

WEST BENGAL STATE UNIVERSITY



Department of Commerce & Management **DRAFT OUTLINE OF THE SEMESTER-WISE COURSE STRUCTURES**

Final Draft Syllabus **Bachelor of Business Administration [B.B.A.]** **(Honours.) Courses**

UNDER THE CHOICE BASED CREDIT SYSTEM (CBCS)
Recommended by the University Grants Commission (UGC)

[to be implemented from the Academic Session 2018-19]

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Three year B.B.A. Honours Course
Structure of Syllabus under Semester System with CBCS
to be effective from the Academic Session 2018-19

Sem	Core Course (CC)	Ability Enhancement Core Course (AECC)	Skill Enhancement Course (SEC)	Generic Elective (GE)	Discipline Specific Elective (DSE)	Total
I	2	1		1		4
II	2	1		1		4
III	3		1	1		5
IV	3		1	1		5
V	2				2	4
VI	2				2	4
A. Total Courses	14	2	2	4	4	26
B. Credit per course	6	2	2	6	6	
Total Credits (A x B)	84	4	4	24	24	140

**Three year B.BA. Honours Course
Semester wise Structure of Syllabus CBCS
to be effective from the Academic Session 2018-19**

Year 1 : Semester 1

Code	Paper	Credit	Remarks
ENVSAEC01T	Environmental Studies	2	Ability Enhancement Compulsory
BBAACOR01T	Principles of Management & Organizational Behaviour	6	Core Discipline
BBAACOR02T	Financial Accounting	6	Core Discipline
FACHGEC01T	Business Mathematics and Statistics	6	Elective Course – Generic
		20	

Year 1 : Semester 2

Code	Paper	Credit	Remarks
ENVSAEC02T	English Communication	2	Ability Enhancement - Compulsory
BBAACOR03T	Business Laws	6	Core Discipline
BBAACOR04T	Cost & Management Accounting	6	Core Discipline
FACHGEC02T	Business Ethics & Corporate Governance OR India's Diversity & Business	6	Elective Course – Generic
		20	

Year 2 : Semester 3

Code	Paper	Credit	Remarks
BBAACOR05T	Marketing Management	6	Core Discipline
BBAACOR06T	Human Resource Management	6	Core Discipline
BBAACOR07T	Financial Management	6	Core Discipline
FACHGEC03T	Managerial Economics	6	Elective Course – Generic
BBASSEC01M	Introduction to Computers & Computer Practical	2	Skill Enhancement Course
		26	

Year 2 : Semester 4

Code	Paper	Credit	Remarks
BBAACOR08T	MIS and E-Commerce	6	Core Discipline
BBAACOR09T	Income Tax	6	Core Discipline
BBAACOR10T	Production & Operations Management	6	Core Discipline
FACHGEC04T	Entrepreneurship Development OR Econometrics	6	Elective Course – Generic
BBASSEC02M	Computer Practical & Industry Visit Report	2	Skill Enhancement Course
		26	

Year 3 : Semester 5

Code	Paper	Credit	Remarks
BBAACOR11T	Business Policy and Strategic Management	6	Core Discipline
BBAACOR12T	Indirect Tax	6	Core Discipline
BBAADSE01T to BBAADSE06T	DSE 1 TO 6 from Group-A (Any two DSEs are to be chosen) [For details see Table-1]	6+6	Discipline Specific Elective
		24	

Year 3 : Semester 6

Code	Paper	Credit	Remarks
BBAACOR13T	Financial Institutions & Markets	6	Core Discipline
BBAACOR14T	Research Methodology & Project Work	6	Core Discipline
BBAADSE07T to BBAADSE12T	DSE 7 TO 12 from Group-B (Any two DSEs are to be chosen) [For details see Table-2]	6+6	Discipline Specific Elective
		24	
Grand Total		140	

DISCIPLINE SPECIFIC ELECTIVE COURSES

Table-1 : Group-A

<i>Course Code</i>	<i>Course Name</i>
BBAADSE01T	Banking & Insurance
BBAADSE02T	Corporate Accounting
BBAADSE03T	Consumer Behaviour & Customer Relationship Management
BBAADSE04T	Retail Management & Marketing of Services
BBAADSE05T	Human Resource Development: Systems & Strategies
BBAADSE06T	Training & Development

Notes : Students must opt for BBAADSE01T and BBAADSE02T for Finance Specialisation, BBAADSE03T and BBAADSE04T for Marketing Specialisation and BBAADSE05T and BBAADSE06T for Human Resource Specialisation.

Table-2 : Group-B

<i>Course Code</i>	<i>Course Name</i>
BBAADSE07T	Investment Analysis & Portfolio Management
BBAADSE08T	Financial Statement Analysis
BBAADSE09T	IMC and Brand Management
BBAADSE10T	Distribution and Logistic Management
BBAADSE11T	Management of Industrial Relations
BBAADSE12T	Performance & Compensation Management

Notes : Students must opt for BBAADSE07T and BBAADSE08T for Finance Specialisation, BBAADSE09T and BBAADSE10T for Marketing Specialisation and BBAADSE11T and BBAADSE12T for Human Resource Specialisation.

Year 1 : Semester 1
PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR

Paper 1 : Semester 1
Core Discipline Course
Paper Code : BBAACOR01T
Full Marks: 75

Internal Assessment: 25 marks

Semester-end Examinations: 50 marks

Credits: 6 [90 Hours]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit-I [20 L]*

Basic forms of Business Ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business Ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, Strategic Alliance, Evolution of Management Theory: Managerial Functions and Roles, Insights from Indian practices and ethos.

Unit-II [25 L]

Overview of Planning: Types of Plans & The Planning Process; Decision Making: Process, Types and Techniques; Control : Function, Process and Types of Control; Principles of Organising; Common Organisational Structures; Delegation & Decentralization: Factors affecting the extent of Decentralisation, Process and Principles of Delegation.

Unit-III [15 L]

Importance of Organisational Behaviour; Perception and Attribution: Concept, Nature, Process, Personality, Learning: Concept and Theories of Learning; Motivation: Concepts and their application, Need, Control & Process: Theories, Contemporary Leadership Issues: Charismatic, Transformational Leadership.

Unit-IV [30 L]

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

Suggested Readings

- ❖ Gilbert: Principles of Management, McGrawHill.
- ❖ Greenberg Jerald and Baron Robert A.: Behaviour in Organisations: Understanding and Managing The Human Side of Work, Prentice Hall of India.
- ❖ Kaul Vijay Kumar, Business Organisation & Management – Text and Cases, Pearson.
- ❖ Kavita Singh: Organisational Behaviour, Vikas Publication.
- ❖ Koontz & Heinz Weihrich: Essential of Management, McGrawHill.
- ❖ Luthans Fred: Organisational Behaviour, Tata McGrawHill.
- ❖ Mc Shane L. Steven, Glinow Mary Ann Von & Sharma Radha R. – Organisational Behaviour, Tata McGrawHill.
- ❖ Newstrom John W., Organisational Behaviour, Tata McGrawHill.

- ❖ Richard L. Daft: Principles of Management, Cengage Learning India.
- ❖ Robbins Stephen P: Organisational Behaviour, Pearson.
- ❖ Stoner & Wankel: Management, Prentice Hall of India.
- ❖ Y.K. Bhushan; Fundamentals of Business Organisation & Management, Sultan Chand and Sons.

***L = 1 Hour**

Financial Accounting
Paper 2 : Semester 1
Core Discipline Course
Paper Code : BBAACOR02T
Full Marks: 75

Internal Assessment: 25 marks

Semester-end Examinations: 50 marks

Credits: 6 [90 Hours]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: To familiarize students with the mechanics of financial accounting and preparation of financial statements along with the basic knowledge of partnership accounting and corporate financial statements.

Unit I: Introduction to Financial Accounting : Accounting – Importance, Scope and Limitations, Users of Accounting Information; Accounting Equation; Nature of Accounts and Rules of Debit and Credit; Recording Transactions in Journal, Preparation of Ledger Accounts, Cash Book, Trial Balance, Opening and Closing Entries; Bank Reconciliation Statement. **[20 L]***

Unit II: Basis of Accounting – Cash and Accrual; Different Accounting Concepts and Conventions; Generally Accepted Accounting Principles; Introduction to International Financial Reporting Standards (IFRS) and Ind AS; Salient provisions of Ind AS 1: Presentation of financial Statements, Ind AS 8: Accounting Policies, Changes in Accounting Estimates & Errors, Ind AS 16: Property Plant & Equipment. **[15 L]**

Unit III: Depreciation Accounting: Concept, Methods of charging Depreciation – Straight-line Method, and Written-down-value Method; Reserves and Provisions – Concepts, Types and Purposes; Adjustment Entries; Rectification of errors; Revenue and Capital Transactions. **[15 L]**

Unit IV: Partnership Accounting: Features of Accounting of Partnership Firms; Capital Accounts: Fixed and Fluctuating; Profit & Loss Appropriation Account; Admission of a Partner (excluding goodwill). **[10 L]**

Unit V: Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor; Understanding the contents of a Corporate Annual Report – Income Statement, Balance Sheet, Cash Flow Statement, Notes to Accounts, Directors Report, Management Discussion and Analysis; Understanding Financial Statements for a Joint Stock Company as per Companies Act 2013. **[30 L]**

Suggested Readings

- ❖ S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
- ❖ R. Narayanaswamy: Financial Accounting - A Managerial Perspective, PHI Learning Pvt. Ltd.
- ❖ Charles T. Horngren, Gart L. Sundem, John A. Elliott, and Donna R. Philbrick: Introduction to Financial Accounting, Pearson.
- ❖ T.P. Ghosh: Financial Accounting for Managers, Taxmann Allied Services Pvt. Ltd.
- ❖ Ashish Kr. Bhattacharya: Accounting for Managers, PHI.
- ❖ N. Ramachandran and R. K. Kakani: Financial Accounting for Management, Tata McGraw Hill.

*L = 1 Hour

BUSINESS MATHEMATICS AND STATISTICS

Paper 3: Semester 1

Generic Elective Course

Subject Code : BBAHGEC01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit 1: Set Theory

Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram. **[04 L]***

Unit 2: Matrices and Determinants:

Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Crammer's Rule.

[10 L]

Unit 3: Basic Mathematics of Finance

Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function.

Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit.

Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.

[20 L]

Unit 4: Basics of Statistics

Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution. **[05 L]**

Unit 5: Measure of Central Tendency & Dispersion

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties. **[15 L]**

Unit 6: Bivariate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients. **[20 L]**

Unit 7: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares. **[16 L]**

Suggested Readings

- ❖ Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
- ❖ M. Raghavchari, Mathematics for Management, Tata McGraw-Hill.
- ❖ S. Baruah, Basic Mathematics and its application in Economics, McMillan.
- ❖ R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books.
- ❖ P. K. Giri and J. Banerjee, Introduction to Business Mathematics, Academic Publishers.
- ❖ R.G.D. Allen, Mathematical Analysis for Economists, McMillan.
- ❖ G. C. Beri, Business Statistics, Tata McGraw-Hill.
- ❖ J. K. Sharma, Business Statistics, Pearson Education.
- ❖ Nag and Nag, Advanced Business Mathematics and Statistics
- ❖ D. Sengupta, Application of Calculus, Books & Allied.
- ❖ Dr. Ranjit Dhar, Business Mathematics & Statistics, Dishari.
- ❖ J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern.
- ❖ Maity and Ghosh, Calculus, Central.
- ❖ Singh J. K., Business Mathematics. Himalaya Publishing House.
- ❖ N.G. Das, Statistical Methods in Commerce, Accountancy and Economics
- ❖ Hazarika, Padmalochan. A Textbook of Business Mathematics. S. Chand
- ❖ Trivedi, Business Mathematics, Pearson

* L = 1 Hour.

Year 1 : Semester 2

BUSINESS LAWS

Paper 1 : Semester 2
Core Discipline Course
Subject Code : BBAACOR03T
Total No. of Credits - 06
Full Marks 75
[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]
TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

UNIT 1: Indian Contract Act, 1872 (25 L)*

Definition of contract, essentials of contract and its difference with agreement, clarification of contract according to their enforceability, formation and performance, Offer and acceptance, Consideration, Capacity to contract, Free consent, coercion, undue influence, mistake, misrepresentation and fraud, Legality of object and consideration, difference between void and illegal agreement, Void, voidable, unenforceable and illegal agreements, Bailment and pledge, Breach of contract and remedies.

UNIT 2: Negotiable Instruments Act, 1881 (10 L)

Definition and characteristics of different types of negotiable instruments: bills of exchange, promissory notes and cheques, Parties to negotiable instruments, Holder and holder in due course, Dishonour of negotiable instrument.

UNIT 3: Sale of Goods Act, 1930 (10 L)

Difference between sale and agreement to sell, Essential features of contract of sale, Conditions and warranties, Unpaid seller and his rights.

UNIT 4: Consumer Protection Act, 1986 (10 L)

Objectives of the Act, Definition of consumer and complaint, Rights of consumers, Jurisdiction of Forums under the Act, Procedure of filing complaint Remedies available.

UNIT 5: Companies Act, 2013 (25 L)

Nature and kinds of companies, Formation of company, Memorandum of Association – contents and procedure of alteration, Prospectus, Capital – share, debenture, borrowing powers, minimum subscription, Directors, Meetings and Proceedings – Requisites, Types, Quorum, Resolution, Winding up of Companies.

UNIT 6: Intellectual Property Law (10 L)

Patents, trademarks and copyrights.

Suggested Readings

- ❖ M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- ❖ Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- ❖ Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- ❖ SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- ❖ Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
- ❖ Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- ❖ Sushma Arora, Business Laws, Taxmann Publications.

- ❖ Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
- ❖ P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- ❖ Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.

* L = 1 Hour.

COST & MANAGEMENT ACCOUNTING

Paper 2 : Semester 2

Core Discipline Course

Subject Code : BBAACOR04T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: This paper will acquaint the students with cost and management accounting concepts and its application for decision making.

UNIT 1: Meaning, scope and importance of Cost Accounting and Management Accounting; Comparison of Cost Accounting with Management Accounting and Financial Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of cost, Classification of Costs; preparation of Cost Sheet. **(10 L)***

UNIT 2: Material: Purchasing, storing and pricing of stores issued, Stores Ledger, EOQ; Labour: Methods of remuneration, incentive plans; Overheads: Definition, classification, collection, apportionment and absorption of overheads; Determination of overhead rates; under and over absorption of overhead. **(25 L)**

UNIT 3: Job Costing – Concept and job cost accounts; Contract Costing – Concept, Contract account and determination of profit or loss on incomplete contract; Process Costing: concept and process accounts with process losses and gains. **(15 L)**

UNIT 4: Definition of Marginal Cost and Marginal Costing; Assumptions and uses of Marginal Costing; Differences between Marginal Costing and Absorption Costing; Marginal Cost equation; Computation of Contribution, Profit-Volume Ratio, Break Even Point, Margin of Safety, Angle of Incidence, Application of CVP Analysis to Business Problems, Pricing, Make or Buy, Exploring New Markets, Export Order. **(15 L)**

UNIT 5: Concepts of Budget, Budgeting, Budgetary Control; Steps in Budgetary Control, Fixed and Flexible Budget, Cast Budget. **(15 L)**

UNIT 6: Meaning of Standard Cost and Standard Costing; Advantages and limitations of Standard Costing; Standard Costing vs. Budgetary Control; Analysis of Variances – material and labour. **(10 L)**

Suggested Readings

- ❖ Maheshwari, S.N., and Mittal, S.N. Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers), Delhi.

- ❖ 2. M.N.Arora, Management Accounting, Theory, Problems and Solutions, Himalaya Publishing House.
- ❖ Horngren, C.T., Foster, G, and Datar, S.M., Cost Accounting: A Managerial Emphasis, Prentice Hall of India Pvt. Ltd., New Delhi.
- ❖ Henke, E.O., and Spoede, C.W., Cost Accounting: Managerial Use of Accounting Data, PWS-KENT Publishing Company, Boston.
- ❖ Saxena and Vasistha : Advanced cost Accounting.
- ❖ Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
- ❖ Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.

*** L = 1 Hour.**

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 3 : Semester 2

Generic Elective Course

Subject Code : BBAHGEC02T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Module I :Business Ethics

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit1: Introduction

[15 L]*

Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach;

Unit 2 : Social Aspects of Business Ethics

[15 L]

Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader;

Unit 3: Managing Ethical Dilemmas

[15 L]

Meaning and nature of ethical dilemma; characteristics of ethical dilemmas; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM

Module II : Corporate Governance

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit 1: Framework of Corporate Governance in India

[15 L]

Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013

Unit 2: Major Corporate Scandals in India and Whistle-blowing policy [15 L]

Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India

Unit 3: Corporate Social Responsibility (CSR) [15 L]
Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013

Suggested Readings

- ❖ Fernando, A.C., Business Ethics: An Indian Perspective, Pearson Education
- ❖ Murthy, C.V.S., Business Ethics – Text and Cases, Himalaya Publishing House
- ❖ Fernando, A.C., Corporate Governance: Principles, Policies and Practices, Pearson Education
- ❖ Bajpai, G.N., The Essential Book of Corporate Governance, Sage
- ❖ ICSI, Study Material of Professional Programme, Module 2, Paper 6, Ethics, Governance and Sustainability

* L = 1 Hour.

OR

INDIA'S DIVERSITY AND BUSINESS

Paper 3 : Semester 2

Generic Elective Course

Subject Code : BBAHGEC02T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit I : Recognizing, Accommodating and valuing diversity [30 L]*

• Challenges and dilemmas posed by diversity and drive for homogenization; Sources of dilemma and tension—immigration, competition for limited resources; • Regional bases of India's diversity: regional approach to understanding diversity in terms of India's topography, drainage, soil, climate, natural vegetation, rural and urban settlements • Social diversity in India: Peopling , demography, languages, castes, ethnicity, religions, sects, family, kinship and social institutions; socio-cultural regions.

Unit 2 : People, Livelihood and Occupational Diversity [20 L]

• Traditional livelihoods and their nature - agriculture, crafts, industry and services; • Region, occupation and employment.

Unit 3 : Linkages between Diversity and India's Socio-economic challenges

• Regional variations in terms of geographic and socio-economic factors- trends and emerging options; • Food insecurity, economic inequalities and poverty, environmental degradation and sustainable development; **[20 L]**

Unit 4 Diversity and Business [20 L]

□ Indian Consumers and marketing; Rural and Urban context □ Diversity, manufacturing, industry and services; □ Diversity and Innovation; □ Workforce diversity and management.

Suggested Readings

- ❖ Bhatt, B. L(1980)-“ India and Indian Regions: A Critical Overview” in David E. Sopher ‘*An Exploration of India- Geographical Perspectives on Society and Culture*’. Cornell. Pages- 35-61 for Socio cultural regions.
- ❖ Bill Aitken, Seven sacred rivers, Penguin Books, 1992
- ❖ Bose NK (1969) Unity in Indian Diversity in Desai AR (1969) *Rural Sociology in India*, reprinted 2009, Popular Prakashan, (for diversity as strength Part II chap 3 pp 134-136)
- ❖ Chakravarti AK (2004) *Regional Preferences for Food: Some Aspects of Food Habit Patterns In India* in Grover N and KN Singh (eds) 2004, *Cultural Geography: Form and Process* , Concept Publishers, Delhi (for regional specificity of food -Chap 23 pp 355 to 375)
- ❖ Fernando Mart ´ın-Alca ´zar• Pedro M. Romero-Ferna ´ndez• Gonzalo Sa ´nchez-Gardey, Transforming Human Resource Management Systems to Cope with Diversity, *Journal of Business Ethics*, 2012, 107:511-531
- ❖ Gadgil and Guha Ecology and Equity: The use and abuse of nature in contemporary India. Penguin 1995
- ❖ Gail Robinson and Kathleen Dechant, Building a business case for diversity, *Academy of Management Executive* 1997, Vol 11, No. 3
- ❖ Kaul, Vijay Kumar, ‘Innovation Revolution: Harnessing India’s Diversity’ Yojana, November 2014, also available at SSRN , <http://ssrn.com/abstract=2517855>
- ❖ Kaul, Vijay Kumar, INDIA’S DIVERSITY AND GLOBALISATION: UNIFYING FORCES AND INNOVATION, Working paper in Social Sciences Research Network(SSRN) ,June 2014 <http://ssrn.com/abstract=2444668>
- ❖ Kaul, Vijay Kumar, INDIA’S DIVERSITY: FROM CONFLICT TO INNOVATION, Working paper in Social Sciences Research Network(SSRN), June 2014 <http://ssrn.com/abstract=2444099>
- ❖ Kaul, Vijay Kumar, Managing Diversity, in *Business Organisation and Management*, chapter 35, Pearson Education, 2012.
- ❖ Nehru J (1946) *The Discovery of India*, OUP, chaps 4-8
- ❖ Sopher, D.E-“The Geographical Patterning of Culture of India” in David E. Sopher ‘*An Exploration of India- Geographical Perspectives on Society and Culture*’. Cornell, Pages- 289-326.
- ❖ Thomas Kochan, Katerina Bezrukova, Robin Ely, et el, The effects of Diversity on business performance: report of the diversity Research network, *Human Resource Management*, Spring 2003, Vol 42, No.1. pp3-21.

* L = 1 Hour.

Year 2 : Semester 3

MARKETING MANAGEMENT

Paper 1 : Semester 3

Core Discipline Course

Subject Code : BBAACOR05T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit 1: Overview of Marketing Management [15 L]*

Marketing: Market, Defining Marketing, Marketing Management: Different types of Demands, Marketing Management Orientations, Marketing Management Process: Marketing Opportunity Identification, Segmentation, Targeting & Positioning, Developing Marketing Mix, Consumer Needs and wants; Marketing Environment: Macro Environment: Demographic Environment, Socio-cultural Environment, Economic Environment, Technological Environment, Legal Environment, Micro Environment

Unit 2: Product & Brand Management [15 L]

Value Creation, Product Categories: Goods, Services & Experiences, Convenience, Shopping & Specialty Goods, Industrial Goods & Consumer Goods, Product Levels, Product Mix: Product Line, Product Length, Product width, Product Depth & Product consistency, Product Lifecycles, New Product Development, New Service Development; What is Brand?, Brand elements, brand vs. product, Can anything be branded? Branding challenges & opportunities, strategic brand management process

Unit 3: Pricing Decisions [15 L]

Pricing Decisions: Price, Economic & Marketing Perspective, Pricing Method: Cost Oriented Pricing Approach, Demand & Perceived Value Oriented Pricing, Competition Oriented Pricing, Pricing Strategy: Price Penetration, Price Skimming, Pricing a New Product: Pricing Policies, Factors Affecting New Product Price Determination, Pricing strategy for service related products.

Unit 4: Channels of Distribution [15 L]

Introduction, Place, Distribution Channel Management, Channel Levels: Factors affecting channel Levels, Channel Management: Channel Member Selection, Member Motivation, Channel Member Evaluation, and Channel Conflict

Unit 5: Promotions Strategy [15 L]

Promotion: Elements of Promotion Mix (advertising, sales promotion, personal selling, direct marketing, PR and publicity) – characteristics and their relative strengths and weaknesses; Concept of Integrated Marketing Concept

Unit 6: New Developments in Marketing [15 L]

Green Marketing: Need & Concept, Digital Marketing, Services Marketing, Retail Marketing, Rural Marketing

Suggested Readings

- ❖ Marketing, Harsh V. Verma&Ekta Duggal, Oxford
- ❖ Marketing, Paul Baines, Chris Fill & Kelly Page, Oxford
- ❖ Marketing Management, Ramaswamy, Ramakumari, Macmillan
- ❖ Marketing Management, Kotler, Keller, Koshi, Jha, Pearson.

* L = 1 Hour.

HUMAN RESOURCE MANAGEMENT

**Paper 2 : Semester 3
Core Discipline Course**

Subject Code : BBAACOR06T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: The objective of this course is to help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases Course Contents

Unit-I: Human Resource Management –Meaning and Importance, Quality of good human resource managers, Human Resources Planning – Objectives - HRP Process - Manpower Estimation – Resource Information System (HRIS) succession planning, Job analysis – Uses, methods, Job description & Job specifications. HR accounting and Human Resource Development (HRD) audit concept.. **(15 L)***

UNIT-II: Recruitment & Selection: meaning and importance, sources of recruitment (internal and external), steps of selection process, e- recruitment, types of Interviews and tests. Orientation process **(15 L)**

UNIT III: Training and development: meaning and importance, Steps in training programme difference between training and development. Types of training (on job and off the job), Effectiveness of training programme. **(15 L)**

UNIT IV: Compensation and Motivation-: meaning and Importance, features of sound compensation plan, Factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans. Brief introduction of social security, health, retirement & other benefits. **(15 L)**

UNIT V: Performance Appraisal: Importance, Steps of performance appraisal. Different methods of Performance Appraisal., Factors that distort appraisal, appraisal interview. Career planning: career anchors, career life stages **(15 L)**

UNIT VI: Industrial Relations - Meaning & features Industrial Relations , Industrial Disputes - Causes and Settlement of Industrial Disputes. Grievance:- concepts, causes & grievance redressal machinery, discipline:-concept, aspect of discipline & disciplinary procedure, Collective bargaining- concept, types, process, problems, essentials of effective collective bargaining . Workers Participation in Management – concept and objectives. **(15 L)**

Suggested Readings

- ❖ Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
- ❖ Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
- ❖ Human Resource and Personnel Management - K. Aswathappa - Tata McGraw Hill Publishing Co. Ltd.
- ❖ Dessler, Human Resource Management, Pearson Education Limited, 2007.

* L = 1 Hour.

FINANCIAL MANAGEMENT

Paper 3 : Semester 3

Core Discipline Course

Subject Code : BBAACOR07T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: To acquaint students with the techniques of financial management and their applications for business decision making

Unit – I : Financial management - meaning, nature and scope of financial management. Financial goals- profit maximization, wealth maximization. Finance functions- investment, financing and dividend decisions. Time value of money- meaning, significance, compounding and discounting techniques. **(15 L)***

Unit – II : Financial Planning, Sources of capital, Capital structure - definition, optimum capital structure, factors determining capital structure, theories on capital structure .Cost of capital- meaning and significance of cost of capital, calculation of cost of -debt; preference capital; equity capital and retained earnings. Weighted average cost of capital (book value as weight and market value as weight, marginal cost of capital. **(15 L)**

Unit III: Concept of leverage and types of leverage-Operating, Financial and Combined leverage- meaning, utility, measurement of leverages, effects of operating and financial leverages on profit. **(10 L)**

Unit IV: Dividend decisions- meaning, types of dividend, factors influencing dividend decision, dividend models- Walter, Gordon, Modigliani & Miller- **(10 L)**

Unit –V : Short term investment decisions-Working capital Management- meaning, significance and types of working capital. Operating cycle. Factors determining working capital requirement in an organization. Estimation of working capital, Financing of working capital, management of cash, management of account receivables, concept of factoring & management of inventory. **(20 L)**

Unit – VI: Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method., NPV and IRR comparison. **(20 L)**

Suggested Readings

- ❖ Kuchal S.C., Financial Management.
- ❖ Van Horne J.C. : Fundamentals of Financial Management; Prentice Hall of India.

- ❖ Khan M.Y. and Jain P.K. : Financial Management - Text and Problems; Tata McGraw Hill.
- ❖ Prasanna Chandra : Financial Management - Theory and Practice; Tata McGraw Hill.
- ❖ Pandey I.M. : Financial Management : Vikas Publishing House.
- ❖ Ravi M kishore: Fundamentals of Financial Management, Taxmann.

* L = 1 Hour.

MANAGERIAL ECONOMICS

Paper 4 : Semester 3

Generic Elective Course

Subject Code : BBAHGEC03T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Unit I: Introduction

Economic Terms and Basic concepts, Definitions, nature and scope of managerial economics, various models of managerial economics, role of managerial economics. Economic problems- Problem of Scarcity, Problem of Choice, Problem of Efficiency **[20 L]***

Unit II: Basic Concepts and techniques

Consumer theory, Theory of demand, demand functions, Law of demand and its Exceptions; Elasticity of Demand- Own Price Elasticity, Income Elasticity and Cross Price Elasticity of Demand, Measurement of Elasticity Arc Price Elasticity and Point Price Elasticity, Factors Determining Demand Elasticity; Demand Distinctions; Demand Forecasting – Importance, Criteria for Good Forecasting, Methods – Survey Method Analytical Method, Experimental Method; Different Revenue Concepts, Relations Concerning AR, MR and Price Elasticity . Income and substituting effects. **[20 L]**

Unit III: Productions and Cost analysis

Production functions, process, law of variable proportions, concepts of Total Product, Average Product, Marginal Product and their relations. Iso-quant, Iso-cost Lines and Choice of Optimum Input combination, Cobb-Douglas Production Function and its Important Properties, Returns to scale, expansion path. short run and long run concepts of cost, concepts of MC, AC & TC, application based numerical problems. **[15 L]**

Unit IV: Pricing & Market Structure

Determinants, objectives, pricing under different market conditions. cost curves, break even analysis and cost control, theory of firm, profit maximization, sales maximizations, ownership and control. market structure – perfect competition, monopoly, oligopoly with special reference to duopoly, monopolistic competition . Application based numerical problems. **[20 L]**

Unit V: Macro Economics aggregate Concepts

GNP and GDP Aggregate Consumption, Gross Domestic livings, Gross Domestic capital Formation, concept and measurement of National Income , determination of National Income - consumption Function, investment function, business cycle. **[15 L]**

Suggested Readings

- ❖ Ackley, G., *Macroeconomic Theory and Policy*, Macmillan.
- ❖ Adhikary, M., *Business Economics*, Excel Books.
- ❖ Baumol, W.J., *Economic Theory and Operations Analysis*, Prentice Hall.
- ❖ Branson, W.H., *Macroeconomic Theory and Policy*, UBS.
- ❖ Chopra, O.P., *Managerial Economics*, Tata McGraw Hill.
- ❖ Dean, J. *Managerial Economics*, Prentice Hall of India.
- ❖ Dholakia, R.H. and A.L. Oza, *Microeconomics for Management Studies*, OUP.
- ❖ Dwivedi, D.N., *Managerial Economics*, Vikas Publishing.
- ❖ Eaton, B.Curtis and Diane, *Eaton, Microeconomics*, Prentice Hall.
- ❖ Haynes, W.W., Mote, V.L. and Paul, S., *Managerial Economic Analysis and Cases*, Prentica Hall.
- ❖ Koutsoyannis, M., *Modern Microeconomics*, Macmillan.
- ❖ Salvatore Domonick, *Managerial Economics in a Global Economy*, Harcourt Series in Economics, Harcourt Collins Pub.
- ❖ *Economics – Samuelson and Nordhaus*; McGrew Hill
- ❖ *Managerial Economics – Varshney and Maheswari*; Sultan Chand.

* L = 1 Hour.

INTRODUCTION TO COMPUERS & COMPUTER PRACTICAL

Skill Enhancement Course

Paper 5 : Semester 3

Subject Code : BBASSEC01M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]

TOTAL CLASSES: 45 [LECTURE CLASS 15 & PRACTICAL CLASS 30]

Module I

Introduction to Computer (Theory)

Internal Assessment: 12.5 marks

Semester-end Examinations: 25 marks

Unit1: Computers and Business

[15 L]*

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic], Hardware, Software, Different Memories, RAM & ROM, Hard Disk, Cache Memory, Operating System, Application Software.

Module II
Computer Practical

Unit 2 : Word Processing

[15 L]

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. **Creating Business Documents using the above facilities**

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. **Creating Business Presentations using above facilities.**

Spreadsheet and its Business Applications

[15 L]

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Suggested Readings

- ❖ Thareja, IT & Application, Oxford.
- ❖ Aurora, Computer Fundamentals, Vikash.
- ❖ Sinha & Sinha, Fundamentals of Computers, BPB Publications.
- ❖ Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- ❖ Norton, P. (2001). Introduction to computers. TMH
- ❖ Rajaraman, V. (2004). Introduction to Information Technology. PHI.
- ❖ Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
- ❖ Basandra SK - Computers Today (Galgotia, 1st Edition).
- ❖ Leon A and Leon M - Introduction to Computers (Leon Vikas, 1st Edition).

* L = 1 Hour.

Year 2 : Semester 4

Management Information System & E-Commerce

Paper 1 : Semester 4

Core Discipline Course

COURSE CODE : BBAACOR08T

(Theory -25 + Practical- 25 + Internal - 25)

Total No. of Credits : 06

TOTAL CLASSES: 135 [LECTURE CLASS 45 & PRACTICAL CLASS 90]

Module I

Management Information System & E-Commerce (Theory)

Internal Assessment: 12.5 marks

Semester-end Examinations: 25 marks

Unit 1 : Management Information System [15 L]*

Definition, basic concepts, framework, role & need of MIS. Concept of Information System-ERP, ESS, CRM OAS, TPS etc.; Definition and concept of system, system boundary and system environment; classification of system, Decision Support System (DSS); characteristics, components & capabilities of DSS, GDSS; data storage hierarchy, Files: Definitions, different file organizations, problems with traditional file system;

Unit 2 : Overview of System Analysis and Design [15 L]

introduction to different methodologies and Structured System Analysis – Problem identification – requirement analysis, Systems Development Life Cycle, tools and techniques – feasibility analysis – Operational, Technical and Economical Feasibility – details of SDLC approach. Business Systems Concept; Data Flow Diagram (DFD).

Unit 3 : Electronic Data Interchange and E-Payments [15 L]

Concept of EDI, FEDI, features, advantages, Special features required in payment systems for e-commerce, Types of e-payment systems: E-Cash, e- cheques, credit cards, smart cards, electronic purses and debit cards, Operational, credit and legal risks of e-payment systems, Risk management options in e-payment systems, Components of an effective electronic payment system, e-banking, online banking and core banking solutions, security threats to e-banking.

Module II

Management Information System & E-Commerce (Practical)

Internal Assessment: 12.5 marks

Semester-end Examinations: 25 marks

Unit 4 : Database and DBMS : Three Layered Architecture, Advantages and Disadvantages of a Database, Data Modeling – Object Oriented and Record Based Models, E – R Model, E – R Diagram and mapping Cardinalities- Examples and Exercises, Hierarchical Model, Network Model and Relational Model; concepts of RDBMS, E.F. Codd's 12 Rules for a relational Database; basic concept of Relational algebra, SQL: SQL Language – DML commands – Select, Insert, Update, Delete – retrieving data, summarizing data, adding data to the database, updating data to the database and deleting data. **(30 L)**

Unit 5 : Concept of Algorithm, Flow chart and computer language : Concept of Flow Chart and Algorithm, C language – constants, variables and basic data types in C language. Concept of decision making & looping, arrays, functions and programming using C language. **(30 L)**

Unit 6 : Data Base Management System : Creation of Tables, Defining Primary key, Multiple Table Handling – Defining Relationship, Foreign Key, Generating simple and Conditional Queries. Types of queries [Update, Delete, Append], Designing Forms and Reports. **(30 L)**

Suggested Readings

- ❖ Goyal, D.P., Management Information Systems – Managerial Perspectives, Macmillan Business Books.
- ❖ Murdick, Ross, Claggett, Information System for Modern Management.
- ❖ Kanter J, Managing with Information.
- ❖ Lucey, Management Information Systems.
- ❖ Kroenke, Business Information Systems.
- ❖ Turban, Information Technology for Management.
- ❖ Anderson P, Management Information Systems.
- ❖ Laudon K C and Laudon J P - Management Information Systems: Managing the Digital Firms (Prentice Hall,
- ❖ Jawedkar W S - Management Information System (Tata Mc Graw Hill, 3rd Ed.)
- ❖ Davis & Olson – Management Information System (TMH, 2nd Ed.)
- ❖ Murdick, Ross, Claggett – Information System For Modern Management (PHI, 3rd Ed.)
- ❖ Korth, Sudarshan, Database Management, McGrawHill.

* L = 1 Hour.

INCOME TAX
COURSE CODE : BBAACOR09T
Core Discipline Course
Total No. of Credits : 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

UNIT 1: a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; **b) Residential Status and Incidence of Tax of Individual Assessee;** **c) Exempted income** – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).

(15 L)*

UNIT 2: Computations of Taxable Income under the head:

a) Salaries and b) Income from House Property

(20 L)

UNIT 3: a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend

(20 L)

UNIT 4: Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee.

(20 L)

UNIT 5: Filing of Returns: Due date of filing return, different types of returns, PAN, TAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax. **(15 L)**

Suggested Readings

- ❖ Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- ❖ Lal and Vasist, Direct Taxes, Pearson
- ❖ Ahuja and Gupta, Direct Taxes Law and Practice, Wolters Kluwer
- ❖ Manoharan & Hari , Direct Tax Laws , Snow White
- ❖ Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern.

* L = 1 Hour.

PRODUCTION AND OPERATIONS MANAGEMENT

Paper 3 : Semester 4
Core Discipline Course
Subject Code : BBAACOR10T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Objective: To understand the production and operation function and familiarize students with the technique for planning and control.

Unit 1: Nature and scope of production and operations management, Resources in an operating system, Principal functions of an operating system; Structures of Operating Systems, classifications of production/manufacturing processes - continuous production, repetitive process, job shop, mass manufacturing, process manufacturing, batch production, intermittent process; Preliminary idea of the problem areas of operations management. **[15 L]***

Unit 2: Product design and process design- meaning and steps, Facility location/Plant Location – Introduction and Meaning, Need for selecting a Suitable Plant Location, Factors Influencing Plant Location; Plant Layout – Objectives, Principles and Types of Layout - Process layout. Product layout, Fixed position layout, Cellular layout, Advantages and Limitations of Each Type of Layout, Types of manufacturing systems & layouts, material handling – principles –equipments, line balancing – problems. **[17 L]**

Unit 3: Operations decisions – Production Planning and Control (PPC) in mass production / in batch / job order manufacturing - Introduction and Meaning, Need for PPC, Objectives, Phases and Functions of PPC; Capacity Management – Measurement of Capacity, Process of Capacity Planning; Scheduling Principles and Types of Scheduling. **[13 L]**

Unit 4: Work Study – Introduction, Advantages; Method Study – Objectives, Scope, Steps or Procedure involved in method study, Charts used in method study; Work

Measurement – Objectives, Techniques; work sampling, work environment, industrial safety; Time Study – Introduction and Meaning, Steps in Making Time Study.
[17 L]

Unit 5: Statistical Quality Control – Need for Controlling Quality, Steps in Quality Control, Objectives and Benefits of Quality Control; Quality assurance-acceptance sampling, Statistical Process Control – Control Charts – Characteristics, Benefits and Objectives of Control Charts; Quality Circles; Introduction to Total Quality Management (TQM) – Definition, Concept, Benefits; ISO-9000, Maintenance management, Safety management; Basic idea of product/ systems reliability management.
[13 L]

Unit 6: Material management- An overview of material management, Meaning and Scope, Role of Materials Management; Classes of Materials; Codification – Objectives, Advantages, Methodology; Standardization – Relevance, Definition, Specification, Advantages, Techniques; Material planning and inventory control - Need for Inventory, Right Quantity, Different Functions and Types; Inventory Control: Benefits, Techniques; ABC Analysis, VED, Economic Order Quantity (EOQ), Just-in-Time (JIT) Inventory System.
[15 L]

Suggested Readings

- ❖ Adam, E.E and Ebert, R.J., Production and Operations Management, Prentice Hall of India, New Delhi.
- ❖ Amrine Harold, T., Manufacturing Organization and Management, Englewood Cliffs, Prentice Hall Inc, New Jersey.
- ❖ Buffa, E.S., Modern production Management, John Wiley, New York.
- ❖ Chary, S.N., Production and Operations Management. Tata McGraw Hill, New Delhi.
- ❖ Dobler, Donald W and Lamar Lee, Purchasing and Materials Management, McGraw Hill, New York.
- ❖ Dilwoth, James B. Operations Management: Design, Planning and Control for Manufacturing & Services. McGraw Hill, Singapore.
- ❖ S. Anil Kumar and N. Suresh, Production and Operations Management, New Age International Publishers.
- ❖ K. Ashwathappa, Production and Operations Management, HPH.
- ❖ P. Gopalkrishnan, Purchasing and Materials Management, Tata McGraw Hill.
- ❖ Ray Wild, Operations Management, Thomson.

ENTREPRENEURSHIP DEVELOPMENT

Paper 4 : Semester 4
Generic Elective Course
Subject Code : BBAHGEC04T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: This course provides students with a solid introduction to the entrepreneurial process of creating new businesses , role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies ,context of social

innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.

Unit-I: Introduction [18 L]*

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit-II: Entrepreneurship and Micro, Small and Medium Enterprises [18 L]

Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.

Unit-III: Sustainability of Entrepreneurship [30 L]

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

Unit-IV: Sources of business ideas and tests of feasibility [12 L]

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non financial institutions.

Unit-V: Mobilization of Resources [12 L]

Mobilizing resources for start-up -- Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers: Basic start-up problems

Suggested Readings

- ❖ Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- ❖ Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
- ❖ Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Himalaya
- ❖ Holt, Entrepreneurship: New Venture Creation, Pearson
- ❖ Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- ❖ SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- ❖ K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
- ❖ Reddy, Entrepreneurship: Text & cases, Cengage Learning.

* L = 1 Hour.

Or

ECONOMETRICS
Paper 4 : Semester 4
Generic Elective Course
Subject Code : BBAHGEC04T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit I

[30 L]*

Introduction to Econometrics; Basics of Probability; Classical Two Variable Linear Regression Model: Types of Data : Time Series, Cross Section and Panel Data. Concept of Population Regression Function (PRF) and Sample Regression Function (SRF). Estimation of the SRF using Ordinary Least Square (OLS). Analysis of variance and R squared. Understanding the residuals/error term. Assumptions of the model. Expectation and standard errors of the regression coefficients and the error term. Gauss Markov Theorem. Confidence intervals and tests on population regression coefficients, variance of population disturbance term, and forecasts. Testing the significance of the model as a whole. Testing the normality assumption.

Unit II

[20 L]

Multiple Regression Model: The three variable case. Derivation of the coefficients. Correlation. Additional assumptions. Adjusted R square. Confidence intervals and testing of the regression coefficients. F and t tests for structural stability, contribution and justification of an explanatory variable.

Unit III

[20 L]

Other Functional Forms: Regressions in deviation form and through the origin. The loglog, log-lin, lin-log, reciprocal, log-reciprocal models with application. Dummy variables & Introduction to panel data: Intercept dummy variables, slope dummy variables, Interactive dummy variables. Dummies for testing the presence of seasonal trends. Use of dummies in fixed and random effects.

Unit IV

[20 L]

Relaxing the Assumptions of the Classical Linear Model: Multicollinearity: The problem. Detection, Solution, Heteroscedasticity: The problem. Detection. Solution. GLS. Autocorrelation: Problem. Tests for detection. Solutions. Specification Errors: Omission of a variable, Inclusion of irrelevant variable, tests for detecting errors, errors in explanatory and dependent variable.

Suggested Readings

- ❖ Christopher Dougherty (2007). *Introductory Econometrics* (3rd ed.). Oxford University Press.
- ❖ Gujarati, Damodar and Sangeetha (1995). *Basic Econometrics* (4th ed.): McGraw Hill.
- ❖ Jack Johnston and John Di Nardo, *Econometric Methods*
- ❖ Pindyck, Robert S. and Daniel L. Rubinfeld (1997) *Econometric Models and Economic Forecasts*. (3rd ed.).Singapore: McGraw Hill.
- ❖ Ramanathan, Ramu (2002). *Introductory Econometrics with Applications* (5th ed.). Thomson South Western.

COMPUTER PRACTICALS & INDUSTRY VISIT REPORT

Paper 5 : Semester 4

Skill Enhancement Course

Subject Code : BBASSECO2M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks

Semester-End Examination: 10 Marks]

TOTAL CLASS HOURS : 60 [PRACTICAL HOURS 30 & INDUSTRY VISIT HOURS 30]

Module – 1 : Computer Practical [30 L]

Unit 1 : Word Processing

[10 L]*

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. **Creating Business Documents using the above facilities**

Unit 2 : Preparing Presentations

[05 L]

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. **Creating Business Presentations using above facilities.**

Unit 3 : Spreadsheet and its Business Applications

[15 L]

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Module – 2 : Industry Visit Report [30 L]

Objectives: to provide basic and hand on understanding of the industry.

Note:

Each student of this Honours Course shall undergo Practical Internship of four weeks during the vacations after fourth semester in an approved Business/Industrial/Govt./Service organization. The objective of this training is to make the student acquainted with the industrial / business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 25 marks, including Viva-Voce Examination. It will be evaluated by two examiners (one internal and one external). The training report is part of the Fourth semester. It is to be submitted by the date fixed by the College.

The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

Alternatively, if it is not possible to do industrial internship the students will prepare a project report on a topic assigned to him/ her by the college. The project report will be evaluated as above.

Suggested Readings

- ❖ Thareja, IT & Application, Oxford.
- ❖ Aurora, Computer Fundamentals, Vikash.
- ❖ Sinha & Sinha, Fundamentals of Computers, BPB Publications.
- ❖ Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- ❖ Norton, P. (2001). Introduction to computers. TMH
- ❖ Rajaraman, V. (2004). Introduction to Information Technology. PHI.
- ❖ Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
- ❖ Basandra SK - Computers Today (Galgotia, 1st Edition).
- ❖ Leon A and Leon M - Introduction to Computers (Leon Vikas, 1st Edition).

* L = 1 Hour.

Year 3 : Semester 5

BUSINESS POLICY AND STRATEGIC MANAGEMENT

Paper 1 : Semester 5

Core Discipline Course

Subject Code : BBAACOR11T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit I : Nature & Importance of Business Policy & Strategy: Introduction to the strategic Management Process and related concepts : Characteristics of Corporate, Business & Functional Level Strategic Management Decisions. Company's Vision and Mission : need for a mission statement, criteria for evaluating a mission statement – Goal, Process & input formulation of the mission statement. **[20 L]***

Unit II: Environmental Analysis & Diagnosis: Analysis of Company's External Environment, Environmental Impact on Organisation's Policy and Strategy, Organisation's Dependence on the Environment, Analysis of Remote Environment, Analysis of Specific Environment, Michael E. Porter's 5 Forces Model, Internal Analysis; Importance of Organisation's Capabilities, Competitive advantage and core competence, Michael E. Porter's Value Chain Analysis. **[25 L]**

Unit III : Formulation of Competitive Strategies; Michael E. Porter's generic competitive strategies, implementing competitive strategies – offensive & defensive moves. Formulating Corporate Strategies : Introduction to strategies of growth, stability and renewal, types of growth strategies – concentrated growth, product development, integration, diversification, international expansion (multi-domestic approach,

franchising, licensing and joint ventures), types of renewal strategies – retrenchment and turnaround. [20 L]

Unit IV : Strategic Framework : Strategic analysis & choice, strategic gap analyses, portfolio analyses – BCG, GE, product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix, Behavioural considerations affecting choice of strategy, culture and strategic leadership : implementing & operationalising strategic choice, impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card; Introduction to Strategic Control & Evaluation, Strategic Surveillance. [25 L]

Suggested Readings

- ❖ J.A. Pearce & R.B. Robinson : Strategic Management formulation implementation and control, TMH.
- ❖ Arthur A. Thompson Jr. & A.J. Strickland III : Crafting and executing strategy, TMH.
- ❖ Gerry Johnson & Kevan Scholes, Exploring corporate Strategies, PHI.
- ❖ Upendra Kachru: Strategic Management, Excel Books.
- ❖ Arthur A. Thompson Jr. and A.J. Strickland : Strategic Management – Concepts and Cases, McGraw Hill Companies.
- ❖ Lawrence R.Jauch & William F. Glueck : Business Policy and Strategic Management, McGraw Hill Series in Management.

* L = 1 Hour.

INDIRECT TAX
Paper 2 : Semester 5
Core Discipline Course
Subject Code : BBAACOR12T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective – To provide basic knowledge of the principles and provisions of GST and Customs Laws.

UNIT-1: GST: Basic concepts (10 L)*

Concept of Goods and Service tax; Pre- and post-GST indirect tax structure in India; GST council; GSTN; Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.

UNIT-2: GST: Supply (15 L)

Meaning of taxable event; Meaning of goods and services; Supply – Definition, Supply of goods and services, negative list; Different types of supply – taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; Meaning of Reverse Charge, Supplies of goods and services liable to be reverse charged, Composition Levy.

UNIT-3: GST: Valuation, Time and Place of Supply [20 L]

Transaction value – Meaning, Inclusion in and exclusion from transaction value; Time of supply – Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Place of supply – how to find out.

UNIT-4: GST: Input Tax Credit and Tax Liability [15 L]

Meaning of input tax, Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Time limit to avail input tax credit; Documentary requirements, Input tax credit for payment of SGST, CGST, UTGST and IGST; Payment of GST.

UNIT -5: GST: Registration and Returns [10 L]

Persons liable to be registered; Persons not required to be registered; Procedure for registration; Voluntary registration; Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note; GST returns and filing.

UNIT -6: Customs [20 L]

Definition as per Customs Act – Territorial waters, Indian customs waters, Goods, Customs Station, India, Imported Goods, Export Goods; Taxable event; Types of Customs duties (brief idea); Valuation for Customs Duty (simple problems on transaction value only); Flow patterns of import and export of goods.

[If any new legislation/provision is enacted in place of the existing legislation/provision, the syllabus will be modified accordingly to include such new legislation/provision in place of existing legislation/provision with effect from such date as prescribed by the West Bengal State University. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus.]

Suggested Readings

- ❖ V.S. Datey, *GST Law & Practice with Customs & FTP*, Taxmann.
- ❖ B. Saravana Prasath and G. Sekar, *Students' Referencer on Indirect Taxes*, Wolters Kluwer.
- ❖ Ahuja and Gupta, *Systematic Approach to GST*, Wolters Kluwer.
- ❖ V. Bangar and Y. Bangar, *Comprehensive Guide to Indirect Tax Laws*, Aadhya Prakashan.
- ❖ Raj K Agrawal and Shivangi Agrawal, *Indirect Taxes*, Bharat.
- ❖ Publication on GST by the Institute of Chartered Accountants of India (www.icai.org).
- ❖ Publication on GST by the Central Board of Excise and Customs (www.cbec.org).
- ❖ Relevant Bare Acts and Rules.

* L = 1 Hour.

DISCIPLINE-SPECIFIC ELECTIVES

A. Accounting & Finance Specialisation

BANKING AND INSURANCE

Paper DSE 1 : Semester 5

Subject Code : BBAADSE01T

Total No. of Credits - 06
Full Marks 75
[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

Unit-1: Introduction

[15 L]*

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit-2: Cheques and Paying Banker

[15 L]

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit-3: Banking Lending

[15 L]

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.

Unit-4: Internet Banking

[30 L]

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit-5: Insurance

[15 L]

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.
Satyadevi, C., Financial Services Banking and Insurance, S.Chand.
Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House.
Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons.
Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill.
Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons.
Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons.
Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning.

* L = 1 Hour.

CORPORATE ACCOUNTING
Paper DSE 2 : Semester 5
Subject Code : BBAADSE02T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objectives: To enable the students to acquire the basic knowledge of Corporate Accounting and to learn the techniques of preparing the financial statements.

SL No.	Topic Details	Hours
1	Introduction and Accounting for Shares and Debentures : Meaning of company, Maintenance of books of accounts; Statutory books, Annual return. Issue of shares – Issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares; Issue of debentures, sweat equity. Issue of Rights and Bonus Share – Rules and accounting. Underwriting of shares and debentures; Rules and determination of underwriters liability – with marked, unmarked & firm underwriting. Employee Stock Option Plan – Meaning; rules; vesting period; exercise period, Accounting for ESOP.	20
2	Buy back and Redemption of Preference Shares : Buy back of securities – Meaning, rules and accounting. Redemption of preference shares – Rules and accounting.	10
3	Redemption of Debentures : Redemption of debentures – Important provisions, Accounting for redemption by conversion, by lot, by purchase in the open market (cum and ex interest), held as investment and use of sinking fund.	10
4	Company Final Accounts : Preparation of profit and loss account and balance sheet of corporate entities; Treatment of managerial remuneration; Compulsory transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve).	15
5	Company Merger and Reconstruction : Amalgamation, absorption and reconstruction – Meaning; relevant standard and accounting in the books of transferor company, Accounting in the books of transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company share holding). Internal reconstruction – Meaning, provisions and accounting, Surrender of shares for redistribution; Preparation of balance sheet after reconstruction.	15
6.	Valuation of Goodwill and Shares : Valuation of goodwill – Valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Valuation of Shares – Valuation using different methods, i.e. intrinsic, earnings, dividend yield, earnings-price and fair value.	20

Suggested Readings

- ❖ J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- ❖ M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
- ❖ S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- ❖ Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
- ❖ V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

- ❖ Jain, S.P. and K.L. Narang, *Corporate Accounting*. Kalyani Publishers, New Delhi.
- ❖ Basu & Das, *Financial Accounting & Corporate Accounting*. Rabindra Library.
- ❖ Amitava Basu, *Financial Accounting & Corporate Accounting*. Tee Dee Publication.
- ❖ Hanif & Mukherjee, *Financial Accounting & Corporate Accounting*. Tata McGraw Hill.

B. Marketing Specialisation

CONSUMER BEHAVIOUR & CUSTOMER RELATIONSHIP MANAGEMENT

Paper DSE 3 : Semester 5

Subject Code : BBAADSE03T

Total No. of Credits - 06

Full Marks 75

**[Internal Assessment: 25 Marks Semester-End Examination: 50
Marks]**

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit-I

[05 L]*

Consumer Behaviour: Nature, scope & application : Importance of Consumer Behaviour in Marketing Decisions, Characteristics of Consumer Behaviour, Role of Consumer Research, Consumer behaviour – Interdisciplinary Approach.

Unit-II

[20 L]

Consumer Needs & Motivation: Characteristics of Motivation, arousal of motives, theories of needs & motivation: Maslow's hierarchy of needs, McClelland's APA Theory, Murray's list of psychogenic needs, Bayton's classification of motives, self-concept & its importance, types of involvement.

Personality & Consumer Behaviour: Importance of personality, theories of personality – Freudian theory, Jungian theory, Neo-Freudian theory, Trait theory: Theory of self-images, Role of self-consciousness.

Consumer Perception: Concept of absolute threshold limit, differential threshold limit & subliminal perception. Perceptual Process: selection, organization & interpretation.

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

Unit-III

[20 L]

Group Dynamics & Consumer Reference Groups: Different types of Reference Groups, factors affecting reference group influence, reference group influence on products & brands, application of reference groups.

Family & Consumer Behaviour: Consumer Socialisation Process, Consumer Roles within a family, purchase influences and role played by Children, family life cycle.

Social Class & Consumer Behaviour: Determinants of Social Class, Measuring & Characteristics of Social Class.

Unit-IV

[15 L]

Introduction: Concepts, Goals of Relationship Marketing, Evolution of Marketing Orientation, Transaction and Relationship Marketing, Customer Relationship Management – Measurement – Qualitative Measurement Methods – Quantitative Measurement Methods – Calculating Relationship Indices, Customer Relationship

Survey, Design – Statistical Analysis of Customer Surveys – using Customer Relationship Survey Results.

Unit-V [20 L]

Building Customer Relationship: Understanding Customer-Firm Relationship, Relationship value of the Customer, Customer Lifetime Value, Customer Profitability, Targeting Right Customers, Relationship Development Strategies, attracting customers and relationship challenges, Relationships in Marketing – Relationship Concepts – Relationship Drivers – Lasting Relationships, Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

Unit-VI [10 L]

Maintaining Relationship : Retaining customers, retention dynamics, redesigning strategies for defection, service failure and recovery, building loyalty, customer database and database marketing, CRM in manufacturing and service industries. The Technological Revolution – Relationship Management – Changing Corporate Cultures.

Suggested Readings

- ❖ Leon G Schiffman & Leslie L. Kanuk: Consumer Behaviour, Prentice Hall Publication, Latest Edition.
- ❖ Solomon, M.R., Consumer Behaviour – Buying, Having and Being, Pearson Prentice Hall.
- ❖ Blackwell, R.D., Miniard, P.W., & Engel, J.F., Consumer Behaviour, Cengage Learning.
- ❖ Hazkins, D.I., Best, R.J., Coney, K.A. & Mookerjee, A: Consumer Behaviour – Building Marketing Strategy, Tata McGraw Hill.
- ❖ Anderson, Customer Relationship Management, Tata McGraw Hill.
- ❖ Shnmugasundaram, Customer Relationship Management. phi.
- ❖ John Egan, Relationship Marketing, Exploring Relational Strategies in Marketing, PHI.
- ❖ Anderson, Customer Relationship Management, Tata McGraw Hill, 2002.

* L = 1 Hour.

RETAIL MANAGEMENT & MARKETING OF SERVICES

Paper DSE 4 : Semester 5

Subject Code : BBAADSE04T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Retailing – Roles, Relevance & Trends [15 L]*

What is Retailing?-Functions of Retailing-Retail Strategy-Theories of Structural Change in Retailing-Retail Strategies with respect to specific product categories. Why do people shop?-Factors affecting consumer Decision Making-Stages of Consumer Decision Process-Consumer Decision Rules

Unit 2: Marketing Mix in Retailing [15 L]

Product Management-Brand Management and Retailing-constraining factors-Category Management, Retail category management, External influences on Retail Pricing Strategies-Retail Pricing Objectives-Retail Pricing Objectives-Retail Pricing Approaches

and Strategies, Selection of Promotion Mix-Advertising-Media Selection-Sales Promotion-Personal Selling-Relationship Marketing in Retailing, Retail distribution channel

Unit 3: Retail Space Management [15 L]

Retail Location strategy-Store Space Management-Atmosphere of Internet Retailing, What is e-Marketing?-Strategy and Performance-Strategic Planning of e-Marketing-e-Business Models-e-Marketing Planning Process

Unit 4: Introduction to Services [15 L]

Services Vs. Customer Service, Tangibility Spectrum, Differences in Goods vs Services Marketing: Intangibility, Heterogeneity, Inseparability, Perishability, Challenges Confronted by Service Sector: Infrastructure, Technology, Employees, Consumers, Competition, Suppliers, Service Management: Traditional Marketing Mix, Expanded Marketing Mix of Services, People, Physical Evidence, Process, Expanded Mix for Services

Unit 5: Customer Expectations of Service [15 L]

Meaning and type of Service Expectations, Level of Expectations, The Zone of Tolerance, Factors that Influence Customer Expectations of Service: Sources of Desired Service Package, Facilitator, Socializer, Differentiator; Framework for Understanding Servicescape Effects on Behaviour: The Underlying Framework, Behaviours in the Servicescape, Internal Responses to the Servicescape, Environmental Dimensions of the Servicescape, Concept of Service blue printing

Suggested Readings

- ❖ Retail Management, Swapna Pradhan, McGraw Hill
- ❖ Retail Management – A Strategic Approach, D. R. Brman & J. R. Evans, Pearson
- ❖ Services Marketing, Zeithaml & Bitner, Tata McGraw Hill
- ❖ Services Marketing, Vinnie Jauhari & Kirti Dutta

* L = 1 Hour.

C. Systems & Operations Specialisation

HUMAN RESOURCE DEVELOPMENT : SYSTEMS AND STRATEGIES

**Paper DSE 5 : Semester 5
Subject Code : BBAADSE05T
Total No. of Credits - 06
Full Marks 75**

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit I : Introduction to Human Resource Development [15 L]*

Concept; Relationship between human resource management and human resource development; HRD matrix; HRD interventions; Roles and competencies of HRD professionals; Challenges in HRD.

Unit 2 : HRD Process [15 L]
Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs

Unit 3: Training and Development [15 L]
Training and development: objectives, overview of training process, Training Need identification, analysis and assessment, Designing training methods, factors in designing a training programmes, role of trainer in training programmes, determining effectiveness of training programmes,

Unit 4: HRD Interventions and Applications [15 L]
HRD Interventions: Integrated Human Resource Development Systems, Staffing for HRD; Physical and Financial Resources for HRD. HRD and diversity management; HRD Climate; HRD Audit.
HRD Applications: Coaching and mentoring, Career management and development; Employee counselling; Competency mapping, High Performance Work Systems, Balanced Score Card, Appreciative inquiry. Integrating HRD with technology.

Unit 5: Evaluating the HRD Effort [15 L]
Data Gathering; Analysis and Feedback; Industrial relations and HRD. HRD Experience in Indian Organizations, International HRD experience, Future of HRD.

Unit 6: Emerging issues in HRM and International HRM [15 L]
Concept and Importance of Strategic HRM in the Modern Business World. E-HRM; HRIS (Human Resource Information System). Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices.

* L = 1 Hour.

Suggested Readings

- ❖ Wehrich, Heing and Harold Koontz, Management: A Global Perspective, Mc-Graw Hill, New-Delhi.
- ❖ Luthans, Fred, Introduction to Management, McGraw Hill.
- ❖ Sengupta, N. and J.S. Chandan, Strategic Management: Contemporary concepts and Cases, Vikas Publishing.
- ❖ Ghosh, P.K., Strategic Management- Text & Cases, Sultan Chand & Sons.
- ❖ Nag, A., Strategic Management- Analysis, Implementation, Control, Vikas Publishing.

TRAINING AND DEVELOPMENT

Paper DSE 6 : Semester 5

Subject Code : BBAADSE06T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit I : Introduction [10 L]*

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training ; Role of External agencies in Training and Development.

Unit II : Training Needs Assessment (TNA) [10 L]

Organizational Support for need assessment, operational analysis / Organizational analysis, requirement analysis, individual analysis. Motivational aspects of HRD : Development cycle; Reinforcement for behaviour modification- Learning theories, stages of learning, learning principles, challenges to become learning organization, trainee readiness, trainee motivation to learn, motivational theories.

Unit III : Training and Development Methodologies [20 L]

Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brain Storming, Counselling, Position Rotation, Team Building, and Sensitivity Training .

Unit IV: Evaluation of Training and Development [15 L]

Reasons for evaluating Training and development programs, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts ; Kirkpatrick

Unit V : Emerging Trends in Training and Development [15 L]

Team training and six sigma training; Electronic Enabled Training Systems (EETS)- Concept and types, benefits and challenges in using EETS; concerns in implementation of EETS – availability, incorporation, extension, and learning renewals for EETS; use of EETS and its up scalability; follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.

Unit VI : Human Resource Development concept [20 L]

HRD at micro and macro levels - Sub - systems of HRD - role of HRD function - concept of career – career Stages - career planning and development - need - steps in career Planning - methods of career planning and development - career development Actions and programs - career problems and solutions - guidelines for Career management. Concept of management development - need and importance of Management development - management development process- Leader centered techniques of management development.

Case Studies: Some cases of real business world to supplement learning from the course.

Suggested Readings

- ❖ Craig, Robert L., Training and Development Handbook, McGraw Hill.
- ❖ Dayal, Ishwar, Management Training in Organisations, Prentice Hall.

- ❖ Rao TV , Readings in HRD, Oxford & IBH
- ❖ Goldstein Irwin L, Training In Organizations - Needs Assessment, Development & Evaluation, Wordsworth Publication
- ❖ Lynton & Parekh, Training for Development, Sage Publication

* L = 1 Hour.

Year 3 : Semester 6

FINANCIAL INSTITUTIONS & MARKETS

Paper 1 : Semester 6

Core Discipline Course

Subject Code : BBAACOR13T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: The objective of this paper is to introduce students to the different aspects and components of financial Institutions and financial markets. This will enable them to take the rational decision in financial environment.

UNIT 1: Financial System

[10 L]*

Meaning and functions of a financial system, Nature and role of financial instruments, financial institutions, financial markets and financial services, Linkages between Economy and Financial System, Structure of Indian Financial System: An overview of the Indian financial system.

UNIT 2: Money and Banking

[20 L]

Definition and functions of money, Creation of money, Salient provisions of the Banking Regulation Act, Present structure of commercial banking system in India, functions of banks, Priority sector lending, Risk management in Indian banks, NPA Management, Products offered by Banks and FIs: Retail banking and corporate banking products, Role of Technology in Banking services: Core Banking Solution (CBS), NEFT, RTGS and internet banking, NBFCs and its types; comparison between Banks and NBFCs, Salient provisions of RBI Act, Role of RBI as a central banker.

UNIT 3: Financial Markets

[25 L]

Role and Importance of Financial Markets, Financial Markets: Money Market and Capital Market, Factors affecting Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market, Debt Market, Role and functions of these markets.

Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, On-Line IPO, Book Building of Shares, Preferential Issue of Shares.

Corporate Listings: Listing and Delisting of Corporate Stocks.

UNIT 4: Secondary Markets in India

[25 L]

Introduction to Stock Markets: Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues.

Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split) on index with numerical examples, free float vs. full float methodology, classification of Securities to be included in the Index,

Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets

Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets.

Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins, kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, margin trading and margin adjustment, contract note and settlement of contracts, Algorithmic trading, Settlement mechanism at BSE & NSE.

UNIT 5: Money Markets in India

[10 L]

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

Suggested Readings

- ❖ Pathak, Bharati V., The Indian Financial System: Markets, Institutions and Services, Pearson.
- ❖ Saunders, Anthony and Cornett, Marcia Millon, Financial Markets and Institutions, Tata McGraw Hill.
- ❖ Khan, M Y. Financial Services, McGraw Hill Higher Education.
- ❖ Goel, Sandeep, Financial services, PHI.
- ❖ Gurusamy, S., Financial Services, TMH.

* L = 1 Hour.

RESEARCH METHODOLOGY & PROJECT WORK

Paper 2 : Semester 6

Core Discipline Course

Subject Code : BBAACOR14T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners. To give them an understanding of the basic techniques and tools of business research.

Module – 1 : Research Methodology (3 credits)

Unit I: Introduction to Research Methodology, Research Process and Design: Definition, Meaning, Objectives and Categories of Research, Features of good research studies, Types of Research Studies, Scientific & non scientific methods, Research Methods & Research Methodology , Research Problem formulation and statement of research objectives – definition, selection of the Problem– techniques involved; Meaning, need, features of Research Design. [07 L]*

Unit II: Sampling Design & Measurement Scales : Some Fundamental Definitions and Need for Sampling, Different types of sampling, Basic concepts of statistic, parameter, Standard Error, Important Sampling Distributions. Concept, meaning and definition of measurement and scaling. Types of data and measurement scales– nominal, ordinal, interval and ratio. Concept of reliability and validity, Basic Concepts. [15 L]

Unit III: Methods of Data Collection and Data Analytics – Basic Concept : Concept of Primary data and secondary data. Methods of Collection of Primary Data. Questionnaire Design. Concept of Null hypothesis , alternative hypothesis, Type-I error, Type-II error, level of significance and power of a test. Parametric tests (considering univariate single/two /three population set up)--- z -test, t- test, F- test . Nonparametric tests - χ^2 test. [16 L]

Unit IV : Interpretation and Report Writing : Interpretation – Meaning, techniques, precaution, significance of Report Writing, Steps in Writing Report, Layout and Types of the Research Report, Oral Presentation, Procedure of writing Bibliography, Use of Computer & Computer Technology. [07 L]

Module – 2: Project Work (3 credits)

Each of the students has to undertake a project individually under the supervision of a teacher of the concerned college and to submit the same following the guidelines stated below.

- Language of the Project Report and Viva-Voce Examination must be in English. It must be typed and spirally bounded.
- Failure to submit the Project Report or failure to appear at the Viva-Voce Examination shall be treated as “absent” in the examination. In such case, he / she can submit the Project Report and appear at the Viva-Voce Examination in the subsequent year(s) (within the time period as per University rules).
- No marks will be allotted on the Project report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted to Viva-Voce Examination unless a candidate submits his / her Project report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average of the marks awarded by the internal and external experts will be allotted to the candidate.
- The project report should be restricted to 2,500 words.
- Components of the Project Report
Cover page: This should contain the title of the project proposed, to whom it is submitted, for which degree, name of the author, name of the supervisor, year of submission, name of university.

Acknowledgement: Various organizations & individuals who might have provided assistance / co- operation during the process of carrying out the study.

Documents to be attached with the Final Project Report:

1. Approval letter from the supervisor (As per Annexure 1)
 2. Student’s declaration (As per Annexure 2)
 3. Certificate from the competent authority of the organization/ institution, if the student undertakes the project work in any organization / institution.
- **Body of the Report:** The body of the report should have these four logical divisions:
 - Introduction:** this will cover the background, rationale / need / justification, brief review of literature, objective, methodology (the area of the study, sample, type of study, tools for data collection, and method of analysis), and Chapter Planning.
 - Conceptual Framework/ National/ International scenario** (relating to the topic of the Project).
 - Presentation of Data, Analysis & Findings** (using the tools and techniques mentioned in the methodology).
 - Conclusion, limitations and Recommendations:** In this section, the concluding observations based on the main findings, limitations of the study and suggestions are to be provided.
 - Bibliography and References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.
 - Annexure:** Questionnaires (if any), relevant report etc.
 - **No. of copies to be prepared:** Three (3) copies of the Project Report are to be prepared – one for the student and other two for submission.]

<u>Annexure-1</u>	
Supervisor’s Certificate	
<p><i>This is to certify that Mr. / Msa student of BBA(Hons.) of(College) under the West Bengal State University, Barasat, has worked under my supervision and guidance for his / her Project Work and prepared a Project Report with the title</i></p> <p>.....</p> <p>.....</p> <p>.....</p> <p><i>His / her work is genuine and original to the best of my knowledge.</i></p>	
<p><i>Place :</i></p> <p><i>Date :</i></p>	<p><i>Signature</i></p> <p><i>Name:</i></p> <p><i>Designation:</i></p>

<u>Annexure-2</u>	
Student’s Declaration	
<p><i>I hereby declare that the Project Work with the title (in block letters)</i></p> <p>.....</p>	

..... submitted by me for the partial fulfillment of the degree of BBA(Hons.)
..... under the West Bengal State University, Barasat, is my original
work and has not been submitted earlier to any other University / Institution for the
fulfillment of the requirement for any course of study.

I also declare that no chapter of this manuscript in whole or part has been incorporated
in this report from any earlier work done by others or by me. However, extracts of any
literature which has been used for this report are duly acknowledged providing details of
such literature in references.

Signature

Name:

Address:

Registration No.

Roll No.

Place:

Date:

..... Cover Page / Title page.....

Project Report

(Submitted for the Degree of BBA(Hons.).....

at (College) under West Bengal State University)

Title of the Project

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

.....(Month & Year of Submission).....

Submitted by

..... (Name of the Candidate)

Registration No. :

Roll No. :

Supervised by

..... (Name of the Supervisor)

.....(Designation)

.....(Name of the College).....

.....

Suggested Readings

- ❖ Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methodology, Pearson Education.
- ❖ Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.
- ❖ Kulkarni, M.V., Research Methodology, Everest Publishing House.
- ❖ Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.
- ❖ Ahuja, Ram., Research Methods, Rawat Publications.
- ❖ Russell, Ackoff, L., The Design of Social Research, University of Chicago Press.
- ❖ Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research, Himalaya Publishing House.
- ❖ Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.
- ❖ Johnson, Richard A., Wicheres, Dean W., Applied Multivariate Statistical Analysis, Pearson Education.
- ❖ Bennet, R: *Management Research*, ILO, Geneva
- ❖ Fowler, Floyd J. Jr., *Survey Methods*, Sage Publication, New Delhi
- ❖ Fox, J.A. and P.E. Tracy: *Randomized Response: A Methods of Sensitive Surveys*, Sage Publication, New Delhi
- ❖ Gupta, S.P. *Statistical Methods*, Sultan Chand, New Delhi.
- ❖ Golden, Biddle, Koren and Karen D. Locke, *Composing Qualitative Research*, Sage Publication, New Delhi.

* L = 1 Hour.

DISCIPLINE-SPECIFIC ELECTIVES

A. Accounting & Finance Specialisation

INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Paper DSE 7 : Semester 6

Subject Code : BBAADSE07T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Unit 1: Introduction: Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Concept and measurement of Return and Risk; Systematic and Unsystematic Risk; Securities Markets (primary and secondary); Market Indices. **[05 L]***

Unit 2: Security Analysis: Sources of Information; Valuation of securities - valuation of shares (Dividend discount models - no growth, constant growth, two stage growth model) and price of bond; Fundamental Analysis - Economic, Industry and company analysis; Technical Analysis – various techniques (No numerical in technical analysis). **(30 L)**

Unit 3: Efficient market Hypothesis: Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their implications for investment decisions. (No numerical in EMH). **(05 L)**

Unit 4: Portfolio Management: Portfolio returns and risk - Diversification of risk; Markowitz's portfolio model - risk and return for 2 and 3 asset portfolios; Investor risk and return preferences: Indifference curves and concept of efficient frontier; Optimum portfolio; Market Model: concept of beta; Systematic and unsystematic risk (Including numerical). **(20 L)**

Unit 5: Capital Market Theories: Capital Market Line; Capital Asset Pricing Model - Characteristic line, Security market Line; Expected return, Required return; Overvalued and undervalued securities. **(20 L)**

Unit 6: Mutual Fund and Portfolio Evaluation: Mutual Funds, Classification of mutual fund schemes, Advantages and disadvantages of investing through mutual funds, Calculation of Net Asset Value (NAV) of a Fund; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures. **(10 L)**

Suggested Readings

- ❖ Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mcgraw Hill, New Delhi.
- ❖ Sharpe, W.F., Alexander, G.J. and Bailey, J., Investments, Prentice Hall of India.
- ❖ Fisher and Jordon, Security Analysis and Portfolio Management, Prentice- Hall of India.
- ❖ Singh, R., Security Analysis & Portfolio Management, Excel Books.
- ❖ Frank K Reilly and Keith C Brown, Investment Analysis and Portfolio Management, Cenage India Pvt. Ltd.

* L = 1 Hour.

FINANCIAL STATEMENT ANALYSIS
Paper DSE 8 : Semester 6
Subject Code : BBAADSE08T
Total No. of Credits - 06
Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: Our purpose is to learn financial statement analysis from the point of view of the primary and everyday users of financial statements: company managers, lenders, and stock analysts.

UNIT 1: Introduction to Financial Statements Analysis: Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits. **[20 L]***

UNIT 2: Ratios for FSA: Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios. **(20 L)**

UNIT 3: Fund Flow and Cash Flow Statements: Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position. **(20 L)**

UNIT 4: Equity Analysis: Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula. **(20 L)**

UNIT 5: Corporate Distress Prediction: Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis. **(10 L)**

Suggested Readings

- Lev, Financial Statement Analysis-a new approach, Prentice Hall.
- Foster G, Financial Statement Analysis, Prentice Hall.
- White, Sondhi & Fred, Analysis and Use of Financial Statement, John Wiley.
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGraw Hill.
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier.
- Ormiston, Understanding Financial Statement, Pearson.
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill.

* L = 1 Hour.

A. Marketing Specialisation

INTREGRATE MARKETING COMMUNICATIONS & BRAND MANAGEMENT

Paper DSE 9 : Semester 6

Subject Code : BBAADSE09T

Total No. of Credits - 06

Full Marks 75

**[Internal Assessment: 25 Marks Semester-End Examination: 50
Marks]**

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

UNIT 1: Introduction to IMC

[15 L]*

Understanding IMC - Marketing Communication, Concepts, definitions, Advertising – Advertising strategy: advertising campaign, strategy statement and approach, Sales Promotion: sales promotion programme, trade, consumer contest, push and pull strategy, POP display, sampling, Corporate Advertising, PR & Publicity, Direct Marketing.

UNIT 2: Media planning & Strategy

[15 L]

Media Planning & Strategy - Developing the Media Plan Introduction to media planning, developing media plan, Steps, Information required, different types of media planning, Budget & Control – Steps, approaches, methods, advertising effectiveness, pre testing post testing, testing tools, Measuring IMC performance, Setting communication effectiveness, conduct research, ad testing process, post testing, and testing promotional tools.

UNIT 3: Legal & Ethical Aspects of Advertising

[15 L]

The Legal & Ethical Aspects of Advertising – Broad concept, regulations regarding legal and ethical aspects of advertising, ASCII, deceptive and misleading advertising.

UNIT 4: Developing a Brand Strategy

[15 L]

Customer based brand equity, Making a strong brand, brand knowledge, sources of brand equity, identifying & establishing brand positioning, defining a brand mantra, Brand elements, brand vs. product, Can anything be branded? Branding challenges & opportunities, strategic brand management process.

UNIT 5: Brand Resonance & Brand Value chain

[15 L]

Building a strong brand – the four steps of brand building, Building brand communities, the brand value chain – value stages, implications, Criteria for choosing brand elements, Options & tactics for brand elements, Product strategy, pricing strategy, channel strategy, Co – branding, celebrity endorsement.

UNIT 6: Developing a Brand & Brand Equity

[15 L]

Brand Building: brand knowledge, brand portfolios & market segmentation, steps in brand building, Brand Equity – the brand equity concept, identity & image, establishing a brand equity management system, measuring sources of brand equity & consumer mindset.

Suggested Readings

- ❖ Kevin Lane Keller, Strategic Brand Management, Pearson.
- ❖ Donald R. Lehmann and Russell S. Winer, Product Management, Tata McGraw Hill.

- ❖ Kruti Shah and Alan D Souza, Advertising and Promotions an IMC Perspective, Tata McGraw Hill.
- ❖ Kirti Dutta, Integrated Marketing Communications, Oxford.
- ❖ David A. Aaker, Building Strong Brands, Simon & Schuster.

* L = 1 Hour.

DISTRIBUTION & LOGISTICS MANAGEMENT

Paper DSE 10 : Semester 6

Subject Code : BBAADSE10T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

UNIT 1: Channel Management - Introduction, Marketing Channels, Designing Channels, Selection and Recruitment of Channel Partners, Channel Motivation, Channel Relationships Management, Channel Evaluation, Information Systems for Channels. **(20 L)***

UNIT 2: Emerging Concepts in Distribution Management - Introduction, Indian Distribution Scenario at Present, Vertical Marketing System, Horizontal and Multi-Channel Marketing Systems, Understanding Distribution of Services, Transportation, Inventory, Warehousing and Packaging Decisions. **(20 L)**

UNIT 3: Introduction to Logistics - Introduction, Definition of Logistics and Logistics Management, Types of Logistic Activities, Importance of Logistics Management, Determinants of Designing Logistical System, Role of Logistics in an Economy, Difference between Logistics and Supply Chain Management, Logistics and Competitive Advantage, Logistics Mix, Logistics in Organised Retail in India. **(20 L)**

UNIT 4: Logistical Packaging - Introduction, Objectives, Concept of Logistical Packaging, Design Consideration in Packaging, Types of Packaging Material, Packaging Costs. **(10 L)**

UNIT 5: Integrated Logistics - Introduction, Objectives, Concept of Integrated Logistics, Inventory flow, Information flow, Operational Objectives of Integrated Logistics, Barriers to Integration, Organisation structure, Measurement system, Inventory ownership, Information technology, Knowledge transfer capability, Logistical Performance Cycle, Logistics performance cycle, Manufacturing support performance cycle, Procurement performance cycle. **(20 L)**

Suggested Readings

- ❖ Ayers, J. B. (2006). Handbook of supply chain management (2nd ed.) Florida: Auerbach Publication.
- ❖ Ballou, R. H., & Srivastava, S. K. (2008). Business logistics/ supply chain management (5th ed.). New Delhi: Pearson Education.
- ❖ Chopra, S., & Meindl, P. (2007). Supply chain management: Strategy, planning and operation (3rd ed.). New Delhi: Pearson Education.

- ❖ Coyle, J. J., Bardi, L. J., & Langley, C. J. (2008). The management of business logistics (7th ed.). USA: South-Western.
- ❖ Dornier, P. P., Ernst, R., Fender, M., & Kouvelis, P. (1998). Global Operations Management and Logistics: Text and Cases. New York: John Wiley & Sons.
- ❖ Mentzer, J. T. (2001). Supply chain management. New Delhi: Sage Publications.
- ❖ Monczka, R. M., Handfield, R. B., Giunipero, L. C., & Petterson, J. L. (2009). Purchasing and supply chain management (4th ed.). USA: Cengage Learning.
- ❖ Raghuram, G., & Rangaraj, N. (2000). Logistics and supply chain management: cases and concepts. New Delhi: Macmillan.
- ❖ Shah, J. (2009). Supply chain management: Text and cases. New Delhi: Pearson Education.
- ❖ Simchi-Levi, D., Kaminsky, P, Simchi-Levi, E., & Shankar, R. (2008). Designing and managing the supply chain (3rd ed.). New Delhi: Tata McGraw Hill. 11. Coughlan, Anderson, Stern, Marketing Channels, Prentice Hall.
- ❖ Bowersox and others: Physical Distribution Management. Tata McGraw Hill, New Delhi
- ❖ Dobler, D.W; Purchasing and Supply Management Tata McGraw Hill, New Delhi .
- ❖ Glaskowsky N.A: Business Logistics, Dryden Press, Ohio
- ❖ Khanna, K.K: Physical Management, Himalaya Publishing House, New Delhi

* L = 1 Hour.

C. Systems & Operations Specialisation

INDUSTRIAL RELATIONS & H.R. COMPLIANCES

Paper DSE 11 : Semester 6

Subject Code : BBAADSE11T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objectives: The objective of the course is to enable the student to become familiar with the concept of industrial relations and its approaches as well as key institutions.

Unit I **[18 L]***

Nature, concept, scope and environment. Evolution of IR and models (confrontation, collaboration).

Unit II **[18 L]**

Contemporary issues: quality circles, labour and ILO, WTO. Reports of the National Labour Commission.

Unit III **[18 L]**

Causes and effects. Methods of settling disputes (conciliation, mediation, arbitration, adjudication). Collective bargaining: concepts, necessity and significance, process, limitations, productivity types of bargaining, negotiation.

Unit IV **[18 L]**

Nature(structure and leadership) role, emergence, functions, problems, relevance and evolution of trade union movement(including in management in India, contemporary role of trade union in service sector organizations).

Unit V

[18 L]

Empowerment and worker participation(including reference to India). Future direction of IR(implications of contractual labour).

Suggested Readings

- ❖ Ac Kens, P. & Whilkinson, A. (2003) Understanding Work and Employment : Industrial Relations In Transition Oxford : OVP.
- ❖ Sharma, J.P. (2011), Simplified Approached to Labour Laws, Bharat law House (P) Ltd., New Delhi.
- ❖ Barya J.K. (2000) Industrial Law, Galgotia Publishing House, New Delhi.
- ❖ Beaumont PB (1995) The Future of Employment Relations, Sage, London.
- ❖ Bhargav A. (ed) (2003) Labour Laws, Taxman Publications, New Delhi.
- ❖ Blytan P. L.,TurnbillP. (2004) The Dynamics of Employee Relations, Palgrane, Macmillan.
- ❖ Chhabra T.N. (2002) Human Resource Management, DhanpatRai and Co. Delhi.
- ❖ Malik P.L. (1991) Industrial Law, Eastern, Lucknow.
- ❖ Memoria C.B. (1995) Dynamics of Industrial Relations in India, Himalaya Publishing House, Mumbai.
- ❖ Monappa A. (1995) Industrial Relations, Tata McGraw-Hill, India.
- ❖ Punekar, S.D., Deodhar, S.B. Sankaran, S.LabourWelfare Trade Unionism and Industrial Relations (5thed 1995) Himalaya Publishing House, New Delhi.
- ❖ Ramaswami E. A. (1988) Workers Consciousness and Trade Union Responsibility, Oxford University, Press New Delhi.
- ❖ Ramaswami E.A. and Ramaswami V. (1981) Industry and Labour, Oxford publications, New Delhi.
- ❖ Taxmann's Industrial Laws (1996) Taxmann Allied Service, New Delhi.
- ❖ Verma Pramod (1987) Labour Economics and Industrial Relations, Tata McGraw-Hill, New Delhi.
- ❖ Government of India : Relevant Bare Acts on Specified Labour Acts.

* L = 1 Hour.

PERFORMANCE & COMPENSATION MANAGEMENT

Paper DSE 12 : Semester 6

Subject Code : BBAADSE12T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Objective: To familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

UNIT 1: Conceptual Framework of Performance Management: Performance management process; Objectives of performance management system; Historical development in India; Performance management and performance appraisal; Linkage of performance management system with other HR practices. **(15 L)***

UNIT 2: Components of Performance Management System: Performance planning; Ongoing support and coaching; Performance measurement and evaluation; Performance management and appraisal; Methods of performance appraisal; Appraisal Communication; Counseling; Identifying potential for development; Linking pay with performance. **(15 L)**

UNIT 3: Implementation and Issues in Performance Management: Implementing performance management system - Strategies and challenges; Characteristics of effective performance metrics; Role of HR professionals in performance management; Performance management as an aid to learning and employee empowerment; Ethical and legal issues in performance management; Use of technology and e-PMS; Performance management practices in Indian organizations. **(15 L)**

UNIT 4: Compensation Management: Compensation management process, Forms of pay, Financial and nonfinancial compensation; Introduction to Job Evaluation; Methods of Job Evaluation; Company Wage Policy: Wage Determination, Pay Grades, Wage Surveys, Wage Components; Construction of optimal pay structure; Modern trends in compensation. **(15 L)**

UNIT 5: Incentive and other benefits: Incentives plans for production employees and for other professionals; Developing effective incentive plans, Pay for performance, Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits; Benefits & Incentive practices in Indian industry. **(15 L)**

UNIT 6: Legal framework of Wage determination: Different aspects: Tax Planning, Downsizing, VRS, Gratuity, Commutation, Pension plans, Machinery for wage fixation – Wage Boards – Pay Commissions – Statutory Wage Fixation; Welfare Legislations; Overview of the Payment of Wages Act, 1936, the Payment of Bonus Act, 1965, the Minimum Wages Act, 1948. **(15 L)**

Note: Lectures should be supplemented with the case studies.

Suggested Readings

- ❖ Armstrong, M. & Baron, A., Performance management and development, Jaico Publishing House, Mumbai.
- ❖ Rao, T.V., Performance management and appraisal systems: HR tools for global competitiveness, Response Books: A division of Sage Publications.
- ❖ Malik, P.L. Handbook of Labourer and Industrial Law, Eastern Book company.
- ❖ Michael A. Armstrong and Helen Murlis, Reward Management: A Handbook of Remuneration Strategy and Practice, London Kogan Page.
- ❖ Bhattacharya, Compensation Management, Oxford Press.

* L = 1 Hour.

SECTION – C
MEDIUM OF INSTRUCTION FOR THE EXAMINEES

Resolved unanimously that the Question Papers for the Honours Candidates will be set in English only. They also have to answer in English Language.

SECTION – D
PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS
for
Three year B.B.A. Honours Course
Semester wise Structure of Syllabus CBCS
To be effective from the Academic Session 2018-19

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR01T	Principles of Management & Organizational Behaviour	10	2	3
		15	2	3
BBAACOR02T	Financial Accounting	10	2	3
		15	2	3
BBAHGEC01T	Business Mathematics and Statistics	2	5	8
		5	4	6
		10	2	4

Year 1: Semester 2

Paper No.	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR03T	Business Laws	10	2	3
		15	2	3
BBAACOR04T	Cost & Management Accounting	2	5	8
		5	4	6
		10	2	4
BBAHGEC02T	Business Ethics & Corporate Governance	2	5	8
		5	4	6
		10	2	4

Year 2: Semester 3

Paper No.	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR05T	Marketing Management	2	5	8
		5	4	6
		10	2	4
BBAACOR06T	Human Resource Management	10	2	3
		15	2	3

BBAACOR07T	Financial Management	10 15	2 2	3 3
BBAHGEC03T	Managerial Economics	2 5 10	5 4 2	8 6 4
BBASSEC01M	Introduction to Computers & Computer Practical	10 15	1 Practical	10

Year 2: Semester 4

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR08T	MIS and E-Commerce	2 5 10	5 4 2	8 6 4
BBAACOR09T	Income Tax	10 15	2 2	3 3
BBAACOR10T	Production & Operations Management	10 15	2 2	3 3
BBAHGEC04T	Entrepreneurship Development	2 5 10	5 4 2	8 6 4
BBASSEC02M	Computer Practical & Industry Visit Report	10 15	1 Practical	10

Year 3: Semester 5

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR11T	Business Policy and Strategic Management	2 5 10	5 4 2	8 6 4
BBAACOR12T	Indirect Tax	2 5 10	5 4 2	8 6 4
BBAADSE01T	DSE 1: Banking & Insurance	2 5 10	5 4 2	8 6 4
BBAADSE02T	DSE 2 : Corporate Accounting	10 15	2 2	3 3
BBAMDSE03T	DSE 3 : Consumer Behaviour & Customer Relationship Management	2 5 10	5 4 2	8 6 4
BBAMDSE04T	DSE 4 : Retail Management & Marketing of Services	2 5 10	5 4 2	8 6 4
BBASDSE05T	DSE 5 : Human Resource Development : Systems & Strategies	2 5 10 25	5 4 2 Practical	8 6 4
BBASDSE06T	DSE 6 : Training & Development	2	5	8

		5	4	6
		10	2	4
		25	Practical	

Year 3: Semester 6

Subject Code	Subject	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
BBAACOR13T	Financial Institutions & Markets	10 15	2 2	3 3
BBAACOR14T	Research Methodology & Project Work	5 2	3 5	5 8
BBAADSE07T	DSE 7 : Investment Analysis & Portfolio Management	10 15	2 2	3 3
BBAADSE08T	DSE 8 : Financial Statement Analysis	10 15	2 2	3 3
BBAMDSE09T	DSE 9 : IMC and Brand Management	2 5 10	5 4 2	8 6 4
BBAMDSE010T	DSE 10 : Distribution and Logistic Management	2 5 10	5 4 2	8 6 4
BBASDSE011T	DSE 11 : Management of Industrial Relations	2 5 10	5 4 2	8 6 4
BBASDSE012T	DSE 12 : Performance & Compensation Management	2 5 10	5 4 2	8 6 4

*Recommended by UG BOS in Commerce & Management
At its meeting held on 06.06.2018. with the CBCS Committee, WBSU.*

*Sd/-
Dr. Pranam Dhar
Chairperson.*