

Faculty of Management

Syllabus

For

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

(Program Code: MG0141) (2019-20)

(Approved by the Academic Council vide Resolution No. 34.26 dated 20.06.2019)

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1. Program Educational Objectives (PEOs):

- **PEO 1:** To develop the potential of students into advanced Management and to also inculcate managerial and communication skills in students so as to enable them to manage the real problems of corporate world.
- **PEO 2**: To help students to become good citizens with a strong value system and ethics.
- **PEO 3**: To give professional education and training to the students of management & entrepreneurship to exploit ever growing opportunities in the field of commerce and management.
- **PEO 4**: To give adequate exposure to students of the operational environment in the field of business, finance and information through industry-academia interface.
- **PEO 5**: To improve the quality of education through interaction with alumni to meet the demand of the corporate world.
- **PEO 6**: To create socially responsible and capable graduates who are open to advanced studies and research.

2. Graduate Attributes (GAs)

The graduate attributes of B.B.A. are the summation of the expected course learning outcomes mentioned at the end of each course. Some of them are stated below.

GA1: Critical Thinking: Ability to employ critical thinking in understanding the concepts in every area of B.B.A. programme.

GA2: Communications skills:

- i. Ability to communicate various concepts of B.B.A. programme effectively using examples..
- ii. Ability to use courses as a precise language of communication in other branches of human knowledge.
- iii. Ability to communicate long standing unsolved problems.
- iv. Ability to show the importance of their courses of B.B.A. as precursor to various scientific developments since the beginning of the civilization.
- **GA3:** Usage of Tools: Create, select, and apply appropriate techniques, resources, and modern science and IT tools
- **GA4: Employability Options:** This programme will also help students to enhance their employability for jobs in different sectors.

- **GA5: Discipline-specific Knowledge:** Capability of demonstrating comprehensive knowledge of B.B.A. programme and understanding of one or more disciplines which form a part of an undergraduate programme of study.
- **GA6:** Moral and ethical awareness/reasoning: Ability to identify unethical behaviour such as fabrication, falsification or misrepresentation of data and adopting objective, unbiased and truthful actions in all aspects of their programme.
- **GA7: Multicultural Competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
- **GA8:** Leadership Readiness/Qualities: Capability for mapping out the tasks in a team or an organization, self-motivating and inspiring team members to engage with the team objectives/vision; and using management skills to follow the mapped path to the destination in a smooth and efficient way.
- **GA9:** Analytical Reasoning and Problem Solving: Ability to analyze the results and apply them in various problems appearing in different courses. Capability to solve problems by using research-based knowledge and research methods including design of experiments, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.
- **GA10:** Lifelong learning: Ability to think, acquire knowledge and skills through logical reasoning and to inculcate the habit of self-learning.
- **GA11:** Self-directed learning: Ability to work independently and do in-depth study of various notions of courses of BBA. Programme.
- **GA12: Research-related skills**: Develop a sense of inquiry and capability for asking relevant and intelligent questions, problematizing, synthesizing and articulating; ability to recognize and establish causeand-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

3. **Programme Outcomes (POs)**

PO1: Critical Thinking Skills: Students are able to define, analyze, and devise solutions for structured and unstructured business problems and issues using cohesive and logical reasoning patterns for evaluating information, materials, and data.

- **PO2:** Communication Skills: Students are able to conceptualize a complex issue into a coherent written statement and oral presentation.
- **PO3:** Usage of Modern tools: Students are competent in the uses of Modern tools in modern organizational operations.
- **PO4:** Entrepreneurship, Innovation & Employability: Students can demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.
- **PO5: Business Knowledge**: Students can demonstrate technical competence in domestic and global business through the study of major disciplines within the fields of business.
- **PO6**: **Ethics**: Apply ethical principles and commit to professional ethics and responsibilities and norms of the Management practice.
- **PO7**: **Multi Cultural Competence**: Students can understand the impact of the professional solutions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.
- **PO8**: **Leadership and team work**: Students can function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.
- **PO9:** Analytical Reasoning, Problem Solving and finance: Demonstrate knowledge and understanding of the management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- **PO10:** Life-long learning: Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.
- **PO 11:** Self-directed learning: Students can demonstrate ability to work independently and do in-depth study of various notions.
- **PO12: Research-related skills**: Develop a sense of inquiry and capability for asking relevant and intelligent questions define problems, formulate hypotheses, ability to plan, execute and report the results of an experiment or investigation

4. **Programme Specific Outcomes (PSOs)**

- **PSO1:** Understanding Traditional and Contemporary Managerial Concepts and Models: Understanding in detail, the contents of various functional areas of Business & Management and the implications of psychologies and behavioral aspects on the organizations.
- PSO2: Analyzing Business Environment & Application of Business Concepts and Managerial Skills: Identifying opportunities existing in the domestic and

global business and economic environment and initiating systematic approach towards rational decision making and Implementing conceptual knowledge in real business situation for ensuring business sustainability and growth.

	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9	GA10	GA11	GA12
PO1												
PO2												
PO3		_										
PO4												
PO5												
PO6												
PO7												
PO8												
PO9												
PO10												
PO11												
PO12												

Mapping of Graduate Attributes (GAs) and Programme Learning Outcomes (POs):

5. Course-Wise Learning Objectives, Structures and Outcomes (CLOSOs)

Course learning outcomes of each course in B.B.A. as a subject have been enshrined in the end of course contents of each course with their objectives those are in the beginning of the every course.

Course Structure (BBA)

First Semester Examination

Code No.	Paper							
		Туре	Total	Intern	Exter	L	T/P	Credits
			Marks	al	nal			
				Marks	Marks			
BBA 101	Environmental Studies	AECC	100	30	70	2	-	2
BBA 102	English	AECC	100	30	70	4	-	4
BBA 103	Computer Applications in Business– I	SEC	100	30	50+20	3	2	4
BBA 104	Principles of Management	Core	100	30	70	4	-	4
BBA 105	Business Accounting	Core	100	30	70	4	-	4
BBA 106	Economics –I	Core	100	30	70	4	-	4
BBA 107 A	Fundamentals of Logistics	Electiv e	100	30	70	4	-	4
BBA 107 B	Business Ethics	Electiv e	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

BBA 101: Environmental Studies

Course Objectives:

- 1. To provide student with an understanding of the natural, human and social dimensions of local and wider environments.
- 2. To provide students with opportunities to engage in active learning
- 3. To encourage students to use a wide range of skills, and acquire open, critical and responsible attitudes.

Unit I Ecology

Ecosystem – Introduction- Abiotic and Biotic components. Structure and functions of **Ecosystem** – Food Chain, Food web, Ecological pyramids, Energy flow and biogeochemical cycles. **Biodiversity** – Values, Type and levels of Biodiversity. Causes of depletion. Conservation of biodiversity

Unit II Pollution

Water Pollution – Sources of water, water quality standards, type of pollutants – its sources and effects. Air Pollution – composition of atmosphere, Air quality standards, Sources and adverse effects of air pollution, Green house effect, global warming, acid rain, ozone depletion, Noise Pollution – Introduction, Level of noise, Sources and adverse effects of noise, Control of noise pollution.

Unit III Solid Waste Management

Municipal waste – Introduction, classification of solid waste, composition and characteristics of solid waste, collection conveyance and disposal of solid waste, recovery of resources. Sanitary land filling, Vermi composting, incineration. **Biomedical waste** – Generation, collection and disposal.

Unit IV Non Conventional energy sources

Introduction, renewable sources of energy: solar energy, wind energy, Energy from ocean, energy from biomass, geothermal energy and nuclear energy. Potential of renewable energy resources in India.

Unit V Social Issues and EIA

Sustainable development-Rain water harvesting. Public awareness and environmental education. **Environmental Legislations in India** – Environmental Protection act-1986, Air (Prevention and control of Pollution) act, water (Prevention and control of Pollution) act, wildlife protection act, Forest conservation act.

Text Books:

- 1. Agarwal Shikha, Suesh Sahu, Environmental Engineering and Disaster Management, Dhanpat Rai & Co., 2010
 - 2. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc. 1989.

Suggested Readings:

- 1. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
- 2. Cunningham, W.P, Cooper, T.H. Gorhani, E & Hepworth, M.T., Environmental Encyclopedia, Jaico Publishing House, Mubmbi, 2001.

Course Outcome:

СО	Statement	Blooms Level
	After completion of this course, students will be able to:	
COI	Recognise the impact of environmental depletion especially on ecosystem and biodiversity	L2
CO2	Identify factors causing land, water, air and noise pollution	L2
CO3	Determine the effects of pollution	L5
CO4	Develop keen understanding of non conventional energy source, solid waste management and technologies for sustainable development	L6
CO5	Understand the environment legislations in India	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom'	PO	PO	РО	PO	PO	PO	РО	PO	PO	Р	Р	Р	PS	PS
Outcom	S	1	2	3	4	5	6	7	8	9	0	0	0	01	O 2
e	Levels										10	11	12		
CO1	L2	Μ	L	-	-	Μ	Μ	Н	-	-	Н	-	-	-	-
000	1.0		-									3.6			
CO2	L2	H	L	-	-	Μ	Н	-	-	Μ	Μ	Μ	-	-	-
CO3	L5	Н	L	-	-	Н	Н	-	-	-	Н	Н	-	-	-
CO4	L6	Η	L	Н	Н	Η	Μ	-	-	Н	Н	Η	-	Μ	-
CO5	L2	Η	L	-	L	Η	Μ	Μ	-	-	Н	-	-	-	L

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 102: English

Course Objective:

- 1. To Understand the factors that influence use of grammar and vocabulary in speech and writing
- 2. To Relate and apply the different ways in which grammar is described and applied.

Curse contents

Unit I Transformation & Analysis of Sentence

- Elements of a sentence, Subject, predication, object
- Types of Sentence: Simple, Compound And Complex
- Transactions of Sentences:
 - a. Direct and indirect Narration
 - b. Active and Passive Voice

Unit II General Grammar

Usage of Nouns, Pronouns, Verbs, Adverbs, Adjectives, Conjunctions

Unit III Tenses

Simple Past tense, Simple Present Tense, Simple future Tense, Past Continuous, Present continuous, Future continuous, Past perfect, Present Perfect, Future Perfect, Past Perfect continuous, Present Perfect continuous, Future perfect continuous.

Unit IV Comprehension passage

Inferring facts, opinions, reasons, conclusion and general statements from Comprehension passage

Unit V Composition

- Paragraph writing (for developing better writing skill)
- Application & Letter (Personal / Official-formal and informal)

Text books:

1. Wren and Martin-English Grammar

Course Outcome:

СО	Statement	Blooms
		Level
At The e	nd of the Course, the student should be able to :	
CO1	Understand and analyze sentence structures and its type	L2, L4
CO2	Review the grammatical forms of parts of speech and Apply these forms in specific communicative contexts, which include: class activities, homework assignments, reading of texts and writing	L1, L3
CO3	Describe and give example on use of specific tenses in written and spoken English	L1, L2
CO4	Determine paragraph patterns, writer techniques, and conclusions.	L5
CO5	Write a letter or a paragraph on a given issue or topic	L6

Mapping of Course Outcomes onto Program Outcomes

Cours e Outco me	Bloo m's Level s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O 1	PS O 2
CO1	L2, L4	Н	Н	L	L	-	-	-	-	L	L	-	Н	-	-
CO2	L1, L3	Н	Н	L	L	-	-	-	-	L	L	-	Н	-	-
CO3	L1, L2	Н	Н	Н	L	-	-	-	-	М	М	-	L	-	-
CO4	L5	Н	Н	М	L	L	-	-	-	Н	Н	L	Н	-	-
CO5	L6	Н	Н	М	Н	L	-	L	-	Н	Н	L	Н	-	-

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 103: Computer Application in Business -I

Course Objectives:

- 1. To introduce the basic concepts of computers.
- 2. To familiarize with computer and it's applications in the relevant fields and expose them to other related papers of IT

Course Contents

Unit I Basics of Computer and it's evolution

Evolution of computer, Data and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers **i**) On the basis of technology (Digital, Analog and Hybrid) **ii**) On the basis of processing speed and storage capacity (Micro, Mini, mainframe and Super), Different Generation of computers (I to V), Types of software (System and Application)

Unit II Input and Output Devices

Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and it's type (VGA, SVGA and XGA), Printer and it's type (Impact and Non-Impact with example), Plotter, LCD Projector

Computer Memory : Primary Memory (ROM & RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks, Magnetic Tape, Optical disks – CD ROM and it's type (CD ROM, CD ROM-RW, DVD ROM ,BlueRay)

Unit III Concept of Data Communication and Networking

Networking Concepts, Types of networking (LAN,MAN AND WAN), Advantages & Disadvantages of Networking, Different Topologies

Internet: Network, Client and Servers, Host & Terminals, TCP/IP, World Wide Web, Hypertext, Uniform Resource Locator, Web Browsers, IP Address, Domain Name, Internet Services Providers, Internet Security, Internet Requirements, Web Search Engine, Net Surfing, Internet Services, Intranet

Unit IV Introduction to GUI using Windows Operating System

File Manipulation: Creating a file, deleting, coping, Renaming a file

Introduction to MS-Word : Introduction to Word Processing , Features of Word Processors, Getting started with MS-Word, Starting MS-Word, Contents of the Word Window, Formatting Documents , List, Tabs and Tables, Finding, Replacing and Proofing Text, Mail Merge, Printing and Getting Help

Unit V Introduction to MS-Excel

Introduction to Electronic Spreadsheets, Applications of Electronic Spreadsheets, Types of Spreadsheets, Features of MS-Excel, Starting MS-Excel, Contents of the MS-Excel window, Cell Referencing, Ranges and Functions, Formatting Worksheets and Creating Charts, Data Forms and Printing

Text Books:

- 1. Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB Publication.
- 2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications.

Suggested Readings:

- 1. Leon and Leon; Introduction to Information Technology, Leon Tech World.
- 2. Jain, V.K.; Computers and Beginners

Course Outcomes:

СО	Statement	Blooms
		Level
A / 771		
At The er	nd of the Course, the student should be able to :	
	Know and explain about the evolution of computer systems and its basic	L1, L2
CO1	components.	
CO2	Explain with the help of a diagram, peripheral devices of a computer	L2, L4
CO3	Describe the basic networking concepts	L2
CO4	Understand and apply word based and technologies used in the field of management	L3
CO5	Understand and Apply formatting and editing features to enhance worksheets	L3

Cours	Bloo	PO	РО	РО	РО	PS	PS								
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L1,	-	-	-	-	-	М	L	-	L	L	-	-	-	-
	L2														
CO2	L2,	-	М	-	L	-	-	-	Н	L	L	-	-	-	-
	L4														
CO3	L2	L	Н	Н	Μ	-	-	-	Н	L	L	-	-	-	-
CO4	L3	Н	Н	Н	Н	-	-	-	М	Μ	Н	Μ	-	Μ	Μ
CO5	L3	Μ	Н	Н	Н	-	-	-	Μ	Μ	Н	Μ	-	Μ	Μ

Mapping of Course Outcomes onto Program Outcomes

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 104: Principles of Management

Course Objectives:

- 1. To gain an understanding of principles and functions of management.
- 2. To gain insights into history and development of management thought.
- 3. To analyze the managerial issues and problems arising in an organization

Course Contents

Unit I Introduction

Concept & functions of Management, evolution of management theories, scientific management, bureaucracy, behavioral approach, Quantitative approach and systems approach

Decision Making - Meaning and Importance, Forms, Techniques and process of decision making

Unit II Planning and Organizing

Planning – meaning and importance of planning. Types of plans, planning process. Organizing – Meaning and principles, Types of Organization. Span of control- meaning and importance. Departmentalization. Authority- Centralization and decentralization of Authority.

Unit III Staffing

Meaning, job analysis, recruitment, selection, training- importance and types of training. performance appraisals- meaning and purpose, compensation- meaning and importance.

Unit IV Directing

Direction - Meaning, Requirement of effective direction, Communication - Types & Importance. Motivation - meaning, Theories of motivation - Maslow, Herzberg, Adam's Equity theory. Leadership - meaning, types of Leadership

Unit V Management Control

Control : Meaning, Needs, Principles, Process and Techniques of management control, types of control, essentials of effective control system. Co-ordination : Meaning, Types and Principles of co-ordination

Text Books:

- 1. P.C. Tripathi and P.N. Reddy, Principles & Practices of Management, Tata McGrawHill.
- 2. L. M. Prasad Principles & Practices of Management, Sultan Chand and Sons, New Delhi.
- 3. Gupta, C.B.; Management Concepts and Practices, Sultan Chand and Sons, New Delhi.

Course Outcomes:

СО	Statement	Blooms
		Level
	After completion of the course the students will be able to	
CO1	Define application of management concepts to understand the	L1
	major internal features of a business system and the	
	environment in which it operates.	
CO2	Know and explain the managerial actions of planning,	L1, L2
	organizing and controlling with an ethical look.	
CO3	Demonstrate critical and analytical thinking when presented	L3
	with managerial problems and express their views and	
	opinions on managerial issues	
CO4	Understand and analyze the HR requirement in the	L2, L4
	organization	
CO5	Analyze different motivational theories and choose best	L4, L5, L3
	effective motivational strategies for the organization. Adapt the	
	best communication strategies	

Mapping of Course Outcomes onto Program Outcomes

Cours	Bloo	PO	РО	PS	PS										
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L1	Н	Η	L	Μ	Μ	Н	Н	Н	-	Μ	Μ	-	Н	Μ
000	T 1										TT	M		TT	
CO2	L1,	Μ	Н	Μ	Μ	Μ	Μ	Μ	Μ	-	Н	Μ	-	Н	Μ
	L2														
CO3	L3	Μ	Н	L	Μ	Μ	Μ	Μ	Η	-	Μ	Μ	-	Н	Μ
CO4	L2,	Μ	Н	L	Н	Μ	Н	Μ	Μ	-	L	L	-	Н	Μ
	L4														
CO5	L4,	Н	Н	Μ	Н	Н	Н	Μ	Μ	Μ	L	Μ	-	Н	Μ
	L5,														
	L3														

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 105: Business Accounting

Course Objectives:

This course enables the students:

- 1. To understand the concept and role of accounting in financial reporting in modern economy
- 2. To develop the understanding of basic accounting concepts and techniques of an accounting system. Principles and procedures underlying the accounting process
- 3. To provide an understanding, importance of accounting; preparation of final accounts for profit making organization

Course Contents

Unit I Accounting

Introduction: Definition, Basic Accounting Terminology Advantages Limitations, Branches, Objectives of Accounting .Process of Accounting,.

Accounting Principles and standards: Accounting principles, concepts and conventions. Difference between Bookkeeping & Accountancy, users of Accounting.

Unit II Source Document and Accounting Equation

Journalizing Transactions: Recording of transactions in Journal, Rules of Debit and Credit, Journal entries.

Sub Division of Journal: Cash Book, Purchase book, Sales book, Returns book, B/R book, B/P book, Journal proper

Unit III Classification of Accounts

Ledger Posting: Classification of Accounts Ledger Posting, Closing entries

*Trial Balance :*Meaning and characteristics of a Trial Balance, Methods of preparing Trial balance. Difference between Balance method and a Totals method.

Unit IV Provision, Reserves & Depreciation

Provision for Discount on Debtors, Meaning and importance of Reserves, types of Reserves, Revenue Reserves and Capital Reserves, General Reserve and Specific Reserve, Secret Reserve. Meaning, Characteristics of Depreciation, Methods of computing &Recording Depreciation: Straight Line Method& written Down Value Method

Unit V Preparation of Financial Statements

Preparation of Trading Account, Profit and Loss Account and Balance sheet.

Items of Adjustment: Closing Stock, Outstanding Expenses, Prepaid or Unexpired Expenses, Accrued or Outstanding Income, Income Received in Advance, Bad Debts, Provision for Doubtful Debts, Dep., Provision for Discount on Debtors, Manager's Commission, Interest on Capital, Interest on Drawings, Drawings of Goods by the Proprietor, Free Samples, Abnormal Losses, Goods sent on approval etc.

Text Books:

- 1. Introduction to Accounting T. S. Grewal ,S. Chand& Co.
- 2. Advanced Accountancy S.N. Maheshwari

Suggested Readings:

- 1. Advanced Accountancy Shukla & Shukla . S. Chand & Co
- 2. Financial Accounting, Shah, Oxford Press
- 3. Financial Accounting Needles, Powar, Cengage learning

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Differentiate between various Branches of accounting and Discuss the principles and concepts of accounting and book keeping.	L4, L2
CO2	Record the Transactions in Journal and day books and apply rules of Debit and Credit.	L1, L3
CO3	Classify and prepare various types of Accounts and summarize them into trial Balance.	L3, L6, L2
CO4	Define and list various kinds of Reserves and provisions and Discuss their role in Accounting.	L1, L2
CO5	Apply accounting rules in determining financial results and preparation of financial statement	L3

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom'	PO	PO1	PO1	PO1	PS	PS								
Outcom	S	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
e	Levels														
CO1	L4, L2	Н	Μ	-	Н	Н	-	-	-	Н	Μ	Μ	-	Μ	Н
CO2	L1, L3	Н	L	-	Μ	Н	Μ	-	-	Н	Μ	Μ	-	Μ	Н
CO3	L3, L6,	Η	L	-	Μ	Н	Μ	-	-	Н	Μ	Μ	-	Μ	Н
	L2														
CO4	L1, L2	Н	М	-	Н	Н	-	-	-	Н	Μ	Μ	-	L	Μ
CO5	L3	Н	Μ	Μ	Н	Н	Μ	-	-	Н	Μ	L	-	L	Μ

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 106: Economics- I

Course Objectives:

This course enables the students:

- 1. To explain the basics of economics and describe its application in managerial problems.
- 2. To demonstrate the effect of demand and cost on business decisions and make a relation between cost and production.
- 3. To analyze different types of market and explain pricing decisions in the markets.

Course contents:

Unit I Introduction to Economics

- a. Definition, methodology and scope of economics
- b. Forms of economic analysis Micro vs. macro, partial vs. general, static vs. dynamic, positive vs. normative, short run vs. long run
- c. Basic concepts and precepts economic problems, economic rationality, optimality
- d. Economic organization market, command and mixed economy
- e. Relation between economics and law- economic offences and economic legislation

Unit II Demand

- a. Theories of demand- demand function, law of demand
- b. Concept of utility and utility theory-utility approach, indifference curve approach

Unit III Supply

- a. Law of supply, supply function
- b. Price determination; shift of demand and supply
- c. Elasticity of demand and supply; consumer surplus
- d. Applications of demand and supply -tax floor and ceilings; applications of indifference curves- tax, labour and work

Unit IV Production Analysis, costs and market structure

- a. Concepts of Production- production isoquants, returns, returns to factor, returns to scale
- b. Cost and revenue concepts
- c. Classification of markets-pure and perfect competition; monopolistic and imperfect competition; monopoly, duopoly and oligopoly; cartels; Concept of Dumping- to be substantiated with the cases of International Courts of Justice, Competition law

Unit V Theory of determination of factor prices, rent, interest, wages and profit

- a. Labour supply and wage determination
- b. Role of trade unions and collective bargaining in wage determination; minimum wage legislation
- c. Exploitation of labour
- d. The theory of rent, interest and profits

Text Books:

- 1. Gould and Lazear Micro Economic Theory; AITBS; 1989
- 2. Lipsey Introduction to Positive Economics; ELBS
- 3. Samuelson Economics;

Suggest Readings

- 1. Bilas Microeconomic theory; Mc Graw Hill Intedn; 2nd edition
- 2. Hirshleifer Price Theory and Applications; Prentice Hall; 1978
- 3. Myneni, S.R. Principles of Economics; Allahabad law Agency; Faridabad
- 4. Dewett, K.K.Modern Economic Theory

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Analyze economic problems and can correlate scarcity with the requirements	L4
CO2	Evaluate demand and can analyze cost in order to optimize cost- production combination.	L5
CO3	Understand the effects of supply and make a relation between supply and production.	L1, L2
CO4	Recognize the existing market and can take appropriate decisions	L3,L4
CO5	Analyze different theories of determination of factor prices, rent, interest, wages and profit	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	PO1	PO1	PO1	PS	PS								
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L4	Н	Μ	-	Н	Н	-	-	Μ	Μ	Н	L	-	Н	Н
CO2	L5	Н	Μ	-	Н	Н	-	-	Μ	Μ	Н	L	-	Н	Н
CO3	L1, L2	Н	Μ	-	Н	Н	-	-	Μ	Μ	Н	L	-	Н	Н
CO4	L3,L4	Н	Μ	-	Н	Н	-	-	Μ	Μ	Н	L	-	Н	Н
CO5	L4	Н	Μ	-	Н	Н	-	-	Μ	Μ	Η	L	-	Н	Н

H-High, M-Moderate, L-Low, '-' for No correlation

BBA 107 A: Fundamentals of Logistics

Course Objectives:

- 1. To develop competencies and knowledge of students to become logistics professionals
- 2. To orient students in the field of Logistics
- 3. To help Students to understand Fundamentals of Logistics

Course content:

Unit I Introduction to Logistics:

History of Logistics Need for logistics- Cost and Productivity, & cost saving Productivity improvement. Logistics Cost, reduction in logistics cost, benefits of efficient Logistics, Principles of Logistics, Technology & Logistics -Informatics, Logistics optimization. Listing of Sub-sectors of Logistics

Unit II Logistics and Customer Service

Logistics and Customer Service – Definition of Customer Service Elements of Customer Service- Conceptual Phases in Customer Service-Customer Retention - Procurement and Outsourcing - Definition of Procurement/Outsourcing - Benefits of Logistics Outsourcing - Critical Issues in Logistics Outsourcing

Unit III Global Logistics

Global Supply Chain - Organizing for Global Logistics-Strategic Issues in Global Analytical Logistics - Forces driving Globalization - Modes of Transportation in Global Logistics Barriers to Global Logistics - Markets and Competition - Financial Issues in Logistics Performance -Integrated Logistics - Need for Integration - Activity Centers in Integrated Logistics, Role of 3PL & 4PL.

Unit IV Subsectors-Part I

- a) Warehouse: Warehouse-Meaning, Types of Warehouses Benefits of Warehousing.
- b) Transportation- Meaning; Types of Transportations, efficient transportation system and Benefits of efficient transportation systems.
- c) Courier/Express Courier/Express-Meaning, Categorization of Shipments, Courier Guidelines, Pricing in Courier Express Sector for international and domestic shipping.
- d) E-Commerce Meaning, Brief on Fulfillment Centers, Reverse logistics in e-commerce sector, Marketing in e-commerce and future trends in e-commerce.

Unit V Subsectors-Part II

- a) EXIM: Brief on EXIM/FF & CC, Multi-modal transportation, brief on customs clearance, bulk load Analytical handling and brief on trans-shipment.
- b) Supply chain.
- c) Cold chain.
- d) Liquid Logistics.
- e) Rail Logistics.

Text & Reference Books:

- 1. Course Material Prepared by LSC
- 2. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
- 3. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.

Suggest Readings:

- 1. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, PHI Learning, First Edition, 2009.
- 2. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R.Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.
- 3. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

CO	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Describe need, benefits, principles, cost reduction and Informatics of Logistics.	L2
CO2	Explain and classify various elements and phases of Customer services in Logistics.	L2, L4
CO3	Describe Global Logistics and Recognize Strategic Issues in Global Analytical Logistics.	L2
CO4	Provide details about transportation, warehousing, courier Services and E-commerce.	L3
CO5	Describe Supply chain, Cold chain, Liquid Logistics, Rail Logistics. and EXIM.	L2`

Course Outcomes:

Course	Bloom	PO	PO	PO	РО	РО	РО	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L2	L	M	-	М	Н	-	-	L	-	Н	М	-	М	Н
CO2	L2, L4	М	Μ	-	М	Н	-	-	L	-	Н	М	-	Μ	Н
CO3	L2	L	М	-	Μ	Н	-	-	L	-	Н	М	-	Μ	Н
CO4	L3	L	Μ	-	Μ	Н	-	-	L	-	Н	Μ	-	Μ	Μ
CO5	L2`	L	Μ	-	Μ	Н	-	-	L	-	Η	М	-	Μ	Μ

Mapping of Course Outcomes onto Program Outcomes

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 107 B: Business Ethics

Course objectives:

- 1. To understand the elements of ethics and the importance of ethical decision making in business and society.
- 2. To explore the models that supports ethical decision making.
- 3. To know the concept of corporate social responsibility and its role in business.

Course Content:

Unit I Introduction

Ethics: Nature, scope and purpose of ethics; Type of Business Ethics, Values concepts, Relevance of values; Importance of Ethics & Values; Factors influencing business ethics, Ethical decision making process, Utilitarianism

Unit II Responsibility & Governance

Corporate Social Responsibility: Nature, Scope & Importance; Corporate Governance: Concept, Objectives, issues, features of Corporate Governance, importance of ethical culture and leadership, Types of CSR, Stakeholders Perspective.

Unit III Ethical issues

Consumerism, unethical issues in sales, marketing, finance and technology; Competitive strategy, value systems, Work ethics; modern business ethics and dilemmas;

Unit IV Indian Ethos

Indian Ethos: Need, purpose & relevance of Indian Ethos; Salient feature, Holistic Approach for Managers in Decision Making; Concept, importance & relevance of Trusteeship principle in modern business

Unit V Ethics of global prospective

Global trends in business ethics, Marketing ethics, promotional ethics in advertising, Financial ethics, ethics in Information Technology. The Indian Business scene, Ethical Concerns, Environmental Ethics – concerns & issues.

Text Books:

- 1. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, Oxford University Press
- 2. Business Ethics: Fernando, Pearson Publication

Suggested Readings:

- Business Ethics: CSV Murthy, Himalaya Publishing House.
 Business Ethics and Professional Values: AB Rao, Excel Books

Course outcomes:

CO	Statements	Bloom Level
	After the completion of this course, students will be able to:	
CO1	Understand the ethical components for managerial decision making in organization	L2
CO2	Apply the knowledge of ethics in managerial decision making	L3
CO3	Understand the concept of CSR in business organization	L2
CO4	Understand and identify different types of ethical issues prevailing in the organization	L2
CO5	Recognize the need & relevance of Indian Ethos in managerial decision making	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	РО	PO	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2	Μ	Μ	-	Μ	Н	Η	Μ	Μ	-	Н	Μ	-	Μ	Μ
CO2	L3	Μ	Μ	-	Н	Н	Η	Μ	Μ	-	Н	М	-	Μ	Μ
CO3	L2	L	-	-	М	Н	Н	Μ	L	-	Μ	М	-	Μ	L
CO4	L2	М	Μ	-	М	Н	Н	Μ	М	-	Μ	Μ	-	Μ	L
CO5	L2	Μ	М	-	М	Η	Η	Н	М	-	Н	Μ	-	М	L

H- High, M- Moderate, L- Low, '-' for No correlation

Course Structure (BBA)

Second Semester Examination

Code No.	Paper							
		Туре	Total Marks	Intern al	Exter nal	L	T/P	Credits
				Marks	Marks			
BBA 201	Disaster Management	AECC	100	30	70	2	-	2
BBA 202	Business Communication	AECC	100	30	70	3	2	4
BBA 203	Computer Applications in Business– II	SEC	100	30	50+20	4	-	4
BBA 204	Organizational Behavior	Core	100	30	70	4	-	4
BBA 205	Cost Accounting	Core	100	30	70	4	-	4
BBA 206	Legal Aspects of Business	Core	100	30	70	4	-	4
BBA 207 A	Business Environment	Electiv e	100	30	70	4	-	4
BBA 207 B	Financial Services	Electiv e	100	30	70	4	-	4
	Total (with Any one Elective)					25	2	26

BBA 201: Disaster Management

Course Objective:

- 1. To provide adequate theoretical knowledge about disaster management
- 2. To acquaint students with structured skill based management
- 3. To study the emerging approaches in disaster reduction & management

Unit I Fundamentals of disaster

Introduction to Disasters: Concepts, and definitions (Disaster, Hazard, Vulnerability,

Resilience, Risks) Impacts of Disasters on People and Society. Preventive Measures of Different Disasters

Unit II Natural Disasters

Causes and effects of: Earthquakes, Tsunami, Cyclones, Floods, Droughts, Landslides.

Unit III Manmade Disasters

Causes and Effects of: Fire, Chemical & Industrial Accidents, Rail-Road & Air Disasters, Terrorist Attacks, Nuclear Hazards, Biological & Chemical warfare, Epidemic.

Unit IV Disaster Management

Goals of Disaster Management, Disaster Management Cycle, Do's & Don'ts and Mitigation Measures of Different Disasters.

Unit V Rehabilitation and reconstruction

Disaster Risk Management in India, Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management.

Text Books:

- 1. Cuny, F. 1983. Development and Disasters, Oxford University Press
- 2. Andharia J. Vulnerability in Disaster Discourse, JTCDM, Tata Institute of Social Sciences Working Paper no. 8, 2008

Suggested readings:

- 1. Gupta Anil K, Sreeja S. Nair. 2011 Environmental Knowledge for Disaster
- 2. Risk Management, NIDM, New Delhi

Course Outcome:

CO	Statement	Blooms Level
	After completion of this course, students will be able to:	
CO1	Define the concepts of disaster and its impact on people and society and its preventive measures.	L1,L4
CO2	Classify and Discuss the cause and effects of Natural disasters.	L3, L2
CO3	Classify and Discuss the cause and effects of Manmade disasters	L3, L2
CO4	Describe the goals of Disaster Mgmt. Cycle, Do's and Don'ts during disasters, mitigation strategies and elements of Disaster Mgmt. Cycle.	L2
CO5	Explain various components of the disaster relief and vulnerability profile of India	L2`

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	РО	РО	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L1,L4	_	Μ	_	_	_	_	L		_	Н	Н		_	
01	LI,LŦ	-	IVI	-	-	-	-	L	-	-	11	11	-	-	-
CO2	L3, L2	-	Μ	-	-	-	-	L	-	-	Η	H	-	-	-
CO3	L3, L2	-	Μ	-	-	-	-	L	-	-	Η	Н	-	-	-
CO4	L2	-	Μ	-	-	-	-	L	-	-	Η	Н	-	Μ	L
CO5	L2`	-	Μ	-	-	-	-	L	-	-	Η	Η	-	L	Μ

H-High, M-Moderate, L	- Low, '-'	for No correlation
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BBA 202: Business Communication

Objective:

- 1. To develop language proficiency and vocabulary building.
- 2. To apply theoretical principles into practical use by understanding individual and group dynamics of speech. To identify common communication problems that may be holding learners back
- 3. To identify what their non-verbal messages are communicating to others
- 4. To explore communication beyond language.

Course Contents

Unit I Introduction to Communication

Defining Communication, Process of Communication, Nature & scope of business communication, Importance of Effective Communication in modern business, Channels of Communication, 7 C's of Communication, Barriers to Communication and ways to overcome them

Unit II Communication in Organisation

Communication in Organizational Setting- Internal and External Communication Oral, written & Non Verbal Communication, Listening Skills, Writing CV's, Communication in different situations

Unit III Public Speaking

Basics of Speaking in Public, Participating in Meetings and Group Discussions, How to face Interviews, Presenting yourself before, at and after interviews, FAQs during interviews, Designing and Delivering Presentation

Unit IV Communication in organization

Introduction to business letters, Structure and Layout of Business Letters, Types of Business Letters, Basics of Writing Business Reports, Memos- Direct and Indirect, Business Emails

Unit V Making Communication Effective

Goal Setting, Time Management, Handling Stress, Building Confidence

Text Books:

- 1. Business Communication Today, Bovee, Thill and Schatzman, Pearson Education
- 2. Basic Business Communication; Raymond V. Lesikar and Marie E. Flately, Tata McGraw-Hill Publishing Company Limited,

Suggested Readings:

- 1. Public Speaking, Michael Osborn and Suzanne Osborn, Biztantra
- 2. Handbook of Practical Communication Skills-Chrissie Wrought, published by Jaico Publishing House.

Course Outcomes:

CO	Statement	Blooms Level
	After completion of this course, students will be able to:	
CO1	Adapt effective listening skills	L3
CO2	Learn and demonstrate effective public Speaking	L3
CO3	Learn and demonstrate effective reading skills	L3
CO4	Know and practice effective writing skills	L1,L3
CO5	Understand and recognize the importance of making communication effective	L2

Mapping of Course Outcomes onto Program Outcomes

Cours	Bloo	PO	РО	PO	РО	PO	PO	PS	PS						
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L3	Μ	Н	L	-	-	-	-	Μ	-	Μ	Μ	-	-	-
CO2	L3	-	Н	Μ	Μ	-	-	-	-	-	Μ	Μ	-	-	-
CO3	L3	-	Н	Μ	Μ	-	-	-	-	-	Μ	Μ	-	-	-
CO4	L1,L3	-	Η	Μ	Μ	M	-	-	-	-	Μ	Μ	-	-	L
CO5	L2	-	Η	Н	Μ	Μ	-	-	-	-	Μ	Μ	-	-	L

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 203: Computer Application in Business-II

Course Objectives:

- 1. To understand the applications of power point presentation and types of slides.
- 2. To acquire the knowledge of MS-Access as a database tool to manage the organization information.

Course Contents:

Unit I Operating System Concept

Operating System and it's Concept, Functions of OS, OS as resource manager, types of OS: Single User and Multi User with example, Booting Process (MS-DOS), Booting Sequence

Unit II Introduction to MS-PowerPoint

Introduction to MS-PowerPoint, What is a Presentations?, Slides, Working with Slides, Slides Show and Printing Presentation

Unit III Introduction to Database Systems

File System versus a DBMS, Advantages of a DBMS, Describing and storing data in a DBMS, Queries in a DBMS, Structure of a DBMS, People who deal with database, introduction to Data Models, Architecture of DBMS.

Unit IV Entity Relationship Model

Overview of Database Design, Entities, attributes, and Entity sets, Relationships and Relationship sets, additional features of the ER Model, Conceptual database design with the ER model – Entity versus attribute, entity versus relationship.

Unit V MS-Access: Foundations

Database tables, records and fields, using a key field, adding objects to your database, creating tables, setting field properties, setting the key, modifying the table structures, viewing table design and entering simple data, using wizards to create database. Enter table data, using the datasheet view, using forms to enter and edit data

Text Books:

- 1. Elmasri, R. and S B Navathe; *Fundamentals of Database Systems*, Addison Wesley, 2000.
- 2. Microsoft Office-2007 by Greg Perry , SAMS Teach yourself Techmedia.publications

Suggested Readings:

- 1. Ramakrishnan, R. and J. Gehrke; *Database Management Systems*, McGrawHill, Company, Higher Education, 2000.
- 2. Leon and Leon; Introduction to Information Technology, Leon Tech World.

Course Outcomes:

CO	Statement	Blooms
		Level
	After completion of this course, students will be able to:	
CO1	Describe the functioning of the Operating Systems in a computer	L1, L2
CO2	Demonstrate the skills to develop slides on MS power-point	L3
CO3	Explain concept related to basics of Database Management System	L2
CO4	Design ERD relation for real life problem solving	L6
CO5	Develop ability to work with windows based database software	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	PO1	PO1	PO1	PS	PS								
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L1, L2	-	М	L	-	-	-	-	-	L	М	L	-	L	-
CO2	L3	Н	Н	Н	М	-	-	L	-	М	Н	М	-	L	-
CO3	L2	L	Н	Н	Н	-	-	L	-	Н	Н	М	-	L	-
CO4	L6	М	Н	Н	Н	М	-	L	-	Н	Н	Н	М	L	-
CO5	L4,	L	Н	Н	Н	-	-	-	-	L	М	М	-	L	-

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 204: Organizational Behavior

Course Objectives:

- 1. To understand the basics of organizational behaviour, nature of organizational behavior and its objective
- 2. To explain the impact of different parameters on individuals and the relation between individuals and their environment
- 3. To analyze different types of personality theories, motivational theories and an analysis of individual behavior

Course Contents

Unit I Fundamentals of Organizational Behavior

Concept and nature of Organisation Behaviour: Learning objectives; Definition and Meaning; Key elements; Scope of Organisation Behavior; Why study Organizational Behavior; New challenges of OB Manager.

Unit II Individual Behavior

Meaning of Personality. Theories of Personality – The Jungian framework, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment of Personality.

Perception-Meaning and definition, Perceptual process, perceptual errors,

Attitude-Meaning and dimensions of Attitude- Job Satisfaction, Organizational commitment.

Learning-Meaning and Importance of learning, Approaches to learning- classical Conditioning, Operant Conditioning, Social Learning.

Unit III Interpersonal and Team Behavior

Motivation: meaning and importance, Theories of motivation- Maslow's hierarchy of needs theory, Herzberg's Dual-Factor Theory, Mc Cleland's Achievement Motivation Theory, Equity, goal-setting theories.

Conflict: Meaning of Conflict, Stages of Conflict, Strategies for managing conflict.

Leadership: Leadership and management, Leadership styles, Traits and skills of Leaders, transformational transactional & Charismatic Leadership.

Unit IV Organization Process

Culture: Meaning and Functions of Organizational culture, managing Organizational culture. Organizational structure: Elements of organization Structure- Centralization and decentralization, Differentiation and Integration, Mechanistic and Organic structure. Organizational design structures- Traditional and modern Organizational structures.

Unit V Change Process

Meaning and importance of organizational change, internal and external changes. Models of planned change- system model, Lewin's Force Field Analysis. Resistance to change, overcoming Resistance.

Text Books:

- 1. Robbins, Judge, Sanghi "Organizational Behavior" 12th ed. Prentice Hall New Delhi
- 2. Margie Parikh and Rajen Gupta "Organizational Behavior" McGraw Hill

Suggested Readings:

- 1. Udai Pareek, "Understanding Organizational Behaviour" Oxford University Press.
- 2. L M Prashad "Organizational Behavior" Sultan Chand & Sons Publication

Course Outcomes:

CO	Statement	Blooms
		Level
	After completion of this course, students will be able to:	
CO1	Know the principal concepts and theories of Organizational Behavior and recognize the individual and group behavior in the organization	L1,L2
CO2	Describe, analyze and understand personality types, perception and learning process human behavior.	L3
CO3	Understand different motivational theories and analyze motivational strategies used in a variety of organizational settings.	L2,L4
CO4	Review and examine the organization system, including structure, culture, human resources and change.	L2,L4
CO5	Understand and analyze change in the organizations and apply a proactive and holistic approach toward dealing with employee resistance towards change	L2,L3,L4

		11	Tappn	<u>15 01 (</u>	Cours	e out	comes	onto	11051		unonit	20			
Cours	Bloom	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PS	PS
e	's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Levels													1	2
me															
CO1	L1,L2	Н	Н	L	L	Μ	Н	Η	Н	L	Μ	Μ	-	Н	L
CO2	L3	Μ	Н	Μ	Μ	Μ	Μ	Μ	Μ	L	Н	Μ	-	Η	L
CO3	L2,L4	Μ	Н	L	Μ	Μ	Μ	Μ	Н	L	Μ	Μ	-	Η	L
CO4	L2,L4	Μ	Н	L	Μ	Μ	Н	Μ	Μ	Μ	L	L	-	Η	L
CO5	L2,L3,	Η	Η	Μ	Μ	Η	Η	Μ	Μ	Μ	L	Μ	-	Н	L
	L4														

Mapping of Course Outcomes onto Program Outcomes

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 205: Cost Accounting

Course Objectives:

This course enables the students:

- 1. To understand the basics of cost accounting and understand the Treatments of Costs Under Different Situations
- 2. To understand how methods of costing and types of costing are used together
- 3. To develop expertise on the calculation of cost of production and cost reduction methods.

Course Contents

Unit I Introduction

Meaning, Nature and Scope of Cost Accounting, Techniques of Cost Accounting, Difference with Management Accounting and Financial Accounting, Cost concepts and classification of cost, Element of costs, Total cost build up cost sheet

Unit II Material cost control

ABC Technique, Stock Levels, Inventory Turnover, Purchase of Materials, Classification and Codification of Materials, Store Records, Inventory system, Methods of Pricing material Issues.

Unit III Labour cost control

Direct and Indirect Labour, Methods of Remuneration, Time and Piece rates, Incentive plan, Idle time, Over time, Casual and Out workers, Labour Turnover.

Unit IV Overhead cost control

Meaning, Collection, Classification, Allocation, apportionment, Reapportionment of Overheads.

Unit V Techniques of Costing

Unit costing, Job Batch costing, Contract costing, Process Costing-excluding interprocess profits.

Text Books:

- 1. M N Arora, "Cost Accounting"
- 2. Tulsian, "Cost Accounting", Tata Mcgraw Hill

Suggested Readings:

- 1. Cost Accounting Horngrem, Datar, Foster, Prentice Hall
- 2. Cost Accounting Banerjee, Prentice Hall

Course Outcomes

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Recognize and classify various Cost concepts and elements of cost to prepare cost sheet for the business entity.	L2, L4
CO2	Apply various Inventory control techniques for cost reduction and smooth functioning of business	L3, L2
CO3	Apply various labor control Techniques for cost reduction and smooth functioning of business.	L3, L2
CO4	Explain meaning of Overheads. Classify, Allocate, Apportion and Reapportion various overheads to calculate cost.	L2
CO5	Apply costing methods and costing techniques appropriately as per the nature of business and the requirement of the firm and prepare cost sheets	L3, L6

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	РО	РО	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2, L4	H	L	Μ	Н	Н	Μ	-	-	Η	L	-	-	Μ	Н
CO2	L3, L2	Н	L	Μ	Н	Н	Μ	-	-	Н	L	-	-	Μ	Н
CO3	L3, L2	Н	L	Μ	Н	Н	Μ	-	-	Η	L	-	-	Μ	Н
CO4	L2	Η	L	Μ	Н	Н	Μ	-	-	Η	L	-	-	Μ	Н
CO5	L3, L6	Н	Μ	Μ	Н	Н	Μ	-	-	Н	Μ	-	-	Μ	Н

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 206: Legal Aspects of Business

Course objectives:

This course enables the students:

- 1. To explain the concept of contract, performance of contract and breach of contract.
- 2. To understand the provisions of special contracts and The sale of goods Act.
- 3. To develop understanding of partnership business.

Course Contents

Unit I The Indian Contract Act 1872-I

Meaning & Nature of contract, Types of Agreement, Difference between agreement and contract, Essentials of a valid contract- offer, Acceptance, capacity to contract, Free consent, consideration, Possibility of performance, Writing and Registration etc.

Unit II The Indian Contract Act 1872- II

Agreements expressly declared void, Quasi Contracts, Performance of contract, Discharge of contract & Remedies for breach of contract

Unit III Special Contract

Contract of Bailment- Rights & duties of bailor & Bailee, Contract of Pledge. Rights & duties of Pawner & Pawnee, Contracts of Agency-Formation & Termination of Agency.

Unit IV The Sale of Goods Act 1930

Definition of Sale & Goods, Essentials of valid contract of Sale of Goods, Conditions & warranties, passing of property, Rule of caveat emptor & its exceptions, Rights of unpaid seller, Remedies for breach of contract.

Unit V The Indian Partnership Act 1932

Meaning & Nature of partnership, Types of Partners, Rights & Duties of Partners, Registration of Partnership firm & Dissolution of Partnership firm.

Text Books:

- 1. Dr. Avtaar Singh Eastern Book Company
- 2. Dr. N.D.Kapoor Central Law Publication

Suggested Readings:

- 1. R. L. Naulakha Regulatory Framework of Indian Business RBD
- 2. P. C. Tulsian Business LAW Tata Mc Graw

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand the meaning and nature of contract and various essentials of contract.	L2
CO2	Understand Discharge of contract and remedies for breach of contract.	L2
CO3	Analyze and differentiate between bailment, Pledge and Agency.	L4
CO4	Understand the idea of sale, distinguish sale and agreement to sell and can explain conditions and warranties	L2
CO5	Interpret critical issues of partnership business and can recognize rights and duties of partners.	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	PO	РО	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
001	1.0	-			-	-						-			
CO1	L2	L	Μ	-	L	L	-	-	-	-	Μ	L	-	Μ	Η
CO2	L2	L	Μ	-	L	Μ	-	-	-	-	М	М	-	L	Н
CO3	L4	L	Μ	-	L	Μ	-	-	-	-	М	L	-	Н	L
CO4	L2	L	Μ	-	L	Μ	-	-	-	-	М	М	-	Μ	L
CO5	L4	L	Μ	-	L	L	-	-	-	-	Μ	Η	-	Μ	Μ

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 207 A: Business Environment

Course Objectives:

- 1. To understand the different environment in the business climate.
- 2. To familiarize the students about minor and major factors affecting the business in various streams.
- 3. To know the different environment like, political, technological and economic environment in the business.

Course Contents

Unit I An Overview of Business Environment

An Overview of Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Unit II Economic Environment

Economic Environment: Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, nature and structure of the economy. Economic policies-industrial policy (1991), FEMA, Monetary and fiscal policies.

Unit III Socio-Cultural Environment

Socio-Cultural Environment: Nature and impact of culture on business, social responsibilities of business. Business and society, business ethics and corporate governance.

Unit IV Technological Environment

Natural and Technological Environment : Innovation, technological leadership and followership, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India.

Unit V Political and Demographic Environment

Political Environment: Functions of state, economic roles of government, Economic Reform in coalition Politics.

Demographic Environment: Population size, migration and ethnic aspects, birth rate, death rate and age structure.

Text Books:

- 1. Dhingra, C, "The Indian Economy Environment and Policy", Sultan Chand and Sons
- 2. Cherunilam, Francis; "Business Environment Text and Cases", Himalaya Publishing House

Suggested Readings:

- 1. Aswathappa, K, "Essentials of Business Environment", Himalaya Publishing House, 2000 7th edition.
- 2. C.A.Rangarajan-"Perspective in Economics"-S.Chand & Sons.
- 3. M.Adhikary, "Economic Environment of Business"., New Delhi

Course Outcomes:

After the completion of this course, students will be able to:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Recognise the competitive structure of the industry	L2
CO2	Decide the major factors which affect the business	L5
CO3	Describe the nature and structure of economy	L2
CO4	Recognise the social responsibilities of business	L2
CO5	Assess the impact of demographics on business	L5

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	РО	PO	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2		т		п	п				т	т		м	п	тт
	L2	-	L	-	Н	Н	-	-	-	L	L	-	Μ	Н	Н
CO2	L5	Н	L	Н	-	Н	-	-	-	Н	Н	Μ	Н	Н	Н
CO3	L2	Н	L	-	Н	Н	Н	-	-	Μ	Н	М	М	Н	Н
CO4	L2	Н	L	-	-	Н	Н	Н	-	-	Н	-	-	Н	Н
CO5	L5	Н	L	-	-	Н	-	-	Н	М	Н	-	Μ	Η	Н

BBA 207 B: Financial Services

Course Objectives:

- 1. To familiarize the students with the financial services industry as the growing phenomenon of Liberalization, Privatizations and Globalizations.
- 2. To impart knowledge about Indian financial system and Indian financial market and its assets.
- 3. To develop knowledge about new and innovative financial services introduced in recent years.

Course Contents

Unit I Introduction

Meaning, classification and scope of financial services. Fund based activities and non-fund based activities. Sources of Revenue. Causes for financial innovations. Various challenges to financial service sector.

Unit II Hire Purchase

Meaning definition and features of hire purchase. Differences between hire purchase and credit sale, differences between hire purchase and installment sale, differences between hire purchase and leasing. Origin and development of hire purchase business in banks.

Unit III Leasing

Meaning, definition and types of leasing. Steps involved in leasing transactions, financial lease, operating lease, leverage lease, cross border lease, advantages and disadvantages of lease. Contents of lease agreement.

Unit IV Venture Capital

Meaning, definition and features of venture capital, scope of venture capital, origin and development of venture capital business in India. Methods of venture financing, venture capital guidelines issued by government of India. Suggestions for growth of venture capital.

Unit V Mutual Fund

Introduction to mutual funds, origin and types of funds, Importance of mutual funds, organisation and operation of fund. Facilities available to investors. Rights of investors. General guidelines issued for mutual funds. Mutual funds in India. Future of mutual fund industry.

Text Book:

- 1. M.Y. Khan Financial Services, Mc Graw Hill
- 2. Gorden Natrajan Financial Servies.

Suggested Readings:

- Avadhani V.A. Marketing of Financial Services, Himalaya Publication
 Bhatia B.S. Management of Financial Services

Course Outcomes:

СО	Statement	Blooms Level
At The end o	f the Course, the student should be able to :	
CO1	Understand the functioning of the financial system & Financial services.	L2
CO2	Apply critical, analytical and integrative thinking while understanding the functioning for the Leasing	L3, L4
CO3	Apply critical, analytical and integrative thinking while understanding the functioning for Hire purchase	L3, L4
CO4	Apply critical, analytical and integrative thinking while understanding the functioning for the Venture capital services	L3, L4
CO5	Apply critical, analytical and integrative thinking while understanding the functioning for the Mutual Funds	L3, L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom'	PO	PO	PO	PO	PO	PO	PO	PO	PO	Р	Р	Р	PS	PS
Outcom	S	1	2	3	4	5	6	7	8	9	0	0	0	01	O 2
e	Levels										10	11	12		
CO1	1.2	тт			м	TT				тт	TT	TT		тт	т
CO1	L2	Н	-	-	Μ	Η	-	-	-	Н	Н	Н	-	Η	Н
CO2	L3, L4	Н	_	_	Μ	Н	_			Н	Н	Н		Н	Н
002	25, 21				171										
CO3	L3, L4	Н	-	-	Μ	Η	-	-	-	Н	Н	Н	-	Н	Н
CO4	L3, L4	Н	-	-	Μ	Η	-	-	-	Н	Η	Η	-	Н	Н
CO5	L3, L4	Н	-	-	Μ	Н	-	-	-	Н	Η	Н	-	Н	Н

H- High, M- Moderate, L- Low, '-' for No correlation

Course Structure (BBA)

Third Semester Examination

Code No.	Paper							
		Туре	Total	Intern	Exter	L	T/P	Credits
			Marks	al	nal			
				Marks	Marks			
BBA 301	Principles of Marketing	Core	100	30	70	4	-	4
BBA 302	Statistical Methods for Business	Core	100	30	70	4	-	4
BBA 303	Management Accounting	Core	100	30	70	4	-	4
BBA 304	Economics -II	Core	100	30	70	4	-	4
BBA305	Corporate Law I	Core	100	30	70	4	-	4
<mark>BBA 306 A</mark>	Productions & Materials	Electiv	100	30	70	4	-	4
	Management	e						
BBA 306 B	Financial Audit	Electiv	100	30	70	4	-	4
		e						
	Total(with Any one Elective)					24	-	24

BBA 301: Principles of Marketing

Course Objectives

This course enables the students:

1. To understand the nature and significance of the Marketing Function and the Marketing management process.

2. To gain knowledge about the key aspects of the Buying Behavior of consumers and develop an understanding of the STP Process.

3. To explain the factors affecting various product, pricing, channel management and Marketing communication decisions.

Course Contents

Unit I Introduction

Meaning, Nature & Scope of Marketing, Marketing in a Changing World, Strategic Planning of the Marketing Process, Production concept, Product concept, Selling concept, Understanding Marketing Environment.

Unit II Consumer Markets and Industrial Markets

Consumer Behaviour, Business Markets, Business Buyer Behaviour, Institutional and Government Markets – Participants, Major influence and Purchasing Process.

Unit III Market Segmentation, Targeting and Positioning

Market segmentation process, Identifying and evaluation segments, Market targeting and positioning for competitive advantage.

Unit IV Product and Pricing.

Product: Managing the product, product planning, product mix, deciding Product Policy, product line decisions, product differentiation, concept of product Life Cycle, new product development process.

Pricing: Factors influencing pricing decisions, Methods of pricing.

Unit V Distribution Channels & Promotion Decisions

Nature and functions of distribution channels, Channel Management

Decisions: Retailing and Wholeselling

Promotion decisions: Promotion mix, advertising and personal selling.

Text Books:

- 1. Philip Kotler, Marketing Management: Analysis Planning, Implementation & Control, Prentice Hall of India.
- 2. Ramaswamy Namakumari Marketing Management

Suggested Readings:

- 1. Rajan Saxena, Marketing Management, Mc Graw Hill.
- 2. Michael J. Baker, Marketing: Strategy and Management, Macmillan Press Ltd.
- 3. Kotler, Armstrong; Principles of Marketing, Pearson Education.

Course Outcomes

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	List the core concepts of marketing and the goals of the Marketing function	L3
CO2	Determine the buying behavior of a given target market segment	L5
CO3	Identify and evaluate target segments	L2
CO4	Determine product and pricing policy	L5
CO5	Summarize the nature and functions of distribution channels	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	РО	PO1	PO1	PO1	PS	PS						
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L3	Н	L	-	-	Н	-	-	-	Н	М	L	Н	Μ	Μ
CO2	L5	Н	L	Н	-	Н	-	-	-	Н	М	L	Н	Μ	Μ
CO3	L2	Н	L	-	-	Н	-	-	-	Μ	М	L	М	L	Μ
CO4	L5	Н	L	Н	Н	Н	-	-	-	Н	М	L	Н	L	Μ
CO5	L2	Н	L	-	-	Н	-	-	-	L	L	L	L	L	Μ

H-High, M-Moderate, L-Low, '-' for No correlation

BBA 302: Statistical Methods for Business

Course Objectives

This course enables the students:

- 1. To understand the importance of data and how to collect, organize and summarize those data.
- 2. To describe preliminary statistical techniques to solve problems and impart the knowledge of interpreting the result of data analysis.
- 3. To enable the students in terms of understanding the statistical aspects related to business thereby enhancing their skills in this regard.

Course Contents

Unit I Statistic – Introduction

Growth of statistics, definition, scope, function and limitation of statistics Collection and editing of data, sample and census survey, collection of primary and secondary data.

Unit II Classification and Tabulation of Data

Meaning Objective and characteristics of Classification, Bases, frequency distribution, simple and manifold distribution

Unit III Measures of Central Tendency

Introduction, Objecting of averaging, Calculation of Mean, Median, and Mode in different serieses, uses and limitation of averages.

Unit IV Measures of Dispersion

Absolute and relative measures of dispersion; range, quartile deviation, mean Deviation, standard deviation, and their coefficients, uses and interpretation of Measures of dispersion.

Unit V Index Number

Meaning and uses of index numbers, simple and weighted price index numbers, method of construction of index numbers, selection of variables, base, weights, Fishers ideal index number.

Text Books:

- 1. S. P. Gupta Statistical Methods, Sultan Chand \$ Sons
- 2. Levin, Rubin Statistics for Management, Prantice Hall

Suggested Readings:

- 1. Khanna and Gupta, Prantice Hall
- 2. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Describe the need for data analysis and formulate the statistical problem and solve it.	L2
CO2	Define basic statistical tools which are useful for managerial decision making.	L1
CO3	Calculate and Interpret the results of statistical analysis for improved managerial decision making	L3, L4
CO4	Compare magnitudes of aggregates of related variables	L5
CO5	Determine and report the relationship between the variables.	L2, 15

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	PO	РО	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
001	1.0		-	-	-	-		-	-					-	-
CO1	L2	Μ	L	L	L	L	-	L	L	Η	Μ	Μ	Н	L	L
CO2	L1	Μ	L	L	L	L	-	L	L	Μ	Μ	М	М	L	L
CO3	L3, L4	Η	-	L	L	М	-	-	-	Μ	М	М	М	Н	Н
CO4	L5	Μ	-	L	L	М	-	-	-	Μ	М	М	М	Н	Н
CO5	L2, 15	М	-	L	L	L	-	-	-	Μ	М	М	М	Н	Н

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 303: Management Accounting

Course Objectives

This course enables the students:

- 1. To develop an understanding about the scope of financial accounting with understanding the concept of profit maximization in changing and complex business world
- 2. To provide an understanding, importance of different cost control Technique.
- 3. To give knowledge about the analysis of changes in financial position of corporate entity and develop capabilities in solving complex managerial problems as a business manager

Course Contents

Unit I Introduction

Meaning, Nature, Scope. Comparison with Financial accounting and cost accounting. Advantages and Limitations of Management accounting, Role of Management Accountant.

Unit II Financial Statements Analysis

Meaning, Objectives, Significance & Limitations of Financial Analysis, Comparative financial Statements, Common size Financial statements

Ratio Analysis-Solvency Ratios, Long term Solvency ratios, Turnover Ratios, Investment Analysis ratios

Unit III Statement of change in financial position

Meaning, Significance, Limitations of Fund Flow Analysis & Cash flow Analysis. Preparation of Fund flows statement and Cash flow Statements.

Unit IV Standard Costing and Variance Analysis

Introduction of Standard Costing, Cost Variance analysis- Material & Labour variances

Unit V Cost Volume and Profit Analysis

Meaning, Objective Advantages & Limitations of Cost Volume Profit Analysis, Methods, Break-even Chart

Text Books:

- 1. M.N. Arora, "Management Accounting"
- 2. S.N. & S.K. Maheshwari, "Accounting for Management"

Course Outcomes

CO	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand concepts of Management accounting and differentiate between various types of Accounting.	L2, L4
CO2	Compare common size and comparative financial statements of different periods. Analyze financial statements and different ratios for decision making.	L5, L4
CO3	Discuss importance and limitation of Fund flow and Cash Flow statements and create them for accounting purpose.	L2, L6
CO4	Apply Standard costing technique for controlling cost.	L3
CO5	Describe and Analyze relationships between cost, volume and profit for achieving breakeven point and profit maximization.	L2, L4

Course	Bloom	РО	PO	РО	РО	РО	РО	РО	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2, L4	Н	Μ	L	Н	Н	-	-	-	Н	-	L	-	L	Μ
CO2	L5, L4	Н	Μ	L	Н	Н	-	-	-	Н	-	L	-	L	Μ
CO3	L2, L6	Н	Μ	L	Η	Н	-	-	-	Η	L	L	L	L	Μ
CO4	L3	Н	Μ	L	Н	Н	-	-	-	Н	L	L	-	L	Μ
CO5	L2, L4	Н	Μ	L	Н	Н	-	-	-	Η	L	L	-	L	Μ

Mapping of Course Outcomes onto Program Outcomes

BBA 304: Economics-П

Course Objectives

This course enables the students:

- 1. To impart knowledge about Indian financial system and Indian financial market and its assets
- 2. To develop knowledge Money market and its players and instruments along with legal framework of Indian financial system
- 3. To introduce organizational structure of RBI and Monetary Policy

Course contents

Unit I Theory of Money and Banking

- a. Functions for money, classification, supply and demand for money
- b. Effects of money on output and prices.
- c. Inflation and deflation.
- d. Money policy.
- e. Money markets and capital markets.
- f. commercial banking- function, organization and operations.
- g. central banking functions and credit control
- h. Non-Banking financial institutions- meaning, role, between Banks and NBFI.

Unit II Poverty, business cycles and unemployment

- a. concept, causes and policy measures of poverty.
- b. Features of business cycles.
- c. Economic interpretation of unemployment

Unit III Issues in economic development

- a. Debate on state v. Markets.
- b. Public v. Private sector.
- c. Economic planning in India- meaning, significance of planning, size of the plans, strategy of plans, pattern of resources allocation, assessment of performance during plans.
- d. Infrastructure and development.

Unit IV International Trade

- a. Free trade and protection.
- b. Fixed and flexible exchange rates
- c. Balance of trade and balance of payments.
- d. International institutions- IMF, World Bank & WTO.

Unit V Liberalization, Globalization and related issues

- a. New economic policy- structural adjustment programme (SAP) Second Generation Reforms
- b. Regional Trading Blocks and Bilateral Trade Treatise.

Text books

- 1. Dwivedi D.N. : Macroeconomics Tata Mc Graw Hill; 2005
- 2. Shapiro E. :Macroeconomic Analysis Tata Mc Graw Hill; 2003
- 3. Seth M.L.: Money, Banking, International Trade and Public Finance.

Reference books

- 1. Dewett, K.K. Modern Economic Theory;
- 2. Myneni, S.R. Principles of Economics: Allahabad Law Agency, Faridabad
- 3. Bhatia, H.L. Public Finance;
- 4. Mishra, S.K. and V.K. Puri: Modern Macroeconomic Theory; Himalaya Publishing House; 2003
- 5. Jhingan, M.L. Macroeconomic Theory.

Course Outcomes:

СО	Statement	Blooms Level
	At The end of the Course, the student should be able to :	
CO1	Analyze the macroeconomic concepts & their relation to micro economic concept & its affect on the business & economy.	L1, L2
CO2	Understand the concept of poverty, and Unemployment, evaluate & analyze these concepts and apply them in various changing situations in industry . Students would be able to apply various techniques of economics for better utilization of resources.	L4, L5
CO3	Understand the issues in economic development and able to analyze the effect of infrastructure and economic policies on the economic development of a country.	L3
CO4	Understand the concept of international trade and able to analyze its impact on the growth of a country	L3
CO5	Understand & evaluate the New Economic Policies of Liberalisation, Globalisation and related issues.	L3, L4

PO Bloom РО PO PO PO PO PO PO PO PO1 PO1 PO1 PS PS Course Outco 2 3 5 1 4 6 7 8 9 0 2 's 1 01 O 2 me Levels L1, L2 H CO1 Μ L Η Η Η Η Η ------CO2 L4, L5 Η Μ L L Η Н Н Η Η --------Н Н CO3 L3 Μ L L Η Η Η Η _ ----CO4 L3 H Η Η Η Η Μ Μ L ------CO5 L3, L4 Н Μ L -Н Н Н -Н Μ ----

Mapping of Course Outcomes onto Program Outcomes

BBA 305: Corporate Law-I

Objective

This course enables the students:

- 1. To understand the management and working of directors in companies.
- 2. To know the procedure of conducting various meeting of shareholders and directors.
- 3. To know the prevention of oppression and mismanagement in companies and restructuring of companies.

Course contents

Unit I The Company: Its Meaning and Nature

- a. General Meaning, Definition
- b. Features and Characteristics of a Company
- c. Lifting the Corporate veil,
- b. Illegal association, Partnership vis-a vis Company

Unit II Formation, Registration and Incorporation of company

- a. Nature and kinds of company
- b. Promoters: Position, duties and liabilities
- c. Formation of a Company
- d. Mode and consequences of incorporation,
- c. Uses and abuses of the corporate form,

Unit III Classification of company

- a. According to the mode of Incorporation,
- b. According to the liability of members,
- c. According to the number of members and invitation to public,
- d. One-man Company, Non- trading company,
- e. Government and Foreign Company

Unit IV Documentation of Company

- a. Memorandum of Association, alteration and the doctrine of Ultra virus,
- b. Articles of association, binding nature, alteration, relation with memorandum of association, doctrine of constructive notice and indoor management exceptions.

Unit V Capital Formation

- a. Prospectus: Issues, contents, Kinds, liability for misstatements, statement in lieu of prospectus,
- b. The nature and classification of company securities,
- c. Shares and general principles of allotment,
- d. Statutory share certificate, its objects and effects,
- e. Transfer of shares,

- f. Share capital, alteration and reduction of share capital,
- g. Duties of court to protect interests of creditors and shareholders.
- h. Debentures, kinds, remedies of debenture holders.

Text books

- 1. Avtar Singh : Indian Company Law
- 2. Shah S. M : Lectures on Company Law

Suggested Readings

- 1. Palmer: Company Law
- 2. Rammaiya: Guide to Companies Act
- 3. Gower: Principles of Modern Company Law

Essential Case Law

- Solomen v. Solomen, 1897AC 22
- Delhi Development Authority v. Skipper construction Pvt. Co. Ltd., AIR 1996 SC 2005
- Ashburry Railway Carriage & Iron co. ltd. v. Riche, (1875) LR 7 LH 653
- Royal British Bank v. Torquendo (1856) ER119
- Bajaj Auto Ltd. v. Filodia, AIR 1971 SC 321
- L.I.C. v. Escorts Ltd. (1986) 58 CO.CAS.548
- Bucha F Gazdar v. Com. of Income Tax, Bombay, AIR1955 SC 75
- Foss v. Harbottle (1843) 67 ER 189
- Shanti Prasad Jain v. Kaling Tube Ltd., AIR 1965 SC 1535
- Needal Industries (India) Ltd. v. Needal Industries (New India) holding Co. Ltd., AIR 1981 SC 1535

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand the meaning and nature of company	L2
CO2	Discuss the procedure of formation of companies.	L2
CO3	Understand various important documents of company.	L2
CO4	Analyze the working of management of companies.	L4
CO5	Evaluating various methods capital formation of company	L5

Cours	Bloo	PO	PO	РО	PO	PO	PO	PO	PO	PO	РО	PO	PO	PS	PS
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L4	L			L	Н					L	Μ		Μ	L
COI	L4	L	-	-	L	п	-	-	-	-	L	IVI	-	IVI	L
CO2	L5	L	-	-	Μ	Μ	-	-	-	-	Μ	Μ	-	Μ	L
CO3	L4	-	-	-	L	L	-	-	-	-	L	Μ	-	Μ	Μ
CO4	L2	-	-	-	Μ	Μ	-	-	-	-	Μ	Μ	-	Η	Μ
CO5	L4	L	-	-	L	L	-	-	-	-	L	M	-	Η	М

Mapping of Course Outcomes onto Program Outcomes

BBA 306 A: Production & Materials Management

Course Objectives

This course enables the students:

- 1. To understand appropriate decision making concepts about facility location and facility layout.
- 2. To understand concepts of basic functions of purchase, store, inventory control etc
- 3. To explore and understand the knowledge of production planning and control.

Course Contents

Unit I Production Management

Concept, Scope, Importance, Approaches in Production Management, concepts of material management, 5Ms, Importance, Centralization & decentralization

Unit II Factory Planning

Concept, Importance, Factor responsible for locating factory & factory building, Stores management, storage methods.

Unit III Plant Layout

Types of Plant Layout, Factors affecting Plant Layout \$ Production System, Stock verification, codification, standardization,

Unit IV Production Planning and Control

Function, Materials requirement, Inventory system, Forecasting of inventory, Scheduling \$ Controlling, EOQ Analysis, make or buy decisions, Product Assurance –Quality Management

Unit V Plant Maintenance

Meaning, Importance, Classification of maintenance activities

Text Books:

- 1. R.B.Khanna, Production and Operation Management Prantice Hall Publication
- 2. Adam Jr Ebert, Production and Operation Management Prantice Hall Publication

Suggested Readings:

- 1. Buffa Sarin Modern Production/ Operations Management, John Wiley \$ Sons
- 2. S.N.Charry Production and Operation Management, Mc Graw Hill
- 3. Aswathappa Bhat Production and Operation Management Himalya Publishing House

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Apply production and material management concepts in manufacturing and service industry.	L3
CO2	Apply and implement the knowledge of different Store and location decisions in real life situations.	L3
CO3	Analyze different layouts and stock verification techniques in practical situations of manufacturing industry.	L4
CO4	Adapt various quality measures and Compute inventory control techniques in manufacturing industry.	L3
CO5	Analyze and apply skills in operations function to improve plant maintenance.	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	РО	PO	PO	PO	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L3	L	L	-	L	Μ	L	Μ	L	L	Μ	М	L	L	L
CO2	L3	L	L	I	Μ	Η	L	L	-	L	L	L	Н	Μ	Μ
CO3	L4	L	L	I	Μ	Μ	L	L	-	L	L	L	Μ	Н	Н
CO4	L3	Μ	Μ	L	L	Μ	L	L	L	Μ	L	Μ	Μ	Н	Н
CO5	L4	L	L	L	Μ	L	-	-	-	L	L	L	L	Η	Н

BBA 306 B: Financial Audit

Course objectives:

This course enables the students:

- 1. To identify business transaction related to book-keeping, accountancy and audit.
- 2. To understand the planning and procedure of audit program.
- 3. To learn the methods of verification and preparation of audit report.

Course Contents

Unit I Introduction

Meaning of book-keeping, Accountancy, Auditing, Errors, Frauds. Objects, scope, principles, advantages, techniques and limitations of Audit. Internal control and Internal check. Essentials and advantages of Ideal internal check system. Internal check system in different business transactions. Meaning, objects and limitations of internal audit.

Unit II Planning of Audit

Preparation, objects, advantages and disadvantages and construction of Audit programme. Meaning, types and importance of vouching. Vouching of different types of receipts and payments.

Unit III Verification

Meaning and objects of verification of assets and liabilities. Methods of valuation of inventories. Rules regarding management of depreciation, provisions and reserves. Objects and methods of creating secret reserve.

Unit IV Audit report

Audit of final accounts. Liabilities of auditor regarding audit. Professional ethics. Various audit reports and certificates.

Unit V Investigation

Meaning, nature, objects and importance of investigation. Difference between audit and investigation. Investigation for fraud. Investigation report. EDP audit.

Text Books:

- 1. De Paula- Principles of Auditing
- 2. J. Lancasters- Principles & Practices of Auditing

Suggested Readings:

1. R.G. Williams- Elements of Auditing

Course Outcomes:

CO	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand the theoretical concept and differences between book keeping, accountancy and audit.	L2
CO2	Describe Audit program and understand theoretical concepts of Vouchers, receipts and payments.	L1, L2
CO3	Discuss details regarding Verification, Depreciation, provisions, reserves and valuation of inventories.	L2
CO4	Compute audit report of a business organization.	L3
CO5	Understand the nature, objectives and importance of investigation in audit.	L2`

Course	Bloom	РО	РО	РО	PO	РО	РО	РО	РО	РО	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2	Н	М	-	М	Н	-	-	-	L	Μ	L	-	L	М
CO2	L1, L2	Н	Μ	-	Μ	Н	-	-	-	L	М	L	L	L	Μ
CO3	L2	Н	Μ	-	Μ	Н	-	-	-	L	Μ	L	L	Μ	Η
CO4	L3	Н	Μ	-	Н	Н	-	-	-	L	М	L	L	Μ	L
CO5	L2`	Н	Μ	-	Μ	Н	-	-	-	L	Μ	L	L	Н	М

Mapping of Course Outcomes onto Program Outcomes

Course Structure (BBA)

Fourth Semester Examination

Code No.	Paper							
		Туре	Total	Internal	External	L	T/P	Credits
			Marks	Marks	Marks			
BBA 401	Financial Management	Core	100	30	70	4	-	4
BBA 402	Corporate Accounting	Core	100	30	70	4	-	4
BBA 403	Business Research Methods	Core	100	30	70	4	-	4
BBA 404	Banking & Insurance	Core	100	30	70	4	-	4
BBA 405	Corporate Law –II	Core	100	30	70	4	-	4
BBA 406 A	Human Resource Management	Elective	100	30	70	4	-	4
BBA 406 B	International Marketing	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	24

Note: At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six to Eight Weeks.

BBA 401: Financial Management

Course Objectives

This course enables the students:

- 1. To develop an understanding about the scope of financial management with understanding the concept of wealth maximization in modern fast changing complex business world
- 2. To give knowledge about the analysis of changes in financial position of corporate entity and develop capabilities in solving complex managerial problems as a business manager
- 3. To impart knowledge on capital budgeting decision making with a basic concept of different techniques to appraise business projects

Course Contents

Unit I Introduction of Financial Management

Meaning, Scope, Function & Objective of Financial Management, Decision Making, Role and Functions of Financial Manager in a company; Profit Vs. Wealth Maximization, Significance of Financial Management,

Unit III Capital Structure

Capital Structure: Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Factors Determining Capital Structure (Excluding theories of Capital Structure)

Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital.

Unit III Capital Budgeting

Concept, Importance of Capital Budgeting, Features of Capital Budgeting, Objectives of Capital Budgeting, Appraisal Methods: Payback period, Average rate of return, Discounted Cash Flow techniques

Unit IV Management of Current Assets

Management of Cash- Meaning & Motive for holding Cash, Objectives of Cash Management ,Factors affecting level of cash.

Management of Receivables-Meaning, objectives &Factors affecting investments in Receivables. Management of Inventories-Meaning, Objectives, Importance of Inventory management, Technique of inventory control

Unit V Working Capital Management

Concept of Working Capital: Traditional Concept and operating Cycle Concept, Types of Working Capital, Significance of Working Capital, Determinants of Working Capital, Estimating Working Capital Requirements: Operating Cycle Method and Forecasting Net Current Assets Method.

Text Books:

- 1. Maheshwari S.N., "Financial Management", Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
- 2. Khan M.Y, Jain P.K., "Financial Management", Tata McGraw Hill, 2001, 3rd Edition.

Suggested Readings:

- 1. Hampton, Joh. J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.
- 2. Horne Van C. & Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.
- 3. Pandey I. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003

Course Outcomes:

СО	Statement	Blooms Level
	After completion of this course, students will be able to:	
CO1	Analyze and evaluate the financial system and financial environment of the organization	L4, L5
CO2	Assess the capital structure of the organization and evaluate the profitability condition	L5
<u>CO3</u>	Apply the techniques of capital budgeting for selecting best investment opportunities	L3
CO4	Understand the basic concept and importance of Management of Current Assets in an organisation	L2
CO5	Apply the concept of working capital management in the organization	L3

Course	Bloom	РО	РО	РО	РО	РО	РО	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L4, L5	Η	Н	Μ	Μ	Н	Μ	Н	Η	Μ	Μ	Μ	Μ	Μ	L
CO2	L5	Н	Η	L	Μ	Н	Μ	Н	Н	Μ	Μ	Μ	М	Μ	L
CO3	L3	М	Μ	Μ	Μ	Μ	Μ	Μ	М	Μ	М	Μ	М	Μ	L
CO4	L2	L	L	L	-	Μ	-	Μ	L	L	М	-	-	Μ	L
CO5	L3	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	Μ	L

Mapping of Course Outcomes onto Program Outcomes

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 402: Corporate Accounting

Objectives

- 1. To understand the concept and role of accounting in financial reporting in modern economy
- 2. To develop the understanding of basic accounting concepts and techniques of an accounting system. Principles and procedures underlying the accounting process
- 3. The primary objective of the course is to familiarize the students with the basic technique of preparing and presenting the corporate accounts for user of accounting information

Course Contents

Unit I Introduction

Accounting principles, concepts and conventions. Issue of Equity shares and preference shares. Issue of right shares. Buy-back of shares. Forfeiture and re-issue of shares. Provisions regarding ESOS.

Unit II Issue of Shares & Debentures

Issue of debentures, redemption of Preference shares and debentures. Acquisition of business. Pre and post incorporation profit.

Unit III Final Accounts of Companies

Final accounts of companies. Disposal of profits. Capitalization of profits, Issue of bonus shares.

Unit IV Valuation of Goodwill & Shares

Meaning and types of goodwill, various methods of valuation of goodwill. Valuation of shares by different methods.

Unit V Internal Reconstruction & Liquidation of Companies

Internal reconstruction of companies (Excluding preparation of internal reconstruction schemes). Liquidation of companies.

Text Books:

- 1. S.N. Maheshwari- Advanced Accounting
- 2. R.L. Gupta- Advanced Accounting

Suggested Readings:

- 4. Advanced Accountancy Shukla & Shukla . S. Chand & Co
- 5. Financial Accounting, Shah, Oxford Press
- 6. Financial Accounting Needles, Powar, Cengage learning

Course Outcomes:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	L 3
CO1	Differentiate between various Branches of accounting and Discuss the principles and concepts of accounting and book keeping.	L3, L2
CO2	Record the Transactions of Issue of Shares and Debentures of companies	L1, L3
CO3	Apply accounting rules in determining financial results and preparation of financial statement of Companies	L3, L2
CO4	Define and explain valuation of goodwill and shares	L1, L2
CO5	Understand Internal Reconstruction & Liquidation of Companies	L2

Mapping of Course Outcomes onto Program Outcomes

Cours	Bloo	PO	PO	РО	PO	PO	PO	РО	PO	PO	РО	PO	PO	PS	PS
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L4,	Н	Μ	-	Н	Н	-	-	-	Н	Μ	Μ	-	Μ	Н
	L2														
CO2	L1,	Η	L	-	Μ	Н	Μ	-	-	Н	Μ	Μ	-	Μ	Н
	L3														
CO3	L3,	Η	L	-	Μ	Н	Μ	-	-	Н	Μ	Μ	-	Μ	Н
	L6,														
	L2														
CO4	L1,	Η	Μ	-	Н	Η	-	-	-	Н	Μ	Μ	-	L	Μ
	L2														
CO5	L3	Η	Μ	Μ	Η	Н	Μ	-	-	Η	Μ	L	-	L	Μ

BBA 403: Business Research Methods

Course Objectives

The course enables the students:

- 1. Develop an understanding of Role of Business Research, Process of Research and types of research.
- 2. Explain the mechanism for defining the Research problems and develop Research proposals.
- 3. Develop an understanding of merits and limitations of various research designs, types of data and methods of data collection..

Course Contents

Unit I Introduction to Business Research

Meaning, Objective and Types of Research; Criteria of good Research; Defining of Research Problem; The Research Process: an overview.

Unit II Research Proposal and Research Design

Introduction of Research Proposal, Types of Research Proposals, Meaning and need of Research design; Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies;

Unit III Data Collection

Primary and Secondary data, Methods of collection of primary data: observation method, Questionnaires method and Interview method, Questionnaire design and administration, Collection of Secondary data. Exploring, Displaying and Examining of data.

Unit IV Sampling Techniques & Hypothesis Testing

Meaning and need of sample, Steps in sample designs, Different types of sample design. One sample test: z test, t test and Chi square test. Two sample test: z test, t test and Chi square test.

Unit V Report Writing and Presentation

Interpretation, Significance of report writing, Types of research report, Different steps in writing report; Presentation of report: Communication dimensions.

Text Books:

1. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

Suggested Readings:

- 1. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
- 2. Business Research Methods; Donald R Cooper and Pamela S Schindler; Tata McGraw Hills, New Delhi.

3. Business Research Methods – William G. Zikmund; 7th Ed. VII Indian Reprint 2008; Cengage, New Delhi.

Course Outcomes:

СО	Statement	Blooms Level
	At The end of the Course, the student should be able to :	<u> </u>
CO1	Gain the Knowledge & understanding of concept / fundamentals for different types of research.	L1, L2
CO2	Applying relevant research techniques.	L1, L4
CO3	Evaluating relevant data collection techniques and displaying of data collected	L5
CO4	Classifying different techniques of sampling and Evaluating statistical analysis which includes t test, z test, ANOVA technique in doing research.	L4, L5
CO5	Applying Interpretation and prepare research report.	L3, L6

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	PO	PO	PO	РО	PO	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L1, L2	Η	-	-	Μ	L	L	-	-	Η	Н	Η	Η	Μ	Μ
CO2	L1, L4	Η	-	-	Μ	L	L	-	-	Н	Н	Η	Η	Μ	Μ
CO3	L5	Н	-	-	Μ	L	L	-	-	Н	H	Н	Н	Μ	М
CO4	L4, L5	Н	-	-	М	L	L	-	-	Н	Н	Н	Н	М	М
CO5	L3, L6	Н	-	-	Μ	L	L	-	-	Н	Н	Η	Η	Μ	М

BBA 404: Banking & Insurance

Course Objectives

This course enables the students:

1. To understand functions of commercial banks in modern banking environment including diverse areas of Indian banking.

2. To develop knowledge about country's central banking system with special reference to Reserve Bank of India and to understand the banker customer relationship.

3. To gain knowledge of concept and role of insurance in economic development of the country **Course Contents**

Unit I Introducation

Bank-Definition and functions, methods of credit creation, A brief study of Regional Rural Banks, Investment Banks, Development banks, A study of R.B.I & NABARD. Recent trends in Indian Banking (E-banking innovative banking).

Unit II Relationship between Banker and customer

Relationship between Banker and customer, Cheque, Bills of exchange and Promissory notes. Endorsement and crossing, Presentation, collection and payment of Negotiable instruments Dishonor of Cheque, and its legal provisions, Salient features of the Banking Regulation Act.

Unit III Insurance - An Introduction

Insurance - An Introduction :- Origin and development of insurance, Risks Hazards, Management of Risk, Meaning Characteristics functions and Social and Economic significance of insurance. Principles of insurance- Insurance Interest, utmost good faith, warranties, causa proxima, subrogration.

Unit IV Life Insurance

Life Insurance - Meaning, Need, Functions and development of life insurance in India, Types of Important Plans, Life Insurance Agents-meaning of an agent. Procedure of becoming an agent.

Unit V General insurance

General insurance - meaning, Scope, Settlement of claims, working of General Insurance Companies. Fire Insurance-meaning, Scop. Issue of fire Insurance Policy, Types of Plans, Conditions of fire Insurance policy and Settlement of Claims

Text Books:

- 1. Mishra M. N., Insurance Principles and Practices, S.Chand & Co.
- 2. Timothy and Scott, Bank Management, Thomson (South-Western), Banglore

Suggested Readings:

- 1. Gupta O.S. Life Insurance, Frank Brothers: New Dehli
- 2. Vasudev, E-Banking, Common Wealth Publisher: New Dehli
- **3**. Life Insurance Corporation Act 1956

Course Outcomes:

CO	Statements	Bloom Level
	After the completion of this course, students will be able to:	
CO1	Understand the concept of Indian banking system and its recent trends	L2
CO2	Understand the functioning of Reserve Bank of India and overall working of commercial bank of India	L2
CO3	Analyze the role of insurance in economic development	L4
CO4	Analyzing the dimensions of banker customer relationships	L4
CO5	Identify the concept and need of Life insurance and General insurance	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	РО	РО	РО	РО	РО	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2	Н	М	L	М	М	Н	М	L	Н	Н	М	-	Μ	L
CO2	L2	Н	Μ	L	М	М	Н	Н	L	Η	Η	Μ	-	Μ	L
CO3	L4	Н	М	L	М	М	Н	Н	Μ	Н	Н	М	-	М	М
CO4	L4	М	Н	L	М	М	Н	М	Н	Н	Н	М	-	М	М
CO5	L2	Η	Μ	L	М	М	Н	Н	М	Н	Н	Μ	-	Μ	L

BBA 405: Corporate Law-II

Objective

This course enables the students:

- 1. To understand the management and working of directors in companies.
- 2. To know the procedure of conducting various meeting of shareholders and directors.
- 3. To know the prevention of oppression and mismanagement in companies and restructuring of companies.

Course contents

Unit I Management of Companies

Directors- Kinds, legal position, powers and duties, Liability of Directors, Managing Director, Company Secretary, Sole-selling and buying Agent

Unit II General meetings and Proceedings

Need for Meetings, Kinds of Meetings, Matters relating to General Meetings, Motions, Resolutions and Amendments

Unit III Preventation of oppression and mismanagement

The balance of powers within companies - Majority control and minority protection, Prevention of oppression, Powers of court and central government, Emerging trends in Corporate social responsibility, legal liability of company - civil, criminal, tortuous and environmental.

Unit IV Corporate Restructuring

Meaning of the terms compromises, arrangements, reconstruction and amalgamation

Statutory provisions regarding compromise or arrangement, Legal provisions regarding Reconstruction and Amalgamations, Power of Court (Sec. 392), Amalgamation of companies in national interest

Unit V Winding up of Companies

Kinds, consequences and reasons of winding up, Modes of winding up, Role of the court, Liability of past members, Payment of liabilities.

Text books:

- 1. Avtar Singh : Indian Company Law
- 2. Shah S. M : Lectures on Company Law

Suggested Readings:

- 1. Palmer: Company Law
- 2. Rammaiya: Guide to Companies Act
- 3. Gower: Principles of Modern Company Law

Essential Case Law:

- Solomen v. Solomen, 1897AC 22
- Delhi Development Authority v. Skipper construction Pvt. Co. Ltd., AIR 1996 SC 2005
- Ashburry Railway Carriage & Iron co. ltd. v. Riche, (1875) LR 7 LH 653
- Royal British Bank v. Torquendo (1856) ER119
- Bajaj Auto Ltd. v. Filodia, AIR 1971 SC 321
- L.I.C. v. Escorts Ltd. (1986) 58 CO.CAS.548
- Bucha F Gazdar v. Com. of Income Tax, Bombay, AIR1955 SC 75
- Foss v. Harbottle (1843) 67 ER 189
- Shanti Prasad Jain v. Kaling Tube Ltd., AIR 1965 SC 1535
- Needal Industries (India) Ltd. v. Needal Industries (New India) holding Co. Ltd., AIR 1981 SC 1535

Course Outcomes:

CO	Statement	Blooms Level		
	After the completion of this course, students will be able to:			
CO1	Understand the management of of company	L2		
CO2	Discuss the procedure of General meetings of companies.	L2		
CO3	Understand Preventation of oppression and mismanagement	L2		
CO4	Analyze and Understand Corporate Restucturing	L4		
CO5	Discussing various methods and reasons of winding up of	L3		
	companies.			

Mapping of Course Outcomes onto Program Outcomes

Cours	Bloo	PO	РО	PO	PO	PS	PS								
e	m's	1	2	3	4	5	6	7	8	9	10	11	12	0	0
Outco	Level													1	2
me	S														
CO1	L4	L	-	-	L	Η	-	-	-	-	L	Μ	-	Μ	L
CO2	L5	L	-	-	Μ	Μ	-	-	-	-	Μ	Μ	-	Μ	L
CO3	L4	-	-	-	L	L	-	-	-	-	L	Μ	-	Μ	Μ
CO4	L2	-	-	-	Μ	Μ	-	-	-	-	Μ	Μ	-	Н	Μ
CO5	L4	L	-	-	L	L	-	-	-	-	L	Μ	-	Н	Μ

H-High, M-Moderate, L-Low, '-' for No correlation

BBA 406 A: Human Resource Management

Course Objectives

- 1. To equip the students with knowledge, skills and competencies required to manage people.
- 2. To acquaint the students with various functions and processes related to human resource management.
- 3. To provide conceptual framework required for human resource planning and development.

Course Contents

Unit I Introduction

Concept, nature, scope, objectives and importance of HRM; Evolution of HRM; Challenges of HRM; Personnel Management vs. HRM. Role of HRM in strategic management.

Unit II Human Resource Planning

HR Planning; Job analysis – job description and job specification; recruitment – sources and process; selection process – tests and interviews; placement and induction.

Concept and importance of training; types of training; methods of training; design of training programme; evaluation of training effectiveness;

Unit IV Performance Appraisal and Internal Mobility

Objectives, importance and methods of performance appraisal and Employee counseling; limitations of performance appraisal methods, 360 degree appraisal technique; Promotion and Transfer of Employees.

Compensation: job evaluation – concept, process and significance; components of employee remuneration; overview of employee welfare, health and safety, social security.

Text Books:

- 1. Aswathappa, K.; **Human Resource and Personnel Management** Tata McGraw Hill Publishing Company.
- 2. D'Cenzo, David A & Stephen P.Robbin, **Personnel Human Resource Management**, Prentice Hall of India.

Suggested Readings:

- 1. Chhabra, T. N; Human Resource Management; Dhanpati Rai and Co. Pvt. Ltd New Delhi.
- 2. Dr. Gupta, C. B.; Human Resource Management, Sultan Chand and Sons, New Dehli.

CO	Statement	Blooms Level
	After completion of the course the students will be able to:	
COI	Understands theoretical concepts and framework required for effective Human Resource Management and Explain an overview on various functions and processes of human resource management	L2
CO2	Understand theoretical concepts of Human Resource planning and identify the human resource needs of an organization and plan accordingly for procurement of Human Resource.	L2
CO3	Define & Discuss Training needs for employees and apply suitable training methods to fulfil those needs.	L1, L2
CO4	Discuss & Use various Performance appraisal and Employ counselling techniques in organization for development of employees.	L3, L2
CO5	Explain various components of employee remuneration and list employee welfare, social security, health and safety measures.	L1`, L2

Mapping of Course Outcomes onto Program Outcomes

Course Outco me	Bloom 's Levels	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PS O 1	PS O 2
CO1	L2	-	М	-	Н	H	-	Н	Н	-	Μ	-	-	Μ	М
CO2	L2	-	М	-	Н	Н	-	Н	Н	-	Μ	-	-	Μ	М
CO3	L1, L2	-	М	-	Н	H	-	Н	Н	-	Μ	-	-	Μ	М
CO4	L3, L2	-	М	-	Н	H	-	Н	Н	-	Μ	-	-	Μ	М
CO5	L1`, L2	-	Μ	-	Н	Н	-	Н	Н	-	М	-	-	Μ	М

BBA 406 B: International Marketing

Course Objectives

This course enables the students:

- 1. To possess the theoretical concepts of international Marketing and be acquainted with trade barriers of international markets.
- 2. To understand the impact of cultural, political and legal differences on the product and the company.
- 3. To understand different forms of international marketing and know about the international distribution.

Course Contents

Unit I International Marketing and Environment Concept, Importance and Scope of International Marketing, Levels, Drivers and Obstacles to Internationalization, Liberalization, International Environment : Different Stages of Economic, Legal and Political Environment - Similarities and Differences.

Unit II International Economic and Financial Institutions

Identifying and Analyzing Opportunities in the International Trading, Trading Environment - Understanding the Changes in the World Trading Environment - IMF, WTO, World Bank

Unit III Product Management and Pricing

International Product Life Cycle and New Product Development, Objectives of Pricing, Various Pricing Strategies : Skimming and Penetration Pricing, Currency Consideration in Exporting and in International Marketing.

Unit IV Distribution and Logistics

Foreign Market Channel Management, Role of channel member, Channel Selection, Customer Service Levels-Demand generation and Costs.

Unit V International Marketing Strategies

International Marketing Plan and Entry Mode Selection, Particular Difficulties in Evaluating and controlling international marketing strategy.

Text Books:

1. Lascu Dana-Nicoleta, International Marketing, Biztantra

- 1. Cateora, Graham, Salwan, International Marketing, Tata Mc Graw Hill
- 2. Jain Subhash C., International Marketing 6e, South Western
- 3. Joshi, Rakesh Mohan, International Marketing, Oxford University

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand and describe the basic concepts and environment of international marketing.	L2
CO2	Analyze opportunities of international trading and choose the suitable international markets for their organization.	L4
CO3	Understand product life cycle and various pricing strategies.	L2
CO4	Describe channel management and selection	L2
CO5	Differentiate and know the different entry modes.	L1, L3

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	РО	PO	PO1	PO1	PO1	PS	PS							
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L2	L	L	L	L	Μ	L	L	L	М	Μ	Μ	Μ	Н	L
CO2	L4	Μ	Μ	L	L	Μ	Μ	L	L	Η	Μ	Μ	Μ	Η	L
CO3	L2	L	L	Μ	L	Μ	Н	L	L	Μ	Н	Μ	М	Η	L
CO4	L2	L	L	Μ	L	Μ	L	L	L	Μ	Н	Μ	М	Н	L
CO5	L1, L3	Μ	Μ	L	L	М	L	L	L	Н	Н	Μ	М	Н	L

H- High, M- Moderate, L- Low, '-' for No correlation

Course Structure (BBA)

Fifth Semester Examination

Code No.	Paper							
		Туре	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 501	E- Commerce	SEC	100	30	70	4	-	4
BBA 502	Financial Institutions and Markets	Core	100	30	70	4	-	4
BBA 503	Management of Small Scale Industries	Core	100	30	70	4	-	4
BBA 504	Corporate Governance	Core	100	30	70	4	-	4
BBA 505	Quantitative Techniques for Management	Core	100	30	70	4	-	4
BBA 506	Summer Project	Core	100	50	50	-	-	4
BBA 507 A	Elements of Taxes	Elective	100	30	70	4	-	4
BBA 507 B	Business Budgeting	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24	-	28

BBA 501: E-Commerce

Course Objectives:

- 1. To make a student familiar with the mechanism of conducting business transactions through electronic media. & understand the e-commerce scenario in India.
- 2. To provide adequate knowledge and understanding about E-Commerce practices to the students
- 3. To expose students to technology in online commercial operations
- 4.

Unit I: Introduction

Concept of Electronic Commerce: features, and functions of e-commerce, e-

commerce practices/s traditional practices, scope and limitations of e-commerce, e-commerce security. Fundamental of e-commerce: Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

Unit II: Models of E-Commerce

E-commerce Models – Store-front Model, Brick and Mortar Model, Build to Order Merchant Model. Service Provider Model, Subscription based Model, Broker Model, Advertiser Model, Virtual Mall Model and Infomediary Model

Infrastructure: Internet and its role in e-commerce, procedure of registering Internet domain, tools and services of Internet.

Unit III: Infrastructure of E-Commerce

E-Payment: Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services.

E-Ticketing: Online booking systems, Security of e-commerce: Setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.

Unit IV: Areas of Application

E-Marketing: Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.

E-Finance: Areas of e-financing, e-banking, traditional vs./ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of E-trading.

Unit V: Contemporary Issues

Digital economy: Major characteristics, economic rules, impact on trading and Intermediaries, impact on business processes and functional areas in banking, Financial and Insurance organizations.

E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce. Emerging trends of M-Commerce -Infrastructure of M-Commerce and Comparison between E-Commerce and M-Commerce

Text Book:

- 1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
- 2. Daniel Amor, E Business R(Evolution), Pearson Edude

Reference Books: .

- 1. David Whiteley, E-Commerce: Strategy, Technologies and Applications Tata McGraw Hill.
- 2. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw Hill.

Course Outcome:

СО	Statement	Blooms Level
	After completion of this course, students will be able to :	
CO1	List the features , functions and common practices of e- Commerce	L3
CO2	Decide the advantages and disadvantages of various e- Commerce models	L5
CO3	List the infrastructure requirements of e-Commerce	L3
CO4	Decide areas of application of e-Commerce	L5
CO5	Identify the contemporary issues arising in the field of E- Commerce	L2

Course	Bloom	PO	PO	PO	PO	PO	РО	PO	PO	РО	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L3	Н	Μ	-	-	Н	-	-	-	Н	Μ	L	Н	Η	Η
CO2	L5	Н	Μ	Н	-	Η	-	-	-	Н	Μ	L	Н	Η	Η
CO3	L3	Н	L	-	-	Н	-	-	-	Н	Μ	L	Μ	Η	Η
CO4	L5	Н	Μ	Н	Н	Н	-	-	-	Н	Μ	L	Н	Η	Η
CO5	L2	Η	Μ	-	-	Н	-	-	-	Н	L	\mathbf{L}	\mathbf{L}	Η	Η

Mapping of Course Outcomes onto Program Outcomes

BBA 502: Financial Institutions and Markets

Course Objectives:

This course enables the students:

1. To impart knowledge about Indian financial system and Indian financial market and its assets.

2. To develop knowledge of Money market, its players, instruments and its regulation in Indian financial system

3. To develop knowledge of Capital market, its players, instruments and its regulation in Indian financial system

Course Contents:

Unit I: Financial System

Financial System: Meaning and Significance-Functions of the financial system- Financial concepts-Financial Assets- Financial markets- Classification-Financial instruments. An overview of Indian financial system. Weakness of Indian Financial System. Linkages Between Economy and Financial Markets.

Unit II: Money Market

Money market: Definition-Features-Objectives-Features of a developed money market-

Importance of Money market-Composition of Money market-Operations and Participants- Money market Instruments- Call Money Markets, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market. Features of Indian money market-Recent developments.

Unit III: Capital Market

Capital Markets: Introduction to Primary and Secondary markets, New issue market-meaning-functions-methods floating new issue- intermediaries in the new issue market. Recent trends in new issue market. Stock Exchanges :Functions & Structure of stock exchanges- BSE-NSE . Listing of securities-Advantages of listing.

Unit IV: Financial Institute

Financial Institutions – meaning, purpose, IDBI – establishment, purpose, working, limitations and sources of finances. IFCI – establishment, purpose, working, schemes, sources, limitation, authorities etc. Investment institution structure – Insurance companies – purpose, working types, LIC & GIC, establishment, purpose, working, schemes, sources of funds and utilization, public sector, mutual funds.

Unit V:Regulatory Institutions

Regulatory Institutions – RBI – Role and Functions. The Securities and Exchange Board of Indiaobjectives-function-powers- SEBI guidelines for primary and secondary market.

Text Books:

- 1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
- 2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.

Suggested Readings:

- 1. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
- 2. Khan M.Y: Indian Financial System, Tata McGraw Hill.

Course Outcomes:

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СО	Statement	Blooms Level
At The end	of the Course, the student should be able to :	
CO1	Develop an understanding of the functioning of the financial system in India, its constituents namely, the institutions, markets, instruments, services and intermediaries.	L1, L2
CO2	Develop a critical, analytical and integrative thinking while understanding the functioning of Money Markets	L3, L4
CO3	Develop a critical, analytical and integrative thinking while understanding the functioning of Capital Markets Primary and Secondary included)	L3, L4
CO4	Develop a critical, analytical and integrative thinking while understanding the functioning of important Financial Institutions in India	L3, L4
CO5	Develop a critical, analytical and integrative thinking of the role played by the regulators in the smooth functioning of the markets.	L3, L4

Mapping of Course Outcomes onto Program Outcomes

Course Outco me	Bloom 's Levels	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PS O 1	PS O 2
CO1	L1, L2	Н	-	-	М	Н	-	-	-	Н	Н	Н	-	Н	М
CO2	L3, L4	Н	-	-	Μ	Н	-			Н	Н	H		Н	M
CO3	L3, L4	Н	-	-	Μ	Η	-	-	-	Н	Н	Н	-	Н	M
CO4	L3, L4	Н	-	-	Μ	Н	-	-	-	Н	Н	Н	-	Μ	М
CO5	L3, L4	Н	-	-	Μ	Η	Μ	-	-	Η	Н	Η	-	Μ	M

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 503: Management of Small Scale Industries

Objectives

- 1. To enable the students to understand various aspects in the managements of small scale industrial units.
- 2. To simulate the real life activities of entrepreneurs in the startup age of a new venture.
- 3. To provide the skills to start and build enterprise successfully

Course contents

Unit I Introduction of small scale industries

Meaning and definition of small scale industries; role of small scale industries ; Govt policies and development of small scale sector in India; problem of small scale industries; sickness in SSIs- causes and suggestions.

Unit II Entrepreneurship and setting up a small business enterprise

Concept of Entrepreneurship; importance of Entrepreneurship; characteristics of a successful Entrepreneur; classification of Entrepreneurs.

Identifying the business opportunities; formalities for setting up of a small business enterprise or preparation of a business plan: selection of a project, decision on the constitution, registration, clearances from specified department, arrangement of land, arrangement of plant & Machinery, arrangement for infrastructure, preparation of project report, apply and obtain finance implementation of project.

Unit III Institutional interface and financial management in SSIs

Institution supporting small business enterprises- central level institutions, state level institutions and other institutions. Importance and functions of financial management in SSIs.

Unit IV Production management in SSIs.

Production management, production planning and control (PPC), Materials management, productivity, break even analysis. Total quality management.

Unit V HR Issues in SSIs

Importance and functions of HRM in SSIs, human resource development in SSIs, Dispute settlements in SSIs.

Text Books :

- 1. Entrepreneurship development & small business enterprises; Poornima M. Charantimath; Pearson Education
- 2. Management of small scale industry, Himalaya publication house

Suggested Readings:

- 1. Scientific Management of small scale industry; N.Singh,Lay and public house, Mumbai
- 2. Management of small scale industry; R. K. Khan, Sultan Chand
- 3. Sickness in small scale industries; Reddy & Reddy, Himalaya publications

Course Outcome:

СО	Statement	Blooms Level
	After completion of this course, students will be able to :	
CO1	List the Govt policies and development of small scale sector in	L3
	India	
CO2	List the characteristics of a successful Entrepreneur; & Design	L6
	business plan	
CO3	Institution supporting small business enterprises	L5
CO4	Identify the areas of Production management	L2
CO5	Identify the Importance and functions of HRM in SSIs	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom'	РО	РО	PO	PO1	PO1	PO1						
Outcom	s Levels	1	2	3	4	5	6	7	8	9	0	1	2
e													
CO1	L3	Μ	L	-	-	Н	-	-	Н	Н	М	L	L
CO2	L6	Η	М	-	Η	Η	Η	-	Н	Н	Η	М	L
CO3	L5	Μ	L	-	Η	М	-	Η	М	Н	М	Η	Н
CO4	L2	Н	L	-	Η	Η	-	Н	Μ	Н	Н	Η	Н
CO5	L2	М	Н	-	Н	Н	-	Н	Н	Μ	Н	Н	Μ

BBA-504: Corporate Governance

Course Objectives:

- 1. To enable the students to grasp the law and ethics underlying and governing the structure and operation of the business corporation
- 2. To enable the students to understand the parameters of accountability, control and reporting system by the corporate board
- 3. To help the students to have an insight into the interactive relationship among various corporate and related constituents in determining directions and performance of business organizations

Course Contents

Definition of the word ' corporation', Evolution of the corporate structure, Purpose of corporation, corporation as a 'person', corporation as a 'moral person' corporation-expectations of society, corporation-expectations of the market.

Unit II Introduction to Corporate Governance

Definition, role and importance of corporate governance in modern business, evolution of corporate governance, ownership and control of corporate, (Transparency, Accountability and Empowerment)

Unit III Role Players-The Board & Top Management

Board Structure: Board of Director, Type of Directors, Roles and Responsibilities of Directors, Role, Functions of Chairman, Role and functions of CEO, Functions of the Board

Unit IV Codes and Laws, Practices of Corporate Governance

SEBI, Audit Committee, Disclosure mechanisms, Governance and Company law, Reports of committees on corporate governance: Cadbury Committee, Kumaramangalam Birla Committee, CII Report

Unit V Corporate Governance in Practice

Corporate Misconduct & Misgovernance: Reasons for Corporate Misconduct, Whistle Blower's Protection, Factors Responsible for obstructing effective Corporate Governance Practices; Organizational patterns of PSU's, learning from public governance; Future of Corporate Governance in India

Text Books:

- 1. Corporate governance Principles, Policies and Practices, A.C. Fernando, Pearson Education.
- 2. Corporate governance Principles, Mechanisms and Practice, Swami (Dr.) Parthasarathy, Biztantra, Indian Text Edition.

- 1. Robert A.G. Monks & Nell Minow "Corporate governance"
- 2. Corporate Responsibility: A textbook on business ethic, governance, exact: Roles Responsibility Cannon Tom.

СО	Statement	Blooms Level
	After completion of this course students will be able to:	
CO1	List the role and importance of corporate governance	L3
CO2	Recognize the need for business ethics and role of business in the society	L2
CO3	Summarize the role and responsibilities of board members as well as the future of corporate governance in India	L2
CO4	Differentiate the types of different types directors	L4
CO5	Determine the scope of corporate social responsibility	L5

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO1	PO1	PO1	PS	PS								
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L3	-	L	-	-	Н	-	-	-	-	Н	L	L	Н	Н
CO2	L2	Н	L	-	-	Н	Η	Н	-	Η	Μ	L	L	Η	Н
CHO3	L2	Н	L	-	L	Н	Н	L	-	L	L	L	L	Η	Н
CO4	L4	Η	L	-	-	Η	-	-	-	Η	Μ	L	L	Η	Η
CO5	L5	Н	L	-	-	Н	Η	-	Н	L	Μ	L	L	Η	Н

BBA 505: Quantitative Techniques for Management

Course objectives:

This course enables the students:

- 1. To give understanding of Linear equations and Linear Programming.
- 2. To develop the understanding of specially structured Programming like transportation and Assignment.
- 3. To describe the basic concept of Decision making under uncertainty and in a competitive situation.

Course Contents

Unit I Introduction to Quantitative Techniques

 Concept Model Building for Business Decisions. Role and Scope Models in Business and Industry. Matrix Algebra Determinations, Solving Linear Equation by using Matrix Correlation and Regression

 Unit II Linear Programming

 Formulation and graphical solution, Simplex Method, Duality

 Unit III Specially Structured Programming

 Transportation, Assignment problems

 Unit IV Theory of Games

Types of games, two person zero sum games, Mixed strategy, Method of solution.

Unit V Decision Theory

Decision tree-Applications, Decision making-under uncertainty, under risk and in a competitive situation

Text Books:

- 1. N.D. Vohra, Quantitative Techniques for Management, Tata McGraw Hill New Dehli
- 2. Khandelwal Gupta and Gupta, Quantitative Techniques JPH

- 1. Paneer Selvam, Quantitative Techniques Prantice Hall New Dehli
- 2. Kothari C.R. Quantitative Techniques Vikas Publication

СО	Statement	Blooms Level
	After completion of this course, students will be able to:	
CO1	Recognize the source of a quantifiable problem, solve the issues involved and produce an appropriate action plan.	L2,L3
CO2	Solve the equations related to Linear programming	L3
CO3	Observe and compute the specially structured programming of transportation and assignment problems.	L2, L3
CO4	Recognise and analyse strategic situations and represent them as games	L4, L2
CO5	Analyze the decision making problems under uncertainty and competitive situations.	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	РО	РО	PO	PO	PO	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L2,L3	М	-	L	L	L	-	-	-	М	L	L	L	-	-
CO2	L3	Н	-	L	L	L	-	-	-	Η	-	-	L	-	-
CO3	L2, L3	Μ	-	L	Μ	L	-	-	-	Η	-	-	L	-	-
CO4	L4, L2	Н	-	L	Μ	L	-	-	-	Η	L	-	L	Μ	Μ
CO5	L4	Н	-	L	Μ	Μ		-	-	Н	L	-	L	Μ	Μ

BBA 506: Summer Project

Course Objectives:

Summer Project is expected provide students with an opportunity to apply their class room learning to a real life business situation. The students are required to submit a final report in the specific format detailing their learning in the organisation in addition to appraising their academic mentor of the weekly progress.

Course Description

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Dean/Director within two weeks of the commencement of the Fifth Semester. The Summer Training Report shall Carry 100 marks. This internal Board of Examiners shall comprise of a minimum of two Internal Faculty Members. The final evaluation would be based on project report, presentation and viva voice.

Course Outcomes:

CO	Statement	Blooms Level
	After completion of this course, students will be able to:	
CO1	Prepare comprehensive report based on literature survey	L6
CO2	Use theoretical concept in real life situation.	L3
CO3	Solve problems through simulation or through practical work	L3
CO4	Show results from the work comprehensively through presentation	L3
CO5	Demonstrate his/her work in a conference or publish the work in a peer reviewed journal	L3

BBA 507 A: Elements of Taxes

Course objectives:

This course enables the students:

- 1. To acquaint the students with basic principles underlying the provisions of direct tax laws
- 2. To develop a broad understanding of tax practices.
- 3. To provide students with a working knowledge of the fundamental tax principles and rules that applies by individuals.

Course Contents

Unit I Introduction and Income from Salary

Introduction of Income Tax. Important definitions under the Income Tax Act. Residential status. Computation of Income from salary

Unit II Income from House Property and Business or Profession

Computation of Annual Value of House and taxable income of House Property. Provisions relating to depreciation, Allowable and not allowable expenses and deductions. Presumptive income & expenses. Computation of taxable income from Business or Profession.

Unit III Income from Capital Gain & Other Sources

Meaning of capital assets & transfer of capital assets, short term and long term capital gain. Exemption under capital gain. Income from other sources.

Unit IV Deemed incomes & Deductions u/s 80

Clubbing of income. Deemed incomes, Exempted Incomes, Set off and Carry Forward of Losses. Deductions from gross total Income u/s 80. Deduction available to individual. HUF and firms.

Unit V Assessment of Individuals

Computation of taxable income of Individual, adjustment of agricultural income, tax rates, marginal relief.& tax liability

Text Books:

- 1. Income Tax Law & Practice- N. Hariharan (Tata McGraw hill publications)
- 2. Ahuja Girish and Ravi Gupta -- Systematic Approach to Income Tax (Bharat Law House, Delhi)

- 1. Singhania, Vinod K. and Monica Singhania -- Students' Guide to Income Tax (Taxmann Publications Pvt. Ltd., New Delhi)
- 2. Agarwal, Shah, Jain, Managal, Sharma Income Tax (RBD, Jaipur) Patel, Choudhary –Income Tax (C
- 3. houdhary Prakashan)

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Calculate income from salary	L4
CO2	Analyze and compute income from house property and Business & Profession.	L4
CO3	Understand exemptions of capital gains and incomes of other sources.	L2
CO4	Calculate the incomes to be clubbed in the incomes of transferor.	L2
CO5	Calculate taxable income and tax liabilty of assessee.	L2

Mapping of Course Outcomes onto Program Outcomes

Course Outco me	Bloom 's Levels	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PS O 1	PS O 2
CO1	L4	L	-	-	L	L	-	-	-	Μ	L	L	-	L	Μ
CO2	L5	L	-	-	L	L	-	-	-	Η	Μ	L	-	L	Μ
CO3	L4	L	-	-	L	Μ	-	-	-	Μ	Μ	L	-	Μ	L
CO4	L2	L	-	-	L	L	-	-	-	Η	М	L	-	Н	Н
CO5	L4	L	-	-	L	L	-	-	-	Μ	L	L	-	Μ	Н

BBA 507 B: Business Budgeting

Course Objectives:

- **1.** To develop a basic knowledge about the meaning, types and preparations of budgets in various functional areas of business.
- 2. To analyze the basic characteristics and stages of project planning.
- 3. To know the meaning, features and theories of business forecasting and its importance in business.

Course Contents

UNIT 1 INTRODUCTION

Meaning, Definition, Nature, Objectives & Limitations of Budget. Difference between budget & budgeting, Meaning, Nature, & Objectives of budgeting. Process of Budgeting, Principles of budgeting. Advantages & Limitations of budgeting. Essentials of effective budget, Development of budgeting in India.

UNIT II TYPES OF BUDGET I

Methods of Preparation of flexible budget, Sales budget, production budget, Materials cost budget, Labour cost budget, Factoring overhead budget, Administration Expenses budget, Selling & Distribution budget, Research & development cost budget.

UNIT III TYPES OF BUDGET II

Meaning & functions of financial budget, Methods of preparing financial budget & master budget. Meaning, Nature & objective of performance budgeting, difference between traditional budgeting & performance budgeting. Advantages & limitations of Performance budgeting . Meaning , importance and method of preparation of cash budget.

UNIT IV BUSINESS FORCASTING

Meaning, definition, characteristics & importance of business forecasting. Assumptions & theories of business forecasting. Differences between budget and forecasting . Types of business forecasting, origin , development .Concept of zero based budgeting, Objective & procedure of zero based budgeting. Esssentials of zero based budgeting. Advantages & limitations of zero based budgeting.

UNIT V PROJECT PLANNING

Features & stages of project planning. Types of projects. Meaning, process & methods of project Appraisal. Methods of estimating capital outlay, Analysis of factors relating to project appraisal. Traditional & discounted cash flow methods.

Text Books:

- 1. Harold & Seymour: The capital Budgeting System
- 2. Batty J. Corporate Planning & Budgetary Control

Course Objectives:

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
	After the completion of this course, students will be able to.	
CO1	Describe various concepts of Budgeting	L2
CO2	Describe Different Types of Budgets	L2
CO3	Draft the budget of different functional area of business.	L6
CO4	Know the importance of business forecasting in current scenario.	L1
CO5	Understand the various stages of project planning and also the methods of estimating capital outlay	L2

Mapping of Course Outcomes onto Program Outcomes

Course Outco	Bloom 's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PS	PS
me	Levels	1	2	5	-	5	0	,	0)	Ū	1	2	01	02
CO1	L2	Н	-	Μ	Η	Н	-	-	L	Н	L	-	-	L	Μ
CO2	L2	Η	-	Μ	Η	Η	-	-	L	Н	L	-	-	L	Μ
CO3	L6	Н	-	Μ	Η	Н	-	-	L	Н	L	-	-	Μ	L
CO4	L1	Η	-	Μ	Η	Η	-	-	L	Н	L	-	-	Н	L
CO5	L2	Η	-	Μ	Η	Н	-	-	L	Н	L	-	-	Н	L

Course Structure (BBA)

Sixth Semester Examination

Code No.	Paper							
		Туре	Total Marks	Internal Marks	External Marks	L	T/P	Credits
BBA 601	Rural Marketing	SEC	100	30	70	4	-	4
BBA 602	Project Planning and Control	Core	100	30	70	4	-	4
BBA 603	Entrepreneurship Development	Core	100	30	70	4	-	4
BBA 604	Business Policies and Strategies	Core	100	30	70	4	-	4
BBA 605	Industrial Law	Core	100	30	70	4	-	4
BBA 606	Comprehensive Viva Voice	Core	100	-	100		-	4
BBA 607 A	Export Import Procedure and Documentation	Elective	100	30	100	4	-	4
BBA 607 B	Cost & Management Audit	Elective	100	30	70	4	-	4
	Total(with Any one Elective)					24		28

BBA 601: Rural Marketing

Course Objectives

This course enables the students:

- 1. To understand the nature and significance of Rural marketing and its process.
- 2. To understand the lifestyle and behavior of rural people for successful decision making.
- 3. To explain the factors affecting various product, price, place, promotion decision in rural areas.

Course Contents

Unit I Rural Marketing: A Conceptual Framework.

Introduction, Meaning of Rural, Rural Marketing, Rural marketing vs. urban Marketing, Nature and characteristics of the Rural Market, Segmentation of Rural market.

Unit II Understanding Rural consumer

Rural Consumer Behavior, needs and wants of Rural consumer, Factors which affects demand of Rural consumer, Lifestyle of Rural consumer, Opportunities and challenges of Rural marketing

Unit III Rural Marketing Mix and Social Responsibility

Marketing mix, Rural Marketing Mix, Additional Ps of Rural Marketing, 4 As of Rural Marketing Mix, Corporate social Responsibility in Rural Market

Unit IV Strategies for Rural Market

Product Strategy, Pricing Strategy, Distribution Strategy, Communication Strategy

Unit V Financial Services

Need for Credit, Sources of Credit: Kisan Credit Card, Micro finance, Chit funds, Rural and Cooperative bank and their role

Text Books:

- 1. Balram Dogra and Karminder Ghuman Rural Marketing, Mc Graw Hill
- 2. Krishnamacharyulu Rural Marketing Text & Cases, Pearson Education

- 1. Awadesh and Pandey **Rural Marketing Indian Perspective**, New Age International Pvt Ltd
- 2. Rajagopal, Rural Marketing: Development Policy, Planning
- 3. Singh Sukhpal, Rural Marketing Management (Delhi: Vikas, 2001)

CO	Statement	Blooms Level
	After the completion of this course, students will be able to:	
COI	Discuss conceptual framework of rural marketing for proper segmentation of rural markets.	L2
CO2	Explain the rural environment factors and Define appropriate strategies for rural marketing.	L1, L2
CO3	Define & Discuss suitable CSR Activities for proper development of rural areas.	L1, L2
CO4	Use suitable Product, Price, Promotion and Distribution strategies for rural markets.	L3
CO5	Describe role of rural & cooperative banks and Importance of Micro finance Schemes in rural development.	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	PO	РО	PO	PO	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
CO1	L2	Μ	L	-	Н	Н	Μ	Μ	L	-	Μ	-	-	L	L
CO2	L1, L2	Μ	L	-	Η	Н	Μ	Μ	L	-	Μ	-	Μ	L	L
CO3	L1, L2	Μ	L	-	Н	Н	Μ	Μ	L	-	Μ	-	-	L	L
CO4	L3	Μ	L	-	Н	Н	Μ	Μ	L	L	Μ	-	-	L	L
CO5	L2	Μ	L	-	Н	Η	Μ	Μ	L	-	Μ	-	-	L	L

BBA 602: Project Planning and Control

Course Objectives:

- 1. Define the roles of the project manager, functional manager, and executives in a project management environment
- 2. To provide a valuable insight to students in the area to understand formulation of corporate investment strategies, prepare feasibility reports and projects.
- 3. To understand the financial appraisal of project and become aware of the scheduling and execution of projects

Course Contents

Unit I Introduction and Preparation for Project Management Success

Definition, Functions, Evolution of Project Management, Classification of Projects, Defining the roles of the project manager and the team, Project Life Cycle, Project Contracting

Unit II Project Feasibility Study

Market, Demand and Technical Analysis, Financial analysis evaluation of project proposals

Unit III Project Planning

Planning fundamentals, creating a Work breakdown structure and other tools of planning, Work Packages Project Organization Structure & Responsibilities, Responsibility Matrix PERT and CPM

Unit IV Executing and evaluating the Project

Risk Concept & Identification Project Management Information System, Project Evaluation & Reporting, Closing the Contract.

Unit V Leading the Project Team

Developing Project Teams, Managing Conflict, Communicating effectively, Making Team Decisions, Managing change, Managing Performance

Text Books:

- 1. Larry Richman, Project Management, Excel Books
- 2. Bhavesh M. Patel, Project Management: strategic financial planning, evaluation and control

- 1. Chandra Prasanna, Projects: Planning, analysis, selection, implementation and review, TMH
- 2. Gopalakrishnan P. and Ramamoorthy V.E., Textbook of Project Management

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Understand basics of project life cycle and differentiate between various projects.	L2
CO2	Define the goals and objective of a project and analyse a projects feasibility from technical, market and financial perspective.	L1
CO3	Understand complex projects using appropriate planning tools.	L2
CO4	Review and evaluate a project and decide whether to carry the project or not.	L2,L5
CO5	Demonstrate team work effectively with diverse task groups.	L3

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	PO	PO	PO	РО	РО	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2	L	L	-	L	-	-	L	Μ	Μ	Μ	Μ	L	L	L
CO2	L1	L	L	-	L	L	-	Μ	L	Н	Μ	Μ	Μ	L	L
CO3	L2	Η	L	-	L	-	-	L	Μ	Η	Μ	Μ	Μ	Μ	Μ
CO4	L2,L5	Н	L	L	L	-	-	L	Η	Η	Μ	L	Н	Н	Н
CO5	L3	Μ	Н	L	L	L	L	L	Н	Μ	Μ	Μ	L	Н	Н

BBA 603: Entrepreneurship Development

Course Objectives:

- 1. To simulate the real life activities of entrepreneurs in the startup age of a new venture.
- 2. To provide the skills to start and build enterprise, implement it successfully
- 3. To inculcate skills to manage the transition of a start up to a full fledged business entity.

UNIT I Entrepreneur & Opportunity Recognition

Entrepreneur, characteristics, functions, types, Role of Entrepreneurs in Economic Development, Motivations to start a business, The Entrepreneur Personality, Stages in Entrepreneurial process

UNIT II Writing Business Plan

Feasibility study, Product selection - Form of Ownership ,project Identification - Meaning, Significance - contents and formulation of a project report - planning commission guidelines, Developing business plan, Business plan appraisal

UNIT III Start-Up Factors

Entry barriers and firm positioning, Comparison of a large and small start-up, (Technology absorption), Institutional support to entrepreneurship Development(networking with Industries and Institutions)

UNIT IV Stages of Growth in Entrepreneurial Ventures

Stages of growth model, Business crisis, Barriers to small firms, growth Factors in continued entrepreneurship in small firms.

UNIT V Women & Minority Entrepreneurs

Factors influencing rise of Women & minority entrepreneurs, International entrepreneurship, Rural Entrepreneurship, Social Entrepreneurship ,Make in India, Startup India, Standup India

Text Books:

- 1. Dollinger Marc J, Entrepreneurship: Strategies and Resources, III Ed., 1995, Irwin Press
- 2. Hisrich Robert D and Peters Michael P, Entrepreneurship, V Ed., TMH New Delhi
- 3. Management of small scale industry, Himalaya publication house

- 1. Kuratko Donald F and Hodgetts Richard M. Entrepreneurship: A Contemporary Approach Harcourt College Publisher.
- 2. Zimmerer and Scarborough, Entrepreneurship and New Venture Formation. Prentice Hall
- 3. Timmons Jeffry A, New Venture Creation: Entrepreneurship for the Twenty First Century, Irwin

СО	Statement	Blooms Level
	After completion of this course, students will be able to :	
CO1	List the characteristics of an entrepreneur, entrepreneur as well their role in the economic development of the country.	L3
CO2	Design business plan	L6
CO3	Determine the entry barriers to the industry	L5
CO4	Identify stages of growth in entrepreneurial ventures	L2
CO5	Identify the factors influencing rise of Women & minority entrepreneurs, International entrepreneurship, Rural Entrepreneurship, Social Entrepreneurship	L2

Mapping of Course Outcomes onto Program Outcomes

Course Outco me	Bloom 's Levels	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO 12	P S O 1	PS O 2
CO1	L3	Н	L	-	-	Н	-	-	Н	Н	Μ	L	L	Μ	Н
CO2	L6	Н	Н	-	Н	Н	Н	-	Н	Н	Н	Μ	L	Μ	Н
CO3	L5	Н	L	-	Н	Н	-	Н	Н	Н	Н	Н	Н	Μ	Н
CO4	L2	Н	L	-	Н	Н	-	Н	Н	Н	Н	Н	Н	Μ	Н
CO5	L2	Н	Н	-	Н	Н	-	Н	Н	Н	Н	Н	Н	Μ	Н

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 604: Business Policies and Strategies

Course Objectives:

- 1. To understand the basic concept and nature of strategic decision making.
- 2. To analyze different types of strategies and integration of strategic plans with business plans.
- 3. To familiarize among students the concept of strategic analysis, its alternative strategies and implementation concepts

Course Contents

Unit I Introduction to Business Strategy

Business Policy, Definition of strategy, Levels of strategy, Types of planning systems, Nature of strategic decision making, Issues in strategic decision making, Approaches to strategic decision making, Process of strategic management.

Unit II Top Management Perspective Business definition, Dimensions of business: Vision, Mission, Objectives, Goals, Procedures and Programmes. SWOT Analysis.

Unit III Analysing Business Environment

Environmental Appraisal: Concept of environment, Characteristics of environment, Components of external environment PESTEL Profile and its application on strategy formulation. Organizational Appraisal: Assessment of internal strengths and weaknesses, Preparation of strategic advantages profile, Matching PESTEL with SAP.

Unit IV Identifying Alternative strategies

Stability, Growth (Expansion, Diversification, Vertical Integration, Merger, Takeover and Joint Venture Strategies), Retrenchment (Turnaround, Divestment and Liquidation Strategies). Strategic Choice:, BCG Matrix, G E nine cell Matrix,

Unit V Strategic Implementation

Evaluation and Control, Functional, Structural and Behavioral implementation, Techniques of strategic evaluation and control.

Text Books:

- 1. Johnson Gerry and Scholes Kevan, **Exploring Corporate Strategy Forth** Edition, Prentice Hall of India.
- 2. John A Pearce-II, Richard B, Robinson Jr. Strategic Management, Strategy Formulation and Implementation

- 4. Ramaswami Namakumari Strategic Management
- 5. Hunger Wheelen Stratergic Mangement

CO	Statements	Bloom Level
	After the completion of this course, students will be able to:	
CO1	Understand the basic concept of business strategy	L2
CO2	Illustrate the strategic requirements and correlation between business plans with strategic plans	L3
CO3	Identify and evaluate different alternative strategies for effective decision making	L2, L5
CO4	Analyze strategy implementation alternatives for effective decision making	L4
CO5	Understand the internal and external environment of business	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	РО	PO	PO	PO	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L2	Н	Μ	L	Н	Н	Н	М	Μ	Н	М	М	-	Μ	Μ
CO2	L3	Μ	Μ	L	Н	Н	Н	Μ		Н	М	М	-	Μ	Μ
									Н						
CO3	L2,	Н	Μ	L	Н	Н	Н	Μ	Μ	Н	Μ	Μ	-	Н	Н
	L5														
CO4	L4	Н	Μ	L	Н	Н	Н	Н	М	Н	М	М	-	Н	Н
CO5	L2	Μ	L	L	Н	Н	Η	Μ	Μ	Μ	М	М	-	М	М

BBA 605: Industrial Law

Course Objectives:

- 1. To Understand and focus on wage policies, compensation for acciedents caused during the course of employment.
- 2. To understand working conditions of employees and various aspect of management of labor relation and dispute settlement bodies and techniques.

Course Contents

Unit I The Factories Act, 1948

History of Factory legislation: Objects & Reasons, Scope and applicability, Definitions of some important terms. The Inspecting Staff: Health, Safety, Welfare, Working hours for Adults, Employment of young persons, Annual Leave with wages, Penalties & Procedure

Unit II The Minimum Wages Act, 1948

Concept of Wages, Particularly minimum fair and living wages, Aims and Objects of the Minimum Wages Act, Application, fixation and revision of minimum rates of wages, Adjudication of claims relating to Minimum wages and Miscellaneous provisions

Unit III The Trade Union Act, 1926

Trade Union Movement in India-Aims & Object- Extent and Commencement of the Trade Union Act, 1926. Definition and Nature of Trade Union, Registration of Trade Unions: Rights and Liabilities of Registered Trade Unions, Recognition to Trade Unions, Dissolution

Unit IV Workmen's Compensation Act, 1923

Definition of dependant, workman, partial disablement and total disablement Employer's liability for compensation, Employer's Liability when contract or is engaged, Amount & Distribution of compensation

Unit V Industrial Dispute Act, 1948

Definition, Various modes of Settlement of disputes, Object and Reasons, Voluntary Arbitration & Compulsory Adjudication Strike and Lock-outs, Lay-off and Retrenchment, Unfair Labour Practice

Text Books:

- 1. Statutory Material Trade Union Act, 1926, Induatrial Employment Standing Orders) Act, 1946 and Industrial Dispute Act, 1947
- 2. S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi

Suggested Readings:

- O.P. Malhotra, Industrial Disputes Act, Vol. I & II
 Indian Law Institute Cases and Materials on Labour Law and Labour Relation

Course Outcomes:

СО	Statement	Blooms
		Level
	At The end of the Course, the student should be able to :	
CO1	Summarize the statute for management and functioning of a manufacturing facility in India	L1, L2
CO2	Apply aspects of employment law to real workplace situations	L3
CO3	Develop ability to critically analyze and manage union related strategies	L4, L5
CO4	Critically evaluate statute regarding compensation and emerging trends	L5
CO5	Consider the ethical, equity and sustainability implications of current and emerging labour regulations regarding dispute resolution	L4, L3

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	РО	РО	РО	РО	РО	PO	РО	PO1	Р	Р	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	0	Ο	O 1	O 2
me	Levels											11	12		
001	1110	т	т	14	TT	TT	т	т	т	т	М		м	тт	TT
CO1	L1, L2	L	L	М	Н	Н	L	L	L	L	М	-	Μ	Н	Н
CO2	L3	-	L	Н	М	L	L	L	L	М	М	М	Η	Н	Н
CO3	L4, L5	М	М	Н	Н	Н	М	М	М	Н	Н	М	Н	Н	Н
CO4	L5	М	М	М	Н	М	Н	-	Н	Н	Н	М	Н	Н	Н
CO5	L4, L3	М	М	М	Н	Н	Н	М	Н	Н	М	L	L	Н	Н

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 606: Comprehensive Viva Voice

Course Objectives:

The objective of comprehensive viva-voce is to assess the overall knowledge of the student in the relevant field of Management acquired over 3 years of study in the undergraduate program.

Course Description:

The comprehensive viva voce shall carry 100 marks. This would be based on all the subjects taught during the program. At the end of VI semester the viva voice would be held by a committee comprises of subject faculty members.

СО	Statement	Blooms Level
	After the completion of this course, students will be able to:	
CO1	Demonstrate capabilities to face interview both in the academic and the industrial sector.	L3
CO2	Show Oral Presentation skills by answering questions in precise and concise manner.	L3

BBA 607 A: Export Import Procedure and Documentation

Course Objectives:

1. To familiarize students with the process of international customs clearance operations.

2. To form a base of policy framework in International Business with special emphasis on Indian Customs.

3. To apprise them of the documentation procedures and its sanctity in Intl' Business.

Course Contents

Unit I Preparation for Exports

Registration –Importer Exporter Code (IEC), EPC, CENTRAL EXCISE, Category of Export - Direct & Indirect, Deemed Export, Category of Exporters -Manufacturers / Merchant Exporters- (1) Electronic Hardware Technology Parks (2) EOU (3) SEZ (4) Software Technology Parks

Unit II Export Benefits

Duty Drawback, Advances Licensing CENVAT, Sales Tax and VAT Exemption, Excise Clearance Benefit / Rebate, Income Tax Concession

Unit III Import Management

Import Management in a developing economy ; Import Procurement Planning; Types of Importers, Selection of Market, Identification, Selection and Evaluation of Suppliers ; Purchase Contract, Terms of Delivery and Payment.

Unit IV Import Licensing Policy

Advance License; Duty Exemption Scheme Role of Clearing and Forwarding Agents Customs Duty, Customs Valuation rules Documents for Customs import clearance procedure, Customs clearance of Import Cargo by Sea, Air, Post Marine Insurance

Unit V Export-Import Policy

Procedures and Documentation, GSP Rules of Origin, Export Credit Guarantee Corporation (ECGC),

Exim Bank- Functions, Lines of Credit; Documents prescribed by some importing countries; Federation of Indian Export Organization (FIEO), India Trade Promotion Organization (ITPO), Letter of Credit.

Text Books:

- 1. Nabhi, "New Import Export Policy And Handbook of Procedures", Oskar Publication
- 2. Johnson, Thomas E., "Export/Import Procedures and Documentation", New York, AMACOM, 1994.

- 1. Business Logistics Management Ballun, R.H
- 2. Practical Guide to the Foreign Trade of India -Arora R.S
- 3. Ministry, Commerce and Industry, Hand Book of Procedures, Volume I & II, GOI, New Delhi,

СО	Statement	Blooms
		Level
	At The end of the Course, the student should be able to :	
CO1	Understand and Describe the pre-requisites and perks of foreign trade (IMPEX)	L1, L2
CO2	List and describe the export promotion schemes by Govt. of India	L2, L3
CO3	Analyze issues related with import management	L4
CO4	Summarize and apply the clauses of import Licensing policy and custom clearance procedure	L2, L3
CO5	Interpret the export-import policy and the working for the support agencies for the same	L4

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	РО	РО	РО	РО	PO	PO	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	O 1	O 2
me	Levels														
CO1	L1,	-	L	Н	Н	М	Н	L	Н	Н	Μ	L	Μ	Н	Μ
	L2														
CO2	L2,	L	М	Н	Н	-	-	-	L	-	Μ	L	L	Н	М
	L3														
CO3	L4	-	М	Μ	Н	Н	М	Μ	М	L	Н	М	Н	М	Н
CO4	L2,	Μ	L	Н	Η	Μ	L	-	-	L	Η	Μ	-	Н	Н
	L3														
CO5	L4	Н	М	М	Н	-	-	-	-	М	Н	Μ	Н	Н	Н

H- High, M- Moderate, L- Low, '-' for No correlation

BBA 607 B: Cost & Management Auditing

Course objectives:

This course enables the students:

- 1. To give understanding of cost audit and procedure of valuation and verification of inventories,
- 2. To give information about professional ethics and code of conduct of cost auditor.
- 3. To provide students with a working knowledge of Management Audit and its policies.

Course Contents

Unit I Introduction of cost Audit

Meaning & objects of cost Audit, Role & importance of cost Audit in capacity utilization, Better Labor Management, Verification & Valuation of inventories, Inter firm comparison ,Export promotion etc, Difference between Cost Audit & financial audit, Advantages of cost audit , Efficiency audit.

Unit II Cost auditor

Qualifications Disqualifications and Qualities of cost auditor, Rights & Duties of cost auditor, Relationship between cost & Liabilities, Auditor, Financial Auditor & Statutory Auditor, Professional ethics & code of conduct of Auditor.

Unit III Cost Audit

Preparation & verification of cost records .Uses of statistical sampling Method for Audit ,Cost audit, Programme Form & contents of cost Audit Report

Unit IV Introduction of Management Audit

Meaning, Nature, Scope & Concept of Management Audit, Recruiting & Training of Audit Staff, Difference between Management Audit & Financial Audit, Purpose & Goal of Management Audit, Key features of Management Audit

Unit V Review of Policies

Review of Internal Control, Review of Purchasing Control, Review of selling & Distribution Policies, Corporate Social Audit – Social Cost & Social Benefits

Text Books:

- 1. Ramnathan, Cost & management Audit
- 2. Cona W.L., Mgmt & Cost Audit.

СО	Statement	Blooms
		Level
	At The end of the Course, the student should be able to :	
CO1	Describe the procedure involved in cost audit of inventories.	L1, L2
CO2	Understand & Recognize the ethical values and code of conduct of cost auditor.	L1, L2
CO3	Preparation of Cost Audit Report	L6
CO4	Describe the procedure involved in Management audit of inventories.	L1, L2
CO5	Review of Various Policies	L2

Mapping of Course Outcomes onto Program Outcomes

Course	Bloom	PO	PO	PO	PO	PO	РО	PO	РО	PO	PO1	PO1	PO1	PS	PS
Outco	's	1	2	3	4	5	6	7	8	9	0	1	2	01	O 2
me	Levels														
001	1110				т	14				тт			т	т	14
CO1	L1, L2	Н	-	-	L	Μ	-	-	-	Н	Н	Н	L	L	Μ
CO2	L1, L2	Н	-	-	L	Μ	Н	-	-	Н	Н	Н	-	L	Μ
CO3	L6	Н	-	-	Μ	Μ	-	-	-	Н	Н	Н	-	Μ	L
CO4	L1, L2	Н	-	-	L	Μ	-	-	-	Н	Н	Н	L	L	L
CO5	L2	Н	-		L	Μ	-	-	-	Н	Н	Н	L	Μ	Μ

6. Teaching-Learning Process/ Methodology (TLM):

The teaching-learning process should be aimed at systematic exposition of basic concepts so as to acquire knowledge of Business Administration in a canonical manner. In this context, applications of Business Administration and linkage with the theory constitute a vital aspect of the teaching-learning process. The course offers many modes of learning and assessment methods. Students have great freedom of choice of course which they can study. The various components of teaching learning process are summarized in the following heads.

- 1. Class room Lectures: The most common method of imparting knowledge is through lectures. There are diverse modes of delivering lectures such as through blackboard, power point presentation, OHP Projector and other technology aided means. A judicious mix of these means is a key aspect of teaching-learning process.
- 2. Tutorials/ Assignment: To reinforce learning, to monitor progress, and to provide a regular pattern of study, tutorials and Assignments are essential requirements. During these tutorials, difficulties faced by the students in understanding the lectures, are dealt with. Tutorials are also aimed at solving problems associated with the concepts discussed during the lectures.
- **3.** Choice based learning/Open elective: LOCF in this undergraduate programme provides great flexibility both in terms of variety of courses and range of references in each course.
- 4. **Field based learning:** Students may enhance their knowledge through field based learning while understanding the practical importance.
- 5. **Textbooks learning:** A large number of books are included in the list of references of each course for enrichment and enhancement of knowledge.
- 6. **E-learning:** Learner may also access electronic resources and educational websites for better understanding and updating the concepts.
- 7. **Self-study materials:** Self-study material provided by the teachers is an integral part of learning. It helps in bridging the gaps in the classroom teaching. It also provides scope for teachers to give additional information beyond classroom learning.
- 8. **Assignment/Problem solving:** Assignments at regular intervals involving applications of theory are necessary to assimilate basic concepts of courses. Hence, it is incumbent on the part of a learner to complete open-ended projects assigned by the teacher.
- 9. **Internships:** The teaching-learning process needs to be further supported by other activities devoted to subject-specific and interdisciplinary skills, summer and winter

internships. During these internships it is expected that a learner will interact with experts and write a report on a topic provided to the learner.

- 10. **Institute visits:** Institute visit by a learner is also a part of learning process. During such visits a learner has access to knowledge by attending academic activities such as seminars, colloquia, library consultation and discussion with faculty members. These activities provide guidance and direction for further study.
- 11. **Industrial visits:** Industrial visits offer an opportunity to observe applications of scientific concepts. These visits also give an opportunity to realize the power of mathematical ideas and their translation in problem solving.
- 12. **Training programmes/ Seminars:** Training programmes organized by various agencies/institutes provide an opportunity to learn various dimensions of courses.
