIES

1. Create a digital marketing plan for a selected product/service.
2. Design a Facebook Business Page and Instagram Business Account and prepare sample posts, stories and reels with content strategy.
3. Perform a basic SEO analysis of a website using free tools and suggest improvements for on-page and off-page optimization.
4. Create a mock YouTube advertising campaign.
5. Analyze web traffic data and prepare a report on user behaviour, engagement and conversion insights.

BOOKS FOR REFERENCE

1. Ryan, D., & Jones, C. (2016). *Understanding digital marketing: Marketing strategies for engaging the digital generation*. Kogan Page.
2. Dodson, I. (2016). *The art of digital marketing: The definitive guide to creating strategic campaigns*. Wiley.
3. Charlesworth, A. (2014). *Internet marketing: A practical approach*. Routledge.
4. Barker, M., Barker, D. I., Bormann, N. F., & Neher, K. E. (2017). *Social media marketing: A strategic approach*. Cengage Learning.
5. Kumar, S., & Chowdhury, T. S. (2020). *Social media and web analytics*. Thakur Publications.
6. Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing* (7th ed.). Pearson Education.
7. Deiss, R., & Henneberry, R. (2020). *Digital marketing for dummies*. Wiley.
8. Clarke, A. (2023). *SEO 2023: Learn search engine optimization with smart internet marketing strategies*. CreateSpace Independent Publishing.
9. Howell, K. (2021). *Influencer marketing strategy*. Kogan Page.
10. Kaushik, A. (2010). *Web analytics 2.0: The art of online accountability and science of customer centricity*. Wiley.



Course Code	:	HR2			
Title of the Course	:	PERFORMANCE AND COMPENSATION MANAGEMENT			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the objectives and importance of performance management and appraisal systems in organizations. b) To develop knowledge of performance appraisal methods used in organizations. c) To familiarize students with approaches to performance management. d) To understand the principles, structure and strategies of compensation management and wage administration. e) To develop analytical skills in job evaluation, wage fixation and designing fair and ethical compensation systems.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the principles and importance of performance management and appraisal systems in organizations. b) Apply different performance appraisal methods and design effective feedback systems. c) Analyze approaches to performance management. d) Understand compensation management principles, wage theories and salary administration practices. e) Evaluate job roles and develop structured compensation and wage systems based on organizational requirements.					
SYLLABUS					
UNIT – 1: Performance Management					6 HOURS
Performance Management: Meaning, Definition, Objectives, Importance, Principles; Performance Appraisal: Meaning, Methods - Traditional and Modern Methods					
UNIT – 2: Approaches to Performance Management					10 HOURS
Team Performance Management, Performance Management and Learning Organizations ; Performance Management and Virtual Teams, Performance Management and Reward, Challenges of Linking Performance and Reward					
UNIT – 3: Compensation Management					10 HOURS
Compensation: Meaning and Definition, Objectives, Types – Direct and Indirect, Principles of Compensation, Relationship between Compensation and Employee Performance; Compensation Management: Meaning, Objectives, 3P Concept in Compensation Management, Compensation and Non-Compensation Dimensions					
UNIT – 4: : Job Evaluation					10 HOURS
Job Evaluation: Meaning and Need, Methods of Job Evaluation – Job Ranking Method, Job Classification Method, Point Factor Method, Factor Comparison Method, Market Pricing Method, Job Evaluation Committee: Composition, Role and Functions					
UNIT – 5: Wage and Salary Administration					6 HOURS
Wages: Meaning, Components of Wages, Methods of Wage Payment Salary: Meaning, Salary Vs Wages, Basis for Salary Fixation, Preparation of Pay Roll. Incentive Systems: Meaning, Types - Individual, Group and Fringe Benefits					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a comparative report on traditional and modern performance appraisal methods using real or hypothetical organizational examples.
2. Design a sample performance appraisal form and demonstrate how feedback can be effectively provided to employees.
3. Analyze a case study on linking performance with pay and identify challenges and best practices followed by organizations.
4. Develop a compensation structure for a selected job role including direct pay, indirect pay and fringe benefits.
5. Conduct a mock job evaluation exercise using any one method (ranking, classification or point factor method) for selected job positions.

BOOKS FOR REFERENCE

1. Martocchio, J. J. (2018). *Strategic compensation: A human resource management approach*. Pearson Education.
2. Armstrong, M., & Murlis, H. (2015). *Handbook of reward management practice*. Kogan Page.
3. Milkovich, G. T., & Newman, J. M. (2016). *Compensation*. McGraw Hill Education.
4. Anderson, R. I. (2017). *Compensation management in a knowledge-based world*. Pearson Education.
5. Flannery, T. P., Hofrichter, D. A., & Platten, P. E. (2017). *People, performance and pay*. Free Press.
6. Aguinis, H. (2019). *Performance management* (4th ed.). Chicago Business Press.
7. Aziz, A. (2016). *Performance appraisal: accounting and quantitative approaches*. Pointer Publishers.
8. Bhatia, S. K. (2018). *Performance management: concepts, practices and strategies for organizational success*. Deep & Deep Publications.
9. Singh, B. D. (2017). *Compensation and reward management*. Excel Books.
10. Cardy, R. L. (2014). *Performance management: concepts, skills and exercises*. PHI Learning.
11. Goel, D., & Dewkar, S. (2016). *Performance appraisal and compensation management: A modern approach*. PHI Learning.
12. Sarma, A. M. (2015). *Performance management system*. Himalaya Publishing House.

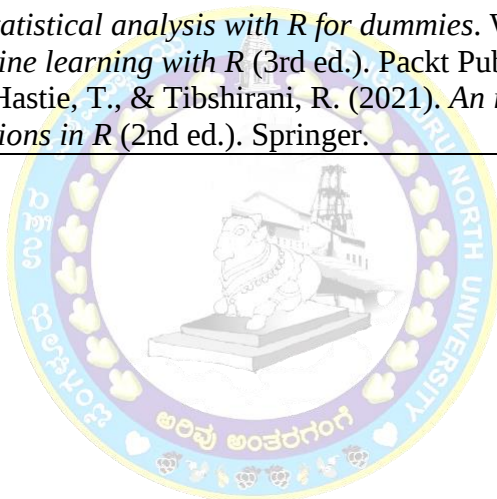
Course Code	:	BA2			
Title of the Course	:	DATA ANALYTICS USING R			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To introduce students to the concepts, scope and business applications of Data Analytics and develop foundational programming skills using the R language and R Studio environment.					
b) To enable students to understand and apply various data types, data structures, and programming constructs in R.					
c) To develop students' ability to import, clean, transform, visualize and analyse data using R packages.					
d) To equip students with knowledge of statistical analysis techniques in R.					
e) To provide an introduction to machine learning concepts and basic algorithms in R.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Understand the evolution and importance of the R programming language in Data Analytics.					
b) Understand and differentiate between various data types and structures in R, including vectors, matrices, lists, data frames, and factors.					
c) Conduct Exploratory Data Analysis (EDA) using R, leveraging descriptive statistics and data visualization techniques with 'ggplot2'.					
d) Understand and apply various probability distributions such as binomial, poisson, and normal distributions.					
e) Grasp fundamental concepts of machine learning and its relevance in business scenarios.					
SYLLABUS					
UNIT – 1: Foundations of R and Data Analytics					8 HOURS
Background and Importance of Data Analytics, Definition of Data Analytics, Applications in Commerce and Business, Role of R in Data Analytics. Introduction to the R Programming Language- History and Development of R - Features and Capabilities, Setting up R and RStudio- Installation Process, Basic R Commands.					
UNIT – 2: Basics of R Programming					8 HOURS
Data Types and Structures in R- Vectors, Matrices, Lists, Data Frames, Factors. Basic Operations in R- Arithmetic Operations, Logical Operations, Relational Operations, Flow Control Statements- if, else, and else if, for loop, while loop, repeat loop.					
UNIT – 3: Data Manipulation and Exploration in R					10 HOURS
Data Importing and Exporting- Reading Data from CSV, Excel, and Databases. Writing Data to Different Formats, Data Cleaning and Transformation- Handling Missing Values-Data Transformation using dplyr- Aggregating Data (Concepts and Lab sessions)					
UNIT – 4: Descriptive Statistics and Data Visualisation Using R					8 HOURS
Descriptive Statistics In R: Measures of Central Tendency – Measures of Deviation – Skewness and Kurtosis – Summary Functions (Base R) – Describe Functions (psych package) Data Visualization Using R: Line charts – Pie charts – bar charts - Scatter plot – Box plots – Scatter plots – Box and Whisker plots – Customize plot axes, labels, add legends and colours (Base R or ggplot2) (Concepts and Lab sessions)					
UNIT – 5: Machine Learning using R					8 HOURS
Testing of Hypothesis using R: Z test, One sample T test, Paired sample T test, Independent Sample T test – ANOVA – Correlation – Linear Regression – Chi Square Test (Concepts and Lab sessions)					

SKILL DEVELOPMENT ACTIVITIES

1. Write the steps for the Installation of R studio programs.
2. Write the basics codes for Data frame, Logical operation, relational operational with imaginary data.
3. Write the steps for data cleaning and data transformation using excel.
4. Write the difference between the simple regression and multiple regressions.
5. Write the importance of machine learning in business.

BOOKS FOR REFERENCE

1. Wickham, H., & Grolemund, G. (2017). *R for data science*. O'Reilly Media.
2. Provost, F., & Fawcett, T. (2013). *Data science for business: What you need to know about data mining and data-analytic thinking*. O'Reilly Media.
3. Matloff, N. (2011). *The art of R programming: A tour of statistical software design*. No Starch Press.
4. Kabacoff, R. I. (2015). *R in action: Data analysis and graphics with R* (2nd ed.). Manning Publications.
5. Boehmke, B. C. (2016). *Data wrangling with R*. Springer.
6. Bruce, P., & Bruce, A. (2017). *Practical statistics for data scientists: 50 essential concepts*. O'Reilly Media.
7. Schmuller, J. (2017). *Statistical analysis with R for dummies*. Wiley.
8. Lantz, B. (2019). *Machine learning with R* (3rd ed.). Packt Publishing.
9. James, G., Witten, D., Hastie, T., & Tibshirani, R. (2021). *An introduction to statistical learning: With applications in R* (2nd ed.). Springer.



Course Code	:	IB2			
Title of the Course	:	INTERNATIONAL MARKETING			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand the concepts, scope and importance of international marketing in a global business environment.					
b) To develop knowledge of international marketing environment.					
c) To analyze different international market entry strategies and factors influencing entry mode decisions.					
d) To understand international marketing mix decisions.					
e) To develop awareness of contemporary issues in international marketing.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, scope and importance of international marketing in a global context.					
b) Analyze the international marketing environment and its impact on business decisions.					
c) Evaluate different market entry strategies and select appropriate modes of international expansion.					
d) Apply international marketing mix decisions.					
e) Assess contemporary issues in international marketing.					
SYLLABUS					
UNIT – 1: Introduction to International Marketing					6 HOURS
International Marketing: Meaning, Definition and Scope, Importance and Challenges of International Marketing, Domestic vs International Marketing; Overview of International Marketing Environment					
UNIT – 2: International Market Entry Strategies					10 HOURS
Exporting: Meaning, Types: Direct and Indirect, Procedure for Exporting; Licensing and Franchising: Meaning, Terms and Conditions of Licensing, Models of Franchising; Contract Manufacturing: Meaning, Features and Process; Joint Ventures: Meaning, Features and Types, Strategic Alliances: Meaning, Features and its Benefits; Factors Influencing Entry Mode Decisions, Barriers to International Trade					
UNIT – 3: International Marketing Mix (Product & Pricing)					10 HOURS
Product: Meaning, Product Mix, Product Standardization vs Adaptation, Branding and Labelling, Packaging in International markets, Product Life Cycle in International Markets; Pricing: Meaning, Factors affecting International Pricing, Pricing Methods in International Markets, Dumping and Anti-Dumping Policies, Transfer Pricing (Concept only)					
UNIT – 4: International Marketing Mix (Promotion & Distribution)					10 HOURS
Promotion: Meaning, International Promotion Mix-Advertising, Personal Selling, Sales Promotion, Public Relation, Direct Marketing, Digital and Social Media Marketing. Cultural Issues in Promotion; Distribution: Meaning, International Distribution Channels, Logistics and Supply Chain Management, Role of Intermediaries.					
UNIT – 5: Contemporary Issues in International Marketing					6 HOURS
E-commerce and Global Marketing, Opportunities in Emerging Markets, Sustainable and Green Marketing, Risk Management in International Business, Ethical Issues in International Marketing.					

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a comparative analysis of domestic marketing vs international marketing for any selected product/brand, highlighting key differences and challenges.
2. Develop an international market entry strategy for a company of your choice and justify the selection of entry mode (exporting, licensing, joint venture, etc.).
3. Design an international marketing mix (Product and Pricing) for a selected product entering a foreign market, including adaptation decisions.
4. Create a promotional campaign for an international market considering cultural differences, digital platforms and global communication strategies.
5. Analyze a real-world multinational company's global marketing strategy and present findings on its distribution network, sustainability practices and use of digital marketing.

BOOKS FOR REFERENCE

1. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw Hill Education.
2. Keegan, W. J., & Green, M. C. (2020). *Global marketing* (10th ed.). Pearson Education.
3. Kumar, V., & Sharma, S. S. S. (2017). *International marketing*. Sage Publications.
4. Joshi, R. M. (2014). *International marketing management*. Oxford University Press.
5. Gopal, R. (2019). *International marketing*. Himalaya Publishing House.
6. Czinkota, M. R., & Ronkainen, I. A. (2018). *International marketing*. Cengage Learning.
7. Jain, S. C. (2015). *Principles of international marketing*. Cengage Learning.
8. Paul, J. (2019). *International marketing*. Oxford University Press.
9. Terpstra, V., & Sarathy, R. (2016). *International marketing*. Routledge.
10. Kotler, P., & Keller, K. L. (2016). *Marketing management* (15th ed.). Pearson Education.



Course Code	:	SCM2			
Title of the Course	:	SUSTAINABILITY AND GREEN SUPPLY CHAIN MANAGEMENT			
Course Credit	:	3	Total No. of Teaching Hours	:	42
Teaching Hours per Week	:	3+0+0			
Pedagogy:	:	Lectures, Presentations, Case Studies, Group Discussions, Guest Speakers and Industry Insights, Experiential Learning Activities			
Course Objectives	:	The objectives of this course are:			
a) To understand sustainable supply chains and the Triple Bottom Line approach. b) To identify key drivers of sustainability in supply chain practices. c) To learn green sourcing, eco-design, and sustainable procurement methods. d) To understand green operations, manufacturing, and logistics strategies. e) To study emerging trends like circular economy and net-zero supply chains.					
Course Outcomes	:	On successful completion of the course, the student will:			
a) Explain the concepts, evolution, and importance of sustainable supply chains. b) Identify and analyze the key drivers influencing sustainability in supply chain management. c) Apply green sourcing, eco-design and sustainable procurement principles in supply chain decisions. d) Examine green operations, manufacturing, logistics and reverse logistics practices for sustainability. e) Evaluate sustainability metrics.					
SYLLABUS					
UNIT – 1: Introduction to Sustainable Supply Chains				6 HOURS	
Sustainable Supply Chain: Meaning and importance, Evolution from traditional to green supply chain; Triple Bottom Line (3BL): People, Planet, and Profit approach; Drivers for Sustainability: Regulatory pressures, consumer demand, and ethical responsibility; Key Principles of Sustainable Supply Chain, Life Cycle Approach and Closed-Loop Supply Chains					
UNIT – 2: Green Sourcing and Design				10 HOURS	
Green Sourcing: Meaning, Principles, Traditional sourcing Vs Green Sourcing; Material Selection: Meaning, Selection of Renewable materials, Bio-degradable and less/non-hazardous substances. Green Procurement: Meaning, supplier assessment, and environmental criteria; Supplier Collaboration: Involving suppliers in eco-design and ethical sourcing; Eco-Design: Meaning, Designing eco-friendly products, reuse, and recycling.					
UNIT – 3: Green Operations and Manufacturing				10 HOURS	
Green Operations and Manufacturing: Meaning, Importance, Benefits-Waste reduction, energy efficiency, Regulatory Framework and Standards (ISO 14000/14001, 50001), Improved Performance, Social Responsibility and emission reduction in production. Lean and Green Practices: Cleaner Production Techniques, Lean Manufacturing for sustainability, Energy Efficient Manufacturing System, Adoption of Advance Green Technologies Eco-Packaging: Meaning, Objectives and Sustainable packaging solutions					
UNIT – 4: Green Logistics and Distribution				10 HOURS	
Green Logistics and Distribution: Meaning, Strategies for sustainable transportation and Distribution, Principles of Green Logistics and Distribution; Carbon Footprint Tracking: Meaning, Tools and techniques for measuring transport emissions; Green Warehousing: Meaning, Energy-efficient warehousing and green building concepts; Reverse Logistics: Meaning, Principles and Process of Reverse Logistics					
UNIT – 5: Sustainability Metrics				6 HOURS	
Sustainability Metrics: Meaning and Importance, Types- Environmental, Social and Economic, Sustainability Reporting (Brief Discussion); Future Trends: Circular Economy and Closed Loop System, Industry 4.0, AI and Automation for Eco-efficiency, Carbon Neutral and Net Zero Supply Chain					

SKILL DEVELOPMENT ACTIVITIES

1. Analyze a traditional supply chain and redesign it as a sustainable supply chain using the Triple Bottom Line approach.
2. Prepare a comparative report on traditional sourcing vs green sourcing for a selected product.
3. Conduct a case study on eco-design or green manufacturing practices adopted by any company and present key sustainability outcomes.
4. Develop a model of green logistics for a business.
5. Prepare a sustainability assessment report for a company.

BOOKS FOR REFERENCE

1. Sarkis, J. (2019). *Sustainable supply chain management*. Springer.
2. Srivastava, S. K. (2018). *Green supply chain management: A handbook*. Springer.
3. Johnsen, T. E., Taylor, M. D., & Forkmann, D. J. (2017). *Sustainable supply chains*. Routledge.
4. Hawkins, D. A., & Carroll, A. (2016). *Supply chain sustainability*. Kogan Page.
5. Simchi-Levi, D. (2014). *Sustainable operations management*. McGraw-Hill Education.
6. McKinnon, A. (2018). *Green logistics: Improving the environmental sustainability of logistics*. Kogan Page.
7. Bowersox, D. J., Closs, D. J., & Cooper, M. B. (2013). *Supply chain logistics management*. McGraw Hill Education.
8. Stahel, W. R. (2016). *Circular economy and sustainability*. Routledge.
9. Gopalakrishnan, T. P. (2017). *Sustainability in supply chain management*. Himalaya Publishing House.
10. Seuring, S., & Müller, M. (2015). *Sustainable supply chain management*. Springer.
11. Hemalatha, V., Yadav, R. A., & Kumar, A. V. S. *Supply chain and logistics management*. Himalaya Publishing House.
12. Muthu, S. S. *Green manufacturing and sustainable design*. Springer.
13. Govindan, K., & Soleimani, H. *Sustainable operations and supply chain management*. Springer.

Course Code	:	BBA 6.7
Title of the Course	:	PROJECT
Course Credit	:	3
Pedagogy:	:	Experiential Learning Activities
Course Objectives	:	The objectives of this course are:
a) To enable students to apply theoretical knowledge to real-life business situations. b) To develop skills in identifying business problems and formulating appropriate research objectives. c) To enhance students' ability to collect, analyze and interpret data. d) To build competence in using research tools, techniques and analytical methods for decision making. e) To improve report writing and presentation skills required in professional business environments.		
Course Outcomes	:	On successful completion of the course, the student will:
a) Identify and define real-time business problems in an organization or industry context. b) Apply research methods and tools to collect relevant primary and secondary data. c) Analyze and interpret data using appropriate techniques to derive meaningful insights. d) Evaluate business situations and propose practical solutions based on findings. e) Prepare a structured project report and effectively present the research outcomes.		

PROJECT REPORT GUIDELINES

1. INTRODUCTION

Each student shall choose a business research project / live business problem in an organization or industry and prepare a Project Report. The student will formulate it as a research based problem, work under the guidance of a faculty member, and complete the project within the prescribed duration.

The project work is an essential academic requirement of the BBA programme and is intended to develop research, analytical, and reporting skills among students.

The Project Report will be evaluated for 80 marks and a Viva Voce examination for 20 marks will be conducted by the Board of Examiners (BOE).

2. OUTLINE OF THE PROJECT REPORT

Preliminary Pages

- Cover Page & Title Page (Annexure – 1)
- Certificate from Company / Organization
- Declaration by the Student (Annexure – 2)
- Acknowledgement
- Abstract
- Table of Contents (Annexure – 3)
- List of Tables (Annexure – 4)
- List of Figures / Graphs (Annexure – 5)

Chapter Scheme

Chapter 1: Introduction

- Introduction to the broad area of study
- Introduction to the specific topic
- Background of the selected problem

Chapter 2: Review of Literature

- Studies in India
- Studies abroad
- Research gap identification

Chapter 3: Research Design

- Statement of the problem
- Objectives of the study
- Scope of the study
- Hypotheses (if any)
- Operational definitions
- Methodology
- Limitations of the study
- Chapter scheme

Chapter 4: Profile of Industry and Organization

- Industry overview
- Company profile
- Products/services details

Chapter 5: Analysis and Interpretation of Data

- Data presentation
- Statistical tools and techniques
- Interpretation using tables, charts, and graphs

Chapter 6: Findings, Conclusions and Suggestions

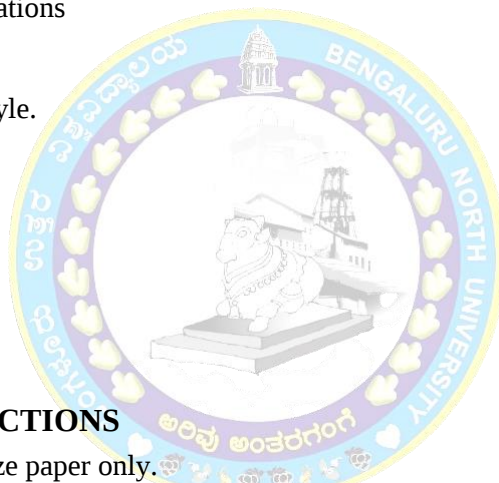
- Summary of findings
- Conclusions
- Suggestions / recommendations
- Scope for further study

Bibliography

References should follow APA Style.

Appendices

- a) Questionnaire
- b) Financial statements
- c) Supporting documents
- d) Other relevant materials



3. TYPOLOGICAL INSTRUCTIONS

- a) Print on one side of A4 size paper only.
- b) Margins: Left – 1.5 inches; Right, Top & Bottom – 1 inch.
- c) Font: Times New Roman
 - Chapter Headings: 18 (Bold, ALL CAPS)
 - Sub-headings: 14 (Bold)
 - Text: 12
- d) Line spacing: 1.5 spacing (single spacing for quotations and footnotes).
- e) Chapter headings should be centered and capitalized.
- f) Tables, figures, and graphs must have proper numbers, captions, and sources.
- g) Minimum length of project report: 60–70 pages
- h) Page numbering:
 - Preliminary pages → Roman numerals (i, ii, iii...)
 - Main content → Arabic numerals (1, 2, 3...)
- i) Numbering system: Example – 3.4.2 (Chapter.Section.Subsection).
- j) Tables and figures should be numbered chapter-wise (e.g., Table 2.1, Figure 3.1).
- k) Citations in text: (Author, Year). Full details in bibliography.

4. SUBMISSION OF COPIES

- a) Three hardbound copies of the Project Report must be submitted.
- b) Spiral binding / soft binding are not accepted.
- c) Submission includes:
 - a. One copy for the Library
 - b. One copy for University evaluation

- c. One copy for the student

ANNEXURE - 1
COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Dissertation submitted in partial fulfillment of the requirements for the
award of the Degree of

BACHELOR OF BUSINESS ADMINISTRATION

of

BENGALURU NORTH UNIVERSITY

< Font size Arial Narrow 14-All caps & Bold>



By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide .

Designation of guide

Institution

Bengaluru North University

2026-27 (Font Size 14)

ANNEXURE – 2**DECLARATION**

I hereby declare that “*Title of the project*” is the result of the project work carried out by me under the guidance of <Name of the Guide> in partial fulfillment for the award of BBA Degree by Bengaluru North University.

I also declare that this project is the outcome of my own efforts and that it has not been submitted to any other university or Institute for the award of any other degree or Diploma or Certificate.

Place:

Name :

Date:

Register Number:

ANNEXURE – 3: TABLE OF CONTENTS

- Abstract
- Acknowledgement
- List of Tables
- List of Figures
- Chapter 1: Introduction
- Chapter 2: Review of Literature
- Chapter 3: Research Design
- Chapter 4: Industry & Organization Profile
- Chapter 5: Data Analysis
- Chapter 6: Findings & Conclusions
- Bibliography
- Appendices

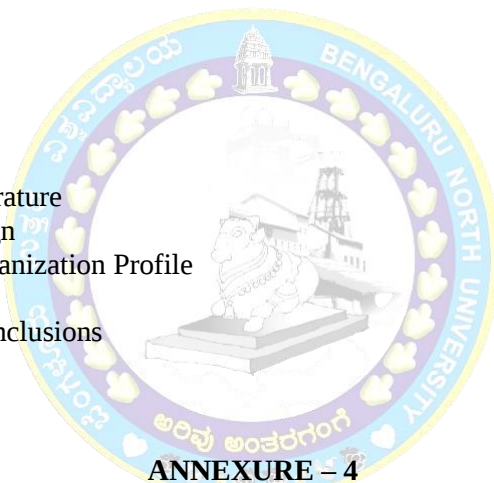
**ANNEXURE – 4****LIST OF TABLES (SAMPLE)**

Table No.	Description	Page No.
1.1	Sales Growth Analysis of the Selected Company	
2.1	Customer Satisfaction Levels Based on Survey Responses	
3.1	Market Share Comparison of Competing Brands	
4.1	Analysis of Advertising Effectiveness on Sales	

ANNEXURE – 5**LIST OF FIGURES / GRAPHS (SAMPLE)**

Figure No.	Description	Page No.
1.1	Market Share Distribution of Selected Company	
2.1	Sales Trend Analysis Over Time	
3.1	Customer Demographic Profile Representation	
4.1	Product Preference Analysis Chart	
