

# **CURRICULUM AND CREDIT FRAMEWORK FOR UNDERGRADUATE PROGRAMMES**

**Syllabi for Bachelor of Business Administration (BBA)**

**Department of Management  
Nagaland University**

**2023**

**CHOICE BASED CREDIT SYSTEM (CBCS) FOR BACHELOR OF  
BUSINESS ADMINISTRATION (BBA), NAGALAND UNIVERSITY**

**(Course Structure – Curriculum and Credit Framework for UG Programmes)**

**MAJOR COURSE (CORE PAPERS):**

Paper Code	Course Code	Title of the paper	Total Credit
<b>FIRST SEMESTER</b>			
C-1	BBA C1	Principles of Management & Organisational Behaviour	4
C-2	BBA C2	Financial Accounting	4
<b>SECOND SEMESTER</b>			
C-3	BBA C3	Business Statistics	4
C-4	BBA C4	Business Law	4
<b>THIRD SEMESTER</b>			
C-5	BBA C5	Logistics & Supply Chain Management	4
C-6	BBA C6	Marketing Management	4
<b>FOURTH SEMESTER</b>			
C-7	BBA C7	Financial Management	4
C-8	BBA C8	Human Resource Management	4
<b>FIFTH SEMESTER</b>			
C-9	BBA C9	Cost & Management Accounting	4
C-10	BBA C10	Entrepreneurship Development	4
C-11	BBA C11	Production & Operation Management	4
<b>SIXTH SEMESTER</b>			
C-12	BBA C12	Strategic Management	4
C-13	BBA C13	Management Information System (MIS)	4
C-14	BBA C 14	International Business	4
C-15	BBA C 15	Tax Planning & Management	4
<b>SEVENTH SEMESTER</b>			
C-16	BBA C16	Advertising & Brand Management	4
C-17	BBA C17	Financial Advising	4
C-18	BBA C18	Management of Industrial Relations	4
C- 19	BBA C19	Research Methodology (It will be a common course for whole UG course)	4
<b>EIGHT SEMESTER</b>			
C-20			

### **SKILL ENHANCEMENT COURSES (2/3 Credit Each)**

Skill Enhancement Courses	Title of the paper	Semester	Total Credit	Proposed by Department
			2/3	
	Fundamentals of Computer Application in Business	I	3	Management
	Fundamentals of E-Commerce	III	3	Management
	Retail Management	IV	3	Management
	Summer Internship	V	2	Management

### **VALUE ADDED COURSES (3/2 Credit)**

Value Based Courses	Title of the paper	Semester	Total Credit	Department
			2/3	
	Soft Skills Development	II	3	Management
	Business & Corporate Communication	IV	3	Management
	Business Ethics	V	2	Management

### **INTERDISCIPLINARY/MULTIDISCIPLINARY COURSES (3 Credits)**

Title of the paper	Semester	Total Credit	Department
Mental Health & Stress Management	II	3	Psychology/Management
Tourism Management	III	3	Management

## **BBA C1 – Principles of Management & Organisational Behaviour**

**Credits: 4**

**Max Marks: 100**

### **Course Objectives/Course Description:**

The course intends to give an introduction to the core principles and objectives of management, the management process, and understanding the relationship between individuals and groups in an organisation and its fallouts. The course also aims to acquaint the students with the fundamentals of managing business and to understand individual and group behaviour at work place so as to improve the effectiveness of an organization. The course will use and focus on Indian experiences, approaches and cases.

### **Course Outcome:**

CO1: Demonstrate understanding the role of managers in an organisation.

CO2: Summarise the concepts, principles and theories of management.

CO3: Acquire comprehending the relationship between individuals and groups in an organisation and its consequences.

CO4: Evaluate various leadership styles that enhance group effectiveness.

### **Course Content:**

#### **Unit-1: Introduction to Management & Planning**

Concept of Management, History of Management Thoughts, Management as a Science and Art, Functions/Roles of Managers

Planning: Concept & Process of Planning, Types of Plans. Management by Objectives (MBO): Concept.

#### **Unit-2: Organising & Organisation Structure**

Concept of Organising, Formal and Informal Organisations, Organisation Structure/Chart, Organisational Division – Departmentation, Bases of Departmentation, Span of Management, Factors determining an effective Span, Line and Staff Relationships.

#### **Unit-3: Coordination & Controlling**

Coordination: Concept, Coordination & Delegation of Authority and Decentralization;

Control: Concept, Process & Types of Control Functions

#### **Unit-4: Introduction to Organisational Behaviour; Perception; Groups**

Concept of OB, Factors influencing OB, Managerial implications of learning OB

Perception: Concept; Factors influencing Perception; Perceptual Distortion

Groups: Concept; Classification; Stages of Group Formation; Group Decision: Meaning/Definitions; Techniques of Group Decision Making

#### **Unit-5: Leadership and Motivation**

Concept of Leadership; Types of Leadership; Leadership Theories - Behavioural theories of Leadership-Ohio and Michigan State Universities; Contingency Theories- Fiedler's Contingency Theory, Path Goal Theory.

Motivation: Concept; Motivators-Financial and Non-financial Motivators; Motivation Theories- Maslow's Need hierarchy theory; Herzberg's Hygiene Factor Theory; Theory X & Theory Y.

### **Suggested Readings:**

1. P C Tripathi and P N Reddy, *Principles of Management*, Tata McGraw Hill
2. VSP Rao and V Hari Krishna, *Management (Text and Cases)*, Excel Books
3. Bora C, *Principles of Management*, Kalyani Publishers
4. Sarma V.S. Veluri, *Organisational Behaviour (Text and Cases)*, Jaico Publishing House
5. L M Prasad, *Organisational Behaviour*, Sultan Chand& Sons
6. Stephen P. Robbins, *Organisational Behaviour*, PHI

## **BBA C2 – Financial Accounting**

**Credits: 4**

**Max Marks: 100**

### **Course Objective/Description:**

The course intends to give an introduction to the core principles and objectives of Financial Accounting and to impart skills for recording various financial transactions in relation to Business.

### **Course Outcomes:**

CO1: Understand the fundamental principles and concepts of financial accounting.

CO2: Apply financial accounting principles to record and analyze business transactions.

### **Course Content:**

#### **Unit 1: Introduction to Financial Accounting**

Introduction to Financial Accounting, Accounting Principles, Accounting as an Information System - Importance, Scope and Limitations - Users of Accounting Information - Generally Accepted Accounting Principles - Nature of Accounts and Golden Rules of Accountancy, Accounting Standards: Concept, Benefits, Procedure for issuing Accounting Standard in India.

#### **Unit 2: Accounting Process**

Measurement of Business Income, Objective of Measurement, Revenue Recognition - Preparation of Journal, Ledger, Adjustment Entries Recording Transactions in Single, Double and Three column Cash Book and Trial Balance.

#### **Unit 3:**

- a) **Final Accounts:** Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor
- b) **Depreciation:** Meaning, Need, Importance and Method of Charging Depreciation- Straight-line Method, and Written-down-value

#### **Unit 4:**

- a) **Partnership Accounts-** Fixed Capital system Vs Fluctuating Capital System. Accounting treatment on Admission, Retirement, and Death of a partner.

**b) Goodwill:** Concept, Factors affecting Goodwill, Valuation of Goodwill and Treatment of Goodwill.

### **Unit 5: Computer Based Financial Accounting**

Computerized Accounting: Introduction to Financial Application and Accounting Software packages, Uses and benefits of Accounting Software packages. Enterprise Resource Planning: Meaning, Advantages and Disadvantages, Basic understanding of data processing and information processing Applications and Commercial office automation.

#### **Suggested Readings:**

1. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
3. Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick, Introduction to Financial Accounting, Pearson.
4. J.R. Monga, Financial Accounting: Concepts and Applications, Mayur Paperbacks.
5. T.P. Ghosh, Financial Accounting for Managers: Taxmann Allied Services Pvt. Ltd.
6. P.K. Sinha, Fundamentals of Computers(B.P.B Publication)
7. Financial Accounting by S.P Jain and Narang K.L
8. Advanced Accounting by RL Guptha and Radha Swamy M

### **BBA C3 – Business Statistics**

**Credits: 4**

**Max Marks: 100**

#### **Course Description:**

Business Statistics helps us to make business decisions under uncertainties. Such decisions must be objective and unbiased and based on quantitative data. This necessitates an analysis of data as well as understanding of statistical tools and models. With the business entities keen on making data-driven decisions it is essential for individuals working in this environment to possess skills to use appropriate statistical tools and techniques in order to make decisions backed by data.

- To demonstrate data handling skills and summarize data with clarity.
- To extend an understanding of application of relevant concepts of Statistics to a given context/business scenario.
- To demonstrate the knowledge on the process of organizing a problem/data and conduct statistical tests/treatment.
- To solve real world business problems by evaluating data with appropriate statistical techniques

#### **Course Outcome:**

CO1: Explain the techniques of data, collection, tabulation and presentation of data.

CO2: Infer the results of statistical analysis.

CO3: Apply statistical tools to analyse business and management problems.

CO4: Explain the relationship among variables

CO5: Analyse the effect of independent variables on dependent variables.

**Course Content:****Unit-1: Introduction to Statistics**

Meaning, Definition, Features, Importance and limitations of statistics - Meaning and difference between primary and secondary data, data collection methods - Classification and tabulation of data, Discrete and continuous frequency distribution, Diagrammatic and Graphic representation of data

**Unit-2: Measures of Central Tendency**

Meaning, measures of Central Tendency- Arithmetic Mean, geometric mean and harmonic mean - Median and partition values- quartiles, deciles, percentiles - Mode and its computation, empirical formula

**Unit-3: Measures of Dispersion and Skewness**

Meaning, Definitions, Properties of dispersion - Range, Quartile Deviation, Mean Deviation from Mean and Median, Standard Deviation and coefficient of variation. Skewness-meaning, difference between dispersion and skewness, Karl Pearson and Bowley's measures of skewness, Concept of Kurtosis

**Unit-4: Correlation and Regression**

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

Spearman's Rank correlation coefficient - Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, Conditions for simple linear regression, Standard error of estimate.

**Unit-5: Probability distributions**

Probability: Meaning and need, Theorems of addition and multiplication, Conditional probability, Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, exponential and Normal distribution, Central limit theorem.

**Text Books and Reference Books:**

1. Sharma J.K (2020) Business Statistics 5th edition Delhi: Vikas Publishing House

**Essential Reading / Recommended Reading:**

1. Levin R. I. & Rubin D. S. (2014). Statistics for Management. Delhi: Pearson.
2. Pillai & Bagavathi (2016) Statistics, Theory and Practice, S Chand Publishing
3. SP Gupta (2017). Statistical Methods, Sultan Chand and Sons
4. SC Gupta (2018). Fundamentals of Statistics, Himalaya Publishing House

**BBA C4 - Business Law**

**Credits: 4**

**Max Marks: 100**

**Course Objectives/Course Description:**

The course objective of Business Law is to provide students with an understanding of the legal framework that governs business transactions. Students will learn about contract law, Sale of Good Act, Partnership Act and Indian Negotiable Instrument Act 1881, and the consumer protection Act 1986. They will also develop critical thinking and analytical skills for legal problem-solving in a business context.

**Course Outcome:**

CO1: Understanding legal requirements for creating and enforcing contracts in business transactions.

CO2: Understanding legal rules for selling goods and resolving disputes effectively.

CO3: Understanding laws governing partnership, formation, management, dissolution and settlement of accounts

CO4: Understanding legal framework for negotiable instruments to facilitate commercial transactions effectively.

CO5: Understand consumer rights and legal remedies for unfair business practices.

**Course Content:**

**Unit I: Law of contract (1872)**

Nature of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract; remedies for breach of contract; special contracts; indemnity; guarantee; bailment and pledge; agency.

**Unit II: Sale of goods Act 1930**

formation of contracts sale: goods and their classification, price; conditions, and warranties; transfer of property in goods; performance of the contract of sales; unpaid seller and his rights, sale by auction; hire purchase agreement.

**Unit III: The partnership Act**

Nature, test and types of partnership, partnership deed, rights and liabilities of partners, registration, Dissolution

**Unit IV: Indian Negotiable instrument Act 1881**

Meaning, Characteristics, types – promissory notes, bills of exchange, cheques, crossing, types, holder-in-due course, endorsement

**Unit V: The consumer protection Act 1986**

Salient features; Definition of consumer; Grievances redressal machinery, Foreign Exchange Management Act 2000: Definitions and main provisions.

**Suggested Reading:**

1. Desai T.R. Indian Contract Act. Sale of good: Act and partnership Act. S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergaam J.S. The Negotiable Instrument Act. N.M. Tripathi Pvt. Ltd., Mumbai
3. Singh Avtar: The Principles of Mercantile Law. Eastern Book Company, Luknow.
4. Kuchal M.C. Business law: Vikas publishing House, New Delhi.
5. Kapoor N.D. Business Law: Sultan Chand & Sons, New Delhi.

6. Chandha P.R. Business: Galgotia, New delhi.

## **BBA C5: Logistics & Supply Chain Management**

### **Course Objectives:**

- To understand the strategic role of logistics management
- To study the important modes of logistics operations
- To Know supply chain techniques from an international perspective

### **Course Outcomes:**

CO1: Able to understand the strategic role of Logistics and Supply chain Management in cost reduction and offering improved customer service.

CO2: Combining the traditional physical distribution activity with modern Information Technology to have a sustainable competitive advantage for the organization globally.

### **Course Content:**

#### **Unit 1: 21st Century Supply Chains**

Introduction and concepts, Generalised Supply Chain Model, Financial Sophistication, Logistics Value Proposition, the Work of Logistics, Logistical Operations, Logistical Operating Arrangements, Flexible Structure, Supply Chain Synchronization

#### **Unit 2: Transportation**

Basics of Transportation, Transportation Functionality and Principles; Multimodal Transport: Modal Characteristics; Modal Comparisons; International Air Cargo Transport; Coastal and Ocean transportation, Characteristics of shipping transport- Types of Ships.

#### **Unit 3: Containerization**

Containerization: Genesis, Concept, Classification, Benefits and Constraints; Inland Container Depot (ICD): Roles and Functions, CFS, Export Clearance at ICD; CONCOR; ICDs under CONCOR.

#### **Unit 4: Packing and Material Handling**

Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing.

#### **Unit 5: Special Aspects of Export Logistics**

Special Aspects of Export logistics: Picking, Packing, Vessel Booking [Less-than Container Load (LCL) / Full Container Load (FCL)], Customs, Documentation, Shipment, Delivery to distribution centers, distributors and lastly the retail outlets- Import Logistics: Documents Collection- Valuing- Bonded Warehousing Customs Formalities- Clearing, Distribution to Units.

### **Suggested Readings:**

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH
4. Pierre David, "International Logistics", Biztantra.

5. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

## **BBA C6: MARKETING MANAGEMENT**

**Credit: 4**

**Max Marks: 100**

### **Course Objective/Course Description:**

This course will enable the learners in exploring the cutting edge of the current paradigm shift. Students will gain a greater understanding of the principles and practices of marketing through this course. The goal of this course is to make it easier for students to comprehend the intellectual underpinnings of marketing and how they apply to making decisions under a variety of environmental constraints.

### **Course Outcomes:**

CO1: To outline the core concepts of marketing and its environment

CO2: To identify existing marketing strategies and solve various marketing problems in the fast-changing business environment

CO3: To examine feasible product, price, place and promotion decisions

CO4: To understand the marketing research concept and evaluate the various issues and developments in the marketing environment

CO5: To describe the fundamentals and management of service marketing.

### **Course Content:**

#### **Unit-1: Introduction to Marketing Fundamentals**

Concept, nature and scope of marketing, Evolution of marketing concepts, Contemporary roles and responsibilities of marketing managers, Marketing mix(4 P's) of a Product, Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Buyer behaviour; consumer versus organizational buyers; Market segmentation, targeting and positioning for competitive advantage; Strategic marketing planning.

#### **Unit-2: Product and Pricing decisions**

Concept and Classification of product, Kotler's five levels of product, Major product decisions, Product line and product mix; Branding, Packaging and labelling; Product Life Cycle and its strategic implications, New product development- Concept, stages, sources of new product ideas, and reasons behind new product failures.

Concept of price and pricing, Factors affecting price determination; Pricing policies and strategies in business.

### **Unit-3: Channels of distribution and Promotion Decisions**

Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling; Criteria of selecting a channel member;

Promotional mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

### **Unit-4: Marketing Research, Issues and Developments in Marketing**

Meaning, features and scope of marketing research; marketing research process

Social, ethical and legal aspects of marketing; International marketing; Green marketing; Cyber marketing; Relationship marketing and other recent developments in marketing

### **Unit-5: Marketing of services:**

Concept of service, nature and characteristics of a service, Service vs. Product, Marketing mix of a service (7 P's), Managing service encounters, Service quality- concept, dimensions & measurement.

#### **Suggested Readings:**

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson
2. Marshall & Johnston, Marketing Management, McGraw Hill
3. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
4. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
5. Govindarajan, MARKETING MANAGEMENT- CONCEPTS, CASES, CHALLENGES AND TRENDS, Prentice Hall of India, New Delhi.

## **BBA C7: Financial Management**

**Credit: 4**

**Max Marks: 100**

#### **Course Objective/Course Description:**

Financial Management is an introductory core course that is offered to equip the students with the basic knowledge of finance theory and its application to develop relevant financial strategies pertinent to profit-seeking organizations. The theme of financial management is structured around three decision-making financial areas: Investment- long term as well as working capital, Financing, and Dividend policy. This imbibes students with analytical and decision-making skills in managing finance through the application of theoretical questions and practical problems.

- To understand the basics of the finance function and the concepts of financial management
- To apply the knowledge in making financial decisions

- To develop analytical skills to identify financial management problems and solve them.
- To analyze the relationship among capital structure, cost of capital, dividend decisions, and business value.
- To assess a firm's requirement for long-term assets by applying capital budgeting techniques

**Course Outcome:**

CO1: Understand the principles and concepts of financial management

CO2: Demonstrate the motives behind financial decision-making.

CO3: Interpret the relevant theories and concepts of various practices of financial management

CO4: Analyze the relationship among capital structure cost of capital, dividend decisions, and value of the business

CO5: Evaluate and decide on the long-term assets which are profitable to the business by applying capital budgeting techniques

**Course Content:**

**Unit-1: Introduction to financial management**

Meaning of finance and financial management, Types of finance – public and private finance , classification of private finance – personal finance, business finance and finance of non-profit organization, Importance and Scope of financial management, Approaches to finance function

**Unit-2: Dividend policy decisions**

Meaning, Kinds, Bonus shares – merits and demerits, theories of dividend decisions, determinants of dividend policy decisions. (Theory only)

**Unit-3: Capital Structure**

Meaning of capital structure and financial structure, principles of capital structure, optimum capital structure, determinants of capital structure, theories of capital structure and EPS – practical problems - Point of indifference, capital gearing

**Unit-4: Cost of capital and Leverages**

Meaning of cost of capital, significance of cost of capital, components of cost of capital – computation of cost of capital and Weighted Average Cost of Capital – practical problems - Meaning of leverage, types of leverages – operating, financial and combined leverage, risk and leverage – practical problems

**Unit-5: Capital budgeting**

Meaning of capital budgeting, Importance, Need, Time value of money, capital budgeting process, project appraisal by using traditional methods and modern methods Practical problems on payback period, rate of return, NPV method , Profitability index, IRR methods

**Text Books and Reference Books:**

Khan, M, Y, & Jain, P, K (2018). Financial Management. Tata Mc Graw Hill

**Essential Reading / Recommended Reading**

1. Chandra, P. (2019).Financial Management. New Delhi, India. Tata McGraw Hill Book Co.
2. Pandey,I.M.(2015). Financial Management. New Delhi, India. Vikas Publishing House.
3. Gupta, S, K., Sharma, R.K. & Gupta, N (2013). Financial Management. Kalyani Publishers

**BBA C8: Human Resource Management**

**Credit: 4**

**Max Marks: 100**

**Course Objective/Course Description:**

The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course also focuses on explaining the important labour laws and its implications for the workers and the organisation. The course will use and focus on Indian experiences, approaches and cases.

**Course Outcome:**

CO1: Demonstrate conceptual clarity on various concepts, theories and frameworks in HRM

CO2: Apply different HR techniques for effective human resource management

CO3: Explain industrial relations and their implications

CO4: Develop appropriate policies and procedures according to organisational requirements

CO5: Outline ethical issues & other contemporary issues related to workplace

**Course Content:**

**Unit 1: Introduction to HRM & Human Resource Planning**

Concept of HRM, Evolution of HRM, Role of Human Resource Manager, Functions of HRM, and Concept of Strategic HRM. - Concept of Job Analysis, Importance of Job Analysis, Job Analysis Process, Job Description, Job Specification and other Job-related concepts- Job Enrichment, Job Enlargement, Job Rotation, Flexi timing, Telecommuting and Ergonomics.

**Unit 2: Recruitment and Selection**

Concept of Recruitment, Factors affecting Recruitment, Sources of Recruitment; Definition and Importance of Selection, Stages involved in Selection Process, Meaning and Benefits of Induction/Orientation, Content of an Induction Program.

**Unit 3: Learning & Development and Career Mobility**

Meaning and Importance of Training and Development Programs, Stages involved in Training Process, On-the-Job and Off-the-Job Training & Development Methods - Career Management Process, Role & Challenges of Career Development, Career Development Initiatives, Stages in Career Planning, Internal and External Mobility of Employees.

## **Unit- 4 Performance Appraisal & Compensation Management**

Purpose of Performance Appraisal, Trait, Behaviourial and Result Methods of Performance Appraisals, Process of Performance Appraisal - Components of Compensation, incentive payments, scope of incentive schemes, types of incentives, group incentives, managing employee benefits and services

## **Unit-5 Introduction to Industrial Relations & Labour laws**

Meaning of Industrial Relations, Theories of IR, Meaning and Sources of Employee Grievance, Grievance Handling Systems, Meaning & Process of Collective Bargaining, Indiscipline, Settlement Machinery of Industrial Conflicts - Labour laws related to social security measures

### **Suggested Readings:**

1. Dessler, G. (2010). Human Resource Management. New Delhi: Prentice Hall.
2. TN Chhabra (latets). Human Resource Management, Dhanpat Rai & Co.
3. Dessler, G. (2010). Human Resource Management. New Delhi: Prentice Hall.
4. Rao, V.S.P.: Human Resource Management- Text and Cases, Excel Books.

## **BBA C9: Cost & Management Accounting**

**Credits: 4**

**Max Marks: 100**

### **Course Description:**

This course covers the fundamental concepts and various aspects in and of cost as well as management accounting. This course discusses how to prepare a cost sheet, costing for materials, labour cost and overheads. It also throws some light on Management Reporting in general. And thus this course as a part of the Business administration programme provides fundamental knowledge and basic understanding on various methods, tools and techniques of cost and management accounting helpful for financial decision making required for a budding professional in the domain of accounting and finance.

- To familiarize the learners with the basic concepts and processes used to determine product costs.
- To make known the students in ascertaining Material, Labour and Overhead cost
- To enrich the knowledge of the learners in knowing and applying various tools like ratio analysis, cash flow statement, marginal costing for analysing the financial statements for managerial information
- To provide with the basic understanding of budgetary control
- To develop the knowledge of the learners to understand and prepare a management report

### **Course Outcome**

CO1: Interpret the relevant cost and management accounting theories and prepare cost sheets and quotations.

CO2: Ascertain Material and Labor cost

CO3: Ascertain, allot and apportion of the overheads.

CO4: Assess and interpret the financial statements for managerial decision-making.

CO5: Examine and understand management reports.

### **Course Content:**

#### **Unit-1: Introduction to Cost and management accounting**

Definitions, features, objectives, functions, scope, advantages and limitations - Relationship and differences between Cost accounting, Management accounting and financial accounting - Cost Concepts-Cost classification – Elements of cost - Preparation of cost sheet and quotation.

#### **Unit-2: Material, Labor and Overheads**

Material Cost: Direct and Indirect material cost, Inventory control techniques and various pricing methods.

Labor cost: Direct and Indirect labour Cost, Reasons of Labour Turnover, Consequences of Labour Turnover idle time and overtime, Methods of payment of wages including incentive plans -Halsey and Rowan plans.

Overheads: features, classification, methods of allocation and apportionment of overheads.

#### **Unit-3: Process and Standard Costing**

Process costing excluding inter-process Profit, Joint and by-products.

Contract Costing: Introduction to contract costing and its practical application

#### **Unit-4: Introduction to Management Accounting and Reporting to Management.**

Introduction to Management Accounting - Meaning, Objectives, Nature, Need and Importance, Responsibilities of Management Accountant

Management Reporting – Meaning and Definitions of Reports- Methods of Reporting, Types of Reporting, Objectives and purpose - Levels of Management and Purpose.

(Specimen reports to be discussed in the class)

#### **Unit 5: Budget and Standard Costing**

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. Zero based budgeting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material Cost Variance, Price and Usage Variance and Mix and yield Variance; Labor Cost Variance, Rate and Usage Variance, Idle time, Mix and Yield variance.

**Text Books and Reference Books:**

Arora,M.N (2019).Cost and Management Accounting, New Delhi: Himalaya Publishing House.

**Essential Reading / Recommended Reading:**

1. Jain, S.P., & Narang, K.L. (2018). Cost Accounting. New Delhi: Kalyani Publishers.
2. Kishor, R.M. (2013). Cost and Management Accounting. New Delhi: Taxman Allied Services.
3. Pillai, R.N.S. (2013). Cost Accounting. New Delhi: Sultan Chand.
4. Arora,M.N (2018). Management Accounting, New Delhi: Himalaya Publishing House

**BBA C10: Entrepreneurship Development****Credits: 4****Max Marks: 100****Course Description:**

From the perspective of a country's economic development, entrepreneurship is a necessary ingredient for stimulating economic growth and employment opportunities. In the developing world, successful small businesses are the primary engines of job creation & income growth. In this direction, this course on entrepreneurship development, educates an individual about the efforts taken by the government broadly to encourage entrepreneurship.

From the perspective of development of an individual's entrepreneurial ability, entrepreneurship education becomes critical as the goal of the course is to help the youth start to think about what dreams or ideas they have and how they can develop and fulfill them. It is also a way to learn how to interact and cooperate with other people, be creative and find tools for how to develop themselves and their ideas. The course aims to motivate an individual to take up entrepreneurship to attain self-reliance and growth.

- To outline the need & importance of entrepreneurship and the role of government in promoting entrepreneurship.
- To explain key entrepreneurial competencies & skills needed to take up entrepreneurship.
- To analyse the entrepreneurial opportunities and transform them in to business plans.
- To interpret the factors influencing the entrepreneurial activities in the context of the economic, socio-cultural, legal, technological and global environment

**Course Outcome:**

CO 1: Understand the need and importance of developing entrepreneurship and the role of government in promoting entrepreneurship.

CO2: Identify & develop key entrepreneurial competencies & skills to take up entrepreneurship.

CO3: Examine the entrepreneurial opportunities and transform them in to business plans.

CO4: Evaluate factors influencing the entrepreneurial activities in the context of the economic, socio-cultural, legal, technological and global environment.

CO5: To adapt functional management knowledge into new business ideas.

## **Course Content:**

### **Unit 1: Introduction to Entrepreneurship**

Evolution of the Concept of Entrepreneurship; Theories of Entrepreneurship - Innovation Theory, Harvard School Theory, Theory of High Achievement, Theory of Profits, Theory of Adjustment of Price - Entrepreneurship Today; Types of Entrepreneurs; Intrapreneurship; Difference Between a Manager and an Entrepreneur; Entrepreneurial Competencies; Women's Entrepreneurship, Challenges Faced by Women Entrepreneurs; Characteristics of a Family-owned Business in India; Various Types of Family Businesses; Challenges Faced by Family-owned Businesses.

### **Unit 2: Entrepreneurship Development in India**

Entrepreneurial Environment; Global Entrepreneurship Environment; Business Climate in India; Environmental Factors Affecting Entrepreneurial Growth; Creating a Favourable Environment for Entrepreneurship; Models of Entrepreneurial Development; The Process of Entrepreneurial Development; Role and Importance of Micro, Small, and Medium Enterprises; Concepts and Definitions of MSME; The MSMED Act, 2006; Current Schemes for MSME; Problem Faced by MSME Sector.

### **Unit 3: Creativity & Innovation**

The creative process, Search for Business ideas, Selection of Product/Service, Product innovation; Identification of Business Opportunities; Mobility of Entrepreneurs; Business Opportunities in India; Models for Opportunity Evaluation; The RAMP Model ; Mullins's Seven-domain Framework.

### **Unit 4: Business Plans**

Purpose of a Business Plan; Contents of a Business Plan- Management Summary; Marketing Plan; Operations Plan; Financial Plan; Procedure for Setting Up an Enterprise; Selection of a Project; Decide on the Constitution Obtain Registration; Obtain Clearances from Departments as Applicable; Arrange for Land/Shed; Arrange for Plant and Machinery; Arrange for Infrastructure; Prepare Project Report; Apply for and Obtain Finance; Implement the Project and Obtain Final Clearances.

### **Unit 5: Institutional Support to entrepreneurs**

Institutions Supporting Business Enterprises: Central-level Institutions - National Board for Micro, Small, and Medium Enterprises (NBMSME), The Khadi and Village Industries Commission (KVIC), The Coir Board MSME-DO, National Small Industries Corporation (NSIC), National Science and Technology Entrepreneurship Development Board (NSTEDB), Entrepreneurship Development Institute of India (EDI), State-level Institutions - State Directorate of Industries and Commerce ; District Industries Centers (DIC) ; State Industrial Development Corporation (SIDC) Other Institutions - National Bank for Agriculture and Rural Development (NABARD) Housing and Urban Development Corporation (HUDCO); Technical Consultancy Organization (TCO); Small Industries Development Bank of India

(SIDBI) ; Export Promotion Councils (EPCs) Industry Associations Non-Governmental Organization (NGOs) Business Incubators.

### **Text Books and Reference Books:**

1. Poornima M Charantimath (2020) "Entrepreneurship Development and Small Business Enterprises", 3rd Edition, Pearson Publication.
2. David, H. (2013). "Entrepreneurial Development" (5th edition), Prentice Hall
3. Desai, V. (2014). The Dynamics of Entrepreneurial Development and Management (6th edition). Himalaya Publishing House.
4. Gupta, C.B., & Srinivasan, N.D. (2012) Entrepreneurship Development. New Delhi, Sultan Chand & Sons.

### **BBA C11: Production & Operations Management**

**Credits: 4**

**Max Marks: 100**

#### **Course Description/Objectives:**

Production and Operations Management (POM) is concerned with the management of resources and activities that produce and deliver goods and services for customers. Efficient and effective operations can provide an organization with major competitive advantages since the ability to respond to customer and market requirements quickly, at a low cost, and with high quality, is vital to attaining profitability and growth through increased market share. The course focuses on the basic concepts, issues, and techniques for efficient and effective management of production and operations.

- To provide an outline about the concepts, principles and theories related to Production and Operations management
- To understand the importance of Production and operations management and its related functions to the organization.
- To enable the students to apply the concepts, principles and theories of production and operations management to real time scenarios.
- To evaluate the various process, approaches and strategies for managing the operations in organization
- To provide solutions to issues pertaining to production and operations management.

#### **Course Outcome:**

CO1: Provide an outline about the concepts, principles and theories related to Production and Operations management

CO2: Understand the importance of Production and operations management and its related functions to the organization.

CO3: Enable the students to apply the concepts, principles and theories of production and operations management to real time scenario.

CO4: Evaluate the various process, approaches and strategies for managing the operations in organization

CO5: Provide solutions to issues pertaining to production and operations management.

### **Course Content:**

#### **Unit-1: Introduction to Production and Operations Management**

Introduction, Concept of Production, Production System, Classification of Production System, Production Management - Objectives of Production Management,

Concept of Operations - Distinction between Manufacturing Operations and Service Operations - Operations Management, A Framework for Managing Operations. Objectives of Operations Management, Managing Global Operations, Scope of Production and Operations Management.

#### **Unit-2: Plant Location and Plant Layout**

Introduction and meaning - Need for selecting a suitable location, Factors influencing plant location, Weber's theory of location. General locational factors - and Specific locational factors for manufacturing organization and for Service organization - Objectives, principles and Types of plant layout - Process layout, Product Layout, Combination layout, fixed position layout, Group layout - Physical Facilities.

#### **Unit-3: Materials Management**

Introduction and Meaning, Scope or functions of Materials Management, Material planning and control, Purchasing and Stores Management - EOQ, Inventory control techniques (ABC Analysis, FSN, VED, HML, SOS, SDE, GOLF & XYZ Analysis),

#### **Unit-4: Production Planning and Control**

Introduction and Meaning, Need, Objectives, Phases of Production Planning and Control, Functions of Production Planning and Control, Operations Planning and Scheduling Systems, Aggregate Planning, Master Production Schedule (MPS), Material Requirement Planning (MRP), Capacity Planning, Routing, Scheduling.

#### **Unit-5: Quality Control**

Introduction to Quality, Fundamental factors affecting quality, Control, need for controlling, Quality Inspection, Types of Quality Control, Steps in Quality control, Objectives of Quality Control, Benefits of Quality Control, Seven Tools for Quality Control, Causes of Variation in Quality, Statistical Process Control, Quality circles - Concept of Quality Assurance and Total Quality Management.

#### **Text Books and Reference Books:**

Kumar, S.A & Suresh, N. (2017) Production and Operations Management, New age International publishers

#### **Essential Reading / Recommended Reading:**

1. Aswathappa, K. & Reddy, G.S., Reddy, M.K. (2016). Production and Operations Management, Himalaya Publishers.

2. Khanna, R.B. (2016). Production and Operations Management, PHI Learning Pvt. Ltd., New Delhi
3. Krajewski, Lee J., Ritzman, Larry P., and Manoj K. Malhotra (2013). Operations Management: Processes and Value Chains, 8/e; New Delhi: Pearson Education. Richard, B. Chase,
4. Ravi Shankar, F. Robert, Jacobs and Nicholas, J. Aquilano (2018). Operations and Supply Management 12/e; New Delhi: Tata McGraw-Hill
5. Singh, S.P. (2014) Production and Operations Management, 1/e, New Delhi: Vikas Publishing House
6. Panneerselvam R (2016), Production and Operations Management, 3/e, PHI Learning, New Delhi

## **BBA C12: Strategic Management**

**Credits: 4**

**Max Marks: 100**

### **Course Description:**

An Organization consists of different departments and processes. Managers at all level must understand how a company's departments and processes "fit" together to achieve its goal. It focuses on all the functional areas of business and presents a cohesive strategic management model from a strategic perspective. The subject provides an insight on the strategy adopted by the companies in response to environmental change. The course provides a comprehensive and integrated presentation of current strategic management thinking in a clear and succinct format.

- To understand the fundamentals of crafting strategies
- To equip students with skills of strategic management for agile businesses
- To enhance decision making skills from a strategic perspective

### **Course Outcome**

CO1: Explain the concepts of Strategic Management in a given context

CO2: Analyze the business environment to find problems that need attention

CO3: Formulate strategies to solve business problems

CO4: Examine business strategies from a social responsibility perspective

CO5: Evaluate business strategies from an ethical sensitivity perspective

### **Course Content:**

#### **Unit-1: Introduction to strategic management**

Meaning and Definition of Strategic management, Key terms, stages, strategic management model, benefits and pitfalls, comparing business and military strategies, vision a mission analysis, process of developing vision and mission statement, characteristics and components, evaluating and writing mission statements.

#### **Unit-2: Types of strategies**

Long term objectives, levels, integration, intensive, diversification, defensive strategies, generic strategies, means for achieving strategies, tacti to facilitate strategies, strategic management in non-profit, government and small firms.

### **Unit-3: Internal audit**

Nature of Internal audit, integrating strategy and culture, Management, marketing, finance and accounting, production/operation, research and development, MIS, Value cha analysis, benchmarking, Internal factor evaluation matrix

### **Unit-4: Strategy monitoring**

The strategy evaluation process, criteria and methods, three strategy evaluation activities, balanced scorecard, characteristics of an effective strategy evaluation system, contingency planning, auditing, 21st century challenges in strategic management, guidelines for effective strategic management.

### **Unit-5: Strategy generation and selection**

The strategy analysis and choice process, strategy formulation analytical framework, SWOT and SPACE, BCG, Internal-External matrix, grand strategy matrix, QSPM, culture and politics of strategy analysis and choice.

#### **Text Books and Reference Books:**

1. Fred R David and Forest R David, Strategic Management- Concept and cases, Pearson, Sixteenth Edition

#### **Essential Reading / Recommended Reading**

1. Charles Hill and Gareth.R.Jones, Strategic Management: an integrated approach, biztantra, sixth edition
2. Alex miller, strategic management, Irwin Mc graw hill, third edition
3. Lawrence R.Jauch, William F Glueck, Business Policy and strategic management, Mc Graw Hill international editions, Fifth edition

### **BBA C13: Management Information System (MIS)**

**Credits: 4**

**Max Marks: 100**

#### **Course Objective/Course Description:**

The objective of the course is to provide students' knowledge about the basic concepts of information systems, understanding of roles, advantages and components of Information Systems. It aims to enable students to better understand how IS assists in the decision making process in an organization and be aware of the security measures to protect oneself against various threats and crimes committed in the virtual world.

#### **Course Outcome:**

**CO1:** Introduces students to the fundamentals of information systems.

**CO2:** Understand the process of planning an IS for businesses.

**CO3:** Understand the process of acquiring hardware and software for the IS and its implementation and maintenance.

**CO4:** Understand the role and importance of information technology for organisations.

**CO5:** Awareness of the importance of information security and the different types of cyber-crimes and how to safeguard against such crimes.

### **Course Content:**

#### **Unit 1: Introduction to Information Systems**

Role of data and information - Information Systems & Types: Advantages and Disadvantages - Need for an Effective Information System - Strategic Role of Information Systems for Businesses - Challenges in Building and using Information Systems; Constraints in IS Operation - Pre-requisites for Effective MIS - Information requirements for Management Functions and Different Levels of Management.

#### **Unit 2: Planning For Information Systems**

Information System Plan - Techniques of IS Planning: Derivation of Information System Plan from Organizational Plan; Strategic Grid; Strategy Set Transformation - Strategic approaches for determining Information Requirements: Critical Success Factors, Competitive forces, Value Chain - Cost Benefit Analysis of Information System Planning.

#### **Unit 3: System Acquisition, Implementation And Maintenance**

System Acquisition: Hardware Acquisition; Software Acquisition; Vendor Evaluation - System installation - System Conversion - User Training - Post Implementation Evaluation - System Maintenance - Organizational Redesign: Business Process Re-engineering; Structural Change.

#### **Unit 4: Information Technology**

Concept, Functions and Role of Information Technology - Computer Networks and Types - Computer Communication; Internet, Extranet and Intranet - DBMS - Applications of IT: Office Automation; Electronic Commerce; Online Information Systems; Online Information Services.

#### **Unit 5: Information Security**

Information Security - Approach to Implementing Information Security - Cyberspace - Cybercrime - Types of Cybercrimes (hacking, virus, worm, Trojan horse, mall ware, fraud and theft, cyber homicide. etc) and Current Cyber Attack Methods, Internal Penetration, External Penetration, Role of Citizens on cyber-attacks - Indian IT ACT: Offences and Penalties

### **Suggested Readings**

1. LM Prasad, Usha Prasad- Management information Systems, Sultan Chand & Sons
2. Loudon Kenneth C, Loudon Jane P- Management Information Systems, Pearson
3. Mardic & Ross- Information system for modern management, Prentice Hall
4. Kanter- Management Information System, Prentice Hall of India
5. Management Information System, W.S Jawadekar, Tata Mc Graw Hill Publication.
6. Management Information System, David Kroenke, Tata Mc Graw Hill Publication.

7. MIS: Management Perspective, D.P. Goyal, Macmillan Business Books.
8. "Cyber terrorism and information warfare: threats and responses" by Yohana Alexander & Micheal S. Swethan.

## **BBA C14 – International Business**

**Credit: 4**

**Max Marks: 100**

### **Course Objective/Course Description:**

The course objective for the International Business syllabus for BBA (Bachelor of Business Administration) is to provide students with a comprehensive understanding of the challenges and opportunities that arise in conducting business across international borders. The course aims to equip students with the necessary knowledge and skills to analyze, evaluate and respond to the complexities of global business environments.

### **Course Outcome:**

CO1: Understand the most widely used international business terms and concepts.

CO2: Identify and evaluate the cultural, political, legal, and economic differences among countries and their impact on business operations.

CO3: Analyze international business from a multi-centric perspective.

### **Course Content:**

#### **Unit 1: Fundamentals of International Business**

Introduction to International Business Environment, Theories of International Trade, International Business & Globalization, Risk in International Business, Competitive Advantage

#### **Unit 2: International Business Finance**

International Financial System: International Monetary System and Institutions, International Financial Markets, International Banking International Transactions and Balance of Payments, International Trade Financing, Indian Financial system and its relevance for International Business.

#### **Unit 3: International Business Marketing**

Introduction to International Marketing, International Market Selection and Entry, International Product and Pricing Decisions, International Distribution and Promotion, Issues in Global Market in terms of Indian Perspective.

#### **Unit 4: International Trade**

International Trade: Legal framework of Foreign Trade, Objectives of Foreign Trade Policy, Procedures and Documents registration of Exporters, Export Finance, Provision regarding Import and Export of Goods.

#### **Unit 5: International Business Laws and Arbitration**

Legal Framework of International Business: Nature and complexities; International business contract – legal provisions; Rights and duties of agents and distributors. Regulatory Framework of WTO: Basic principles and Provision of GATT/WTO relating to preferential treatment of developing countries; Legal Framework relating to: International Licensing; Franchising.

**Suggested Readings:**

1. Bhalla, V.K. & S. Shivaraman: International Business Environment and Business. New Delhi, Anmol
2. Bhalla, V.K.: International Economy-Liberalisation process. New Delhi, Anmol
3. Schmoothoff C.R: Export Trade – The Law and Practice of International Trade.
4. Kapoor ND: Commercial Law; Sultan Chand & Co., New Delhi
5. Cherinulam Francis, International Business, PHI
6. Murice D Levi, International Finance, Mc Graw Hill, New Delhi.

**BBA C15 – Tax Planning and Management**

**Credit: 4**

**Max Marks: 100**

**Course Objective/Course Description:**

The objective of Tax Planning and Management is to provide students with an understanding of the basic principles and concepts of taxation, as well as the skills and techniques necessary to plan and manage taxes effectively. The course will cover topics such as the tax system and its administration, tax planning strategies for individuals and businesses, tax compliance and reporting requirements, and tax policy issues.

**Course Outcome:**

CO1: Develop a thorough understanding of the fundamental principles of taxation.

CO2: Analyze tax laws and their impact on business decisions

CO3: Develop effective tax planning strategies

**Course Content:**

**Unit I: Introduction to Income Tax Act, 1961**

Concept and definition of Income, Underlying certain Concepts as regards to Determination of Taxable Income: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Income which do not form part of total income, Tax Evasion, Tax Avoidance.

**Unit II: Heads of Income**

Provision on Income Tax Law relating to various head of income, various provisions for Deductions under section 80 of the ITA, 1961, various provisions for Exemptions under section 10 of the ITA, 1961, Computation of Income under the head Salary

**Unit III Tax Planning**

**Tax Planning:** Meaning, Nature, scope and justification of corporate tax planning; various provisions of taxable income and tax liability of companies:

Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

Problem of Tax Planning, Administration, legislative, and Organisational Problems

#### **Unit IV Tax Management**

Tax Management: Introduction, Difference between Tax Planning and Tax

Management, Areas of Tax Management, Tax Deduction at source etc

Clubbing of Income, Set-off and carry-forward of losses, Deductions from gross total income as applicable to an individual and Business Units;

#### **Unit V: Goods and Service Tax.**

Introduction to the concept of Goods and Services Tax (GST): Meaning, Features, Advantage and Dis-Advantage, History. Models of GST in India, Favorable impacts and difficulties of GST, Registration under GST provision and process, Provision of integrated GST regarding interstate supply.

#### **Text Books and Reference Books:**

1. Singhania, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja& Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)
3. Ahuja& Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
4. Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
5. Goyal, S.P. Tax Planning and Management. SahityaBhawan Publications
6. Singhania, V.K .Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.
7. Mehrotra H.C and Agarwal V.P, Goods and Services Tax (GST), Sahitya Bhawan Publications.

#### **BBA C16: Advertising & Brand Management**

**Credits: 5**

**Max Marks: 100**

**Objective:** The course dwells on the core concepts of Advertising and Brand management. This course will introduce and equip the students with the nature, roles, issues, and various strategies in the planning and execution of a successful advertising program and brand management.

#### **Course Outcomes:**

CO 1: To acquaint an understanding on the fundamental concepts of advertising in the business environment.

CO2: To acquire knowledge on the various advertising models and develop a strategic advertising planning

CO3: To develop effective advertising messages and strategies

CO4: To explain the core concepts of branding and curate effective brand management

### **Course Content:**

#### **Unit I: Introduction to Advertising**

Definition, Objectives, Functions, Classifications of Advertising, Advertising as a tool of Communication, Integrated Marketing Communications, Advertising Department and Agencies- meaning, roles and functions

#### **Unit II: Setting advertising objectives**

Advertising models- AIDA Model, DAGMAR Approach, DRIP model, and Ehrenberg's model;

Strategic Advertising Planning, Setting advertising objectives, Continuous advertising planning programme.

#### **Unit III: Advertising message and strategy**

Advertising message: concept, message objectives, recall, attitude, emotions and feelings; Creative approaches to effective Message tactics, copy writing in Ads; Message Strategy and Message Design, Elements of Advertisement, Copy Developing Effective Advertising, Copy Creativity and Visualization in Advertising.

#### **Unit IV: Media Planning and Strategy**

Role of Media in Advertising, Comparative study of Different Advertising Media, Media Planning, Media Scheduling- Flighting, Pulsing and Continuous; Allocation of Budget for Advertising, Approaches and Procedure for determining the size of the Budget; Social, Economic, Ethical and Regulatory Aspects of advertising.

#### **Unit V: Brand management**

Concept of brand- meaning, definition, types and significance of a brand; Selecting a brand name; Strategic brand management process; Brand identity, Brand Equity, Brand personality- concept and dimensions; Brand building and Positioning; Brand hierarchy; Measuring Brand performance, Emerging trends in brand management.

### **Suggested Readings:**

1. Ramaswamy M.S, *Marketing Salesmanship and Advertising*, Sterling Publisher Pvt. Ltd.
2. Chunawalla S.A, *Advertising sale and Promotion Management*, Himalaya Publishing House.
3. Aaker & Mayer, *Advertising Management*, Prentice Hall of India
4. George E. B & Michael E B, *Advertising & Promotion*, Tata McGraw Hill
5. Strategic Brand Management, Kevin Lane Keller, M.G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition.
6. S. Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.

### **BBA C17: Financial Advising**

**Credits: 5**

**Max Marks: 100**

**Course Description:**

The objective of this paper is to know the different aspects of Investment banking and financial services such as Issue Management, Leasing, Hire Purchase, the detailed SEBI guidelines on issue management. The course will enable the learners to understand the various financial services offered by the financial institutions in the country.

**Course Outcome:**

- CO1: To understand the overview of Indian Financial System and Investment Banking
- CO2: To analyse the various stages of public issue and the protection of its investors
- CO3: To understand the concepts of Leasing and Hire Purchase and its implication in the country's economic
- CO4: To understand the financial services offered.
- CO5: Ability to understand the other players of financial services.

**Course Content:****Unit-1: Introduction to Investment Banking**

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

**Unit-2: Issue Management**

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

**Unit-3: Leasing and Hire Purchase**

Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems Lessee's angle (NPV (L), PV and IRR methods) and Lessor's perspective

Housing Finance - Meaning and rise of housing finance in India, floating vs. fixed rate.

**Unit-4: Introduction to Financial Services**

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – Players in Financial Services Sector. Managing of new issues – Underwriting – Capital market – Stock Exchange – Role of SEBI

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

### **Unit-5: Venture Capital, Insurance, and Mutual Funds**

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

Insurance- Meaning, Nature and Importance, Insurance Regulation: IRDA Regulations - Insurance Contract.

Mutual Funds- Introduction, Types of mutual funds, Organization of mutual funds, Regulation of Mutual Funds: Brief introduction to SEBI guidelines

#### **Text Books and Reference Books:**

M.Y.Khan: Financial Services, Tata McGraw –Hill.

#### **Essential Reading / Recommended Reading**

1. Machiraju, H. R. (2002). Indian financial system. New Delhi, Vikas Publication House
2. M.K.Ghosh & A. N.Agrawal, Insurance Principles, Practice and Registration,
3. R.S.Sharma, Insurance Principles and Practice, Vora Publication.
4. Verma, J. C. (1996). Bharats manual of merchant banking: Concept, practices and procedures with SEBI clarifications, guidelines, rules and regulations. New Delhi: Bharat Law House.

### **BBA C18: Management of Industrial Relations**

**Credits: 5**

**Max Marks: 100**

#### **Course Description/Objective:**

The course focuses on acquainting students with concepts of Industrial Relations and various legislations related to Labour Welfare and Industrial laws.

#### **Course Outcomes:**

- CO1: To gain insights into conceptual knowledge on industrial relations
- CO2: To appraise the extent to which the workers can participate in management
- CO3: To Interpret the mechanism for resolving industrial disputes
- CO4: To realize the provision for payment of wages
- CO5: To discuss the legal framework of factories act

#### **Course Content:**

##### **Unit I: Introduction to Industrial Relations**

Concept of Industrial Relations Aspects of industrial relations, conflict and cooperation, parties in industrial relations, workers employers and government, trade unions, objectives process, prerequisites of collective bargaining.

##### **Unit II: Industrial Democracy**

Workers Participation in Management Levels & Mode of participation, Works Committee, Joint Management councils, Worker Director, Grievance Procedure, Quality Circles.

##### **Unit III: Industrial Acts**

Trade Union Act 1926 Immunity granted to Registered Trade Unions, Recognition of Trade Unions - The Industrial Employment (Standing Orders) Act 1946, scope, coverage, certification process, modification, and interpretation, and enforcement - The Industrial Disputes Act 1947, forum for settlement of disputes, instruments of economic coercion, strikes, lockouts and closure

#### **Unit IV: Labour Legislations**

Payment of Wages Act Salient features, coverage of employees and employers, rules and benefits relating to The Payment of Wages Act 1936, The Payment of Gratuity Act 1972, The Minimum Wages Act 1948, The Payment of Bonus Act 1965.

#### **Unit V: The Factories Act 1948 & others**

The Factories Act 1948 Definition, approval, licensing and registration, health and welfare measures, employment of women and young persons, leave with wages and weekly holidays. The salient features, coverage of employees and employers, and benefits under The Provident Fund and Miscellaneous Provisions Act 1952 and Employees' Pension Scheme and Employees State Insurance Act 1948.

#### **Text Books and Reference Books:**

1. C.B.Mamoria, Mamoria & Gankar, Dynamics of Industrial Relations, Himalaya Publishing House Pvt Ltd, 13th Edition, 2014
2. C.S. Venkat Rathnam, Industrial Relations, Oxford University Press, New Delhi, 2012.
3. Arun Monappa, Industrial Relations, Tata McGraw Hill Publishing Company Limited, New Delhi, 2017.

#### **Reference Books:**

1. T N Chhabra, Industrial Relations and Labour Laws, Dhanpat Rai Publishing House, Edition 5th, 2013
2. S C Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House.2012

#### **BBA C19: Research Methodology**

(Will be provided by NU – common paper for all UG)

#### **SKILL ENHANCEMENT COURSES (2/3 Credit Each)**

Skill Enhancement Courses	Title of the paper	Semester	Total Credit 2/3	Proposed by Department
	Fundamentals of Computer Application in Business	I	3	Management
	Fundamentals of E-Commerce	III	3	Management
	Retail Management	IV	3	Management

	Summer Internship	V	2	Management
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## **BBA SEC1 – BBA SEC1 – Fundamentals of Computer Application in Business**

**Credit: 3**

**Max Marks: 50**

### **Course Objective/Course Description:**

This course is designed to enable students develop IT skills that are a pre-requisite today's work environment. With greater human-computer interaction in each sphere of work, this course will equip them with basic computing skills that will enhance their employability in general.

### **Course Outcome:**

- CO1 - Make meaningful representations of data in the form of charts and pivot tables.
- CO2 - Draw analysis on data using Spreadsheets and use interpretation to make decisions.
- CO3 – Master essential MS office applications with proficiency in productivity and communication.
- CO4 – Understanding the Communication protocols, network design, security and internet architecture for connectivity.
- CO5 – Designed to equip students with essential knowledge and skills required to use social media platforms effectively and smoothly.

### **Course Content:**

#### **Unit 1: Spreadsheets**

Concept of worksheets and workbooks, workbooks application, moving, copying, inserting, deleting and renaming worksheets, working with multiple worksheets and multiple workbooks, controlling worksheet views, naming cells using name box, name create and name define; Exchanging data using clipboard, Printing and Protecting worksheets: Adjusting margins, creating headers and footers, setting page breaks, changing orientation, creating portable documents and printing data and formulae.

#### **Unit 2: Data Analysis in Spreadsheets**

Consolidating worksheets and workbooks using formulae and data consolidate command; Performing what-if analysis: Types of what if analysis (manual, data tables, scenario manager), what-if analysis in reverse (goal-seek, solver), Choosing a chart type, understanding data points and data series, editing and formatting chart elements, and creating sparkline graphics, Analysing data using pivot tables, producing a report with pivot.

#### **Unit 3: MS Office Application**

Word Processing – Introduction, working with MS-Word; formatting text and documents; sorting and tables; working with graphics. Working with EXCEL - formatting, functions, chart features; working with graphics. Presentation with power-point: power-point basics, creating presentations; working with graphics; show time, sound and animation effects.

Database Concepts Using MS Access: Introduction to Database, Database System Concepts, DBMS and RDBMS.

#### **Unit 4: Computer Networking and Internet**

Basic concept of network, types of computer networking, Network topologies, Network Operating System, Internet terminologies, IP Addresses, Email and Web Sites, Search Engines; Concepts of intranets and extranets; Net etiquettes , technological foundation of Internet, , Application and drawback of Internet and E-Commerce.

#### **Unit 5: Basics of Social Media**

Introduction to Social Media, Types of Social Media Platforms - Facebook, Twitter, Instagram, Snapchat, LinkedIn etc. Significance, Advantages and Disadvantages of Using Social Media, Cyber bullying and Online Harassment, Impact of Social Media on Society & Culture

#### **Suggested Readings:**

1. Rajaraman V - *Fundamentals of Computers*, PHI
2. Ullman, J.O: Principles of Database Systems, Galgotia Publications, New Delhi.
3. Kapoor, V.K: Computer & Information Technology, Sultan Chand, New Delhi.
4. Mansfield, Ron: The Compact Guide to Microsoft Office; BPB publication, New Delhi.
5. K.Mohan Kumar & Dr.Raj Kumar: Computer Applications in Business, Tata McGraw Hill, New Delhi
6. Agarwala Kamlesh. N. and Agarwala Deeksha: An Introduction to wireless application protocol; Macmillan India, New Delhi.
7. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to E-Commerce.; Macmillan India, New Delhi.

#### **BBA SEC3: Fundamentals of E-Commerce**

**Credit: 3**

**Max Marks: 50**

#### **Course Objective/Course Description**

The objectives of the course are to introduce the concept of electronic commerce, and to understand how electronic commerce is affecting business enterprises, governments, consumers and people in general. In addition, this skill enhancement paper will provide elementary knowledge to students to acquaint with the art and skill of developing websites using relevant software tools.

#### **Course Outcome:**

CO1 - Fundamental principles of e-Business and e- Commerce and the role of Management,  
CO2 – Understanding the different categories involved in Electronic Business.  
CO3 - Application of tools and services to the development of small scale e-Commerce applications

CO4 – Understanding electronic payment systems in E-Commerce for successful online transaction and business,

CO5 – Understanding of different laws and regulations governing electronic commerce operations.

### **Course Content:**

#### **Unit 1: Introduction to E-Commerce**

Meaning and concept of ecommerce, ecommerce vs. e-business, advantages and disadvantages of ecommerce, value chain in ecommerce, Porter's value chain model, competitive advantage and competitive strategy

#### **Unit 2: Categories of E-Commerce**

Different types of ecommerce like B2B, B2C, C2C, C2B,G2C, E commerce: Business Models and Concepts, Business to Business e-commerce: Meaning, benefits and opportunities in B2B, key B2B models and their main functions, EDI as a B2B tool. E-core values: ethical issues, legal issues, taxation issues and international issues.

#### **Unit 3: E- Commerce - A Consumer Oriented Approach**

Consumer oriented e-commerce: traditional retailing and e retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e-stores, e-mall, direct selling by manufacturer, e-broker and e-services like web-enabling services, information selling on the web, entertainment services and auction services.

#### **Unit 4: Electronic Payment Systems**

Types of E-payment systems; 4C payment methods, E-Cheques, ACID and ICES test Credit Cards, SET protocol for credit card payment, electronic payment media: e-cash and e-wallet, e-check, credit card, debit card, smart card, EFT and ACH; Components of an effective E-Payment system.

#### **Unit 5: Regulatory and Legal Framework of E-Commerce**

Cyber Law (I.T. Act, 2000) - Aims and Salient Provisions; Scheme of I.T.Act; Application of I.T.Act; Advantages of Cyber Laws; Cyber Laws in India and their limitations; IT (Amendment) Act, 2008; Taxation issues in E-Commerce.

### **Suggested Readings:**

1. C.S.V. Murthy. (2010) E-Commerce: Concepts, Models, Strategies. Himalaya Publishing House Pvt. Ltd. India.
2. K.N. Agarwala & Ararwala Deeksha: Business on the Net: What's and How's of E-Commerce; Macmillan, New Delhi.
3. Dave Chaffey, "E-Business and E-Commerce Management- Strategy, Implementation and Practice (Fifth Edition)
4. Vakul Sharma: (2011) Information Technology-Law & Practice: Law & Emerging Technology, Cyber Law & E-Commerce; Universal Law Publishing House, New Delhi. V.Rajaraman: (2010) Essentials of e-Commerce Technology; PHI Pvt.Ltd. New Delhi.
5. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd. (Latest Edition)
6. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, "E-commerce Fundamentals and Applications, Wiley Publications (Student Edition)

### **BBA SEC4: Retail Management**

**Credit: 3**

**Max Marks: 50**

**Course Objective:** The course aims at introducing retailing as an emerging area of study and its importance in the context of marketing management. Through this course, students will be able to prepare for positions in the retail sector industry or venture out into retailing entrepreneurial activities.

**Course Outcomes:**

CO 1: To gain clarity on the basic concepts and related terms in retailing, its types and theories.

CO 2: To understand the business operations of retail marketing, finance, human resources, organization and merchandise management.

CO 3: To comprehend and formulate the retail strategies to conduct retailing businesses.

CO 4: To identify and analyze the present as well as future trends in retailing.

**Course Content**

**Unit I: Introduction to retailing**

Concept of retailing- Meaning of retail, retailer & retailing, retailing characteristics, the changing retailing environment; Socio and economic significance of retailing, Career opportunities in retailing; Types of retail formats- Store based and Non-Store based retailing, Theories of retailing evolution, Current scenario of retail sector in India.

**Unit II: Marketing, Finance and HR aspects of retail**

Buying Behaviour and process in retailing, Strategic retail planning process, Sustainable Competitive Advantages in retail; Measurement of financial performance, performance and productivity Measures; Selection and optimization of WorkForce in retail; HR Challenges in Retailing.

**UNIT III: Retailing Strategies**

Retail life cycle; Marketing mix of a retailing business, Retail Promotion Mix and its objectives, Customer Service and satisfaction, Customer Relationship Management;

Retail Pricing strategies and price adjustments; Retail Distribution -In store and online stores; Branding strategies in retail.

**Unit IV: Retail Organization and Merchandise management**

Factors influencing retail location, Types of location; Product Assortment and Display in retail; Retail store layouts, design and planning; Merchandise planning, merchandise decisions, Forecasting-merchandise types, Retail inventory method, Ethical and legal issues in purchasing merchandise.

## **UNIT V: Current, future trends of retailing and Other aspects**

E-Tailing, Critical Analysis of E-tailing Strategies- Omni Channel Marketing ,Shopping Campaigns, Social Media Promotions, Email Campaign ,Guerrilla Marketing; Retail Information system, Responsibilities of store Managers; Ethical issues in Retailing.

### **Suggested Readings:**

1. Levy & Weitz, Retailing Management , Tata McGraw hill
2. Swapna Pradan , Retailing Management, Tata Mcgraw Hill
3. Gibson G Vedamani , Retailing Management, Jaico books
4. David Gilbert, Retail marketing management, Pearson Education
5. Andrew J. Newman & Peter Cullen, Retailing Environment & Operations, Thomson Learner
6. Berman B and Evans J R., Retail Management (Pearson Edition)
7. Cox Roger and Brittain Paul- Retailing : An Introduction (Pearson Edition )
8. Sinha Uniyal- Managing Retailing, Oxford University press, Delhi

## **BBA SEC5: Internship**

**Credits: 2**

**Max Marks: 50**

### **Course Objective/Description:**

Internship is for students to participate in a professional activity or work experience, or cooperative education activity with an entity external to the education institution. A key aspect of the internship is induction into actual work situations. Internships involve working with local industry, government or private organizations, business organizations, artists, crafts persons, and similar entities to provide opportunities for students to actively engage in on-site experiential learning.

The course encourages pursuing a summer internship and connects with potential employers. The project strengthens the student's career skill set through hands-on experience in the real world.

**Duration:** One Month

### **Course Outcome:**

CO1: Acquire on job the skills, knowledge, and attitude, which are requisite to constitute a professional identity.

CO2: Demonstrate professional values and ethical standards

CO3: Ability to handle real life challenges by making effective decisions at the organisations

CO4: Adapt effectively to changing conditions and environment.

### **Course Content and Process:**

1. The internship is evaluated by an Industry Mentor at the organisation and a Faculty Mentor at the School.
2. The Faculty Mentor interacts with the Industry Mentor on a regular basis to track the progress of the student.
3. The internship is documented followed by a submission of a brief internship report with a photocopy of the internship certificate from the employer.

**Documentation of the Experience at the Organisation:** Each student is required to maintain a weekly log book with the following fields up (which can be added in the Internship Report):

- Tasks Assigned every day;
- Tasks Completed and Process Followed,
- Key Learning,
- Challenges encountered, if any.

### **VALUE ADDED COURSES (3/2 Credit)**

Value Based Courses	Title of the paper	Semester	Total Credit	Department
			2/3	
	Soft Skills Development	II	3	Management
	Business & Corporate Communication	IV	3	Management
	Business Ethics	V	2	Management

#### **BBA VAC 2: Soft Skills Development**

**Credit: 3**

**Max Marks: 50**

#### **Course Description /Course Objective:**

Course on Soft skills are intended to improve the communication skills of the students. It also intended to enhance the employability of the students. The course aims to make the learner understand the basic concept of communication:

- To make the students confident of speaking in English impeccably and with utmost enthusiasm.
- To familiarize the students with different styles of communication.
- To enlighten the students with the seven concepts of communication.
- To make the students understand the nuances of communication.
- To train the students and make them comprehend various aspects of Interview skills.

#### **Course Outcome:**

CO1: Develop knowledge, skills, and judgment around human communication that facilitate their ability to interact and be a better communicator.

CO2: Adhere and practice for effective communication

CO3: Comprehend and equip the learner with the aspect of etiquette and courtesy that will facilitate the ability to work effectively with others.

#### **Course Content:**

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

Concept & Process of Communication, Formal and Informal Communication, Principles of Communication - 7c's concept, Miscommunication or Barrier to Communication - Wrong choice of medium, Physics barriers, Semantic barriers, different Comprehension of reality, Socio psychological barriers

### **Unit 2: Non - Verbal communication**

Non - Verbal communication: Appearance, Body language, Para language, Time, Space, Silence.

### **Unit 3: Interpersonal Communication**

Effective Listening: how to improve listening, the potential repercussions of poor listening in the workplace – CV writing: difference between CV & Resume, Format & CV/Resume of a recent Graduate – Cultural Sensitivity: Identify common cultural differences

### **Unit 4: Courtesy**

The key principles of common courtesy, professional manners and the Golden Rule practiced in the workplace environment, Proper and improper uses of workplace communication - Greeting a person, - the different ways of greeting.

### **Unit 5: Etiquette**

Why Etiquette Matters - Restaurant Etiquette, Cell phone Etiquette, Air Travel Etiquette, Office Gossip Etiquette, Business Dress Etiquette, Email Etiquette, Social Media Etiquette, Job Interview Etiquette

### **Suggested Readings:**

1. The Ace of Soft Skills: Attitude, Communication and Etiquette for Success by Gopalaswamy Ramesh
2. Personality Development and Soft Skills by Barun Mitra, Oxford university press
3. Communication Skills by Sanjay Kumar & Pushp Lata, *second edition, Oxford University Press*
4. Aier, Chubatola & Ao, Wapanginla, *A Textbook on CEC English Communication Skills, Second edition, Woods Publisher, Nagaland*
5. The book of etiquette and manners by Nimeran Sahukar and Prem P Bhalla , *published Pustak Mahal*
6. Correct Manners And Etiquette by Seema Gupta, *published at V&S publisher, 2012*

## **BBA VAC 4: Business & Corporate Communication**

**Credit: 2**

**Max Marks: 50**

### **Course Objective/Course Description:**

The objective of the paper is to develop communication skills in speaking and writing, essential for all areas of management. It aims to imbibe the concept of corporate communication and its uses in the relevant situation to the learners. Practical exercises, role playing have to be implemented for the overall development.

**Course Outcome:**

CO1: Comprehend the concept idea of communication in business and corporate setting.

CO2: Imbibe the mechanics of writing and construct effective writing for business correspondence

CO3: Use different forms of written communication techniques to make effective internal and external business correspondence.

CO4: Recognize and learn the sub-skills of listening and speaking and be able to deliver effectively in the real time contexts.

**Course Content:****Unit 1: Introduction**

Concept & Types of Business Communication, Various levels of communication in an organization – Top-down, Bottom-up and Horizontal.  
Concept of Corporate Communication, Role & Scope of Corporate Communication

**Unit 2: Business Letters**

Format of business letters, Request letters, good news and bad news letters, Persuasive letters - AIDA, Sales letters

**Unit 3: Writing Skills**

Memo formats - Report Writing: preparation & structure of report writing - Application Letter: writing the opening and closing paragraphs - writing an Email.

**Unit 4: Interpersonal Communication**

Principles of Presentations, Factors effecting Presentations - Interview Skills: Types of Interview, Interviewer's preparation, Interviewee's preparation, facing an interview (techniques)

**Unit 5: Professional Communication**

Qualities & Strategies in Group Discussion - Negotiation Skills: Process & Strategies

**Suggested Readings:**

1. Sutapa Banerjee, *Business and Professional Communication*, I K International Publishing House Pvt. Ltd
2. Pooja Khanna, *Business Communication*, Vikas Publishing House Pvt. Ltd.
3. Sri Jin Kushal, *Business Communication*, VK Global Publications Pvt. Ltd.
4. Aier, Chubatola & Ao, Wapanginla, *A Textbook on CEC English Communication Skills*, Screen Graphic, Dimapur

**BBA VAC5 – Business Ethics****Credit: 3****Max Marks: 50****Course Objective/Course Description:**

The objective of this paper is to make the students aware about the importance of ethics and role of CSR in the business to encourage moral practices and sensitivity towards the ethical dimension of managerial problems.

### **Course Outcome:**

CO1: Understand the importance of ethics and CSR in the day-to-day working of organizations

CO2: Learn the issues involved in maintaining ethics and how to deal with such situations

CO3: Learn scope of business ethics in Compliance, finance, Human resources, marketing, and production.

### **Course Content:**

#### **Unit 1: Business Ethics**

Business ethics: Meaning of ethics, why ethical problems occur in business. Theories of ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, Integrating utility, rights, justice and caring, Scope & Advantages of Business Ethics.

#### **Unit 2 : Ethics and other branches**

An alternative to moral principles: virtue ethics, teleological theories, egoism theory, relativism theory, Moral issues in business: Worker's and employee's rights and responsibilities. Ethics in Compliance, Ethics in Finance, Ethics in Human Resources, Ethics in Marketing, Ethics in Production

#### **Unit 3: Ethical Principles**

Ethical Principles In Business: introduction, Organization Structure And Ethics, Role of Board of Directors, Ethics Programme, Best Practices in Ethics Programme Features of Good Ethics Programme Code of Ethics, Code of Conduct, Model Code of Business Conduct & Ethics Credo, Ethics Training and Communication,

#### **Unit 4: Ethics Committee**

Ethics Committee: Meaning, Definition. Functions of Ethics Committee, Integrity Pact, Whistle Blower Policy and Whistle Mechanism Social and Ethical Accounting, Principles of social and ethical accounting Ethics Audit, Ethical Dilemma

#### **Unit 5: Corporate Social Responsibility**

Meaning and definitions of CSR, CSR is not philanthropy, CSR is a contract with society, why CSR is required ?, Factors influencing CSR, Triple bottom line approach of CSR, CSR under the Companies Act, 2013

### **Suggested Readings:**

1. Velasquez Manuel G: Business ethics- concepts and cases. (Chapter 1, 2, 6, 7)
2. Fernando A.C.: Business Ethics – An Indian Perspective. (Chapter 1, 2, 3, 4, 14, 15)
3. Crane Andrew & Matten Dirk: Business Ethics, Oxford. (Chapter 1, 7, 8)
4. Ghosh B N: Business Ethics & Corporate Governance, McGraw Hill (Chapter 9, 11)
5. DeGeorge Richard T.: Business Ethics, Pearson. (Chapter 13)
6. Fernando A.C.: Business Ethics – An Indian Perspective. (Chapter 6) Ghosh B N: Business Ethics & Corporate Governance, McGraw Hill (Chapter 10, 12, 13, 15)

## **INTERDISCIPLINARY/MULTIDISCIPLINARY COURSES (3 Credits)**

Title of the paper	Semester	Total Credit	Department
Mental Health & Stress Management	II	3	Psychology/Management
Tourism Management	III	3	Management

### **BBA ID/MD2 – Mental Health & Stress Management**

**Credit: 3**

**Max Marks: 50**

#### **Course Objective/Course Description**

Stress has become a global issue which is affecting people in all aspects of life. The intention of this course is to explore definitions of stress and approaches to managing it. The course is designed to foster coping mechanisms and reduction techniques. It is also to provide a clear understanding of how a variety of factors interact and affect in the dynamic process of creating a healthy environment.

#### **Course Outcome:**

CO1: Demonstrate a personal approach to stress management by applying techniques learned in class

CO2: Describe physiological responses to stress and how they can be affected by stress reduction techniques

CO3: Students will be proficient at how stress affects their personal health, and will know how to better manage their own stress

#### **Course Content:**

##### **Unit 1: Introduction to Stress**

Introduction to stress: Meaning, Definition, Eustress, Distress, - Types of stress: Acute stress, Episodic Acute stress and chronic stress, signs and Symptoms

##### **Unit 2: Sources of Stress & Response**

Psychological, Social, Environmental, Academic, Family and Work stress - 'Fight or Flight' Response, Stress warning signals

##### **Unit 3: Impact of Stress**

Physiological Impact of stress: Autonomic Nervous System Changes, Changes in Brain, General adaptive syndrome (GAD), Quality of sleep, Diet and Health effects - Psychological Impact of stress - Impaired Mental functions, Poor memory - Social Impact of stress: Stressful Life Events, Social support and health

##### **Unit 4: Stress and Coping and Stress Reduction Technique**

Coping Mechanisms: Appraisal focused, Emotional focused and Problem focused  
Reduction Technique: Autogenic Training, Biofeedback, Relaxation & Yoga and Meditation

### **Unit 5: Mental Care**

Care of the Self: Nutrition and Other Lifestyle Issues: Time management; Exercise.

#### **Suggested Readings:**

1. Greenberg J.S (2008), Comprehensive Stress Management, McGraw Hill, USA
2. Stress Management by Heena T. Bhagtani, Himlaya Publishing House, 2018
3. Batra ,P., (1997): Simple Ways To Manage Stress. Think Inc. New Delhi
4. Pestonjee, D.M., (1992): Stress and Coping - The Indian Experience. Sage Publications, New Delhi.
5. Lazarus, R.S., & Folkman., (1984): Stiess, Appraisal And Coping. Springer, New York

### **BBA ID/MD3: Tourism Management**

**Credit: 2**

**Max Marks: 50**

#### **Course Objective/Course Description:**

This course has been introduced to highlight the prospects of Tourism industry in India. The intent of the course is to familiarise the students with tourism in India. It is also to develop students with inputs to adapt to the requirements of the changing tourism industry and analyse the various components of this industry.

- To understand the various components of tourism
- To grasp the various forms and types of tourism
- To be acquainted with the tourism business.
- To identify the emerging trends in tourism industry

#### **Course Outcome:**

CO1: Interpret and evaluate tourism as a phenomenon and as a business system.

CO2: Contextualise tourism within broader dimensions of society

CO3: Identify and assess the impact and the emerging trend in tourism industry

#### **Course Content:**

##### **Unit 1: History of Tourism**

Meaning and Definition, Objectives, Historical development of Tourism, Nature and Significance of Tourism Industry

##### **Unit 2: Concepts of Tourism**

Concept of Tourist/ Visitor/ Traveller/ Excursionist - Forms and types of Tourism - Five A's Framework of Tourism

##### **Unit 3: Tourism Business in India**

Nature of Tourism business, segments of Tourism business, factors contributing growth of Tourism business, Push and Pull factors of tourism,

#### **Unit 4: Future of Tourism in India**

New issues and challenges in Tourism business, steps taken by Indian Government, Future of Tourism business in India - Incredible India Campaign - Latest tourism policies (National and State)

#### **Unit 5: Impact of Tourism**

Positive and Negative Impacts of Tourism industry - Economic impacts, Environmental impacts, Socio Cultural impacts, Political Impacts - Emerging trends in Tourism industry, the role of Technology in Tourism industry.

#### **Suggested Reading:**

1. Goeldner, C., & Ritchie, J.R. (2011). *Tourism, Principles, Practices, Philosophies*. New Jersey: John Wiley.
2. Gee, Chuck Y., James C. Makens, and Dexter J.L. Choy. (1997). *The Travel Industry*, Van Nostrand Reinhold, New York.
3. Roday. S, Biwal. A & Joshi. V. (2009). *Tourism Operations and Management*, Oxford University Press, New Delhi.
4. Andrews, S. (2007). *Introduction to tourism and hospitality industry*. Tata McGraw-Hill.