

SYLLABUS

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

B.B.A. Part I (Semester I & II) :Examination, 2023-2024

B.B.A. Part II (Semester III & IV) :Examination, 2024-2025

B.B.A. Final (Semester V & VI) :Examination, 2025-2026



JAI NARAIN VYAS UNIVERSITY JODHPUR



NOTIFICATION

In compliance of decision of the Hon'ble High Court all students are required to fulfil 75% attendance rule in each subject and there must be 75% attendance of the student before he/she could be permitted to appear in the examination.

**REGISTRAR
(Academic)**

विज्ञप्ति

माननीय राजस्थान उच्च न्यायालय के निर्णय आदेश की परिपालना के लिये सभी विद्यार्थियों को प्रत्येक विषय में न्यूनतम 75 प्रतिशत उपस्थिति अर्जित करना अनिवार्य है। यदि इससे कम उपस्थिति है तो विद्यार्थियों को परीक्षा में बैठने नहीं दिया जायेगा।

**कुलसचिव
(शैक्षणिक)**

<i>Contents</i>	Page No.
LIST OF TEACHING STAFF	04
ABOUT THE FACULTY OF COMMERCE & MANAGEMENT STUDIES	05-06
SCHEME FOR THE COURSE	7-25
B.B.A. PART I (Semester I & II)	26-33
B.B.A. PART II (Semester III & IV)	34-47
B.B.A. FINAL (Semester V & VI)	48-65

FACULTY OF COMMERCE AND MANAGEMENT STUDIES

B.B.A COMMITTEE

Prof. Mahendra Singh Rathore
Professor and Dean

Prof. Mahendra Kumar
Director

Dr. Ashish Mathur
Co-ordinator

LIST OF TEACHING STAFF

Department of Accounting :

Dr. Mangu Ram, Head

Assistant Professors

Dr. Virendra Tater
Dr. Anil Verma
Dr. Yashpal Meena

Deptt. of Bus. Adm.:

Dr. Ramesh Kumar Chouhan
Head

Assistant Professors

Dr. U.R.Tater
Dr. Asha Rathi
Dr. Ashish Mathur
Dr. Manish Vadera
Dr. Ashok Kumar
Dr. Vandana Yadav

Deptt. of Bus. Fin. & Eco. :

Prof. Mahendra Kumar, Head

Professors

Prof. Mahendra Singh Rathore
Prof. Sunil Mehta
Prof. Ram Singh Meena (On Leave)
Prof. (Mrs.) Navneeta Singh
Prof. Kishan Awatar Goyal

Assistant Professors

Dr. Anju Agarwal
Dr. Kshitiz Maharshi
Dr. Rajendra Prasad Meena (On Leave)

Deptt. of Mgt. Studies :

Prof. (Mrs.) Swapna Patawari, Head

Professors

Prof. S.P.S. Bhadu

Associate Professors

Dr. (Mrs.) Meeta Nihalani

Assistant Professors

Dr. (Mrs.) Puja Gehlot
Dr. (Mrs.) Neelam Kalla
Dr. Nishant Gehlot

The Faculty of Commerce and Management Studies, an integral part of Jai Narain Vyas University, is a dynamic and prestigious academic institution dedicated to providing high-quality education and fostering the development of future professionals in the fields of business, finance, accounting, and management. It was established as a single department faculty in the year 1962 by eminent scholar Late Professor D.N. Elhance who was an internationally renowned scholar in commerce education and research of his time. He led the Faculty to become one of the most promising centres of teaching in commerce and management education. Later in 1990, the faculty was divided into four teaching departments viz. Department of Accounting, Department of Business Administration, Department of Business Finance and Economics, and Department of Management Studies.

The Faculty of Commerce and Management Studies aims to nurture future business leaders and entrepreneurs by equipping them with a strong academic foundation, critical thinking abilities, and ethical values. With a focus on equipping students with the necessary knowledge and skills to excel in the dynamic business world, the faculty offers a diverse range of academic programs at under graduate and post graduate levels. The curriculums are designed to provide students with a comprehensive understanding of theoretical concepts, practical skills & industry-relevant knowledge to prepare students for successful careers in the business world. By combining rigorous academic training with practical exposure, the faculty prepares students to thrive in the rapidly evolving global business landscape.

The teaching team at faculty comprises of a highly qualified and experienced educators, scholars, and practitioners with expertise across various domains of commerce and management. Faculty members are renowned experts in their respective fields. The faculty's commitment to excellence extends beyond the classroom, with a strong emphasis on research, industry collaborations, and community engagement.

To support the learning and research activities, the Faculty of Commerce and Management Studies provide state-of-the-art infrastructure and facilities in its heritage campus building. The campus features well-equipped classrooms, seminar hall, and a dedicated library with an extensive collection of books and journals. The Faculty is committed to the holistic development of its students by nurturing their growth and development beyond academic excellence through academic counselling, career guidance, skill development, workshops and extracurricular activities.

The Faculty of Commerce and Management Studies is a thriving academic institution dedicated to nurturing business leaders and entrepreneurs equipped with the knowledge, skills and ethical values required for successful careers in the business and management domains. With its robust academic programs, distinguished faculty and student centric

approach, the Faculty prepares the students to become well-rounded professionals capable of contributing to the ever-evolving business landscape and making a positive impact on society.

VISION

To be recognized as a centre of excellence in commerce & management education, training & research that meets the challenges of the contemporary business environment through an academic journey and also creating socially responsible citizens.

MISSION

- To widen the knowledge horizons of its commerce & management students developing them into future business leaders and professionals from a cross-functional, cross-cultural perspective.
- Imparting holistic education and utilizing state of the art technology and infrastructure, developing new programs & global tie-ups to develop them into well-rounded managers to be successful in dynamic, ever changing business environment.
- Enhancing the creative potential of students with social perception for transformative influence on society.

TEACHING DEPARTMENTS OF THE FACULTY

- Department of Accounting
- Department of Business Administration
- Department of Business Finance & Economics
- Department of Management Studies

BACHELOR OF BUSINESS ADMINISTRATION (BBA) PROGRAM

Background and Objectives of the Program:

The Commerce education in India has fairly witnessed a new dimension of management orientation in the last decade at both the degree and post-degree levels. Still a commonly expressed barrier in the growth of trade and industry with its competitive strength is the lack of trained managerial personnel. Consequently the wide-felt need for management education has been gaining support. The current fast marching of our economy towards industrial growth has further magnified the pressure for these personnel. The universities and other Institutions have already initiated to come up in its response.

Need of the hour is to equip the young generation with traditional business values blended with modern concepts and techniques of management. The degree course like BBA are becoming popular and in demand. The Western Rajasthan is full of prospects and the society is expecting similar initiatives from this faculty.

“The management education at the under-graduate level is intended to serve as a grooming ground for the future managers. This will make a student more receptive to the advanced level of theory and practice of management science. In other academic fields also, the trend is, now-a-days, towards comprehensive course like five year integrated course in Physics, Law etc. Similar phenomenon already seem to have come in the field of management.”

(Excerpts from an article appeared in the University News, 38(43) October 23, 2000, p.8).

The course of BBA may be viewed as an intermediate step towards such integrated course in management. It aims at catering to the demand for the skilled and chiseled managerial personnel in the industry in general and at all levels in the world of business in particular in India. The expressed objectives of this course is to provide a wider and sound base to the students not only for advanced course in management but also to open a range of career avenues like the management trainees picked-up by the industry, as also in the business researches/studies engaged in by the business consulting houses giving a variety of vital services to the trade industry.

The Faculty of Commerce and Management Studies, J.N.V. University started the three year degree course of Bachelor of Business Administration (BBA) on self-sufficiency basis from the session 2002-2003.

Program Outcome:

- PO1** After completing three years for Bachelors of Business Administration (BBA) program, students would be able to develop an understanding of corporate world and various business functions.
- PO2** The program will enable students to develop critical and analytical thinking abilities to analyze relevant factors that influence decision-making in business.
- PO3** The program will enable students to develop interpersonal skills, and leadership capabilities for becoming successful business leaders and managers.
- PO4** Through practical learning and creative pedagogy, the curriculum will assist students in the development of problem-solving abilities, ensuring that learning is utilized in professional careers.

Eligibility and Admission:

The course leading to the degree of BBA is a full time (day hour) three year degree course after qualifying 10+2 (Senior Secondary) or its equivalent public examination conducted by any recognized Board of Education in India or abroad. The candidates seeking admission must have secured at least 50% marks in aggregate at the qualifying examination.

Reservation of Seats:

The seats for the SC/ST/OBC/EWS/MBC candidates etc. will be reserved as per rules of reservation applicable in the University in general. There will be a relaxation in the required eligibility of 50% marks at the qualifying examination as per University rules.

Program Structure:

The BBA Program is divided into three years. Each year will consist of two semesters as under:

	<i>Semester</i>	<i>Semester</i>
First Year	Semester I	Semester II
Second Year	Semester III	Semester IV
Final Year	Semester V	Semester VI

- There will be 6 lecture periods of 60 minutes each of teaching per week for each paper except for the Ability Enhancement Course (AEC) and Skill Enhancement Course (SEC).
- Duration of End of Semester Exams (EoSE) of each paper will be 3 hours
- Each paper will be of 100 marks out of which 70 marks shall be allocated for the End of Semester Exams (EoSE) and 30 marks for Continuous Assessment (CA).

The schedule of courses of semester with level, course type, course code, workload, credits and maximum marks shall be as follows:

Level (NHEQF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week			H/W	Total Hours	Total Credits	CA Marks	EoSE Marks	Total Marks
					L	T	P						
5 / (4.5)	I	DCC	BAD5002T	Organization and Management	6	-	-	6	90	18	30	70	100
			BAD5003T	Business Laws	6	-	-	6	90		30	70	100
			ACC5002T	Fundamentals of Accounting	6	-	-	6	90		30	70	100
		AEC	AEC5212T	English	2	-	-	2	30	2	30	70	100
TOTAL CREDITS TO BE EARNED									20				
5 / (4.5)	II	DCC	BAD5007T	Organization Theory and Behaviour	6	-	-	6	90	18	30	70	100
			BAD5008T	Corporate Law	6	-	-	6	90		30	70	100
			BFE5008T	Managerial Economics	6	-	-	6	90		30	70	100
		AEC	AEC5211T	Hindi	2	-	-	2	30	2	30	70	100
TOTAL CREDITS TO BE EARNED									20				
Exit with BBA Certificate (Need to earn 04 Credits of SEC too)													
6 / (5)	III	DCC	BAD6002T	Marketing Management	6	-	-	6	90	12	30	70	100
			BAD6003T	Human Resource Management	6	-	-	6	90		30	70	100
		GEC	GEC6301T	Corporate Accounting	6	-	-	6	90	6	30	70	100
			GEC6217T	Currency & Banking	6	-	-	6	90		30	70	100
		SEC	SEC6201T	Finance for Everyone	2	-	-	2	30	2	30	70	100
			SEC6206T	Business Communication Skills	2	-	-	2	30		30	70	100
			SEC6211T	E-Commerce	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED									20				
1) Student to choose one General Elective Course (GEC) from the two offered in the semester.													
2) Student to choose one Skill paper from the three offered in the semester.													
6 / (5)	IV	DCC	BAD6007T	Production & Materials Management	6	-	-	6	90	12	30	70	100
			BAD6008T	Entrepreneurship	6	-	-	6	90		30	70	100
		GEC	GEC6401T	Cost & Management Accounting	6	-	-	6	90	6	30	70	100
			GEC6220T	Economic Environment	6	-	-	6	90		30	70	100
		SEC	SEC6202T	FinTech and Artificial Intelligence (AI)	2	-	-	2	30	2	30	70	100
			SEC6207T	IT Tools for Business	2	-	-	2	30		30	70	100
			SEC6212T	Personality Development & Communication Skills	2	-	-	2	30		30	70	100
TOTAL CREDITS TO BE EARNED									20				
1) Student to choose one General Elective Course (GEC) from the two offered in the semester													
2) Student to choose one Skill paper from the three offered in the semester.													
Exit with BBA Diploma													

Level (NHEQF)	Semester	Course Type	Course Code	Course Title	Teaching Hours Per Week			H/W	Total Hours	Total Credits	CA Marks	EoSE Marks	Total Marks
					L	T	P						
7 (5.5)	V	DSE	BAD7104T	Business Ethics and Ethos	6	-	-	6	90	18	30	70	100
			BAD7105T	Retail Management	6	-	-	6	90		30	70	100
			ACC7501T	Cost Analysis and Control	6	-	-	6	90		30	70	100
			ACC7502T	Business Statistics	6	-	-	6	90		30	70	100
			BFE7110T	Foreign Trade and Foreign Exchange	6	-	-	6	90		30	70	100
			BFE7111T	Financial Market Operation	6	-	-	6	90		30	70	100
		DSE*	DPR7211S	Field Study	-	-	-	-	180	6	30	70	100
			DPR7212S	Project Work	-	-	-	-	180		30	70	100
		SEC	SEC7201T	EXIM Procedures and Documentation	2	-	-	2	30	2	30	70	100
			SEC7206T	Emotional Intelligence	2	-	-	2	30		30	70	100
SEC7211T	Micro Finance		2	-	-	2	30	30	70		100		
TOTAL CREDITS TO BE EARNED									20				
<p>(1) Student to choose any three DSEs from the list.</p> <p>(2) If student choose DSE*(Discipline Specific Elective – Special Type) then he/she can choose any two DSE from the list and one of the DPR. Student can choose either DPR7211S or DPR7212S course because of time constraints.</p> <p>(3) For DPR, One Credit = 30 hours.</p> <p>(4) Student to choose one Skill paper from the three offered in the semester.</p>													
7 (5.5)	VI	DSE	BAD7112T	Customer Relationship Management	6	-	-	6	90	18	30	70	100
			BAD7113T	Industrial Laws	6	-	-	6	90		30	70	100
			ACC7601T	Income Tax	6	-	-	6	90		30	70	100
			ACC7602T	Goods & Services Tax	6	-	-	6	90		30	70	100
			BFE7112T	Operation Research	6	-	-	6	90		30	70	100
			BFE7113T	Financial Management	6	-	-	6	90		30	70	100
		DSE*	IOJ7211S	Internship	-	-	-	-	270	6	30	70	100
			IOJ7212S	On-Job Experience	-	-	-	-	270		30	70	100
		SEC	SEC7202T	Event Organising and Financing	2	-	-	2	30	2	30	70	100
			SEC7207T	Artificial Intelligence in Business	2	-	-	2	30		30	70	100
SEC7212T	Investing in Stock Market		2	-	-	2	30	30	70		100		
TOTAL CREDITS TO BE EARNED									20				
<p>(1) Student to choose any three DSEs from the list.</p> <p>(2) If student choose DSE*(Discipline Specific Elective – Special Type) then he/she can choose any two DSE from the list and one of the IOJ. Student can choose either IOJ7211S or IOJ7212S course because of time constraints.</p> <p>(3) For IOJ, One Credit = 45 hours.</p> <p>(4) Student to choose one Skill paper from the three offered in the semester.</p>													
Exit with BBA Degree													

Abbreviations:

NHEQF: National Higher Education Qualification Framework Level	DCC: Discipline Centric Core Course	DSE: Discipline Specific Elective Course
AEC : Ability Enhancement Compulsory Course	SEC : Skill Enhancement Course	GEC : General Elective Course
L: Lecture	T: Tutorial	P: Practical
H/W: Hours per week	EoSE: End of Semester Examination	CA: Continuous Assessment

NOTE:

- From the two General Elective Course (GEC) offered in Semester III and IV, student shall choose one GEC course in Semester III and IV respectively.
- From the three Skill Enhancement Courses (SEC) offered in Semester III, IV, V and VI, student shall choose one SEC course in each semester.
- From the six Discipline Specific Elective (DSE) courses offered in Semester V and VI, student shall choose three DSE courses in Semester V and VI respectively.
- If student choose DSE* (Discipline Specific Elective – Special Type) in Semester V and VI, then he / she can choose any two DSE from the list and one of the DSE*.

Teaching Methods:

A combination of different teaching methods such as Lectures, Case Discussions, Seminars, Presentations, Individual and Group Exercises and Assignments etc will be used.

:: NOTE ::

Jai Narain Vyas University NEP Notification and Scheme of Examination & Guidelines for Under Graduate Programs issued by the university will be guiding for admission, examination and DSE* (Discipline Specific Elective – Special Type) courses.

SCHEME OF EXAMINATION AND GUIDELINES FOR UNDERGRADUATE PROGRAMS OF FACULTY OF ARTS / SCIENCE / COMMERCE BASED ON SEMESTER AND CHOICE BASED CREDIT SYSTEM OF NEP-2020 FROM ACADEMIC YEAR 2023-24

Definitions of Key Words:

1. **Academic Year:** Two consecutive (one odd + one even) semesters constitute one academic year.
2. **Semester:** Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days. The PAVAS (पावस, SUMMER) or odd semester may be scheduled from July to December. End of Semester Examination (EoSE) of the Pavas Semester may commence from Dec. 1 and the Semester break from Dec. 16 to Dec. 31; and BASANT (बसंत, SPRING) or even semester from January to May. The Basant Semester will be followed by the Annual Summer Break from Sixteenth May to Thirtieth June.

The Vice-Chancellor may amend the timeline in a particular session keeping in view prevailing circumstances.
3. **Program:** An educational program leading to award of the Undergraduate-/Postgraduate Degrees/Diplomas/Certificates in the Core subjects in which he/she is admitted.
4. **Course:** Usually referred to, as 'papers' is a component of a program. All courses need not carry the same weightage. The courses should define learning objectives and learning outcomes.
5. **Credit Based Semester System (CBSS):** Under the CBSS, the requirement forwarding a degree is prescribed in terms of number of credits to be completed by the students.
6. **Credit Point:** It is the product of grade point and number of credits for a course.
7. **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one period of teaching (lecture or tutorial) or two periods of practical work/field work per week.
8. **Choice Based Credit System (CBCS):** The CBCS provides choice to students to select from the prescribed elective, ability, and skill enhancement courses. Students can also avail facility of online courses available in other Universities/Institutions and websites approved by Jai Narain Vyas University.

A student needs to select three **Discipline Centric Core (DCC)** Courses in which he/she intends to opt core courses out of the core courses offered by the Faculty/College/ Department/Centres. These Core Courses will continue to be part of the program during first, second, third and fourth semester to get 72 credits of DCC.

The core courses will be allotted to students on the basis of merit and availability of seats in the concerned Faculty/College/ Department/Centres.

A student needs to select three **Discipline Specific Elective(DSE)** Courses offered by the Faculty/College/ Department/Centres during fifth and sixth semester to get 36 credits of DSE.

Each student has to complete two Ability Enhancement Compulsory (AEC) Courses of 04 credits (two credits in the semester I and two credits in the semester II).

A student has to take one Skill Enhancement Course (SEC) of two credits in every semester from III to VI semester (total four courses and 08 credits). These courses can be opted either from the pool of ability-/ skill enhancement courses provided by the JNV University or from the courses provided by other universities/institutions and approved by JNV University.

9. A student has to earn total 120 credits in his/her three year (six semesters) UG degree program, 20 credits from each semester. These 120 credits to be earned from different type of courses viz. 72 credits from DCC, 36 credits from DSE, 04 credits from AEC and 08 credits from SEC courses.
10. In case of one semester Certificate Program separately designed and run by any College/ Department/ Centers then it will be entitled with NHEQF Level, credits and title of program, for example 'Twenty Credit (NHEQF Level 4.5) Certificate of Gems & Jewelry'. Similarly, two semester Certificate/Diploma Program (other than part of B.A./B.Sc./B.Com. programs) will be entitled with NHEQF Level, credits and title of program, for example 'Forty Credit (NHEQF Level 4.5) Diploma of Gems & Jewelry'.
11. **Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
12. **Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all the semesters of a program. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
13. **Grade Point:** It is a numerical weightage allotted to each letter grade on a 10-point scale.
14. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, and F.

15. **Transcript or Grade Card or Certificate:** Based on the grades earned, a statement of grades obtained shall be issued to all the registered students after every semester. This statement will display the course details (code, title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

16. **Transcript or Grade Card or Diploma/Degrees:** The University will issue a complete transcript of credits, grades obtained, SGPA and CGPA on declaration of each semester result and a Cumulative Transcript on the accumulation of minimum credits required for the award of Diploma/Degree when EXIT is sought by the student.

17. **Examination and Assessment:** Students' examination and assessment Procedure of All courses (Core/Elective/ Skill/Ability) will involve the following two components:

(i) **Continuous Assessment (CA):** It will have 30% weightage of the Maximum Marks of that particular course.

(ii) **End of Semester Examination (EoSE):** It will have 70% weightage of the Maximum Marks of that particular course (or marks earned out of M.M.70).

Continuous Assessment: The schedule and pattern of continuous assessment/evaluation should be decided by the concerned faculty/college/ department/ center where the course is being delivered and the same shall be publicized in advance to all students and faculties through the institutional regulations and the students' information brochure. The components of Continuous Assessment are to have a time frame for completion by students with concurrent and continuous evaluation by the faculty members. Following the principle of "those who teach should evaluate", the continuous assessment/evaluation has to be conducted by the concerned teacher and the evaluation outcome should be expressed by grades.

In Continuous Assessment, due emphasis shall be given to assessing cognitive skills such as logical thinking, application of knowledge and skills, and analysis and synthesis of concepts and rules. Thus, innovative evaluation strategies other than mid-term tests should also be devised as a part of CA. Innovative evaluation strategies are to be used by the concerned faculty/department/teachers during the semester.

Continuous Assessments (CA) are based on open evaluation system without any bias to any student.

For the sake of convenience, the CA of 30 marks may be expanded to 100 marks which may have the following components:

- a. **Quizzes of 30 marks:** It may consist of multiples choice questions, fill in the blanks-/true-false- / short answer-questions / seminar/assignments designed by Faculty/ College/ Department/ Centers.

In case of five-unit courses, marks may be distributed as given below:

Seminar to be held on completion of two units - 05 marks

Quiz to be held on completion of three units - 20 marks

Assignment to be taken on completion of four units- 05 marks

- b. **Mid-term test of 70 marks**

Mid-term exam to be conducted on completion of all units.

18. Scheme of Examination for Mid-term test and End of Semester Examination (EoSE) for DCC and DSE Courses:

The question paper for the DCC and DSE courses will be of 70 marks and it will be divided into two parts i.e., Section – A and Section – B.

Section – A: Will consist of 10 compulsory questions. There will be two questions from each unit and answers to each question shall be limited up to 30 words. Each question will carry 2 marks. Total 20 marks.

Section – B: Will consist of 10 questions. Two questions from each unit will be set and students will answer one question from each Unit. The answer to each question shall be limited to 500 words. Each question carries 10 marks. Total 50 marks.

19. Scheme of Examination for Mid-term test and End of Semester Examination (EoSE) AEC and SEC courses:

The question paper for the AEC and SEC courses will be of 70 marks and it will be divided into two parts i.e., Section – A and Section – B.

Section – A: It will consist of 10 compulsory questions. There will be set minimum three questions from each unit and answers to each question shall be limited up to 30 words. Each question will carry 2 marks. Total 20 marks.

Section – B: It will consist of 10 questions. Minimum three questions will be set from each unit and students will answer five questions in total but not more than two questions from one Unit. The answer to each question shall be limited to 500 words. Each question carries 10 marks. Total 50 marks.

20. Each component marks of CA will be added without rounding and the total thus obtained out of hundred will be added and 30% of those marks will be awarded to a student.

For example

Marks obtained in quizzes/Seminar/Assignment out of 30 = 19.50

Marks obtained in Mid-term test out of 70 = 50.50

Total 19.50 + 50.50 = 70.00

Conversion into 30% = $70 \times \frac{30}{100} = 21.00$

Marks to be award out of 30 = 21.00

Marks to be rounded up to the higher number, if in decimals eg. 19.34 = 20

21. **Classroom Attendance** – Each student will have to attend a minimum of 75% Lectures / Tutorials / Practical. A student having less than 75% attendance will not be allowed to appear in the End of Semester Examination (EoSE).
22. **End of Semester Examination (EoSE) Marks:** EoSE will carry Maximum Marks 70 irrespective of credits of the course. The marks obtained and the grade shall be specified in the Grade Sheet. The scheme of Examination for EoSE for each course will be specified in the course syllabus.
23. **In laboratory courses (having only practical (P) component)**, the CA will be based on student's attendance; Practical records and hands on Practical in concerned courses.
24. **Qualifying for EoSE examination:** A student acquiring minimum of 40% in total of the CA of individual course is eligible to appear in the End of Semester Examination (EoSE).
25. **National Higher Education Qualification Framework (NHEQF) Levels**

Introduction: Qualifications are formal 'awards' such as a certificate, diploma, or a degree. Qualifications are awarded by a competent authority such as a college or university in recognition of the attainment by students of the expected learning outcomes on the successful completion of a particular programme of study. They are awarded after an assessment and evaluation of learning levels conducted by a competent body that determines the achievement by students of the expected learning outcomes to given standards.

A National Qualifications Framework (NQF) is an instrument for the classification of qualifications according to a set of criteria for specified levels of learning achieved, which would integrate and coordinate the qualifications from each education and training sector into a single comprehensive qualification framework. It is a way of structuring existing and new qualifications, which are defined by learning outcomes reflecting the graduate profile/attributes, programme learning outcomes, and course learning outcomes: i.e., statements of what the learner is expected to know, understand and/or be able to do and demonstrate on the successful completion of an approved programme of study/learning. The NQF helps: (a) improve the transparency of individual qualifications through the defined learning outcomes; (b) enhance the understanding of the education and training systems; (c) promote credit accumulation and transfer within and between programmes of study; (d) provide an instrument of accountability of the education and training systems; (e) make education and training systems more demand-focused and user friendly; (f) reduce the 'mismatch' between education and the labour market; and (g) facilitate the recognition of prior learning.

Qualifications that signify completion of the Bachelor's degree, as per the learning outcomes that are aligned to the Dublin descriptors, are awarded to students who: i) have demonstrated knowledge and understanding in a field of study that builds upon their general secondary education, and is typically at a level that, whilst supported by advanced textbooks, includes some aspects that will be informed by knowledge of the forefront of their field of study; ii) can apply their knowledge and understanding in a manner that indicates a professional approach to their work or vocation, and have competences typically demonstrated through devising and sustaining arguments and solving problems within their field of study; iii) have the ability to gather and interpret relevant data (usually within their field of study) to inform judgments that include reflection on relevant social, scientific or ethical issues; iv) can communicate information, ideas, problems and solutions to both specialist and non-specialist audiences; v) have developed those learning skills that are necessary for them to continue to undertake further study with a high degree of autonomy.

The **NHEQF** levels represent a series of sequential stages expressed in terms of a range of learning outcomes against which typical qualifications are positioned / located. NHEQF level 4.5 represents learning outcomes appropriate to the first year (first two semesters) of the undergraduate programme of study, while Level 8 represents learning outcomes appropriate to the doctoral-level programme of study (see Table given below).

Table : Higher education qualifications at different levels on the NHEQF

NHEQF Level	Credit Requirement	Examples of higher education qualifications located within each level
Level 4.5	40 credits	Undergraduate Certificate. Programme duration: First year (first two semesters) of the undergraduate programme, followed by an exit 4-credit skills-enhancement course(s).
Level 5	80 credits	Undergraduate Diploma. Programme duration: First two years (first four semesters) of the undergraduate programme, followed by an exit 4-credit skills-enhancement course(s) lasting two months.
Level 5.5	120 credits	Bachelor's Degree. Programme duration: First three years (Six semesters) of the four-year undergraduate programme.
Level 6	160 credits	Bachelor's Degree (Honours/ Honours with Research). Programme duration: Four years (eight semesters).
Level 6	40 credits	Post-Graduate Diploma. Programme duration: One year (two semesters) for those who exit after successful completion of the first year (two semesters) of the 2-year master's programme.
Level 6.5	80 credits	Master's degree. (e.g. M.A., M.Com., M.Sc., etc.) Programme duration: Two years (four semesters) after obtaining a 3- year Bachelor's degree (e.g. B.A., B.Sc., B.Com. etc.).
Level 6.5	40 credits	Master's degree. (e.g. M.A., M.Com., M.Sc., etc.) Programme duration: One year (two semesters) after obtaining a 4 -year Bachelor's degree (Honours/ Honours with Research) (e.g. B.A., B.Sc., B.Com. etc.).
Level 7	80 credits	Master's degree.(e.g. M.E./M.Tech. etc.) Programme duration: Two years (four semesters) after obtaining a 4-year Bachelor's degree. (e.g. B.E./B.Tech. etc.)
Level 8	Credits for coursework and, a thesis and published work	Doctoral Degree

26. **Minimum Credit requirement for qualifying for Award of an Academic Qualification**, such as **B.A./B.Sc./B.Com. Certificate, Diploma and Degree**, are described in the table below.

Duration	Minimum Credits
Two Semester (Level 4.5) Certificate	40 of Level 4.5 (including 4 AEC course) followed by an exit 4-credit skills-enhancement course
Exit with Certificate and Entry with Certificate for Diploma	
Four Semester (Level 4.5 and 5) Diploma	40 of Level 4.5 and 40 of Level 5 followed by an exit 4-credit skills enhancement course.
Exit with Diploma and Entry with Diploma for Degree	
Three Year (Level 4.5, 5 and 5.5) Bachelor Degree with chosen Three Disciplines Example: BA - English Literature, Sociology, Music (Disciplines belonging to Three Different Faculties) BCom- Accounting, BFE, Comp. Applications (Disciplines belonging to Two Different Faculties) B.Sc. – Physics, Chemistry, Mathematics (Disciplines belong to Same Faculty)	40 of Level 4.5 and 40 of Level 5 and 40 of Level 5.5. These shall include earning 24 credits of Discipline Centric Core (Compulsory) courses in each of the three discipline and 4 credits of AEC and 8 credits of SEC courses. The remaining 36 can be from elective courses of any type including DSE of chosen disciplines, DCC or DSE of other disciplines, VAC, GEC.
Exit with multidisciplinary UG Degree on completion of Six Semester with 120 Credits	
Three Year (Level 4.5, 5 and 5.5) Bachelor's Degree Single Discipline Example.: B.A. (Economics), B.Sc. (Physics), BBA, BCA, B.Com (Accounting) Exit and Entry System: [Exit- and Entry with Certificate after two semesters; Exit- and Entry with Diploma after four Semesters and Exit with UG Degree of Single Discipline on completion of six semester with 120 credits]	40 of Level 4.5 and 40 of Level 5 and 40 of Level 5.5. These shall include earning 60 credits of Discipline Centric Core (Compulsory) courses in chosen discipline including other allied disciplines and 4 credits of AEC and 8 credits of SEC courses. The remaining 48 can be from elective courses of any type including DSE of the chosen discipline, DCC or DSE of other disciplines, VAC, GEC.
Entry with UG Degree in Single Discipline for Honours or Honours with Research	

Duration	Minimum Credits
Four Year (Level 4.5, 5, 5.5 and 6 Bachelor Degree (Honours) or (Honour with Research) Example: Example.: BA Hons. (Economics), B.Sc. Hons (Physics), BBA (Hons), BCA (Hons), BCom (Hons) (Accounting), BA (Honours with Research) Econometrics	In addition to as mentioned above for Three Year Bachelor Degree, earning 40 credits of Advanced level course (Level 6)
Exit with Honours or Honours with Research on Completion of Eight Semester (fourth year) with 160 credits	

27. **Grading:** Ten Point Scale for Letter Grades and “Satisfactory” or “Unsatisfactory” for Non-letter grade courses shall be indicated. Letter Grades shall be counted for the computation of SGPA/CGPA. However, for Add-On courses, non-counting of letter grades in SGPA/CGPA is permitted.

Letter Grade	Grade Definition	Grade Point
O	Outstanding	10
A+	Excellent	9
A	Very Good	8
B+	Good	7
B	Above Average	6
C	Average	5
P	Below Average/ Pass	4
F	Fail	0
U	Unfair Means	0
W	Withdrawn	0
X	Absent	0

A credit will be counted as earned if the Grade Point in EoSE is 4 or above. Thus, Credit Earned in a Semester is = Sum of the Number of Credits in which the student has scored above grades except for F, U, W, and X.

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

28. Absolute Grading System: This grading system will be used if number of students appearing in EoSE of a course in the University is less than 101 and if number of students appearing in Continuous Assessment of course at a College/Department is less than 101.

Grade	Grade Definition	Marks Range
O	Outstanding	90%-100%
A+	Excellent	80%-89.99%
A	Very Good	70%-79.99%
B+	Good	60%-69.99%
B	Above Average	50%-59.99%
C	Average	45%-49.99%;
P	Below Average/Pass	40%-44.99%
F	Fail	Less than 40%

29. Relative Grading System:

This grading system will be used if number of students appearing in EoSE of a course in University is over 100 and if number of students appearing in CA (Continuous Assessment) of course at a College/Department is over 100.

Grade	Grade Definition	Marks Range
O	Outstanding	Top 5% in Merit
A+	Excellent	Top 15% excluding "O"
A	Very Good	Top 35% excluding "O", and "A+"
B+	Good	Top 65% excluding "O", "A+", and "A"
B	Above Average	Top 85% excluding "O", "A+", "A", and "B+"
C	Average	Top 95% excluding "O", "A+", "A", "B+", and "B"
P	Below Average/Pass	Remaining in the Merit
F	Fail	Less than 40%

Note: All the students who get the same marks will get the same Grade. Percentage number of students is not binding in this case.

30. SGPA & CGPA: Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) will be calculated on the credit weighted average of the grade points obtained with letter grades countable in GPA based on EoSE only.

$$SGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

C_i : Number of credits earned in the i^{th} course of Semester for which SGPA is to be calculated.

P_i : Grade Point Earned in i^{th} course

i : 1, 2,n represents the different courses in which a student has appeared in EoSE

Illustration for Computation of **SGPA (For example Semester – I)**

Course	Credit	Grade Letter	Grade Point	Credit Point (Credit x Grade)
Course-1	6	A	8	6 x 8 = 48
Course-2	6	B+	7	6 x 7 = 42
Course-3	6	C	5	6 x 5 = 30
Course-4	2	O	10	2 x 10 = 20
Total	20			140

Thus, SGPA = 140/20 = 7.00

$$CGPA = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where

C_i : Number of credits earned in the i^{th} course of Course till date for which CGPA is to be calculated.

P_i : Grade Point Earned in i^{th} course

i : 1, 2,n represents the different courses in which a student has appeared in EoSE so far.

Illustration for Computation of **CGPA**

Semester - I	Semester - II	Semester - III	Semester - IV	Semester - V	Semester - VI
Credit 20	Credit 20	Credit 20	Credit 20	Credit 20	Credit 20
SGPA 7.0	SGPA 7.8	SGPA 5.6	SGPA 6.0	SGPA 6.2	SGPA 8.0

$$\text{Thus CGPA} = \frac{20 \times 7.0 + 20 \times 7.8 + 20 \times 5.6 + 20 \times 6.0 + 20 \times 6.2 + 20 \times 8.0}{120}$$

$$\frac{140 + 156 + 112 + 120 + 124 + 160}{120} = \frac{812}{120} = 6.76$$

31. The SGPA, CGPA Letter grades will be assigned as per table given below.

SGPA/CGPA	Letter Grade	Grade Definition
9.5 to 10.00	O	Outstanding
8.50 to 9.49	A+	Excellent
7.50 to 8.49	A	Very Good
6.50 to 7.49	B+	Good
5.50 to 6.49	B	Above Average
4.50 to 5.49	C	Average
4.00 to 4.49	P	Below Average/ Pass

32. **Conversion of CGPA to Percentage:** To convert CGPA to percentage the CGPA be multiplied by Ten. Thus, CGPA of 7.23 will get converted to 72.3%. Because of the grading system the percentage calculated on the basis of conversion may be different then percentage calculated by the consideration of actual marks obtained in courses. The percentage based on CGPA conversion shall be mentioned in the final cumulative grade sheet and shall be treated as final and valid value of percentage for all purpose.

33. **Improvement/supplementary Option:** There will be no supplementary/ due paper/ special examination for any course. The candidates can improve performance in the subsequent EoSE and performance in that appearance will overwrite earlier performance. Student will have to prepare on his own for improvement. Improvement in CA will not be permitted.

34. Any grievance of a student received in the Department shall be placed before the **Grievance Redressal Committee** with adjudicated comments.

35. Grievances and Redressal Mechanism

- a. The students will have the right to make an appeal against any component of evaluation. Such appeal has to be made to the Chairperson/Dean of the Faculty, Director/Principal of the College or the Head of Department concerned as the case may be clearly stating in writing the reason(s) for the complaint / appeal.
- b. The appeal will be assessed by the Chairman and he/she shall place before the **Grievance Redressal Committee (GRC)**, Chaired by the Dean of the concerned Faculty, Director/Principal of the College comprising all HODs of the Faculty/College and, if need, Course Teacher(s) be called for suitable explanation; GRC shall meet at least once in a semester and prior to CA finalization.
- c. The Committee will consider the case and may give a personal hearing to the appellants before deciding the case. The decision of the Committee will be final.

36. The distribute of the Periods between L-Theory/T-Tutorial/P-Practical and S-Special type courses as per the Course content and the need of the course. However, for the selection example is given below:

L : T : P : S

2 : 1 : 1 : 0 (two lectures, one tutorial, and one practical per week).

0 : 2 : 2 : 0 (no lecture, two tutorials, two practical and no special per week).

The Duration of the Period shall be one hours for theory and two hours for practical.

In each practical group the number of students that can be accommodated in the general/existing pattern is **20 students** in each group of UG programs. The workload is to be computed accordingly.

37. Cumulative attendance of all the students shall be displayed on the Department's Notice Board every month with a copy to the Dean, Faculty of Commerce & Management Studies.

B.B.A. SEMESTER-I : (Examination 2024)
COURSE TYPE : Discipline Centric Core Course (DCC)
ORGANIZATION AND MANAGEMENT
 (Course Code : **BAD5002T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide students with a comprehensive understanding of principles, theories, and practical aspects of management.

Course Outcome: On successful completion of the course, the students will be able to:

- Understand the concept and significance of management
- Develop Skills in planning and decision - making
- Comprehend the principles and techniques of organization and coordination
- Gain insights into motivation, leadership, and direction
- Acquire knowledge of managerial control and change management

Unit 1: Introduction: Concept, Nature, Process and Significance of Management; Managerial Roles (Mintzberg) ; An Overview of Functional Areas of Management, Development of Management Thoughts - Classical, Neo – Classical and Contingency Approaches.

Unit 2: Planning: Concept, Process, Types, Levels, Advantages, Disadvantages and Principles of Planning. Decision - Making: Concept and Process; Management by Objective (MBO).

Unit 3: Organisation: Concept, Nature, Process and Significance, Authority and Responsibility Relationships. Centralization and Decentralization; Span of Management. Coordination: Meaning, Importance, Principles and Techniques.

Unit 4: Direction: Meaning & Principles. Motivation and Leading People at Work: Motivation - Concept, Importance, Theories of - Maslow, Herzberg, Mc Gregor and Ouchi. Leadership – Concept and Leadership Styles; Likert's System of Management.

Unit 5: Managerial Control: Concept and Process; Effective Control System; Techniques of Control. Management of Change : Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and Methods of Reducing Resistance to Change.

SUGGESTED READING :

- Harold Knootz & Heinz Wehrich : Essentials of Management, Tata Mc Graw Hill, New Delhi
- Vijay Kumar Kaul : Business Management, Vikas Publishing House.
- R.D. Agarwal : Organization and Management, Tata Mc Graw Hill, New Delhi.
- Louis A. Allen : Management and Organisation, Mc Graw Hill, Tokyo
- Ansoff, H.I. : Corporate Strategy, Mc Graw Hill, New York
- Hampton David R.: Modern Management, Mc Graw Hill, New York
- James A.F. Stoner, R. Edward Freeman, Daniel R. Gilbert, Jr. : Management, Prentice Hall, New Delhi.
- Harsey, Paul and Blanchard Kenneth H : Management of Organizational Behaviour- Utilizing the Human Resources, Prentice Hall of India, New Delhi
- John M. Ivancevich, James H. Donnelly, Jr. James L. Gibson : Management Principles and Functions. AITBS Publishers and Distributors, New Delhi.
- George R. Terry, Stephen G. Franklin: Principles of Management, AITBS Publishers and Distributors, New Delhi.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-I : (Examination 2024)
COURSE TYPE : Discipline Centric Core Course (DCC)
BUSINESS LAWS
(Course Code : **BAD5003T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide students with knowledge & application in practical commercial situations of the branches of law relating to business transactions, corporate bodies and related matters.

Course Outcome:On successful completion of the course, the students will be able to :

Get acquainted with and gain knowledge of Indian Legislation and demonstrate an understanding of the legal environment of business in India.

Enhance the basic legal knowledge to business transactions and its enforceability in the court of law.

Develop an understanding of various provisions of Indian Contract Act, 1872 and special contracts.

Learn various provisions of Indian Sale of Goods Act 1930 and The Limited Liability Partnership Act, 2008

Unit 1: The Indian Contract Act, 1872, Section 1 to 36

Unit 2: The Indian Contract Act, 1872, Section 37 to 75

Unit 3: Special Contracts ; Indemnity ; Guarantee ; Bailment and pledge, Agency

Unit 4: Indian Sale of Goods Act, 1930

Unit 5: The Limited Liability Partnership Act, 2008

SUGGESTED READING :

Kuchal, M.C. and Kuchhal Vivek : Business Law, Vikas Publishing House, New Delhi

Desai, T.R. : Contract Act, Sale of Goods Act and Partnership Accounts, S.C. Sarkar & Sons Pvt. Ltd., Kolkata

Singh, Avtar : The Principles of Mercantile Law, Eastern Book Company, Lucknow

Kapoor, N.D. : Business Law, Sultan Chand & Sons, New Delhi

Tulsian P.C., Tulsian Bharat, Tulsian Tushar: Business Laws, S.Chand Publishing.

Chandra, P.R. : Business Law, Galgotia, New Delhi

The Indian Contract Act, 1872 – Bare Act.

The Sale of Goods Act, 1930 – Bare Act.

The Arbitration and Conciliation Act, 1996 - Bare Act.

Vanijyik Vidhi Ke Sidhant – Avtar Singh.

वाणिज्यक विधि के सिद्धान्त: अवतार सिंह

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-I : (Examination 2024)
COURSE TYPE : Discipline Centric Core Course (DCC)
FUNDAMENTALS OF ACCOUNTING
(Course Code : ACC5002T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims to equip conceptual knowledge of financial accounting, to provide knowledge about the technique for preparing accounts in different business organization and to develop an insight into the nature and uses of financial accounting.

Course outcomes:-

This course will enable the students to combine practice and theoretical knowledge of financial accounting.

The students of this course will be active learners and develop awareness of emerging trends in financial accounting,

The course will provide decision making skills to the students in the financial analysis context.

The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real life situations.

Unit 1: Meaning and scope of Accounting : Need, development and definition of accounting, Objectives of accounting, Generally Accepted Accounting Principles (GAAP), Concepts & Conventions; Introduction of International Financial Reporting Standards and Indian Accounting Standards (IFRSs and Ind-ASs); Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantages, ledger, meaning, utility, posting entries. Practical system of book keeping – Subsidiary Books types of Subsidiary Books, Trial Balance, Adjustment Entries; Average Due Date

Unit 2: (a) Sectional and Self Balancing System.

(b) Accounts from Incomplete Records.

(c) Departmental Accounts.

Unit 3: Accounting for Non-Profit-Organizations; Insurance Claims : Loss of Stock & Consequential Losses

Unit 4: Royalty Accounts; Consignment Accounts; Accounting for Joint Ventures

Unit 5: Partnership - Introduction, Reconstitution, Dissolution of Firm including insolvency of partners, Amalgamation of firms, sale or conversion of firm

SUGGESTED READING :

Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.

Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Inc.

Copendium of Statement and Standards of Accounting, The Insttt. of Chartered Accountants of India, New Delhi.

Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.

Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.

Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.

Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.

Jain, Khandelwal and Pareek: Financial Accounting, Ajmera Book Company, Jaipur.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-I : (Examination 2024)

COURSE TYPE: Ability Enhancement Compulsory Course (AEC)

GENERAL ENGLISH

(Course Code : **AEC5212T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The Course aims to impart knowledge of the important grammatical concepts and their practical usages.

Course outcomes:-

The student will learn key concepts of grammar and will be well-equipped with their practical usages in written and spoken English.

Unit 1: Introduction to Form Classes, Articles, Modal auxiliaries, Prefixes and Suffixes, Phrasal Verbs. 20

Unit 2: Common Errors involving the use of articles, prepositions and tenses. Active and Passive Voice, Direct and Indirect Speech. 20

Unit 3: Report Writing, Formal and Informal Letters, Essay Writing. 30

SUGGESTED READING :

Close, R.A. A Reference Grammar of English.

Corder, S. Pit, An Intermediate English Practical Book. Orient Longman

Seely, John. Writing with a Purpose. Oxford University Press

Thomson & Martinet. A Practical English Grammar. Oxford University Press.

Examination Scheme

Unit 1&2: Questions may be subdivided into 4 questions of 5 marks each.

Unit 3: One question with internal choice on Report, Letter & Essay of 10 marks each.

B.B.A. SEMESTER-II : (Examination 2024)
COURSE TYPE : Discipline Centric Core Course (DCC)
ORGANIZATION THEORY AND BEHAVIOUR
 (Course Code : **BAD5007T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide students a comprehensive understanding of organizational theories and behaviour, enabling students to analyze and interpret the dynamics of organizations in order to enhance their effectiveness and adaptability.

Course Outcome : On successful completion of the course, the students will be able to:

Understand the fundamental concepts and theories of organization.

Analyze and explain the dynamics of groups within an organization.

Examine the role of attitudes and perception in organizational behaviour.

Understand the factors contributing to personality development and understand the meaning and process of conflict and change within an organization.

Gain insights into organizational effectiveness.

Unit 1: The concept of organization, meaning of organization theory and behaviour, classical, Neo-classical and modern theories of organization. Organization goals, determinants of goals, goal displacement, goal distortion, organizational and industrial goals, integration of goals. Concept and determinants of organization structure, different types and importance of organizational structure, environment and structure, designing and organizing structure, planning for the structure.

Unit 2: Group Dynamics : The concept of groups, kinds and functions of groups, formal and informal groups, group cohesiveness, group thinking, group dynamics and informal organization, Group dynamics and informal communication, management's role in informal groups.

Unit 3: Attitudes and perception: Concept of attitude; attitude, opinions and beliefs; attitudes and behaviour; theories of attitude; formation of attitude; factors determining formation of attitude, attitude measurement; attitude change. Definition and meaning of perception; perceptual process; factors influencing perception ; factors influencing perceptual selection and organization ; perceptual distortion factors influencing perceptual distortion.

Unit 4: Personality Development: Definition and meaning of personality. Factors contributing personality development: theories of personality development Conflict and Change: Meaning and process of conflict; causes, sources, consequences of conflict; conflict resolution strategies. Kinds of change; Identification of the problem and implementation of change : resistance to change; overcoming resistance to change.

Unit 5: Organizational Effectiveness :The concept of organizational effectiveness; efficiency, effectiveness and productivity; approaches of organizational effectiveness; contributing factors of organizational effectiveness

SUGGESTED READING :

Fred Luthans : Organizational Behaviour Keith Davis : Human Behaviour at Work

Stephen Robbins : Organizational Behaviour

V.S.P.Rao & P.S.Narayan : Organization Theory and Behaviour

L.M.Prasad : Organization Theory and Behaviour

R.A.Sharma : Organization Theory and Behaviour

Paul Hersey & Keith : Management of organizational Behaviour

Blanchard Edgar H.Schien : Organizational Psychology

Udai Pareek, T.V.Rao & Pestonjee, D.M.: Behavioural processes in Organizations

R.S.Dwivedi : Dynamics of Human Behaviour and work

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-II : (Examination 2024)
COURSE TYPE : Discipline Centric Core Course (DCC)

CORPORATE LAW
(Course Code : **BAD5008T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop and comprehend understanding of business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Course Outcome : On successful completion of the course, the students will be able to:

Understand the background, regulatory aspects and the broader procedural aspects involved in different types of companies covered in Companies Act, 2013.

Comprehend the process and legal documents of formation and incorporation of a company.

Acquire an understanding of the process and documents required for raising capital for the company.

Understand the process of company meetings and corporate decision making.

Develop an understanding of the winding up process.

Unit 1: Background and Salient Features of the Companies Act, 2013. Company and its Characteristics. Types of Companies. Distinction between a company and a partnership. Lifting of Corporate Veil. Formation and Incorporation of company- Promoters and their legal position, pre- incorporation contract and provisional contract, Online registration of a company, Certificate of Incorporation.

Unit 2: Memorandum of Association, Articles of Association – Doctrine of Constructive Notice and Indoor Management. Prospectus: Meaning and Definition–Contents, Statutory requirements in relation to prospectus. Deemed prospectus, Shelf and Red herring prospectus, Statement in lieu of prospectus, Mis - statement in Prospectus: Civil and Criminal Liability.

Unit 3: Various Modes for Raising of Capital. Global Depository Receipts (GDR), Book Building, Issue of Securities - Private Placement, Public Issue, Rights Issue, Bonus Shares; Employee Stock Option Scheme (ESOS), Sweat Equity Shares. Buy – back of shares, Allotment of Shares, Forfeiture of shares, and Transfer and Transmission of Securities.

Unit 4: Directors : Classification of Director – Women Director, Independent Director, Share holder Director, Director Identification Number (DIN), Appointment of Director, Qualification and Dis-Qualifications. Legal Position, Powers and Duties, Removal of Director, Remedies for breach of duties, Loans to Director and Remuneration to Director. Various Committee of the Board of Directors. Key Managerial Personnel – Managing Director, Whole time Directors, Manager, the Company Secretary, Chief Executive Officer, Resident Director. Prevention and Oppression of Mis-Management.

Unit 5: Meetings: Statutory Meeting, Annual General Meeting (AGM), Extra- Ordinary Meeting, Class Meeting, Virtual Meeting, Meeting of Stake holders. Requisite of a Valid Meeting.

Winding-up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up.

SUGGESTED READING :

Avtar Singh : Indian Company Law

Shukla S.M.: Company Adhinyam evam Sachiviya padhati

Shukla M.C. : Company Law

Kuchhal M.C. : Modern Indian Company Law

Agnihotri Anurag & Inderjeet : Company Law

Taxman : Companies Act, Special Student Edition

Mittal and Agarwal : Company Adhinyam Evam Sachiviya Vidhi

Avtar Singh: Company Adhinyam

Mathur and Sahal : Mercantile Law Relevant Bare Acts

note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-II : (Examination 2024)

COURSE TYPE : Discipline Centric Core Course (DCC)

MANAGERIAL ECONOMICS

(Course Code : BFE5008T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

This course is meant to acquaint the student with the principles of Business Economics as are applicable in business.

- Unit 1:** Managerial Economics : Definition, Nature and its role in Business Decision, Utility Analysis: Measurement of Utility; Law of Diminishing Marginal Utility; Law of Equi-Marginal Utility and Consumer Surplus.
- Unit 2:** Demand Analysis : Meaning, Law and Exceptions of Law of Demand; Elasticity of Demand : Concepts, Importance, Types and its Measurement Techniques of Demand Forecasting. Indifference Curve Analysis : Characteristics and Consumer's Equilibrium.
- Unit 3:** Concept of Cost : Short-run and Long-run Cost, Importance of Costs in Business Decision Making, Revenue Analysis, General Theory of Value, Change in Demand and Supply and their effect on Equilibrium Price; Time Element in Price Determination; Normal and Market Price.
- Unit 4:** Market: Definition and Classification, Price and Output Determination under Perfect Competition, Monopoly, Discriminating Monopoly, Monopolistic Competition and Oligopoly.
- Unit 5:** Pricing Strategies : Cost-plus pricing or mark- up pricing and marginal rule,multiple product pricing, pricing in life-cycle of a product, pricing in maturity period, pricing product in decline, transfer pricing, competitive bidding of price. Pricing in relation to established products.

SUGGESTED READING :

Joel Dean: Managerial Economics
Small & Savage :Introduction to Managerial Economics
Brisgham & Pappas : Managerial Economics
G S.Gupta : Managerial Economics

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-II : (Examination 2024)
COURSE TYPE: Ability Enhancement Compulsory Course (AEC)
GENERAL HINDI हिन्दी भाषाएँ व्याकरण और संप्रेषण
(Course Code : AEC5211T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	02 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

इस पाठ्यक्रम के माध्यम से विद्यार्थी हिन्दी भाषा की परिभाषा एवं परिचय के साथ उसकी व्याकरणिक विशेषताओं की सामान्य जानकारी प्राप्त कर सकेगा। विद्यार्थी हिन्दी भाषा की वर्ण व्यवस्था आदि व्याकरणिक आधारों का परिचय प्राप्त कर सकेगा। भाषा के उच्चारण, लेखन तथा पठन में शुद्ध रूप का प्रयोग कर अपने कार्य क्षेत्र में भाषा के माध्यम से अपनी योग्यता सिद्ध कर सकेगा।

Course Outcome :

पाठ्यक्रम पूर्ण करने के पश्चात विद्यार्थी इनमें सक्षम होंगे -भाषा और उसकी उत्पत्ति के मूल सिद्धांतों अवधारणाओं से परिचित हो भाषिक परिवर्तनों को समझने में सक्षम होगा। हिन्दी भाषा की उत्पत्ति, व्याकरणिक विशेषता तथा उसके विकास क्रम को समझ सकेगा। वर्णों के भेदों व उच्चारण स्थानों का ज्ञान प्राप्त कर लेखन व उच्चारण में शुद्धता लायेगा। प्रभावी संप्रेषण का महत्त्व समझने के साथ - साथ विद्यार्थी रोजगार के विभिन्न क्षेत्रों हेतु लेखन, वाचन, पाठन में भी सक्षम होगा। विभिन्न प्रकार के पत्र लेखन शैलियों से परिचित हो उसका उपयोग करेगा।

इकाई 1	भाषा की परिभाषा, प्रकृति एवं विविध रूप हिन्दी भाषा की विशेषताएँ:- क्रिया, विभक्ति, सर्वनाम, विशेषण एवं अव्यय संबंधी हिन्दी की वर्णव्यवस्था	20
इकाई 2	संधि, समास, उपसर्ग, प्रत्यय	20
इकाई 3	भाषा संप्रेषण के चरणः श्रवण, अभिव्यक्ति, वाचन तथा लेखन। हिन्दी वाक्य रचनाएँ वाक्य और उपवाक्य। वाक्य भेद। वाक्य का रूपान्तर। भावार्थ और व्याख्या, आलेख लेखन, पत्र लेखन- प्रार्थना पत्र, आवेदन पत्र, शिकायती पत्र, अभिनंदन पत्र, व्यावसायिक पत्र।	30

नोट : इकाई 1 एवं 2 के 20-20 अंक हैं (कुल 40 अंक)

इकाई 3 के 30 अंक हैं (कुल 30 अंक)

सहायक पुस्तकें

- 1 हिन्दी व्याकरण - कामता प्रसाद गुरु
- 2 मानक हिन्दी का स्वरूप - भोलानाथ तिवारी
- 3 संक्षेपण और पल्लवन - कैलाश चन्द भाटिया, तुमन सिंह
- 4 पत्र व्यवहार निर्देशिका - भोलानाथ तिवारी, विजय कुलश्रेष्ठ
- 5 राजकाज में हिन्दी - हरदेव बाहरी
- 6 व्यावहारिक हिन्दी व्याकरण एवं रचना - हरदेव बाहरी

B.B.A. SEMESTER-III : (Examination 2025)
COURSE TYPE : Discipline Centric Core Course (DCC)
MARKETING MANAGEMENT
 (Course Code : **BAD6002T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop a comprehensive understanding of marketing principles and strategies, equipping students with the knowledge and skills to effectively analyze markets, design marketing plans, and make informed decisions to achieve organizational goals.

Course Outcome : On successful completion of the course, the students will be able to:

Understand the fundamental concepts and importance of marketing.

Analyze the marketing environment and its impact on decision - making.

Comprehend product planning, development, and life cycle.

Understand various pricing strategies and promotion methods.

Gain insights into distribution channels and their role in delivering products to consumers.

Understand current issues and developments in marketing

Unit 1: Introduction : Concept, Nature, Scope and Importance of Marketing ; Marketing concept and its evolution ; Marketing mix. Market Analysis and Selection: Marketing environment – macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer Decision Making Process

Unit 2: Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle– strategic implications; New Product Development and Consumer Adoption Process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies.

Unit 3: Distribution Channels and Physical Distribution Decisions : Nature, functions, and types of distribution channels ; Distribution channel intermediaries; Channel Management Decision; Retailing and Wholesaling.

Unit 4: Promotion Decisions: Communication process; promotion mix – Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion–tools and techniques.

Unit 5: Issues and Developments in Marketing : Social, Ethical and Legal Aspects of Marketing; Services Marketing; Green Marketing; Sustainable Marketing; Relationship Marketing; and other development in marketing.

SUGGESTED READING :

Agarwal,P.K.: Marketing Management: An Indian Perspective, Pragati Prakashan, Meerut.

RSN Pillai & Bagavathi : Marketing Management, S.Chand Publishers

Arun Kumar & N Meenakshi: Marketing Management, Vikas Publishing House

Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.

Kotler, Philip: Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.

Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.

Ramaswamy,V.S. and Namakumari, S: Marketing Management, Mac Millan India, New Delhi.

Srinivasan, R: Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi.

Stanton,William J.,and Charles Futrell : Fundamentals of Marketing, Mc Graw Hill Publishing Co., New York.

Sontakki, C.N.,Marketing Management : In the Indian Background, Kalyani Publishers, New Delhi.

Verma V. Harsh & Duggal Ekta : Marketing, Oxford University Press, New Delhi.

Note: Latest edition of text books and reference books may be used.

B.B.A. SEMESTER-III : (Examination 2025)
COURSE TYPE : Discipline Centric Core Course (DCC)
HUMAN RESOURCE MANAGEMENT
 (Course Code : **BAD6003T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop a comprehensive understanding of Human Resource Management Principles and Practices for Organizational success and enhancing work place productivity.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the fundamental concepts and importance of Human Resource Management (HRM) in organizations, including the strategic role of HR managers and the process of HR planning.

Gain knowledge of the role and responsibilities of HR managers.

Comprehend the concepts and practices of Training & Development as well as Performance Management and Competency Management.

Comprehend the concept of Compensation Management and learn about Career Planning, Succession Planning, and Talent Management for high-potential employees.

Develop an understanding of productivity management techniques and gain awareness of challenges, ethical issues in HRM and International HRM.

Unit 1: Human Resource Management- Meaning & Definition, Importance, Role of HR Manager- Strategic HRM, Human Resource Planning- Meaning & Definition, Objectives, Process, Forecasting. Job Analysis – Job Description & Job Specification. Recruitment- Meaning & Definition, Sources of Recruitment, Process, Employer Branding. Selection - Meaning & Definition, Process. Induction.

Unit 2: Training & Development – Meaning & Definition, Objectives and Needs, Process & Methods of Training, Evaluation of Training Programme, Performance Management – Concept & Definition, Methods, Rating Errors, Competency Management.

Unit 3: Compensation Management - Concept, Job Evaluation, Incentives & Benefits, Types of Compensation Plans, Career Planning – Succession Planning – Talent Management High Potential Employees.

Unit 4: Productivity Management- Concept- TQM- Kaizen- Quality Circles, Industrial Relations Grievance, Collective Bargaining. Retirement / Separation - Superannuation – Voluntary Retirement Schemes, Resignation, Discharge – Dismissal – Suspension – Lay off. Exit Interview

Unit 5: Ethical Issues in HRM: Nature and Need, HR Ethical Issues. Challenges of HRM. International Human Resource Management. Domestic HRM and IHRM Comparison, Managing International HR Activities.

SUGGESTED READING :

Gomez - Mejia, Luis R., D.B. Balkin and R.L. Cardy: Managing Human Resources, Prentice Hall, New Jersey.

D'Çenzo, David A.& Stephen P.Robbins: Human Resource Management, John Wiley and Sons, New Delhi.

Ian, Beard well and Len Holden: Human Resource Management, Mac Millan, Delhi.

Dessler, Garry: Human Resource Management, Prentice Hall of India, New Delhi.

Saiyad ain Mirza S.: Human Resource Management, Dhanpat Rai and Co. Pvt .Ltd., New Delhi

Chhabra, T.N.: Human Resource Management ,Dhanpat Rai and Co.Pvt.Ltd., New Delhi

Dwivedi, R.S.: Managing Human Resources: Personnel Management in Indian Enterprises, Galgotia Publishing Company, New Delhi

Harzing, A.W. and Joris Van Ruysseveldt: International Human Resource Management: An Integrated Approach, Sage Publication, London

Dowling, Peter J., D.E. Welch and R.S. Schuller: International Human Resource Management: Managing People in a Multiple Context, South Western College Publishing Cincinnati.

Seema Sanghi: Human Resource Management, Vikas Publishing House

S.S.Khanka: Human Resource Management m.Chand Publishing

Sharma and Surana : Sevivargiya Prabandh evam Audyogik Sambandh (Hindi)

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER- III : (Examination 2025)

COURSE TYPE : General Elective Course (GEC)

CORPORATE ACCOUNTING

(Course Code : **GEC6301T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

To enable students to acquire basic understanding about the accounting of corporate entities and learning the art and science of preparing Financial Statements related to various corporate entities.

Course outcomes:-

Students will be able to understand Accounting related to varied business combinations and corporate restructuring techniques have sound understandings of provisions related to various techniques of raising capital, disposal and capitalization of profits.

Unit 1: (a) Issue of Share and Debentures, Buy Back of Shares, Book Building Process, Demat Account

(b) Underwriting of Shares and Debentures

(c) Redemption of Preference Share & Debentures

Unit 2: (a) Acquisition of Business including profit prior to incorporation

(b) Preparation of Final Accounts of Companies

(c) Disposal and Capitalization of Profits

Unit 3: Accounting for Business Combinations and Corporate Re-structuring – Merger and Acquisition (Ind AS 103)

Unit 4: Consolidated Financial Statements of Holding Company with one subsidiary company (Ind AS 110)

Unit 5: Liquidation and Winding up of Companies:

i) Statement of Affairs and Deficiency A/c

ii) Preparation of Liquidator's Final Statement

SUGGESTED READING :

Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan chand & sons, New Delhi.

Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi.

Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.

Moore, C.L. and jaedicke, R.K. : Managerial Accounting, South Western publishing Co., Cincinnati, Ohio.

Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi.

Jain, Khandelwal, Pareek and Dave : Corporate Accounting, Ajmera Book Company, Jaipur.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-III : (Examination 2025)

COURSE TYPE : General Elective Course (GEC)

CURRENCY AND BANKING SYSTEM

(Course Code : GEC6217T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

This course exposes the students to the working of money and banking system prevailing in India.

Unit 1: Money- Definition, Functions, importance, Classification of money. Money Supply Components and Determinants, Measurement of Money by RBI, Money, Multiplier. Inflation and Deflation: Causes and Remedial Action.

Unit 2: Fisher's quantity theory of money the Cambridge equation, The Keynesian approach, saving and Investment. Business cycle: Nature, Phases of a Business Cycle, the problems of Business Cycle.

Unit 3: Commercial Banks- Meaning, definition, functions and importance, types and organization. Structure of Banking System. Instrument of Credit Control, Retail Banking, Recent development and changes in Indian Banking:

Innovative Banking and Virtual Banking. E-Banking, Internet banking, National Electronic banking System: (NEFT), ECS, RTGS, Mobile banking, plastic Money: Debit, Credit & ATM Card. Regional Rural Bank.

Unit 4: State Bank of India- History, objectives, Functions, Structure, Organization, Working and progress, Reserve Bank of India - Objective, organization, functions and working system.

Unit 5: Development Banks and Other Non Banking Financial Institutions: Organisation, Function and working of IDBI, ICICI, IFCI, SFCS, SIDBI.

SUGGESTED READING :

Vasant Desai: Indian Banking Nature and Problems, Himalaya Publishing House, Delhi
Natarajan S, Parameshwaran R: Indian Banking, S.Chand & Company
Averbach, Robert D: Money, Banking and Financial Markets Macmillan, London.
Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.
Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi.
Mittani D.M.: Money, Banking & International Trade, Himaliya Publishing, Delhi
Bhole L.M.: Financial Market and Institution, Tata McGraw Hill, Delhi
J.K. Tandon and T.N. Mathur, Banking and Finance, Shivam Book House, Jaipur (Hindi & English Version)
Vashitha, Swami, Gupta: Banking and Finance, RBD, Jaipur
Agarwal & Singh: Internet Banking Technology, Raj Publishing house, Jaipur
Mathur B.L. & Dave R.K.: Money and Banking System, (Hindi & English), Vide Vision,
Ojha.B.L.: Money and Financial System, (Hindi & English), Ajmera book Company, Ajmer
Trivedi, dashora, Nagar and Jain: Money and Banking System, (Hindi & English), RBD, Jaipur
Mathur & Kateva: Banking & Finance, Wide Vision, Jaipur
Bhat Anil K: Indian Banking System, Shivam Book, Jaipur.
Sundharam & Vaishney: Banking Theory Law & Practice, Sultan Chand & Sons, Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-III : (Examination 2025)
COURSE TYPE : Skill Enhancement Course (SEC)
FINANCE FOR EVERYONE
 (Course Code : SEC6201T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objective:

The course aims to equip students with basic understanding of financial concepts and their application.

Course Outcome

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

Understand the importance of financial literacy and the institutions providing financial services.

Prepare a financial plan, budget and manage his personal finances.

Open, avail and manage services offered by banks.

Open, avail and manage services offered by post offices.

Understand need of insurance and plan accordingly

Unit 1: Introduction, Financial Planning and Budgeting

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit

Unit 2: Banking Services and Insurance Services

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies

Unit 3: Investment – Post Office and Capital Markets

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, Kisan Vikas Patra, NSC, PPF, senior citizen savings scheme, Sukanya Samridhi Yojana; India Post Payments Bank. Money transfer: money order, e-money order. instant money order, Overview of Capital Markets, Investment via Initial Public Offering(IPO), follow-on public offering (FPO), offer for sale (OFS), and Mutual Fund

SUGGESTED READING :

Avadhani, V. A. —Investment Management || Himalaya Publishing House Pvt. Ltd., Mumbai.

Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook

Chandra, P. —Investment Game: How to Win || Tata McGraw Hill Education, New Delhi.

Kothari, R. —Financial Services in India-Concept and Application || Sage Publications India Pvt. Ltd., New Delhi.

Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers || Universe Company, Indiana,

Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —Financial Planning || Sage Publications India Pvt. Ltd., New Delhi.

Zokaityte, A. —Financial Literacy Education || Palgrave Macmillan, London.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-III : (Examination 2025)
COURSE TYPE : Skill Enhancement Course (SEC)
BUSINESS COMMUNICATION SKILLS
(Course Code : **SEC6206T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to enhance student's ability to effectively convey information and ideas in a professional business setting, improving their communication competence.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the importance of effective business communication and its various mediums.

Appreciate the need of effective writing for communication.

Demonstrate the skill of effective report writing and summarizing annual reports.

Analyse business correspondence and e-correspondence.

Unit 1: Business Communication: Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.

Unit 2: Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information. Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

Unit 3: Types of reports. Formal report: components and purpose. Organizing information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarizing annual reports of companies: purpose, structure and principles. Meetings: Meaning, Planning, Agenda, Minutes of Meeting.

SUGGESTED READING :

Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi.

KhannaPooa, Business Communication, Vikas Publishing House

Gupta, C. B., Essentials of Business Communication, Sultan Chand & Sons.

Kaul, A., Business Communication, PHI Learning

Meyer C, Dev , Communicating for Results, Oxford University Press

Quintanilla, Kelly M, Business and Professional Communication, Sage Textbook

Raman and Singh, Business Communication. Oxford University Press

Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-III : (Examination 2025)

COURSE TYPE : Skill Enhancement Course (SEC)

E-COMMERCE

(Course Code : **SEC6211T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

To let students be able to identify the major forces shaping the new digital age. Understand how companies have responded to the Internet with e-business.

- Unit 1:** Internet: Meaning, concept, costs of E-commerce, E-market: Basics; Types, Advantages, as a seller and buyer; E-business issues, E-market place. Need for e-commerce. Business Model: Shop, membership, Market portal model, Online marketing and advertisement.
- Unit 2:** Business to consumer E-commerce: Concept B2C, Advantage order online catalog, ordering system. Current opportunities and challenges of E-commerce, Post sales service. Web-site Design: Role, Design Model, Principles, push and pull technology, e-mail.
- Unit 3:** Electronic Payment System: Special features, Types, Development checks & bank transfer, Electronic Data Inter change, Credit card, ATM, Bank, e-cash, Electronic purse, debit card, Benefit of using-e-payment, Risk, Digital Signature.

SUGGESTED READING :

Chaffey, Mayer, Johnston, Ellis-Chadwick: Internet Marketing, Prentice Hall. Hagel, J and Singer M.: Net Worth, McKinsey.

Hanson, W.: Principles of Internet Marketing, International Thomson Publishing

Reedy, Schullo, Zimmerman, K.: Electronic Marketing,

Dryden.Siebel, D.: Futurize your Enterprise,

J.Wiley. eSterne, J.: World Wide Web Marketing,

John Wiley & Sons. Straus, J. and Frost R.: Marketing on the Internet, Prentice Hall.

Sharma & Gupta: E-Commerce, RBD, Jaipur

Soni Gupta & Jain: E-Commerce, RBD, Jaipur

Bhargava: E-Commerce, RBD, Jaipur

Agarwal, Bhargava & Jain: E-Banking and Security Transaction, RBD, Jaipur

Vivek Jain: Internet Technology and Application, LNAE Publication, Agra

WhiteLey: E-Commerce: Strategy, Technology & Application, McGraw Hill Education, New Delhi

Bansal Sandeep, Sanjeev, Rama: E-Commrce, Kalyani Book, Delhi

Bhardwaj & Puneet: Fundamental of E-Commerce, Kalyani Book, Delhi

Dhull & Bhardwaj: E-Commerce, Kalyani Book, Delhi

Manjot Kaur: E-Commerce & Application, Kalyani Book, Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)
COURSE TYPE : Discipline Centric Core Course (DCC)
PRODUCTION & MATERIALS MANAGEMENT
(Course Code : **BAD6007T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide students with comprehensive understanding of production and materials management principles and techniques to effectively plan, coordinate, and optimize the flow of materials and resources throughout the production process.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the fundamental concepts, principles and challenges of production management.

Gain knowledge of different types of manufacturing systems and the factors that influence production planning.

Acquire the skills to apply project planning methods and understand the importance of production control and quality control.

Develop an understanding of the purchase procedure.

Learn about stores management and organization and vendor analysis

Unit 1: Meaning, nature, scope, functions, problems of production management. Production and Productivity Organising for production.

Unit 2: Types of manufacturing systems, Production Planning, objectives, factors affecting production planning, forecasting. Qualitative and quantitative forecasting methods.

Unit 3: Project Planning Methods: PERT and CPM, Production control and quality control, Role and importance of materials management, Scope, functions, and organization of materials management Make-or-buy decisions.

Unit 4: Purchase procedure, factors affecting purchases, Purchases Organization, centralized versus decentralized purchasing, legal aspects of purchasing. Value analysis : meaning, objects, application and problems

Unit 5: Stores Management and Organization. Receiving and Storekeeping. Stock Verification, stores layout and location. Vendor analysis and vendor selection.

SUGGESTED READING :

Buffa, A.E.S. : Modern Production Management

Chase,R.B.,Acquilano N. Jr: Production and Operation Management

Laufer A.C : Operations Management

O.P Khanna: Industrial Engineering Management

S.K.Hajra & Choudhary & Nihar Roy: Production Management

Hicks,P.E.: Introduction to Industrial Engineering & Management Science

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2023)
COURSE TYPE : Discipline Centric Core Course (DCC)
ENTREPRENEURSHIP
 (Course Code : **BAD6008T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop students' entrepreneurial mindset and skills by providing a comprehensive understanding of entrepreneurship and various government initiatives and programs supporting entrepreneurship & startups.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the concept of entrepreneurship and gain knowledge of various theories of entrepreneurship.

Identify the qualities of a successful entrepreneur and social responsibilities of an entrepreneur.

Analyze opportunities and external environmental factors for promoting a venture.

Comprehend the significance of Entrepreneurial Development Programs (EDPs) in fostering entrepreneurship.

Understand the startup ecosystem and government initiatives.

Unit 1: Entrepreneurship - Concept, Nature, Historical evolution, Role of Socio- Economic environment, Theories of entrepreneurship. Entrepreneur - Qualities of a successful entrepreneur, Entrepreneur and Leadership, Entrepreneur and Risk Taking capacity, Entrepreneur and Business Planning & Decision making, Social responsibilities of entrepreneur.

Unit 2: Promotion of Venture : Opportunities analysis, External environmental analysis, Preparation of project and feasibility report, Legal requirements for establishment of a new unit and raising fund, Sources of Venture. Capital and Capital Structure decision.

Unit 3: Entrepreneurial Development Programmes (EDP): their role, relevance, Critical evaluation, Role of Government in organizing EDP's. Role of entrepreneur in economic growth, Export promotion and import substitution

Unit 4: Startup: Meaning, Features, Types of Startups – Ideation – Design Thinking, Entrepreneurship Lessons for Startups, 3 Pillars to Initiate startup (Handholding, Funding & Incubations) Incubation – Meaning & definition – Objectives & Functions of Incubation Centres – Services Types– Incentives for Incubators–Role of Incubators in start up policy.

Unit 5: Government Initiatives – Startup India Initiative, Seed Fund – ASPIRE – SAMRIDDHI Scheme – Mudra Scheme (Sishu, Kishore & Tarun) – ATA Innovation Mission – MSME Multiplier Grants Scheme – Credit Guarantee fund trust for micro & small business – Software Technology Park– Venture Capital Assistance Scheme – Single Point Registration Scheme– M-SIPS – Self Employment & Talent Utilization (SETU)

SUGGESTED READING :

Vasant, Desai ; Entrepreneurship, Himalaya Publishing House.

Taneja & S.L.Gupta.; Entrepreneurship Development.

Pandey, I.M.; Venture Capital–The Indian Experience, Prentice Hall of India.

Tandon B.C, Environment and Entrepreneur, Chug Publications, Allahabad

Peter F Drucker : Innovation and Entrepreneurship Heinemann London

Rajpurohit, Vyas, Ramchandani, Sharma ; Fundamentals of Entrepreneurship, Ajmera Book Company, Jaipur

Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning.

S.R.Bhowmikan M.Bhowmi, Entrepreneurship, New Age International.

Stevan Fisher, Ja-nae Duane, The Start up Equation–A Visual Guide book for Building your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd.

S.S.Khanka, Entrepreneurial Development, S.Chand Publishing

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)
COURSE TYPE : General Elective Course (GEC)
COST AND MANAGEMENT ACCOUNTING
(Course Code : **GEC6401T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims at enriching students with nitty-gritties of managing cost and performance appraisal

Course outcomes:-

After the completion of this course students will be able to –

Understand the concepts of cost control

Understand the methods and techniques of costing

Understand the concept of performance of appraisal

Unit 1: Meaning and Objectives of Cost Accounting, Cost Concepts and related terminology. Elements of cost, cost unit and cost centre, Type of costing, installation of costing system. Cost structure and control, material cost control, labour cost control.

Unit 2: A broad View, Over-heads Allocation, Apportionment and Absorption, Unit Costing.

Unit 3: Job, Batch and Contract Costing, Process costing-joint product and by product.

Unit 4: Introduction of Management Accounting: Meaning, Scope, Relationship among financial, cost and Management Accounting, Analysis and Interpretation of Financial Statements, Financial Performance Appraisal.

Unit 5: Marginal Costing; Preparation of Managerial Reports and Management Information System.

SUGGESTED READING :

Arora, M.N. : Cost Accounting Principles and Practices, Vikas, New Delhi.

Khan, M.Y. and Jain P.K. : Cost Accounting, Tata MCGraw-Hill, New Delhi.

Oswal & Maheshwari :Lagat Lekhankan, Ramesh Book Depot, Jaipur.

Khan, M.Y. and Jain, P.K.: Management Accounting, Tata McGraw Hill, New Delhi

Agarwal, J.K. & Agarwal, R.K.: Prabandhkiya Lekhankan

Maheshwari, S.N.: Management Accounting and Financial Control.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)

COURSE TYPE : General Elective Course (GEC)

ECONOMIC ENVIRONMENT

(Course Code : **GEC6220T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

This Course aims at acquainting the student with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

- Unit 1:** Indian Economic Environment and Non-Economic Environment : Concept, Components and Importance. Economic Trends (overview) Investment, Income, Saving, Concept and Trends, Economic Planning : Meaning, Importance and Objectives, Achievement of Planning in India, NITI Aayog
- Unit 2:** Economic reforms and Recent growth strategies, Programme of Industrialization and Rural Development, poverty and steps in India to remove poverty, Inequalities of income
- Unit 3:** New Industrial Policy, International investment in India, Foreign Direct Investment, Rural industrialization.
- Unit 4:** Public sector, small business and cottage industries, Economic Planning in India, Latest five year plan, objective, target and strategies
- Unit 5:** Different Economic Policies namely Exim policy, Employment policy, Population policy Industrial relation policy, Monetary policy, Fiscal policy.

SUGGESTED READING :

Raj.K.N.:Indian Economic Growth, Performance and Perspective
Chaudhary Prmit: Indian Economy, Poverty and Development
Uppal J.S: India's Economic Problems
Sengupta, N.K: Government & Business
Verma, M.L.: ForeignTrade Management in India
Govt. of India: Economic Survey Budget Speech

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)
COURSE TYPE : Skill Enhancement Course (SEC)
FINTECH AND ARTIFICIAL INTELLIGENCE (AI)
 (Course Code : SEC6202T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objective:

The aim of the course is to teach students about the financial technology and artificial intelligence revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

Course Outcome

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

Compare the different business models using financial technology and analytics;

Analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents;

Apply Artificial Intelligence (AI) in finance demonstrate the contribution of digital payment system in creating a cashless economy; analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard

Unit 1: Introduction

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies. Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cyber security – overview of cyber security industry's best practices and standards.

Unit 2: Elements of AI

Introduction and defining of AI; AI and Problem Solving; Odds and Probability, The Bayes Rules, Naïve Bayes Classification; Machine Learning; Neural Networks; Implications of AI

Unit 3: Digital payments, cryptocurrencies, and blockchain

Digital payments and innovations; Developing countries and Digital Financial Services (DFS): Regulations of mobile centric payment system; Real Time Gross Settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of crypto-currencies; FinTech in India.

SUGGESTED READING :

Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
 Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.

Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.

Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.

Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)

COURSE TYPE : Skill Enhancement Course (SEC)

IT TOOLS FOR BUSINESS

(Course Code : **SEC6207T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide conceptual knowledge of the information technology to the students, enabling them to develop IT skills that are a pre-requisite in today's work environment.

Course Outcome: On successful completion of the course, the students will be able to:

Develop understanding of computer fundamentals, functions and their classification.

Draw analysis on data using spreadsheets and use interpretation to make decisions.

Generate word documents with appropriate formatting and layout.

Generate slides, design slideshow and printing of presentations

Unit 1: Computer fundamentals: Characteristics of computers, Classification of computers, function of different units of computer, Input-Output devices, various fields of application of computers. Spreadsheets: Concept, creating, saving and editing a workbook, inserting, deleting work sheets, entering data in a cell, formula copying and moving from selected cells, correcting common formula errors. Working with inbuilt function categories like mathematical, statistical, text lookup, information, logical database, date and time and basic financial functions.

Unit 2: Word Processing: Concept, creating, saving, opening, importing and inserting document, alignment, indents and outdents, creating lists and numberings. Formatting Commands: Heading, styles, fonts and size editing, viewing text, finding and replacing text, headers and footers, inserting page breaks, page numbers, special symbols and dates mail merge, checking spellings, creating tables and charts, document templates, preview and printing command.

Unit 3: Presentation: Creating, opening and saving presentations, working in different views, working with slides, adding and formatting text, checking spellings, making notes pages and handouts, drawing and working with objects, adding clip art, designing slide shows, running and controlling a slide show, printing presentations.

SUGGESTED READING :

Arora, A.(2015): Computer Fundamentals and Applications. Vikas Publishing.

Sinha, P.K. and Sinha, P.(2017): Foundation of computing. New Delhi.

Sagman S,: MS Office for Windows XP, Pearson Education 2007.

M, Miller: Absolute Beginners Guide to Computer Basics, Pearson Education, 2009.

Ron, Mansfield: Working in Microsoft Office, 2008, Tata McGraw-Hill.

Turban, Mclean and Wetherbe: Information Technology and Management.

Kulkarni: IT Strategy for Business, Oxford University Press.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-IV : (Examination 2025)

COURSE TYPE : Skill Enhancement Course (SEC)

PERSONALITY DEVELOPMENT & COMMUNICATION SKILLS

(Course Code : SEC6212T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective could be about developing a specific skill or behaviour, or increasing knowledge and communication skills among students

Unit 1: Introduction to Communication: Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers – Cross cultural Communication

Unit 2: Written Communication Need and functions of business letters - Planning & layout of business letter - Essentials of effective correspondence – Advantages & limitations of written communication. Oral Communication Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - The art of listening - Principles of good listening - Advantages and limitations of oral communication.

Unit 3: Personality Development: The concept personality - Dimensions of personality - Term personality development- Significance.

SUGGESTED READING :

Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.

Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.

Essentials of Business Communication - Rajendra Pal and J. S. Korhalli – Sultan Chand & Sons, New Delhi.

Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamon Publications, Pune.

Communicate to Win - Richard Denny - Kogan Page India Private Limited, New Delhi.

You Can Win - Shiv Khara - Macmillan India Limited

Group Discussion and Public Speaking - K. Sankaran and Mahendra Kumar - M.I.Publications, Agra

Organisational Behaviour - S. P. Robbins - Prentice-Hall of India Pvt. Ltd., New Delhi

Basic Managerial Skills For All - Prentice-Hall of India Pvt. Ltd., New Delhi

S.Sachdeva : Communication for Management, LNAE Publication, Agra

S.Sachdeva : Communication Skill, LNAE Publication, Agra

Gupta, Varinder, Bodh Raj: Business Communication, Kalyani Books, Delhi

Varinder, Sania, Bawa: Personality Development & Business Communication, Kalyani Books, Delhi

Roa & Das: Communication Skill, Himalaya Publishing House, Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
BUSINESS ETHICS AND ETHOS
(Course Code : **BAD7104T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop a deep understanding of business ethics and ethos, enabling students to recognize and address ethical challenges in the business world while promoting ethical behaviour, social responsibility, and sustainable practices.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the concepts & types of business ethics and the factors that influence ethical decision-making in organizations.
Analyze ethical issues in management and various functional areas.
Assess corporate social responsibility and its impact on stake holders.
Understand Gandhian approach in management & trusteeship and its relevance in modern business
Understand the concept and relevance of Indian Ethos in managerial decision - making.

Unit 1: Introduction – Meaning – Scope – Types of Ethics – Characteristics– Factors influencing Business Ethics –Importance of Business Ethics – Arguments for and against business ethics- Basics of business ethics.

Unit 2: Ethics in Management – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics.

Unit 3: Corporate Social Responsibility : Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

Unit 4: Gandhian approach in Management and Trusteeship : Gandhiji's doctrine of Satya and Ahinsa, Relevance of Trusteeship principle in modern business.

Unit 5: Indian Ethos : Need, purpose & relevance of Indian Ethos ; Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic- Spiritual Brain, Holistic approach for Managers in Decision Making

SUGGESTED READING :

Fernando, A.C. Business Ethics, Pearson Publication
Ghosh, Biswanath, Ethics in Management and Indian Ethos, Vikas Publishing House
Rao, A.B., Business Ethics and Professional Values, Excel Books.
Mehta, Jyotsna, Gupta, Preeti, Business Ethics and Ethos, Pragati Prakashan
Mruthyunjaya H.C., Business Ethics and Value System, PHI Learning, New Delhi
Murthy C.S.V., Business Ethics, Himalaya Publishing House

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
RETAIL MANAGEMENT
(Course Code : **BAD7105T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop comprehensive knowledge and skills in retail management to drive business growth in the dynamic retail industry.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the concept and significance of retailing and retailing environment.
Understand consumer behavior in retail and comprehend the customer decision-making process in the retail industry.
Develop an understanding of retail marketing and promotion strategies.
Gain insights into the factors that affect retail location and also understand the principles of store design and layout
Understand the retail industry in India.

Unit 1: Introduction : Definition, Nature, Importance of Retailing ; Functions of retailing, Retail formats and types, Retailing Environment.

Unit 2: Understanding the Retail Consumer : Retail consumer behavior, Factors influencing the Retail consumer, Customer decision making process.

Unit 3: Retail marketing and promotion : function, importance, Strategies ; Retail promotion Mix:- Retail promotion program, retail advertising media, promotional budget.

Unit 4: Retail Location: Factors affecting location decision, Site Selection, Location based retail Strategies ; Store Design : Interiors and Exteriors, Store layout, Types of layouts.

Unit 5: Retailing in India : Evolution and trends in organized retailing, Indian organized Retail market, FDI in Indian organized retail sector, retail scenario in India, future trends of retail in India.

SUGGESTED READING :

Nair Suja, Retail Management, Himalaya Publishing House.
Gibson Vedamani, Retail Management, Pearson's Publication.
Swapna Pradhan, Retail Management, Tata Mc Graw Hill.
Phillip Kotler, Keven Lane Keller, etal. Marketing Management, Pearsons.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
COST ANALYSIS AND CONTROL
(Course Code : ACC7501T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The purpose of this course to develop an insight into the nature and uses of cost accounting information for cost ascertainment, planning, control and decision making

Course outcomes:-

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

Understand the basic concepts of cost accounting

Understand the cost techniques

Know that how cost accounting works in real life.

Understand the concept of Total Quality Management and Statistical Tools in Strategies Decision Making

Unit 1: Cost Accounting an overview, Techniques of cost Accounting, cost analysis for various function of management.

Unit 2: Just-In-Time (JIT) - Introduction, benefits use of JIT in Measuring the Performance, Enterprise Resource Planning (ERP) - its applications in strategic cost management and Bench Marking.

Unit 3: Total Quality Management- Basics, Stages, Principals, Control, Corrective Actions, Problem identification, Ranking Analysis, Innovation, Solution and Evaluation (PRAISE-steps), Problems, Implementation, Quality Costs, PARETO Analysis.

Unit 4: Budgetary Control – Introduction, Meaning and Definition of Budgetary Control, Objectives, Advantages and Disadvantages of Budgetary Control, Types of Budget, Responsibility Accounting, Performance Budgeting, Zero Base Budgeting (ZBB).

Unit 5: Statistical Tools in Strategies Decision Making, Cost Information and Cost Analysis for Managerial Decisions, Research and Development Costs, Learning Curve.

SUGGESTED READING :

Bhabatosh Banerjee : Cost Accounting , World Press. P. Ltd.

Bhar, B.K. : Cost Accounting Methods and Problems, Academic Publishers

Hornrgren, C. T.: Cost Accounting: A Managerial Emphasis Prentice Hall of India

Kamal Gupta : Contemporary Audit , Tata McGraw Hill and Co. Pvt. Ltd.

Keshu, Ravi M. : Advanced Cost Accounting Cost System Taxation

Lawrence, D. Schall and Charlew, W. Haley: Introduction to Financial Management, Tata Mcgraw Hill Pub. Co. Ltd.

Mariz, A. and Usry, M.F.: Cost Accounting Planning and Control

Prasad, N.K. : Principles, and Practice of Cost Accounting, Book Syndicate Pvt. Ltd.

Rose, T.G. : Management Audit, Gee and Co. Ltd.

Study material of ICAI

Tikhe J. : Cost Audit and Management Audit, Bangalore Chapter of Cost Accountants

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
BUSINESS STATISTICS
 (Course Code : ACC7502T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to familiarize students with basic statistical tools used for managerial decision making.

Course outcomes:-

Comfort with analyzing the basic statistical tools.

Ability to understand the correlation and regression techniques between two or more than two variables.

Ability to link this idea with managerial decision.

Sound grasp of the concept of index numbers.

Understand the concept of time series analysis

Unit 1: Statistics : Introduction and Definition, Functions, Importance, Limitations, Statistical investigation - Planning, Types, Collection of Data; Editing, Classification and tabulation; Presentation of data - Graphic and Diagrammatic

Unit 2: Measures of Central Tendency: Arithmetic, Geometric, Harmonic and Weighted Mean, Mode, Median and Partition Values, Moving Progressive and Composite Average.

Unit 3: Measures of Dispersion - Absolute and Relative (Mean, Standard and Quartile deviation); Measures of Skewness - Absolute and Relative (Karl Pearson and Bowley's Methods)

Unit 4: Correlation - Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman (Rank) and Concurrent Deviation Method; Regression:- Meaning, Importance, coefficients, equations and estimation, standard error of estimates

Unit 5: Analysis of Time Series - Meaning, Importance, Components, Measurement of Secular Trend and Seasonal Variations; Construction of Index Number - base conversion, base shifting, deflation, test of reversibility; Association of Attributes

SUGGESTED READING :

Bajpai, Naval, Business Statistics, Pearson, Delhi

Elhance D.N.: Fundamentals of Statistics, Kitab Mahal Allahabad.

Gupta, S.P. : Statistcial Methods, Sultan Chand & Sons, New Delhi

Levin, Richard Statistics for Management, PHI, New Delhi

Nagar, K.N. (Hindi) Sankhyiki ke Mool Tatva, Meenakshi Prakashan, Meerut

Patri, Digambar Statistical Methods, Kalyani Publishers, Ludhiana

Sancheti D.C. and Kapoor V.C.: Statistics Theory, Methods and Application Sultan Chand & Sons, New Delhi

Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi

Gupta and Goyal : Business Statistics, Ajmera Book Company, Jaipur.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
FOREIGN TRADE & FOREIGN EXCHANGE
(Course Code : **BE7110T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

This course enables the student to know the working of the International Trade and Finance.

Unit 1: Introduction: Meaning , definition, importance and problems of foreign trade terms of trade: Meaning, types, and factors, Balance of trade, Balance of payment, concept, importance, causes of disequilibrium and remedial measures.

Unit 2: International payments: Meaning, characteristics, need, difficulties, and methods. Documentary credit: Meaning, characteristics, procedure, types, advantages, limitations and precautions.

Unit 3: International Economic and Trade Organization, International Monetary Fund (IMF), International Bank for Reconstruction & Development (IBRD), International Financial Corporation (IFC), Asian Development Bank (ADB), World Trade Organisation (WTO), Special Drawing Rights (SDR).

Unit 4: Foreign exchange rate: Meaning, types, importance, causes of Fluctuations and theories of Foreign exchange rate determination. Exchange Control: Meaning, objectives and methods, Exchange control in India.

Unit 5: Export promotion and import substitution. Export Credit Guarantee cooperation(ECGC). Commercial Policy, Export houses and Trading Houses, Export Processing Zones (EPZ's), Special Economic Zones (SEZ's), 100 % Export Oriented Units (EOU), Export Import (EXIM) bank.

SUGGESTED READING :

Saini, H.C.: India's Foreign Trade, Its Nature and Financing
Choudhary, B.K.: Foreign Trade and Its Financing, Himalaya Pub. House, Agra
Mathur B.L. & Dave R.K. : International Trade & Finance, (Hindi & English), Vide Vision Publisher, Jaipur.
Singhal: Antarashtriya Arthshastra, Sahitya Bhawan, Agra
Agarwal, Singh, & Gupta: International Trade & Finance, RBD, Jaipur.
Ojha B.L. & Hai M.A.: International Trade & Finance, RBD, Jaipur
Gutteridge & Megral; Law Relating to Letter of Credit
Elesworth, P.T.: International Economy, New York
Habaler, G.: Theory of International Trade, William Hedge & Co. UK.
Mittani D.M.: Money, Banking, International Trade & Public Finance, Himalaya Publishing, Delhi
Seth, M.L. : Money Banking and International Trade, Education Pub., Agra

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
FINANCIAL MARKET OPERATION
(Course Code : **BFE7111T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

This Course aims at acquainting the students with the working of financial markets in India.

Unit 1: Indian financial system: Meaning, Role of financial market in India, Structure of Financial Market, Money Market: Definition, composition, Defect, and suggestion for improving money market, Money market instruments, recent trends of Organised money market.

Unit 2: Capital market: Meaning, definition, instruments, Primary Market : Functions of New Issue market, Method of Issue of Stock & securities, Agencies related with new issue market, Problems of new issue market, Suggestion for new issue market reform.

Unit 3: Stock Exchange: Definition, characteristics, advantages, disadvantages and functions of Stock Exchange. Listing & De-listing of Securities: procedure, advantage, legal requirement. Regulatory structure, Public issue: Pricing, Marketing. Reform of secondary market. Functionaries of stock Exchanges : Stock Broker, and sub - broker.

Unit 4: SEBI: Establishment, Organization & Management, power and function of SEBI, role and achievement of SEBI, Guidelines of SEBI: new issue market, Initial Public Offers (IPO's), secondary market, listing, underwriting, bonus share.

Unit 5: Merchant banking: Meaning, functions, Guidelines of SEBI regarding Merchant banking. Investor protection: grievances and removal. Credit rating: Meaning, objectives, functions advantages & disadvantages. Credit rating in India.

SUGGESTED READING :

Gurley,J and Saw,E.S : Money in a Theory of Finance, Washington, Brooking Institution
Gold Smith, R.W. : Financial Institution, Random House
Khan, M.Y. : Indian Financial Theory and Practice, Vikas Publishing House, Delhi
Khan, M.Y. Financial Services, Vikas Publishing House, Delhi
Bhalla V.K.: Financial Market, S chand, Delhi
Mehta Jogendra: Mutual Fund & Stock Exchange, Aadi Publication, Jaipur
Mathur B.L. & Dave R.K.: Financial Market Operations, (Hindi & English), Vide Vision Publisher, Jaipur
Mishra V.K.: Financial Market Operations, (Hindi & English), RBD, Jaipur
Saraswat & Choudhary: Financial Market Operations, (Hindi & English), RBD, Jaipur
Garden, & Natarajan: Financial Market & Institution: Himalaya Publishing, Delhi
Agarwal, Garden, & Natarajan: Indian Financial Market & Services: Himalaya Publishing, Delhi
Gurusamy S: Financial Market & Institutions: Himalaya Publishing, Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)
COURSE TYPE : Skill Enhancement Course (SEC)
EXIM PROCEDURES AND DOCUMENTATION
 (Course Code : SEC7201T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims to acquaint students with the documentation and procedures in trade from planning to execution stage

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

Assess how to plan and set up international business.

Analyse the importance of documentation in export compliance management.

Carry out routine operations such as drafting an export sale contract, deciding price list, selection of method of payment, etc.

Describe documentation and procedures from planning to execution stage.

Develop skills for application of delivery terms in international transactions to minimise potential losses.

Unit 1: Trade, Procedures and Documentation: An Overview

Overview, institutional framework and major participants in foreign trade; foreign trade policy of India; procedure for setting up export-import business; procedure for obtaining Importer-Exporter Code (IEC) number; Registration-cum-Membership Certificate (RCMC) and setting up a unit in Special Economic Zone (SEZ).

Unit 2: Foreign Exchange Regulations, Pricing and Offshore Contracts

Setting up export-import business; FEMA guidelines relating to export-import business; INCO terms: Meaning, rationale, contents and impact on pricing; Export pricing: Introduction, methods of export pricing, factors affecting export pricing and construction of export price list. Types of export contracts: export sales contract (ESC)-basics and essential elements and typical terms/conditions incorporated in an ESC; setting up an export sale contract/export order; clean payments, documentary collections and counter trade transactions

Unit 3: Export Documentation and Custom Clearance Procedures

Export documents-meaning, importance and classification; financial or payment documents-meaning, purpose, functions, types; regulatory aspects and application of URC and UCP; Commercial documents - Meaning, purpose, functions, types; Transport documents; Risk covering and Insurance documents. Freight forwarders - role, functions and organisational set-up; procedure and documentation relating to custom clearance of import and export cargo; Export finance - Pre-shipment and post-shipment finance, meaning, schemes and procedure; role of financial institutions in export finance; export factoring

SUGGESTED READING :

Export Import Policy and Handbook of Procedures, Ministry of Commerce, Govt. of India

Gopal, R. Export Import Procedures, Documentation and Logistics. New Age International Publishers, New Delhi.

Government of India, Handbook of Import - Export Procedures.

ICC Publications on UCPDC and URC

Jain, Khushpat, S. Export Import Procedures and Documentation. (4th Edition 2007) by, Himalaya Publication, New Delhi.

Jeevanandam, C. International trade policy, practices, procedures and documentation Sultan & Chand Publication, New Delhi.

Kumar, A. Export and Import Management. Excel Publication, New Delhi.

Mahajan. M. L. A Guide on Export Policy Procedure and Documentation. Snow white Publications, Mumbai.

M. D. Jitendra. Export Procedures and Documentation, Rajat Publications.

Pervin Wadia, Export Markets and Foreign Trade Management, Manishka Publications.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)

COURSE TYPE : Skill Enhancement Course (SEC)

EMOTIONAL INTELLIGENCE

(Course Code : **SEC7206T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to equip students with the ability to identify and manage their emotions and enabling them to apply emotional intelligence in myriad settings.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the theoretical concept of emotional intelligence and its various models.
Understand the concept of self-awareness, self-management and relationship management.
Gain insights into establishing positive relationships.
Develop a comprehensive understanding regarding the application of emotional intelligence

Unit 1: Introduction: Meaning and types of emotion; Emotional Intelligence: Definition, nature, significance; Models of emotional intelligence: ability model, trait model and mixed model. Components of emotional intelligence.

Unit 2: Self Awareness: Observing and recognizing ones' own feelings, knowing ones' strengths and areas of development. Self-Management: Managing emotions, anxiety, fear and anger. Relationship between emotions, thought and behaviour. Social Awareness: observing and recognizing others' perspectives, empathy and compassion.

Unit 3: Relationship Management: Effective communication, collaboration, team work and conflict management. Application of emotional intelligence for health, mental health and well-being. Application of the emotional intelligence at the workplace and in educational settings. Relationship between IQ and EQ.

SUGGESTED READING :

Anand, P. (2017) Emotional Intelligence: Journey to Self Positive. New Delhi: The Readers Paradise.
Bar-On, R & Parker, J.D.A. The Handbook of Emotional intelligence. San Francisco, California: Jossey Bros.
Goleman, D (1995) EI. New York : Bantam Book.
Goleman, D (1998) Working With Emotional Intelligence. New York: Bantam Books.
Sternberg, R.J. Handbook of Emotional Intelligence. Cambridge University Press.
Wilson, Neale and Spencer. Emotional Intelligence Coaching, Kogan Page Pvt Ltd.
Gupta S.K. Guidance and Counselling in Indian Education, New Delhi : NCERT.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-V : (Examination 2026)

COURSE TYPE : Skill Enhancement Course (SEC)

MICRO FINANCE

(Course Code : **SEC7211T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims to provide the thorough understanding about micro finance and apply knowledge and understanding to provide effective Micro Finance solutions for customers.

Unit 1: Micro Finance: Meaning, Definition, Salient feature, Benefits, target group, Micro Finance and poverty: Role in poverty alleviation in rural area. Micro Finance and Women Empowerment

Unit 2: Micro Finance as a tool for development. Evolution and character of Micro Finance in India. Micro Finance delivery methodologies. Micro Finance in India: Present and Future. Some Innovative and Creative Micro Finance Models. Monitoring and Evaluation Findings. Emerging issues

Unit 3: Micro Finance debates and challenges: Interest rates, Use of Loans, Reach versus Depth of Impact, Gender. Benefits and Limitations. Micro Finance Standards and Principles. Scale of Micro Finance Operations, Micro finance and financial institutions, Micro Finance and Social Interventions, criticisms of Micro Finance

SUGGESTED READING :

H.L.Bhatia: Public Finance: Vikas Publishing House, New Delhi
M.C.Vaish: Macro Economics Theory, Vikas Publishing House, New Delhi
A.Sharmila: Business Policy, Vikas Publishing House, New Delhi
Bimal Jaiswal: Banking Operation Management, Vikas Publishing House, New Delhi
Singh & Bani: Behavioural Finance, Vikas Publishing House, New Delhi
N.K.Sengupta: Government & Business, Vikas Publishing House, New Delhi
Armendaviz & Morduch: Economics of Micro Finance, PHI, Delhi
Kennedy: Applied Computational Economics & Finance, PHI, Delhi
Kaushik & Rengarajen: Micro Finance & Women's Empowerment, Serials Publication
Ratan Kumar: Cooperative & Microfinance, Serial Publication

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)

COURSE TYPE : Discipline Specific Elective Course (DSE)

CUSTOMER RELATIONSHIP MANAGEMENT

(Course Code : BAD7112T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to equip students with a comprehensive understanding of CRM strategies, tools, and techniques to drive business growth and cultivate long-term customer relationships.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the fundamentals of CRM.

Comprehend the CRM process.

Develop skills in managing customer relationships.

Plan and strategize for CRM implementation.

Understand the integration of CRM with marketing strategy.

Unit 1: Introduction to CRM : Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.

Unit 2: CRM Process : Introduction and Objectives of a CRM Process 4C's (Elements) ; The CRM cycle- Assessment Phase Planning Phase, The Executive Phase; Customer value: Customer Relationship styles, Types of Customer Value, Value co-creation. Emerging Trends in CRM

Unit 3: Managing Customer Relationship: Stages, Techniques to Manage Relations, Customer Experience Management. Creating a Customer Profile; Knowing your Customers; Segmenting & Targeting Customers ; Tools used for Segmenting & Targeting Customers

Unit 4: Planning for CRM: Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy; The Strategy Development Process, Customer Strategy Grid.e-CRM : Introduction, Importance, Challenges, Strategies,e-marketing and e-CRM

Unit 5: CRM and Marketing Strategy: CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centers. Practice of CRM; CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector, Sales Force Automation, Enterprise Resource Planning (ERP)

SUGGESTED READING :

Alok Kumar, Chabbi Sinha, Rakesh Kumar, Customer Relationship Management: Concepts & Application Biztantra, Delhi, 2007.

Peeru Mohamed, A Sagadevan, Customer Relationship Management- A Step-by-Step Approach, Vikas Publishing House Pvt. Ltd., Delhi, 2008.

Barnes James G : Secrets of Customer Relationship Management, Mc Graw Hill.

Paul Greenberg, Customer Relationship Management at the speed of light, Second Edition, Tata McGraw Hill.

Michael J. A. Berry, Gordon S. Linoff, Data Mining Techniques: for Marketing, Sales, and Customer Relationship Management, Wiley Computer Publishing, Singapore

Ramaswamy, et al : Harvard Business Reviews on Customer Relationship Management.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)
COURSE TYPE : Discipline Specific Elective Course (DSE)
INDUSTRIAL LAWS
(Course Code : **BAD7113T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to provide a comprehensive understanding of industrial laws and equip students with the knowledge and skills to navigate legal frameworks and effectively address legal challenges in industrial settings.

Course Outcome: On successful completion of the course, the students will be able to:

Understand the concept and significance of the Industrial Disputes Act,1947,and its various provisions. Identify and analyze unfair labour practices and penalties under the Industrial Disputes Act,1947. Comprehend the objective, applicability, interpretation,and appeal process of the Industrial Employment (Standing Orders) Act, 1946. Gain knowledge of the Indian Trade Union Act and its impact on trade unions. Understand the major provisions of Minimum Wages Act, 1948 and Payment of Bonus Act, 1965.

- Unit 1:** Industrial Disputes Act,1947 : Concept, objective, and significance, Authorities; procedure and powers; unfair labour practices, penalties (Definition, Authorities for the settlement of disputes, methods of settlement, collective bargaining, conciliation, arbitration and adjudication, strikes and lockouts, lay off and retrenchment, change of service conditions)
- Unit 2:** Industrial Employment (Standing Orders) Act,1946 : Object, applicability, interpretation, appeal
- Unit 3:** The Indian Trade Union Act. 1926 : Object, scope and major provisions, Factories Act, 1948 : Object, scope and major provisions ; Authorities,compliances and penalties
- Unit 4:** Minimum Wages Act,1948 : Object and scope ; Minimum Wages Act, Advisory Board, Central Advisory Board ; Authority and claims,compliances, offences and penalties
- Unit 5:** Payment of Bonus Act, 1965 : Object, application and major provisions.

SUGGESTED READING :

Srivastava,S.C.,Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi
Sinha, Sinha, Priyadarshini Seema Shekhar, Industrial Relations Trade Unions and Labour Legislation. Pearson Education.
Puri, Dr.S.K.,Labour and Industrial Laws, Allahabad New Agency
Malik, P.L.: Industrial Law,Eastern Book Company
Seth,D.D.:Commentaries on Industrial Disputes Act, New York Library

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)
COURSE TYPE: Discipline Specific Elective Course (DSE)
INCOME TAX
(Course Code: **ACC7601T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

It aims at imparting knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liabilities for various assesses as per IT Act, 1961 and IT Rules, 1962 in manual and online format.

Course outcomes:-

After conclusion of study the students will be able to:

Differentiate between direct and indirect tax assessment.

Define the procedure of direct tax assessment.

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

Unit 1: Constitutional Provisions:-Distribution of tax proceeds amongst Centre and State-a brief study. Basic concepts and definitions:-Income, agriculture income casual income, Basis of charge, Scope of total income, Residence and tax liability.

Unit 2: Heads of Income: Income from Salary; Income from House Property.

Unit 3: Profits and Gains of Business and Profession; Depreciation; Capital Gains; Income from Other Sources.

Unit 4: Deemed Incomes and Aggregation of Income, Set-off and carry forward of losses, Deductions from Gross Total Income; Rebates and Reliefs; Assessment of Individuals.

Unit 5: Assessment of Companies and HUF.

SUGGESTED READING :

Bhattacharya : Income Tax Law and Practice

Lal, B.B. : Income Tax Law and practice

Pager, Dinkar : Income Tax Bhawan Publication, New Delhi

Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati Publications.

Dinker Pagare : Income Tax Law and practice, Sultan Chand & Sons, New Delhi

Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax, Commercial Law Publishers (India) Pvt. Ltd.

Kanga and Paliwala : Law and Practice of Income Tax in India

Mehrotra, H.C. : Income Tax Law & Accounts, Sahitya Bhawan, Agra

Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi Publication, New Delhi

Singhania, V.K. : Student's Guide to Income Tax, Taxmann, Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)
COURSE TYPE: Discipline Specific Elective Course (DSE)
GOODS AND SERVICES TAX
(Course Code : ACC7602T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims at enriching students with the knowledge of goods & services tax applicable in India

Course outcomes:-

After learning this students will be able to:

Understand concept of GST levy of GST and ITC (Input Tax Credit).
Understand and comply with registration process of goods & services tax.
To file return.

Unit 1: Basic concept & Overview of GST; Definitions, Legal Framework, Threshold Exemption, Levy of GST, GST Council , GST Network, Meaning of Supplies, Non – Taxable Supplies, Time of Supply.

Unit 2: Place of Supply under GST, Value of Supply, Reverse Charge Mechanism, Concept of E-way bill, Procedure of Generation of E-way Bill, Exports of Goods and Services and Imports under GST, Refunds and Procedures, Compensation Cess.

Unit 3: Registration Process of GST, Valuation in GST, Computation of Tax Liability, Payment of Tax and Interest, Due Dates under GST Law , TDS scheme, Types of Returns , Return & their filing Process, Concept of Input Tax Credit and Concept of Input Service Distributor in GST, Job Work under GST, Electronic Commerce and TCS.

Unit 4: Composition Scheme, Assessment and Audit under GST, Tax Invoice, Credit and Debit Notes under GST, Transitional Provisions, Anti-Profitteering Provisions.

Unit 5: Appeals and Revision, Demand and Recovery, Penalties and Prosecution, Inspection, Search, Seizure and Arrest, Advance Ruling, Concept of GSTN.

Immediately proceedings of 30th June of the academic session amendment will be applicable.

SUGGESTED READING :

CGST Rules 2017 – Central Board of Excise and Customs.
GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications
GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
GST Ready Reckoner by CA. Keshav R. Garg, Bharat Law House, Delhi.
GST Ready Reckoner By V.S. Datay.
Rajasthan GST Act, 2017.
The Central Goods and Services Tax Act, 2017.
The Integrated Goods and Services Tax Act, 2017.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)
COURSE TYPE: Discipline Specific Elective Course (DSE)
OPERATION RESEARCH
(Course Code : **BF7112T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to make the students learn the application of Statistical Tools and Techniques of Research for decision making.

- Unit 1:** Operation Research : Nature, significance and purpose, basic concepts and definitions; methodology of operation research; construction, solution and testing of the models; implementation and control of the solution
- Unit 2:** Algebra of vectors Matrices and Determinants : Addition, Subtraction ,Multiplication and Inversion of vectors and matrix, Solution of system of line an equations with the help of matrix algebra
- Unit 3:** Linear Programming : Graphical, Trial & Error and Simplex Method; Duality Problems, Transportation and Assignment Problem
- Unit 4:** Network analysis (PERT and CPM): Concepts, Drawing Network and Numbering Events, Activity Time and Event Time, Project Time, Crashing the activities; Project Cost Control; Simulation
- Unit 5:** Elementary concept and application of Queuing Theory, Replacement Theory, Decision Theory and Game Theory

SUGGESTED READING :

Sancheti, D.C. & Kapoor, V.K. :Business mathematics
Sharma, S.D. : Operation Research
Shrivastava Shenoy and Sharma: Quantitative Techniques for Managerial Decision Making
Thiefohf, R.J. : Decision making through Operation Research
Kapoor V.K. : Operation Research
Gupta, P.K. & Hira, D.S.: Operation Research and Quantitative Analysis

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)
COURSE TYPE: Discipline Specific Elective Course (DSE)
FINANCIAL MANAGEMENT
(Course Code : **BF7113T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
6 Credits	6 Hours	90 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of the course is to help students to understand the conceptual framework of Financial Management / Institution and its applications under various environment constraints

Unit 1: Meaning, Importance, Objectives and functions of Financial Management, Conflicts in profit versus value maximization principle, Role of Chief Financial Officer. Time value of money.

Unit 2: Cost of Capital, Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Various capital structure theories operating leverage, financial leverage and Combined Leverage.

Unit 3: Capital budgeting - concept, theory, Techniques of Decision making: Non-discounted and Discounted Cash flow approaches.

Unit 4: Dividend & Dividend Policy, determinants of Dividend policy, Walter's, and Gordon's model, M.M. Hypothesis.

Unit 5: Management of working capital: Nature, significance, determining of working capital requirements, Inventory management, cash management, Receivables management.

SUGGESTED READING :

Agarwal, Agarwal, Kothari: Financial Management,(Hindi & English) RBD Publication, Jaipur.
Kothari & Dave : : Financial Management,(Hindi & English) Shivam book house, Jaipur.
Khan M.Y and Jain P.K.: Financial Management. Tata Mc Graw Hill, New Delhi
Pandeyl.M: Financial Management. Vikas Publishing House, New Delhi
Prasanna Chandra: Financial Management – Theory and Practice. Tata Mc Graw Hill, New Delhi
Agarwal & Mishra: Financial Management.
Bierman, H. And Smidt, S.: The Capital Budgeting Decisions. Harcourt collage publisher, Singapore.
Fama, E.F. and Miller, M.H.: The Theory of Finance.
Hunt, P., Williams, C.M. and Donaldson, G.: Basic Business Finance.
Van Horne, J.C.: Financial Management and Policy. Prentice hall, New Delhi
Kuchhal, S.C.: Financial Planning – An Analytical Approach. Chaitanya Publishing House, Michgun.
Malodia, G.L.: Financial Management. Jodhpur
Ravi M. Kishore: Financial Management. Taxman Publisher, New Delhi
S.N. Maheshwari: Financial Management. New Delhi

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)

COURSE TYPE : Skill Enhancement Course (SEC)

EVENT ORGANISING AND FINANCING

(Course Code : **SEC7202T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The course aims to equip students with the skills to plan and manage events

After completion of the course, the learners will be able to:

Exhibit the capability to organize a formal event.

Analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors.

Create, organize, and manage team.

Prepare and present the promotional material.

Plan and prepare sponsorship proposals

Unit 1: Event Organising and Management

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics. Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility; Event Risk Management and IT for Event Management

Unit 2: Organising/Managing Team and Event Marketing

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team; Skills required and Job Responsibilities of Leading Teams; Business communication; nature & Process of Marketing; Branding, Advertising; Publicity and Public relations

Unit 3: Financing and Promotion of Events

Financing and Sponsorship - Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Promotion of Events - Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging; Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets

SUGGESTED READING :

Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.

Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.

Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)

COURSE TYPE : Skill Enhancement Course (SEC) ARTIFICIAL INTELLIGENCE IN BUSINESS (Course Code : SEC7207T)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

The objective of this course is to develop problem solving and decision making skills in students, which will enable them to solve complex business problems through application of AI technologies and techniques.

Course Outcome: On successful completion of the course, the students will be able to:

Demonstrate an understanding of the main concepts of artificial intelligence.

Identify key areas of finance where AI can be used.

Evaluate pros and cons of AI in marketing.

Identify key areas to apply AI in HRM.

Unit 1: Artificial Intelligence: History, definition, types of AI, common AI applications. Big data, putting AI to work on big data, big data vs. scattered data, Natural Language Processing(NLP), Artificial General Intelligence (AGI). Data mining.

Unit 2: Applications of AI in Finance: Credit scoring, fraud prevention, algorithmic trading, robo-advisory, personalized banking experience, process automation. Challenges of AI in

Finance: Data quality, biased data dimensionality reduction, black box.

Unit 3: Applications of AI in Marketing: Benefits of AI in Marketing. Use of AI in Marketing: Content Marketing, Product Marketing, E-mail Marketing, Advertising, Pros and Cons of AI Marketing.

Applications of AI in HRM: Talent Acquisition & Recruitment, Orientation of newer recruits,

Training, Employee Performance Evaluation, Employee Retention. Challenges of AI in HRM.

SUGGESTED READING :

Akerkar, Rajendra: Introduction to Artificial Intelligence. PHI Learning

Wiley, AI for Business: A Roadmap for Getting Started With AI.

Roetzar, R., Kaput, M., Marketing Artificial Intelligence: AI, Marketing, and the Future of Business. BenBella Books.

Mather, Bob, Artificial Intelligence Business Applications.

Lee, D., Daniel, AI Investor: Unleashing the Power of AI in Finance & Investing.

Iyengar, Khandelwal, Upadhyay. AI Revolution in HRM: The New Scorecard. SAGE Publications Ltd.

Castrounis, Alex, AI for People & Business: A Framework for Better Human Experiences and Business Success. Shroff Publishers.

Note: Latest edition of textbooks and reference books may be used.

B.B.A. SEMESTER-VI : (Examination 2026)

COURSE TYPE : Skill Enhancement Course (SEC)

INVESTING IN STOCK MARKET

(Course Code : **SEC7212T**)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours	Maximum Marks: 100
2 Credits	2 Hours	30 Hours	70 EoSE + 30 CA

Course Objectives:-

To let the students get acquainted with the investment aspects and how to make decision regarding investments

Unit 1: Type of investment – Equity Shares, Initial Public Offer (IPO). Bonds. Indian Securities Market: the market participants, trading of securities. Security market indices, sources of financial information. Role of Stock Exchange, Stock exchanges in India: Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Multi Commodity Exchange (MCX). Buying and selling of stocks: using brokerage and analysis recommendation. Use of limit order and market order.

Unit 2: Online trading of stocks. Understanding stock quotations, types and placing or order, Risk: its valuation and mitigation, Analysis of the company: financial characteristics.

Unit 3: Comparative analysis of companies. Stock valuations: using ratios like Price Earnings ratio. Price Revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of company. Pitfalls to avoid while investing: high price stocks, low price stocks, stop loss, excess averaging.

SUGGESTED READING :

Gitman and Joehnk. Fundamentals of Investing. Pearson, New Delhi

Madura. Jeff. Personal final. Pearson, New Delhi

Chandra. Prasanna. Investment Analysis and Portfolio Management. Tata McGraw Hill, New Delhi

Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Publication, New Delhi

Bodie, Alex, Marcus and Mohanty. Investments. McGraw Hill Publishing Co., Delhi

Note: Latest edition of textbooks and reference books may be used.