

*Draft UGCF 4-year BBA Programme (Honours/Honours with Research)
Vide approval of structure at the Meeting of the Undergraduate Board of Studies,
Department of Management & Marketing, WBSU, held on 25.07.2023*

WEST BENGAL STATE UNIVERSITY



Department of Management & Marketing

DRAFT OUTLINE OF THE SEMESTER-WISE COURSE STRUCTURE

Final Draft Syllabus

Bachelor of Business Administration [B.B.A. - Honours] Course

Under Curriculum and Credit Framework for Undergraduate Programmes

UNDER THE NATIONAL EDUCATIONAL POLICY 2020 (NEP)

Recommended by the University Grants Commission (UGC)

[To be implemented from the Academic Session 2023-24]

© Department of Management & Marketing, West Bengal State University.

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SECTION – A

Department of Management & Marketing

Structure of the 4-year BBA Programme (Honours/Honours with Research)

Semester-wise and Course category-wise distribution of credits

SEM	Major (DSC)	Minor	MDC	AEC	SEC	VAC	Internship/ Dissertation	Total Credits
I	DS-1 (5) Principles of Management & Organisation Behaviour	MA-1(5) Banking & Insurance MB-1 (5) Consumer Behaviour & Customer Relationship Management	MD-1 (3) Macro & Indian Economics	AE-1 (3)	SE-1 (3) Computer Application in Business-I	VA-1 (3)		27
II	DS-2 (5) Financial Accounting	MA-2 (5) Investment Analysis & Portfolio Management MB-2(5) Retail Management & Marketing of Services	MD-2 (3) Statistics for Business Decisions	AE-2 (3)	SE-2 (3) Computer Application in Business-- II	VA-2 (3)	(4**)	27
Exit with Certificate								(4**)+54
III	DS-3 (5) Cost & Management Accounting	MA-3 (5) Corporate Accounting MB-3 (5) Integrated Marketing Communication (IMC) & Brand Management	MD-3 (3) Quantitative Techniques in Management	AE-3 (3)	SE-3(3) E-filing of Tax Returns			24
IV	DS-4 (5) Marketing Management DS-5 (5) Financial Management DS-6 (5)						(4**)	20

	Human Resource Management DS-7 (5) Production & Operations Management							
Exit with Diploma								(4**)+98
V	DS-8 (5) Business Ethics & Corporate Governance DS-9 (5) Legal Aspects of Business DS-10 (5) MIS & E-Commerce DS-11 (5) Project Work & Report Writing							20
VI	DS-12 (5) Managerial Economics DS-13 (5) Financial Institutions & Markets DS-14 (5) Direct & Indirect Tax DS-15 (5) Corporate Social Responsibility and Reporting						4	20
Exit with Degree	75	30	9	9	9	6	4	142

after 3 years								
Exit option after 6th semester								
VII	DS-16 (5) Research Methodology DS-17 (5) Introduction to Company Law	SMF-1 (5), Financial Statement Analysis OR SMM- 1 (5) Distribution & Logistics Management SMF- 2 (5) Corporate Financial Accounting & Reporting OR SMM- 2 (5) Social Marketing & Digital Marketing						20
For Hons without Research								
VIII	DS-18 (5) Strategic Management DS- 19 (5) Entrepreneurship Development DS-20 (5) Fundamentals of Auditing DS-21 (5) International Business							20
Credit	105	40	9	9	9	6	4	182
For Hons with Research								
VIII	DS-18 (5) Strategic Management DS-19 (5) Entrepreneurship Development						Dissertation (15)	25
Credit	95	40	9	9	9	6	19	187

**DS: Discipline specific core course, MA: Minor discipline1,
MB: Minor discipline2,
SM: Special Minor courses from the same discipline, either MA
or MB, but of higher level.**

UG Certificate: Students who opt to exit after completion of the first year and have secured 54 credits (Above Table) will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits or a 4-credit work-based learning/internship/apprenticeship during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

UG Diploma: Students who opt to exit after completion of the second year and have secured 98 credits (Above Table) will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits or a 4-credit work-based learning/internship/apprenticeship during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

3-year UG Degree: Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, securing 142 credits (Above Table) which includes 4-credit of summer internship/apprenticeship.

4-year UG Degree (Honours): Students who wish to undergo a 4-year UG programme (Honours) will be awarded UG degree (Honours) after successful completion of a four year degree programme with 182 credits (Above Table) which includes 4-credit of summer internship/apprenticeship.

4-year UG Degree (Honours with Research): Students who secure 75% marks and above on an average in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. The students who secure 187 credits, including 15 credits from a research project/dissertation (Above Table), will be awarded UG Degree (Honours with Research).

SECTION – B

Structure of the 4-year BBA Programme (Honours/Honours with Research)

Semester-wise and Course category-wise distribution of credits

CREDIT DETAILS

Sem	Major (DSC)	Minor	MDC	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	VAC	Internship/ Dissertation	Total
I	5	5+5	3	3	3	3		27
II	5	5+5	3	3	3	3	(4**)	27
III	5	5+5	3	3	3			24
IV	5+5+5+5						(4**)	20
V	5+5+5+5							20
VI	5+5+5+5						4	24
VII	5+5	5+5						20
VIII	5+5+5+5							20
Total Credits (Honours)	105	40	9	9	9	6	4	182
OR								
VIII	5+5						15	25
Total Credits (Honours with Research)	95	40	9	9	9	6	19	187

SECTION – C

4-year BBA Programme (Honours/Honours with Research)

Semester Wise Structure Syllabus to be effective from the Academic Session 2023-24

Year 1: Semester 1

Code	Paper	Credit	Remarks
	Principles of Management & Organisational Behaviour	5	Discipline Specific Core (DSC-1)
	Banking & Insurance	5	Minor MA-1
	Consumer Behavior & Customer Relationship Management	5	Minor MB-1
	Macro & Indian Economics	3	Multidisciplinary Course (MDC-1)
	Computer Application in Business-I	3	Skill Enhancement Course (SEC-1)

Year 1: Semester 2

Code	Paper	Credit	Remarks
	Financial Accounting	5	Discipline Specific Core (DSC-2)
	Investment Analysis & Portfolio Management	5	Minor MA-2
	Retail Management & Marketing of Services	5	Minor MB-2
	Statistics For Business Decisions	3	Multidisciplinary Course (MDC-2)
	Computer Application in Business-II	3	Skill Enhancement Course (SEC-2)

Year 2: Semester 3

Code	Paper	Credit	Remarks
	Cost & Management Accounting	5	Discipline Specific Core (DSC-3)
	Corporate Accounting	5	Minor MA-3

	Integrated Marketing Communication (IMC) & Brand Management	5	Minor MB-3
	Quantitative Techniques in Management	3	Multidisciplinary Course (MDC-3)
	E-filing of Tax Returns	3	Skill Enhancement Course (SEC-2)

Year 2: Semester 4

Code	Paper	Credit	Remarks
	Marketing Management	5	Discipline Specific Core (DSC-4)
	Financial Management	5	Discipline Specific Core (DSC-5)
	Human Resource Management	5	Discipline Specific Core (DSC-6)
	Production & Operations Management	5	Discipline Specific Core (DSC-7)

Year 3: Semester 5

Code	Paper	Credit	Remarks
	Business Ethics & Corporate Governance	5	Discipline Specific Core (DSC-8)
	Legal aspects of Business	5	Discipline Specific Core (DSC-9)
	MIS & E-Commerce	5	Discipline Specific Core (DSC-10)
	Project Work & Report Writing	5	Discipline Specific Core (DSC-11)

Year 3: Semester 6

Code	Paper	Credit	Remarks
	Managerial Economics	5	Discipline Specific Core (DSC-12)
	Financial Institutions & Markets	5	Discipline Specific Core (DSC-13)
	Direct & Indirect Tax	5	Discipline Specific Core (DSC-14)
	Corporate Social Responsibility and Reporting	5	Discipline Specific Core (DSC-15)

Year 4: Semester 7

Code	Paper	Credit	Remarks
	Research Methodology	5	Discipline Specific Core (DSC-16)
	Introduction to Company Law	5	Discipline Specific Core (DSC-17)
	Financial Statement Analysis OR Distribution & Logistics Management	5	SMF-1
			SMM-2
	Corporate Financial Accounting & Reporting OR Social Marketing & Digital Marketing	5	SMF-1
			SMM-2

**Year 4: Semester 8
(For Hons without Research)**

Code	Paper	Credit	Remarks
	Strategic Management	5	Discipline Specific Core (DSC-18)
	Entrepreneurship Development	5	Discipline Specific Core (DSC-19)
	Fundamentals of Auditing	5	Discipline Specific Core (DSC-20)
	International Business	5	Discipline Specific Core (DSC-21)

**Year 4: Semester 8
(For Hons with Research)**

Code	Paper	Credit	Remarks
	Strategic Management	5	Discipline Specific Core (DSC-18)
	Entrepreneurship Development	5	Discipline Specific Core (DSC-19)
	Dissertation	15	-

Detailed Syllabus Semester Wise

Structure of the 4-year BBA Programme (Honours/Honours with Research)

Semester-wise and Course category-wise distribution of credits

SEMESTER - I

SEM	Major (DSC)	Minor	MDC	AE C	SEC	VAC	Internship/ Dissertation	Total Credits
I	DS-1 (5) Principles of Management & Organisation Behaviour	MA-1(5) Banking & Insurance MB-1 (5) Consumer Behaviour & Customer Relationship Management	MD-1 (3) Macro & Indian Economics	AE-1 (3)	SE-1 (3) Computer Application in Business-I	VA-1 (3)		27

Year 1: Semester - I

PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR

Paper 1: Semester 1, Major DSC-1

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

Unit-I

[10L]*

Concept of Management: Definition, Meaning and Objectives of Management, Management as Science and Art, Management as a Profession, Management as a Process; Levels of Management, Skills and Roles of a Manager, Business Environment and its impact on Management. **Business Ownership:** 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.

Unit-II

[10L]

Various Approaches to Management (Schools of Management Thought) – Classical, Neo-Classical and Modern; Contributors to Management Thought – Taylor and Scientific Theory, Fayol and Administrative Theory. **Management Functions and Roles:** Planning, Organizing, Staffing, Directing, Coordination, Controlling. **Overview of Planning:** Types of Plans, Planning Process; Decision Making: Process, Types and Techniques; Control: Function, Process and Types of Control; Principles of Organizing. **Communication:** Definition, Importance, Barriers to Effective Communication, Two-Way Communication, Non-Verbal Communication, Interpersonal Communication Skill.

Unit-III

[6L]

Organizational Structure: Various types of organizational structures – Line/ Staff/ Matrix, Centralization vs. Decentralization of Decision making, Delegation vs. Decentralization: Factors affecting the extent of Decentralization, Basic Principles and Process of Delegation, Departmentation – Meaning and Bases; Span of Control, Formal and Informal Organization; Distinction between Authority, Responsibility and Accountability.

Unit-IV

[16L]

Organisational Behaviour: Definition & Importance, Foundations of OB, Challenges & Opportunities for OB. **Perception and Attribution:** Concept, Nature, Process. **Personality:** Definition, Determinants of Personality. **Learning:** Concept and Theories of Learning; Behaviour Modification (OB Mod), Steps in the OB Mod Process, Benefits of OB Mod. **Motivation:** Concepts and Application, Content Theories of Motivation. **Leadership:** Definition, Nature and Importance, Leadership Skills, Contemporary Leadership Issues, Charismatic, Transformational Leadership.

Unit-V

[18L]

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. **Organizational Power and Politics:** Nature of Organizational Politics. **Conflict:** Concept, Sources, Types, Stages of Conflict, Management of Conflict. **Organizational Culture:** Concept & Definition, Characteristics of Organizational Culture, Dimensions of Organizational Culture, Types of Organizational Culture, Functions of Culture. **Organizational Change:** Concept, Resistance to Change, Implementing Change, Kurt Lewin's Theory of Change, Stress Management.

Suggested Readings:

- Gilbert: Principles of Management, McGraw-Hill.
- Greenberg Jerald and Baron Robert A.: Behaviour in Organizations: 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, McGraw-Hill.
- Luthans Fred: Organisational Behaviour, Tata McGraw-Hill.
- Newstrom John W., Organisational Behaviour, Tata McGraw-Hill.
- Robbins Stephen P: Organisational Behaviour, Pearson.

*L=1Hour

Semester – I

BANKING & INSURANCE

Paper 2: Semester 1

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

Unit I: Overview of Banking in India [10L]

Central bank and its role; Nationalization of Indian banks; Licensing of private sector banks; Privatization of nationalized banks; Types of commercial bank customers; Types of bank accounts; Crossing and endorsement - meaning, definitions, types and rules of crossing; Bouncing of cheques and its legal consequences.

Unit II: Bank and its Customers [10L]

Services to different categories of customers - Retail, Corporate, International and Rural; Meaning, objectives of Customer Relationship Management (CRM) in banks; Managing customer grievances and Banking Ombudsman Scheme; Different types of financial services offered by the banks in India;

Unit III: Credit Management in Banks [10L]

Different types of bank credits in India; Principles of sound lending; Process of credit appraisal; Secured vs. unsecured advances; Management of Non- Performing Assets (NPAs); Debt Restructuring - objectives and roles of SARFAESI Act, 2002.

Unit IV: Evolving Trends in Modern Banking [15L]

Internet banking - Meaning, features, advantages, disadvantages; Role of internet banking in Digital India Programme; Mobile banking, mobile money; Debit Card, Credit card, NEFT, RTGS, ECS, Digital Wallet, BHIM, UPI; Financial Inclusion – Need and Importance.

Unit V: Fundamentals of Insurance [15L]

Basic concept of risk, Types of business risk; Fundamental principles of Insurance - Utmost Good Faith, Proximate Cause, Insurable Interest, Indemnity, Subrogation, Contribution, Loss Minimization; Types of insurance: Life insurance - Term Life Insurance, Whole Life

Insurance, Endowment Plans, Child Plans, Retirement Plans, Unit-Linked Insurance Plans; Non-life insurance - Fire Insurance, Marine Insurance, Motor Insurance, Health Insurance, Householder Insurance, Travel Insurance, Portable equipment Insurance, Crop Insurance, Liability Insurance; Power, functions and Role of IRDA; Online insurance; Bancassurance.

Suggested Readings:

- Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.
- Sethi, J. Bhatia, N., Elements of Banking and Insurance, PHI Learning.
- Indian Institute of Banking and Finance, Principles & Practices of Banking, McMillan Education.
- Rejda, G. McNamara, M. Rabel, W., Principles of Risk Management and Insurance, Pearson.

***L = 1 Hour**

Semester – I

CONSUMER BEHAVIOR & CUSTOMER RELATIONSHIP MANAGEMENT

Paper 3: Semester 1

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

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

[15 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.

Unit-III

[15 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 Socialization 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

[10 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

[15 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.

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**

Semester – I

MACRO & INDIAN ECONOMICS

Paper 4: Semester 1

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 3 [45 Hours]

Unit I:

[12 L]

The National Income and products accounts; Basic concepts of National Income accounting; Definition, concepts and measurement of GNP, NNP, GDP, NDP, NI, DI, GNP deflator, GDP deflator and price indices; Various methods of measuring national income – product method, income method and expenditure method; The problem of double counting. The role of Government. Circular flow of income – equilibrium condition – concepts of injection, withdrawal etc.

Unit II:

[18 L]

Money market, Consumption function and theory of Inflation: Motives of holding money – Transactions, Precautionary and Speculative motives; Supply of money – Different sources of money supply – M1, M2, M3, and M4 – functions of money.

Keynesian consumption function and its properties, saving function and its properties; relation between average propensity to consume and marginal propensity to consume – Simple Keynesian static multiplier theory.

Theory of Inflation and Banking; Concept of inflation - Demand pull inflation and cost push inflation – comparison between them; Inflationary gap – Limitations of it; Consequences of inflation – measures to control inflation.

Unit III:

[15L]

Basic characteristics of Indian Economy; factors affecting development in India; economic resources, human resource and knowledge resources of India; understanding the difference between the terms growth and development in Indian socio-economic context; role of large scale, medium scale, small scale, agro-based and cottage industries in Indian economy; role of information technology based industries in Indian economy; NITI Aayog - its formation, function and contribution; global position and prospects Indian Economy after seventy five years of Independence.

Suggested Readings:

- N. Gregory Mankiw. Macroeconomics, Worth Publishers
- Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill
- Ghosh Chandana and Ghosh Ambar, Macroeconomics, PHI Learning Pvt. Ltd
- Gupta S.B: Monetary Economics, S.Chand and Co. New Delhi
- Sampat Mukherjee and Debesh Mukherjee – Samakalin Arthabidya – New Central Book Agency
- Ackley Gardner(new), Macroeconomics : Theory and Policy : Macmillan
- Datt & Sundharam. Indian Economy. S Chand
- Singh, Ramesh. Indian Economy. Mc Graw Hill

***L = 1 Hour**

Semester – I

COMPUTER APPLICATION IN BUSINESS-I

Practical

(Skill Enhancement - 1)

Credits: 3 [90 Hours]

Unit I: Electronic Spreadsheet

(40 Hrs)

Creation of Workbook; Insertion /deletion of Column, Row, Worksheet; Linking one cell with another; Formula copy by dragging; Sorting of Data; Creation of Charts- Column, Bar, Pie, Line; Pivot Table; Calculation through Functions- SUM, PV, FV, PMT, IPMT, PPMT, SLN, DB, NPV, IRR, IF, AND, OR, AVERAGE, STDEV, VAR, CORREL, SUBTOTAL, etc.

Assignments on Electronic Spreadsheet.

Unit II: Database

(25 Hrs)

Creation of new database file; Creation of Tables; Data Entry into the Tables; Link a Table with another Table; Creation of relationship; Queries; Forms; Reports.

Assignments on Database.

Unit III: Presentation

(25 Hrs)

Creation of a File (Containing Slides); Designing the Slides; Insertion/ deletion of Slides; Insertion of- Table, Chart, Picture, Text Box, Slide Number, Equation etc.; Transitions; Animation; Slide Show.

Assignments on Presentation.

Suggested Readings:

- Thareja, IT & Application, Oxford.
- Aurora, Computer Fundamentals, Vikash.
- Sinha & Sinha, Fundamentals of Computers, BPB Publications.
- 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

Detailed Syllabus Semester Wise

Structure of the 4-year BBA Programme (Honours/Honours with Research)

Semester-wise and Course category-wise distribution of credits

SEMESTER - II

SEM	Major (DSC)	Minor	MDC	AE C	SEC	VAC	Internship/ Dissertation	Total Credits
II	DS-2 (5) Financial Accounting	MA-2 (5) Investment Analysis & Portfolio Management MB-2(5) Retail Management & Marketing of Services	MD-2 (3) Statistics for Business Decisions	AE-2 (3)	SE-2 (3) Computer Application in Business-II	VA-2 (3)	(4**)	27

Year 1: Semester - II

FINANCIAL ACCOUNTING

Paper 1: Semester 2, Major DSC-2

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

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; Preparation of Cash Book and Bank Reconciliation Statement. **[10 L]**

Unit II: Basis of Accounting: Cash basis and Accrual basis; Different Accounting Concepts and Conventions; Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full Disclosures. **[5 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. **[10 L]**

Unit IV: Preparation of Financial Statements: Preparation of financial statements of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet. **[15 L]**

Unit V: Partnership Accounting: Profit and Loss Appropriation Accounts-Capital & Current A/C, Correction of appropriation items with retrospective effect. Change in Constitution of Firm Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission –

Treatment of Goodwill, Revaluation of assets and liabilities (with/without alteration of books), Treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner. Accounting for Dissolution of Firm-Insolvency of one or more partner, Consideration of Private estate and private liabilities, piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis). **[20 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, Taxman Allied Services Pvt. Ltd.
- Ashish Kr. Bhattacharya: Accounting for Managers, PHI.
- N. Ramachandran and R. K. Kakani: Financial Accounting for Management, Tata McGraw Hill.
- Prof. Amitava Basu, Financial Accounting I., TEE DEE Publication.

***L = 1 Hour**

Semester – II

INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT

Paper 2: Semester 2

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

Unit I: Introduction: Nature of Investment - Investment objectives, Investment Process, Investment Alternatives; Investors and its types, Concept and measurement of Return and Risk; Realized return vs. Expected return, Systematic and Unsystematic Risk; Market Indices.

[12 L]

Unit II: Fundamental Analysis: Concept, Assumptions, Top-down and Bottom-up approaches; Economic, Industry and Company analysis. Valuation of shares - Dividend discount models - no growth, constant growth; Price-earnings Ratio.

[12 L]

Unit III: Technical Analysis and EMH: Concept, Assumptions, Difference between Fundamental and Technical analysis; various techniques (No numerical in technical analysis). Dow Theory, Line charts, Resistance and Support, Advance and Decline Line, Moving Averages, RSI. Concept of Efficient market Hypothesis.

[12 L]

Unit IV: Portfolio Management: Portfolio returns and risk – Correlation and Diversification of risk; Markowitz's portfolio model; Risk and return for 2 asset portfolios.

[12 L]

Unit V: Capital Market Theories and Portfolio Evaluation: Capital Market Line; Capital Asset Pricing Model – Assumptions, Characteristic line and beta calculation, Security Market Line, Overvalued and undervalued securities; Portfolio evaluation using Sharpe's, Treynor's and Jensen's measures.

[12 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, Cengage India Pvt. Ltd.
- Ranganathan, M., and Madhumathi, R., Investment analysis and portfolio management.

New Delhi: Pearson Education.

***L = 1 Hour**

Semester – II

RETAIL MANAGEMENT & MARKETING OF SERVICES

Paper 3: Semester 2

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 5 [4 End Sem (60 hours) +1 Tutorial (15 hours)]

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

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 II: Marketing Mix in Retailing **[15L]**

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 III: Retail Space Management **[15L]**

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 IV: 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 V: Customer Expectations of Service

[15L]

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 blueprinting.

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 McGrawHill.
- Services Marketing, Vinnie Jauhari & Kirti Dutta.

*** L=1Hour.**

Semester – II

STATISTICS FOR BUSINESS DECISIONS

Paper 4: Semester 2

Paper Code:

Full Marks: 100

Internal Assessment: 50 marks

Semester-end Examinations: 50 marks

Credits: 3 [45 Hours]

Unit I: Basics of Statistics, Measure of Central Tendency & Dispersion

Definition of Statistics, Scope, Importance and limitations of Statistics in business; Types, collection, classification and presentation of data, Primary & Secondary data, Sources of secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

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 II: Bivariate Analysis and basics of Probability Theory

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.

Probability-Basic terminologies; Classical definition of Probability & its limitations; Theorems on Probability; Total Probability Theorem or Addition rule for two and more than two events; Conditional Probability; Multiplication Rule; Independent & Dependent events; Business related problems. **[15 L]**

Unit III: Basics of Sampling and Time-Series Analysis

Sampling- Population & Sample; Types of sampling: probabilistic & non-probabilistic; Concepts of Sampling Distribution; Parameter; Statistic; Sample Mean; Sample Variance; Sample proportion.

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.

[15 L]

Suggested Readings:

- Levin Richard I and Rubin David S: Statistics for Management; Prentice Hall.
- Goon, Gupta, and Dasgupta: Fundamentals of Statistics, Vol. I & II; World Press.
- Weiss: Introductory Statistics; Pearson Education.
- N.G. Das, Statistical Methods in Commerce, Accountancy and Economics.
- G. C. Beri, Business Statistics, Tata McGraw-Hill.
- J. K. Sharma, Business Statistics, Pearson Education.
- Gupta and Kapoor: Fundamentals of Mathematical Statistics; Sultan Chand.
- Gupta S.P. and Gupta M. P: Business Statistics; Sultan Chand.

*** L = 1 Hour.**

Semester – II

COMPUTER APPLICATION IN BUSINESS-II

Practical

(Skill Enhancement - 2)

Credits: 3 [90 Hours]

Unit I: Accounting Software

(25 Hrs)

Creation of Company, Activation of Features (other than GST), Creation of Ledger Heads, Creation of Inventory Items. Voucher Entries in – Receipts, Payments, Contra, Purchase, Sales, Debit Note, Credit Note, Journal. Alteration/Deletion of Ledger Heads, Voucher Entries. Viewing- Day Book, Stock Summary, Trial Balance, P&L Account, Balance Sheet.

Unit II: Accounting Software

(25Hrs)

Manufacturing Voucher Entries- without and with Bill of Materials (BoM). Preparation of Bank Reconciliation Statement, Creation of Cost Centres.

Unit III: Accounting Software

(40 Hrs)

Activation of GST Feature, Creation/ alteration GST specific Ledger Heads (with respect to outward supply of goods & services; and input items). Passing of entries with GST- for outward supply of goods & services; for inward supply of goods & services. Display of GST Reports.

Suggested Readings:

- Official Guide to Financial Accounting using Tally Prime, BPB Publications.
- The Simplest Book for Learning Tally Prime by Asok K Nadhani, BPB Publications.
- Learn Tally Prime by Rajesh Chheda, Anne Books Pvt. Ltd.
- Learn Tally Prime by Gaurav Agarwal.

***L = 1 Hour**

SECTION – D

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 – E

PROPOSED QUESTION PATTERN IN THE SEMESTER-END EXAMINATIONS

For

Four year B.B.A. Honours Course Semester wise Structure of Syllabus NEP

To be effective from the Academic Session 2023-24

Year 1: Semester 1

Subject Code	Subject	Marks in each Question	No. of Question sto be Answered	No. of Question sto be set
	Principles of Management & Organisational	2	5	8
		5	4	6
		10	2	4
	Banking & Insurance	2	5	8
		5	4	6
		10	2	4
	Consumer Behavior & Customer Relationship Management	2	5	8
		5	4	6
		10	2	4
	Macro & Indian Economics	2	5	8
		5	4	6
		10	2	4
	Computer Application in Business-I	Practical (Lab based)		

Year 1: Semester 2

Subject Code	Subject	Marks in each Question	No. of Question sto be	No. of Question sto be set
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			Answered	
	Financial Accounting	2 5 10	5 4 2	8 6 4
	Investment Analysis & Portfolio Management	2 5 10	5 4 2	8 6 4
	Retail Management & Marketing of Services	2 5 10	5 4 2	8 6 4
	Statistics For Business Decisions	2 5 10	5 4 2	8 6 4
	Computer Application in Business-II	Practical (Lab based)		

Year 2: Semester 3

Subject Code	Subject	Marks in each Question	No. of Question to be Answered	No. of Question to be set
	Cost & Management Accounting	2 5 10	5 4 2	8 6 4
	Corporate Accounting	2 5 10	5 4 2	8 6 4
	Integrated Marketing Communication (IMC) & Brand Management	2 5 10	5 4 2	8 6 4
	Quantitative Techniques in Management	2 5 10	5 4 2	8 6 4
	E-filing of Tax Returns	Practical (Lab based)		

Year 2: Semester 4

Subject Code	Subject	Marks in each Question	No. of Question to be Answered	No. of Question to be set
	Marketing Management	2 5 10	5 4 2	8 6 4
	Financial Management	2 5 10	5 4 2	8 6 4

	Human Resource Management	2 5 10	5 4 2	8 6 4
	Production & Operations Management	2 5 10	5 4 2	8 6 4

Year 3: Semester 5

Subject Code	Subject	Marks in each Question	No. of Question to be Answered	No. of Question to be set
	Business Ethics & Corporate Governance	2 5 10	5 4 2	8 6 4
	Legal aspects of Business	2 5 10	5 4 2	8 6 4
	MIS & E-Commerce	2 5 10	5 4 2	8 6 4
	Project Work & Report Writing	2 5 10	5 4 2	8 6 4

Year 3: Semester 6

Subject Code	Subject	Marks in each Question	No. of Question to be Answered	No. of Question to be set
	Managerial Economics	2 5 10	5 4 2	8 6 4
	Financial Institutions & Markets	2 5 10	5 4 2	8 6 4
	Direct & Indirect Tax	2 5 10	5 4 2	8 6 4
	Corporate Social Responsibility and Reporting	2 5 10	5 4 2	8 6 4

Year 4: Semester 7

Subject Code	Subject	Marks in each	No. of Question	No. of Question
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		Question	sto be Answered	sto be set
	Research Methodology	2 5 10	5 4 2	8 6 4
	Introduction to Company Law	2 5 10	5 4 2	8 6 4
	Financial Statement Analysis OR Distribution & Logistics Management	2 5 10	5 4 2	8 6 4
	Corporate Financial Accounting & Reporting OR Social Marketing & Digital Marketing	2 5 10	5 4 2	8 6 4

**Year 4: Semester 8
(For Hons without Research)**

Subject Code	Subject	Marks in each Question	No. of Question sto be Answered	No. of Question sto be set
	Strategic Management	2 5 10	5 4 2	8 6 4
	Entrepreneurship Development	2 5 10	5 4 2	8 6 4
	Fundamentals of Auditing	2 5 10	5 4 2	8 6 4
	International Business	2 5 10	5 4 2	8 6 4

**Year 4: Semester 8
(For Hons with Research)**

Subject Code	Subject	Marks in each Question	No. of Question sto be Answered	No. of Question sto be set
	Strategic Management	2 5 10	5 4 2	8 6 4
	Entrepreneurship Development	2 5 10	5 4 2	8 6 4

	Dissertation	Internship Mini Project Report-30 Marks Viva-voce- 20 Marks
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Mechanism for Computation of Work-load:

The following mechanism shall be adopted for computation of work load.

- (a) 1Credit =1Theory period of one hour duration/week/semester;
- (b) 1Credit =1Tutorial period of one hour duration/week/semester
- (c) 1Credit =1Practical period of two hours
- (d) duration/week/semester;
- (e) 1Credit = Internship of 1 week/semester

Credit hours for different types of courses:

- The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (minimum 15 weeks).
- Each course may have only a lecture component or a lecture and tutorial component or a lecture and practicum component or a lecture, tutorial, and practicum component, or only practicum component. For example, a three- credit lecture course in a semester means three one-hour lectures per week with each one-hour lecture counted as one credit. In a semester of 15 weeks duration, a three-credit lecture course is equivalent to 45 hours of teaching.
- One credit for tutorial work means one hour of engagement per week. In a semester of 15 weeks duration, a one-credit tutorial in a course is equivalent to 15 hours of engagement.
- A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week. In a semester of 15 weeks duration, a one-credit practicum in a course is equivalent to 30 hours of engagement.
- A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.

Accordingly, in a semester of 15 weeks duration, one credit in these courses is equivalent to 30 hours of engagement.

- A course can have a combination of lecture credits, tutorial credits, and practicum credits.

➤ Lab-based Subject:

Theory-3 credits (45 Hours); Practical-2 credits (30x2=60 Hours);Tutorial-1 credit (15 Hours).

➤ Non Lab-based Subject:

Theory-4 credits (60 Hours); Tutorial-1credit (15 Hours);
Field Work-1credit (30 Hours).